

**Owner**  
Chief Financial Officer**Approval Date**  
16/01/2023**No.**  
T 9132-14 Uen**Version**  
6**Security**  
Public**Approved by**  
CEO**Related**  
50086201

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## **GROUP INSTRUCTION - ANTI-BRIBERY AND CORRUPTION**

### **1 BACKGROUND AND DESCRIPTION**

This Group Instruction - Anti-Bribery and Corruption (“Group Instruction”) is related to, and aligned with, the Group Policy - Anti-Bribery and Corruption. The Group Instruction presents mandatory principles and describes how the Group Policy is applied in detail.

The Group Instruction is a binding document for Telia Company AB and its Subsidiaries (“Telia Company”) and their employees.

### **2 PURPOSE**

The purpose of this Group Instruction is to set clear requirements to ensure that all business is conducted in compliance with Telia Company’s zero tolerance towards any form of corruption, bribery, financing of corruption or facilitation payments. Furthermore, the purpose is to document Telia Company’s internal rules for how e.g., gifts, business hospitality and facilitation payments shall be handled, as well as Telia Company’s anti-corruption work.

### **3 OBJECTIVES AND REQUIREMENTS**

The objective of this Group Instruction is to clarify the procedures followed by Telia Company to prevent, detect, and discourage bribery and corruption as well as any other form of corrupt or non-compliant conduct. Furthermore, the objective is to see to that Telia Company maintains a high ethical standard, avoids any allegation of bribery and corruption, does not engage in any unfair business practices, maintains relationships which are based on trust with its customers, third parties and other stakeholders and that the employees don’t have any improper loyalties to customers or other third parties.

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### 3.1 Definitions

The following definitions are used in the contexts of this Group Instruction and the Group Policy – Anti-Bribery and Corruption:

<b>Bribery</b>	The act of offering, promising, giving, providing, authorizing, requesting, soliciting, accepting or receiving of a financial or other undue advantage to encourage improper performance of duties or to misuse a person's position. A bribe can be anything of value and does not necessarily involve money, it can also be of sentimental value. Bribery is regarded as a criminal offence in most jurisdictions globally.
<b>Business hospitality</b>	Includes, but is not limited to, business events and entertainment, dinners, promotion events and partnership events. Paying for travel and accommodation is also included in the concept of business hospitality.
<b>Conflict of Interest</b>	A conflict of interest exists when financial or other personal incentives influence – or may appear to influence – an employee's loyalty, professional judgement or performance of duty.
<b>Corruption</b>	Any form of abuse of entrusted power for private gain. Corruption can be classified as grand, petty or political, depending on the amounts of money lost and the sector where it occurs.
<b>Employee</b>	All part-time and full-time employees of Telia Company and all other individuals assigned and authorized to represent Telia Company, including but not limited to agents, resellers and consultants.
<b>Extortion</b>	The act of asking for bribes or other undue advantages accompanied by a threat.
<b>Facilitation payments</b>	The payments made or offered to a public official to encourage or ensure that routine procedures are carried out or speeded up, e.g. roadblocks, customs clearances or passport controls. This term does not include payments made to obtain or retain business or other improper advantage, which constitute a bribe.
<b>Financing of corruption</b>	The payment made to a third party, e.g. agents or partners, who then uses the payment or part of it in a corrupt activity. Negligent financing of corruption refers to the failure to ensure that the funds provided to third parties are not used for bribery or corruption.

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<b>Gift</b>	The offering or receiving of goods or services. The value of a gift is determined by its market value. A gift is no longer a gift but a bribe if there is intent to get something in return, cause improper conduct or there are expectations that the business relationship will be influenced.
<b>Public official</b>	A public official is referred to as any officer, employee, agent, or representative of any government (local, regional, national or international), majority government-owned or controlled entity or any person acting in an official capacity, including any candidate, official, or representative of a political party.
<b>Solicitation of a bribe</b>	The act of asking for, seeking, demanding or trying to obtain something of value from someone.
<b>Third parties</b>	Parties with whom Telia has a relationship, e.g. suppliers, resellers, business partners, customers, contractors and subcontractors, vendors, agents, consultants among others.

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### **3.2 General requirements – Bribery and Corruption**

#### ***Objective***

The objective is that all employees know on a high level which acts are unacceptable and what employees and managers need to do to prevent bribery and corruption.

