



Assurance engagement regarding the appropriateness, im- plementation and effectiveness of the compliance management system according to IDW AsS 980

TRANSLATION - ASSURANCE ENGAGEMENT SUMMARY REPORT

Deutsche Telekom AG and 20 subsidiaries
Bonn, Germany

Delineated area of anti-corruption

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To Deutsche Telekom Aktiengesellschaft, Bonn, Germany

1 Assurance engagement

With purchase orders dated March 21, 2024 and March 28, 2024,

Deutsche Telekom Aktiengesellschaft, Bonn,
– hereinafter ‘DTAG’ or ‘entity’ –

engaged us to perform a reasonable assurance engagement on the description of the compliance management system (‘CMS description’) attached in Appendix 1, as well as of the appropriateness, implementation and operating effectiveness of the compliance management system for the delineated area of anti-corruption of DTAG and 20 of its subsidiaries and affiliates (hereinafter ‘Deutsche Telekom’). We performed the assurance engagement in two phases:

The assurance engagements performed in Germany were finalized in December 2024 for the period of operating effectiveness from April 1 to September 30, 2024, for DTAG as well as for the following 8 subsidiaries included in this engagement:

- Detecon International GmbH
- Deutsche Telekom Geschäftskunden-Vertrieb GmbH
- Deutsche Telekom Außendienst GmbH
- Deutsche Telekom Individual Solutions & Products GmbH
- Deutsche Telekom Privatkunden-Vertrieb GmbH
- Deutsche Telekom Service GmbH
- Telekom Deutschland GmbH
- T-Systems International GmbH

The assurance engagements for the following 12 subsidiaries covered the period of operating effectiveness from July 1 to December 31, 2024, and were finalized in August 2025:

- T-Mobile Austria GmbH
- Magyar Telekom Telecommunications PLC

- Hellenic Telecommunications Organization S.A.
- Hrvatski Telekom d.d.
- Slovak Telekom a.s.
- T-Mobile Czech Republic a.s.
- T-Mobile Polska S.A. (TMPL)
- T-Systems do Brasil Ltda.
- T-Systems P.R. China Ltd
- Crnogorski Telekom a.d. Podgorica
- GTS Romania SRL
- Makedonski Telekom a.d.

This assurance report is a summary of the individual assurance engagements finalized until August 1, 2025.

This assurance report is addressed to the Management Board and the Supervisory Board of the entity for informational purposes only and may not be used in any other context than for the information of the Management Board and the Supervisory Board. In particular, this assurance report may not be disclosed to third parties or used in sales brochures or other similar public documents or media unless our approval is given. We approve the transfer of this document to third parties, provided they acknowledge our limitation of liability in an electronically based counter-confirmation process or similar procedure. Third parties within the meaning of these regulations exclude members of the Supervisory Board.

We have provided the service described above on behalf of the aforementioned entity. We have carried out our engagement on the basis of the General Engagement Terms included in our engagement agreement dated as of January 1, 2024 (Appendix 2). By taking note of and using the information as contained in our assurance report, each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations specified in item no. 9 included therein) and acknowledges their validity in relation to us.

2 Reporting on the individual assurance engagements

The audit results for the individual assurance engagements of the entities mentioned in section 1 are included in the respective audit reports which are available – after acknowledging our General Engagement Terms for German Public Auditors and Public Audit Firms as of January 1, 2024 (Appendix 2) – via the following links:

- [Deutsche Telekom AG](#)
- [Detecon International GmbH](#)
- [Deutsche Telekom Geschäftskunden-Vertrieb GmbH](#)
- [Deutsche Telekom Außendienst GmbH](#)
- [Deutsche Telekom Individual Solutions & Products GmbH](#)
- [Deutsche Telekom Privatkunden-Vertrieb GmbH](#)
- [Deutsche Telekom Service GmbH](#)
- [Telekom Deutschland GmbH](#)
- [T-Systems International GmbH](#)
- [T-Mobile Austria GmbH](#)
- [Magyar Telekom Telecommunications PLC](#)
- [Hellenic Telecommunications Organization S.A.](#)
- [Hrvatski Telekom d.d.](#)
- [Slovak Telekom a.s.](#)
- [T-Mobile Czech Republic a.s.](#)
- [T-Mobile Polska S.A.](#)
- [T-Systems do Brasil Ltda.](#)
- [T-Systems P.R. China Ltd](#)

- [Crnogorski Telekom a.d. Podgorica](#)
- [GTS Romania SRL](#)
- [Makedonski Telekom a.d.](#)

The minimum standards for the CMS set out by DTAG, which are described in the CMS description (Appendix 1), are the same for all 21 performed assurance engagements. In accordance with a risk-oriented maturity model, the individual subsidiaries and affiliates are grouped into clusters, based on various parameters and data, and must gradually - depending on the cluster - fulfill increasing minimum requirements. This also applies to DTAG.

