Conditions for access

Conditions for getting access to the assurance engagement summary report of the assurance engagement regarding the appropriateness, implementation and effectiveness of the compliance management system (CMS) of Deutsche Telekom Aktiengesellschaft and 21 subsidiaries for the delineated area of anti-corruption (confirmation date 30 July 2021)

Deutsche Telekom AG engaged KPMG AG Wirtschaftsprüfungsgesellschaft (KPMG) to perform a reasonable assurance engagement regarding the appropriateness, implementation and effectiveness of the compliance management system for the delineated area of anti-corruption. The CMS description, which is the basis of the assurance engagement, is attached to the assurance engagement report (Appendix 1).

The results of the assurance engagement were summarized within an assurance engagement report addressed to Deutsche Telekom AG. We have carried out our engagement on the basis of the General Engagement Terms for German Public Auditors and Public Audit Firms as of 1 January 2017, which are included in our engagement agreement.

Please note that the following assurance engagement report was provided in fulfilment of a contractual agreement with Deutsche Telekom AG and that this version of the assurance engagement report may only be used in a tendering process.

I confirm that I take note of the content of the AAB and that I would like to get access to the following assurance engagement report on that basis.
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Definition and delineation of the compliance management system

A compliance management system (CMS) includes the principles and measures 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 a compliance culture,
– the design of the compliance framework (organizational and operational structure),
– the establishment of compliance objectives,
– the process for determining 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.


Deutsche Telekom AG sets out minimum standards that apply across the Group for the design of the CMS. 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.

A CMS is appropriate when it is suitable for both identifying in due time with reasonable assurance the risks of material non-compliance and for preventing such non-compliance. An appropriate CMS also ensures that incidences of non-compliance that have already occurred are reported promptly to the responsible unit in the entity so that the necessary actions for improving the CMS can be determined.

The CMS is considered to be effective when the persons concerned acknowledge and comply with the principles and measures in ongoing business processes in accordance with their responsibility.

Please accept the information confirmation, in order to get access to the assurance engagement report.
Even a CMS that has been appropriately designed and effectively implemented cannot absolutely ensure that the regulations of the delineated area will always be fulfilled 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 judgement 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 people in collusion.

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Concluding remarks

Our assurance engagements for the entities mentioned in section 1 exclusively encompass the CMS description of the delineated area of anti-corruption of Deutsche Telekom AG, Bonn, which is attached to this report as Appendix 1. Any extrapolation or transfer of this assurance opinion to other compliance matters not covered by this delineated CMS area 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 the findings of our reasonable assurance engagement we conclude that
– the assertions contained in the CMS description about the CMS principles and measures are appropriately presented in all material respects,
– the assertions contained in the CMS description about the CMS principles and measures are, in accordance with the applied CMS principles, suitable for both identifying in due time and with reasonable assurance risks of material non-compliance with corruption regulations and for preventing such non-compliance and
– the principles and measures were implemented as of April 1, 2020 / July 1, 2020 and were effective during the period from April 1 to September 30, 2020 / July 1 to December 31, 2020."

The latest version of the CMS description for the delineated area of anti-corruption (Appendix 1) was completed as of April 30, 2021. 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.

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