#### ***Requirement 1 – Prohibition of bribery***

Employees are not allowed to offer, provide, authorize, request, accept or receive a bribe neither directly nor indirectly, including through any third party.

#### ***Requirement 2 – Prohibition of solicitation and extortion***

Solicitation of a bribe and extortion on behalf of Telia Company or its partners are prohibited. Employees must immediately inform their managers of any identified or suspected solicitation of bribes or extortion.

#### ***Requirement 3 – Prohibition of facilitation payments***

Employees or third parties acting on behalf of Telia Company are prohibited from making or accepting facilitation payments. Refusing to pay facilitation payments may lead to added time and trouble to get the entitled service – make provisions for this and proactively involve management.

#### ***Requirement 4 – Duty of employees***

Employees must act with the highest sense of integrity and in a manner that protects and enhances Telia Company's reputation. If an employee at any time is offered or asked for a bribe, either directly or indirectly, the situation must be reported to the manager. Employees have a personal responsibility and could, in case of prosecution, be prosecuted as a private individual.

#### ***Requirement 5 – Duty of managers***

All managers must react immediately by taking corrective actions, escalating and reporting any concerns, according to the Group Instruction - Speak Up and Non-Retaliation, when becoming aware of suspected or actual corruption or bribery. If there are any uncertainties of how to handle a situation, the manager should reach out to the Ethics & Compliance Function locally or to Group Governance, Risk & Compliance.

#### ***Requirement 6 – Risk Assessment***

The Group Governance, Risk & Compliance function ensures that regular corruption risk assessments are conducted at Telia Company. Risk-based approach is used to focus on most significant corruption risks.

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#### ***Requirement 7 – Risk mitigation activities***

The local Ethics & Compliance function is responsible for preparing action plans and, together with the business units, for implementing risk mitigation activities for corruption and bribery risks.

#### ***Requirement 8 – Safety of Employees***

Despite of Telia Company's zero-tolerance for corruption, safety of employees or third parties acting on behalf of Telia Company shall never be compromised. Therefore, in case of any immediate danger of health or safety resulting from following the requirements of this Group Instruction, safety of our employees and third parties acting on behalf of Telia Company always comes first.

For example, in circumstances where facilitation payments are required from a Telia Company employee and the payment cannot be avoided without jeopardizing his/her health and safety, such a payment shall be accurately accounted for in the books and accounting records as well as immediately reported to the employee's manager and the Group Governance, Risk & Compliance Function.

#### ***Requirement 9 – Journalism and editorial work***

Employees within editorial offices must, as all employees, act in compliance with applicable laws and regulations. Journalism and other editorial work may, however, demand other routines. The Responsible Editor shall always be informed, so that the proportionality of these routines as well as anti-corruption laws and regulations in coherence with journalistic ethics and best practices within the journalistic and editorial business can be duly considered. Please refer to Group Policy – Media Owner Commitments for more information regarding independent journalism and publishing.

### **3.3 Gifts and Hospitality**

#### ***Objective***

The objective is to ensure a common understanding of what constitutes appropriate exchange of gifts and business hospitality. The objective is also to clarify relevant circumstances that need to be considered when assessing if the gift or business hospitality is allowed or not.

#### ***Requirement 1 – Transparency***

All gifts and business hospitality must be given and received in an open and transparent manner with no aspect of the exchange concealed or misrepresented. An open and transparent manner means that the gift or business hospitality can be discussed openly and without reservation internally as well as externally.

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***Requirement 2 – Business purpose***

The gift or business hospitality must have a clear business purpose. The risk that the gift or business hospitality is deemed improper increases the weaker the link is to the work tasks of the recipient.

***Requirement 3 – Forms for offering***

All gifts and business hospitality must be customary and reasonable under the circumstances and in compliance with the law of the country.

***Requirement 4 – The group of recipients***

A gift or business hospitality should be aimed at an undefined group of people, rather than at specifically chosen individuals.

***Requirement 5 – The recipient's position***

Extra awareness must be raised when providing a gift or business hospitality to an individual in a decision-making position. An employee in a decision-making position must also raise extra awareness when receiving a gift or business hospitality.