3 Definition and delineation of the compliance management system

A compliance management system (CMS) is the entirety of all principles, procedures and measures (hereinafter referred to collectively as regulations) of an entity that are intended to ensure compliance of the entity, its employees and any third parties (if applicable), i.e. compliance with specific rules and requirements and/or the prevention of material violations of rules and requirements in clearly defined specific areas (non-compliance).

The design of a CMS includes specific generally accepted basic elements:

- the encouragement of compliance culture,
- the design of the compliance framework (organizational and operational structure),
- the establishment of compliance objectives,
- the process of identifying and analyzing compliance risks by the entity,
- the process of preparing the compliance program,
- the development of the communication process as well as
- the procedures for monitoring and improving the CMS.

The statements contained in the CMS description regarding the regulations of the CMS are presented fairly if they address all the basic elements of a CMS and do not contain any material misstatements. This includes incomplete or incorrect information as well as inappropriate generalizations or unbalanced and distorting representations that could mislead the report's addressees.

The regulations outlined in the CMS description for the delineated area of anti-corruption are appropriate if they are suitable for identifying risks of material breaches of rules in good time with sufficient certainty and for preventing such breaches of rules. This also means that breaches of rules which have already occurred must be reported promptly to the responsible office in the company so that the necessary consequences for improving the CMS can be taken.

The CMS is effective if the regulations in the ongoing business processes are complied with by the persons concerned according to their responsibilities within a certain period of time. Even an effective CMS is subject to system-inherent limits, meaning that significant breaches of rules may occur without being prevented or detected by the system.

A CMS that has been appropriately designed and effectively implemented cannot absolutely ensure that the regulations of the delineated area will always be followed or that non-compliance will be prevented, detected and sanctioned by the system. These inherent limitations of such systems result from the possibility that human judgment may lead to erroneous decision-making processes, that management may decide not to implement measures when costs exceed benefits, that disruptions solely due to simple human errors or mistakes may occur, or that controls may be circumvented or overridden by two or more persons in collusion.

4 Concluding remarks

Our assurance opinion exclusively encompasses the CMS description (Appendix 1) of the delineated area of anti-corruption at Deutsche Telekom AG, Bonn and the entities mentioned in section 1. Any extrapolation or transfer of this assurance opinion to other compliance matters not covered by this delineated CMS could lead to false conclusions being drawn

Subject, nature and scope of the review procedures as well as findings and recommendations regarding the respective compliance management system can be obtained from the individual assurance reports.

The following statement is included in each individual assurance report under section 5:

'Based on our insights of our reasonable assurance engagement we conclude that

- the CMS principles, procedures and measures (regulations) implemented in the period from April 1, 2024 to September 30, 2024 / July 1, 2024 to December 31, 2024 are adequately described in the CMS description in accordance with the applied CMS principles in all material respects, and,
- the assertions contained in the CMS description about the CMS principles and measures are, in accordance with the applied CMS principles, in all material respects
 - during the period from April 1, 2024 to September 30, 2024 / July 1, 2024 to December 31, 2024, suitable for both identifying in due time and with reasonable assurance risks of material non-compliance with applicable anti-corruption regulations and for preventing such non-compliance, and,
 - were effective during the period from April 1, 2024 to September 30, 2024 / July 1, 2024 to December 31, 2024.'

The latest version of the CMS description for the delineated area of anti-corruption at the entity was completed as of December 31, 2024. During the period under review, no significant changes regarding the design of the compliance management system for the delineated area of anti-corruption of Deutsche Telekom were made. Any extrapolation of this information to a future date could lead to false conclusions being drawn if the CMS has been changed in the interim.

Even an otherwise effective CMS is subject to inherent limitations of a system, which means that incidents of material non-compliance may occur that are not prevented or detected by the system. The objective of this assurance engagement is to obtain assurance on the system, not identifying any incidences of non-compliance. It is therefore not intended to obtain audit assurance on actual compliance with rules and regulations.

The engagement, in the performance of which we provided the aforementioned service for the entity, was based on the General Engagement Terms for Auditors and Auditing Companies dated January 1, 2024 (Appendix 2). By taking note of and using the information contained in this letter, each recipient confirms that he/she has taken note of the provisions contained therein (including the liability provision under No. 9 of the General Engagement Terms) and acknowledges their validity in relation to us. Accordingly, our liability for damages caused by negligence towards all claimants is limited to a total amount of EUR 4 million.

Düsseldorf, August 29, 2025

KPMG AG
Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Stauder
Wirtschaftsprüfer
[German Public Auditor]

Dr. Montilla Fernandez
Engagement Manager

Appendices