***Requirement 6 – Prohibition of frequently exchanged gifts and business hospitality***

A pattern of frequently exchanging gifts and business hospitality is prohibited. When offering gifts or business hospitality employees must ensure that the recipient has not received any gift or business hospitality previously from Telia Company that can, combined, be considered as improper.

***Requirement 7 – The value***

In addition to the above, employees cannot receive or give gifts from and to current and potential business partners, with a market value exceeding EUR 50. The limit can be lower if stipulated by local law or instructed by the local Ethics & Compliance functions. The limit applies to all employees of Telia Company regardless of level of seniority. The limit is also applicable for lottery wins and other equivalent ways of concealing gift giving.

Arranged business hospitality is considered customary, if the average total value of the food and beverages per invited business partner does not exceed EUR 50 for lunch and EUR 100 for dinner. More restrictive rules apply for public officials. See section 3.6 below. Regarding attended business hospitality, use the above limits as guidance.

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50086201***Requirement 8 – Gifts exceeding EUR 50***

All gifts, with a market value exceeding EUR 50 must be handed over to the company, recorded and placed in the company gift repository as instructed by Group Compliance Officers or local Ethics & Compliance Function. If possible, the gift should be handed back to the giver.

***Requirement 9 – Relevance of business hospitality***

Arranged or attended business hospitality must be relevant and always have a clear business purpose. When inviting participants, the invitation shall be sent to the company and not directly to an individual. It is never allowed to invite a “plus one” that is not a colleague. Family members or friends are not allowed to be invited when arranging or attending business hospitality.

***Requirement 10 – Reasonable expenses***

Arranged or attended business hospitality must be reasonable, i.e. the total expense and expense per participant shall be reasonable, food and beverages shall be reasonable, and activities shall be planned so that adverse tax effects are avoided. Reasonable means that the business hospitality must not appear to be influencing the recipient's behaviour.

***Requirement 11 – Financial record keeping***

The expense of arranged or attended business hospitality, including the names of attending individuals and the organizations they represent, must be accurately reflected in the expense report and bookkeeping. The expense must be accurately approved according to delegation of authority (e.g. the person attending can't approve).

***Requirement 12 – Arranging or attending business hospitality***

When arranging or attending business hospitality, the manager shall be informed. In case of any doubt about the assessment of the business hospitality, the manager shall consult Group Compliance Officers or local Ethics & Compliance Officer.

***Requirement 13 – Accommodation and travel***

Accommodation and travel by employees for participation in business-relevant events must always be paid for by Telia Company. When providing business hospitality, Telia Company never pays for travel/lodging needed for participants that are not Telia Company's employees.

***Requirement 14 – Prohibited gifts & business hospitality***

Some gifts and business hospitality are always deemed improper and therefore there's no need for a specific review, see Appendix 1 for examples of such gifts and business hospitality.

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### **3.4 Third parties**

#### ***Objective***

The objective is to make sure that neither any corrupt payment or activity, nor the financing of corruption through a third party, occurs on behalf of Telia Company. Further guidance on how to work with third parties is found in the Group Instruction - Source-to-Pay, as well as in guidelines regarding third party due diligence.

#### ***Requirement 1 – Prohibition of corruption through third parties***

It is prohibited to facilitate corrupt payments and bribery, including offering gifts and business hospitality, through a third party.

#### ***Requirement 2 – Due diligence of third parties***

A due diligence process must be implemented to ensure a risk-based approach when selecting and working with third parties. The due diligence must be documented in a way that ensures the sufficiency of the audit trail.

#### ***Requirement 3 – The use of lobbyists***

The use of lobbyists is only permitted if it is fully disclosed to the person or body that Telia Company seeks to influence. All contracts with lobbyists must impose the mandatory disclosure of such information.

#### ***Requirement 4 – Approval of lobbying contracts***

All lobbying contracts need to be approved by the Group General Counsel or the Head of Group Governance, Risk & Compliance and should include an anti-corruption clause.

### **3.5 Sponsorship and donations**

#### ***Objective***

The objective is to make sure no donations or sponsorship transactions are made on behalf of Telia Company to conceal a bribe or negligently finance corruption.

#### ***Requirement 1 – scope of sponsorships and donations***

All sponsorships and donations must follow the Group Instruction – Sponsorships and Donations



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***Requirement 2 – Prohibition to use sponsorships or donations as bribes***

It is prohibited to use sponsorships and donations as a way of concealing a bribe. All sponsorships and donations must be recorded to reflect the nature and purpose of the activity and financial books and records must be kept accurate and transparent.

***Requirement 3 – Due diligence***

All recipients of sponsorships and donations must be duly vetted in the due diligence process.

***Requirement 4 – Political parties***

It is never permitted to make donations to political parties or to politicians.

***Requirement 5 – Duty of employees***

Employees must act with the highest sense of integrity and in a manner that protects and enhances Telia Company's reputation. If an employee at any time is offered or asked for a donation or sponsorship, due process must be followed and requests to deviate from the process must be reported to the manager. For more information please see Group Instruction – Sponsorships and Donations.

***Requirement 6 – Duty of managers***

Managers must be diligent to report any concerns relating to sponsorships or donations, e.g. in the process of approving expenses, according to the Group Instruction – Speak Up and Non-Retaliation.

### **3.6 Public officials**

***Objective***

The objective is to protect Telia Company and its employees from corruption relating to the public sector and public officials.

***Requirement 1 – Always be vigilant when dealing with public officials***

Always be more vigilant when dealing with public officials or the public sector as stricter rules apply.

***Requirement 2 – Conflict of interest between an employee and a public official***

Any actual or apparent conflict of interest between an employee and a public official must be adequately managed through proper disclosure and segregation of duties and work tasks.

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50086201***Requirement 3 – Prohibition of gifts to public officials***

Giving gifts to a public official is strictly prohibited, apart from Telia-branded items of minimal value. This also applies to any closely related persons to such public officials.

***Requirement 4 – Stricter rules applicable for business hospitality to public officials***

Business hospitality to public officials should be avoided.

Business hospitality to public officials may only be allowed if directly related to a legitimate business purpose, modest in nature and not given to obtain or retain business or secure other improper advantage.

No business hospitality is allowed to public officials in connection with public tenders (including spectrum auctions) or the exercise of public authority.

The local E&C officer can provide guidance if business hospitality involving public officials is being considered.

***Requirement 5 – Interactions with public officials***

It is recommended to bring a colleague when meeting with public officials. It is also recommended to keep records of the meetings.

**3.7 Conflict of Interest*****Objective***

The objective is to ensure that employees are aware of what constitutes a conflict of interest and to avoid situations when such conflicts may arise. Furthermore, for Telia Company the objective is to assess and mitigate potential situations of conflicts of interests.

For more information regarding the process of disclosing and assessing a potential conflict of interest, see Group Guideline on assessing potential Conflict of Interest.

***Requirement 1 – Avoid situations or actions that may conflict with your professional duty***

Employees at Telia Company shall avoid situations or actions which conflict, or appear to conflict, with their professional duty. Employees are expected to always act in Telia Company's best interest and to exercise sound judgement, unaffected by private interests or divided loyalties.

A potential conflict of interest may for example occur linked to the following areas:

1. Dealings with close relatives or close friends;
2. Significant financial interests in, or other personal link to, a company, organization or public entity which has dealings with Telia Company;
3. External engagement in an outside company or organization that conducts business with Telia Company, if the employee has a decision-making position at Telia Company or at the outside company or organization.

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50086201***Requirement 2 – Disclosure of a potential conflict of interest***

As transparency is very important to be able to assess and mitigate risks relating to conflict of interest, self-disclosure by employees is encouraged. For certain employees, key staff, who are more subject to situations when potential conflict of interest may arise, self-disclosure is a requirement. For further information, see Group Guideline on assessing potential Conflict of Interest.

Whenever a potential situation may appear you have to disclose a potential conflict of interest. If you are in a designated group of employees, you will have to disclose potential conflicts of interests yearly.

***Requirement 3 – Process for disclosing and documenting information regarding potential conflict of interest***

Telia Company shall ensure that there is a group wide process for disclosing and documenting potential, actual and perceived conflict of interest.

***Requirement 4 – Dealings with close relatives and close friends***

Employees should not give close relatives and close friends any advantages compared to others and should not participate in decision making that involves such individuals.

***Requirement 5 – Relations with third parties***

All relations with third parties, such as suppliers and business partners, must always be professional and decisions must be based on objective grounds.

**3.8 Monitoring, follow up and reporting*****Objective***

The objective is to ensure a structured and holistic approach towards the management of corruption and bribery risk.

***Requirement 1***

The Group Governance, Risk & Compliance Function is responsible for monitoring, following-up and reporting to Group Executive Management and Board Committees on progress, concerns and violations. This responsibility includes supporting and guiding the line organisation when implementing these rules in practice according to Telia Company assurance framework.

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#### **4 ROLES AND RESPONSIBILITIES**

This Group Instruction applies to Telia Company AB and its Subsidiaries<sup>1</sup> and Joint Operations<sup>2</sup> as their own binding instruction to all directors, members of the boards, officers and employees. In addition, Telia Company works towards promoting and adopting this Group Instruction's principles and objectives in other associated companies where Telia Company does not have control but has significant influence.

Each Group Executive reporting to the CEO of Telia Company is responsible for ensuring that this Group Instruction is duly communicated and implemented, and that the employees within their area of responsibility are familiar with and follow this Group Instruction.

Each country CEO is responsible for ensuring that all relevant entities within the CEO's geographic location has adopted and implemented this Group Instruction.

#### **5 BREACHES AGAINST THE INSTRUCTION**

Any Telia Company employee who suspects violations of the Code of Conduct or this Group Instruction must speak up and raise the issue primarily to their line manager, managers manager, People Partner or Ethics & Compliance Officer or through the Speak-Up Line. The Speak-Up Line is available on Telia Company's internal and external webpages.

Telia Company expressly forbids any form of retaliation. For specific requirements, please see our Group Instruction on Speak Up and Non-Retaliation.

Violations against the Group Instruction can lead to disciplinary action, up to and including termination.

#### **6 EXEMPTIONS**

If a deviation or exemption from this Group Instruction is deemed necessary, the Country CEO or Head of Group function shall escalate the matter to the Group General Counsel and the Document owner jointly. The exemption shall be documented, and a prior written approval must be given.

A subsidiary-specific corresponding instruction shall be compliant with this Group Instruction while adapting to the concerned business activities, local laws, local circumstances and language.

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<sup>1</sup> All entities over which Telia Company AB has majority control.

<sup>2</sup> The joint operations over which Telia Company AB has joint control and management responsibility.

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## 7 GROUP GOVERNANCE FRAMEWORK

This Group Instruction is part of the Group Governance Framework, which includes without limitation:

- a) Code of Conduct, Purpose and Values, Strategy, Group Policies, and Instructions for the CEO as approved by the Board of Directors;
- b) Decisions made by the CEO, the Delegation of Obligations and Authority as approved by the CEO, Group Instructions as approved by the CEO or by the responsible Head of Group Function; and
- c) Guidelines, best practices, process descriptions, templates or working routines developed within area of responsibility of Head of Group Function.

*For further information, refer to the Group Policy – Anti-Bribery and Corruption, Group Instruction – Speak Up and Non-Retaliation, and Group Instruction – Sponsorships and Donations, Group Policy – Media Owner Commitments, Group Guideline on assessing potential Conflict of Interest.*

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## APPENDIX 1 – PROHIBITED GIFTS AND BUSINESS HOSPITALITY

The gifts and business hospitality listed in this Appendix are always deemed improper and therefore there's no need for a specific review. The list is not exhaustive though, and an assessment must be made on a case-by-case basis for gifts and business hospitality not listed in this Appendix.

The following are *improper gifts and business hospitality* and are therefore prohibited in all circumstances between Telia Company and third parties:

- Monetary gifts, gift cards (B2B), bitcoin, shares or cash equivalents;
- Monetary loans, providing of security (guarantees), waivers of claims, repayments or interest and the like, on terms that are not market terms;
- Work for the recipient or delivery of goods or services for private use and on terms that are not market terms;
- Benefits conditional on the recipient performing something for the provider which is not approved by Telia Company;
- Indirect remuneration to employees or contractors (i.e. other than Telia Company);
- Access to vehicle, boat, holiday home etc. for private use;
- Gifts and business hospitality in violation of the recipient's company policy;
- Gifts and business hospitality from and to a third party with whom Telia Company is in ongoing business negotiations;
- Wholly or partially paid business or holiday trip; or
- Offers that are perceived as generally unethical such as adult entertainment and gambling.