

# **Excerpt of the ATC “Code of Ethics and Business Conduct Policy”**

## **Vigil Mechanism**

### **10. Reporting Code Violations**

When you have either knowledge or a good faith belief or perception of any actual or possible violation of the Code or an event of misconduct, act of misdemeanor or act not in the Company’s interest, you must report it. The failure to do so will subject you to discipline, up to and including termination of employment or Board service.

Reports should be made only when you have a genuine belief of an actual or likely violation of the Code. Reports should not be made to deal with grievances pertaining to any other issues, including but not limited to personnel-related issues.

#### **10.1 Good Faith Reporting**

An Employee making a disclosure in good faith shall be protected by the Company and any attempts to intimidate the Employee will be treated as a violation of the Code. However, an Employee who knowingly makes a false disclosure or report or who deliberately omits exculpatory facts or circumstances will be subject to discipline, up to and including termination of employment.

When in doubt about the best course of action in a particular situation or when it is not clear whether your proposed conduct is subject to laws, rules or regulations, you must (i) seek advice from your supervisor, the Company/ATC India or ATC General Counsel, the Human Resources Department, or the Company’s Ethics Committee; (ii) report your concern in accordance with Section 10.4 below.

In the event the situation in question concerns your supervisor’s behavior, actions, or failure to act, you must (i) seek advice from the Company General Counsel, the Human Resources Department, or the Company’s Ethics Committee for the Company; (ii) seek advice from the American Tower equivalent officer or Department; or (iii) report your concern in accordance with Section 10.4 below.

#### **10.2 Anonymous Reporting**

Reports or disclosures concerning accounting, internal accounting controls, or auditing matters under ATC’s policies applicable to whistleblower reporting may be made anonymously, which such disclosures being referred to the person or people, whether internal or external, best equipped to handle whatever actions are subsequently needed. The whistle blower’s identity shall be protected and kept confidential to the extent reasonably practicable; however, it is possible that the subject matter being disclosed may legally obligate the Company to take actions that may result in identifying the disclosing person.

Although disclosures concerning accounting, internal accounting controls, or auditing matters can be made anonymously, it is considered advantageous for review and investigation purposes for you to identify yourself, and your failure to do so may limit the Company's ability to address the subject matter and take appropriate action. If you come forward directly and identify yourself, you will receive confidential treatment and protection from any retaliation. If the information you disclose or report anonymously lacks sufficient detail for the Company's Ethics Committee to proceed with a substantive review or consideration, the Company will request additional information or detail, and if you neither acknowledge nor respond to such request, the Company may, based on the evidence before it, conclude that you are not acting in good faith and consequently determine that further consideration of the matter is not warranted. Also, there may be circumstances when anonymous complaints are made that facially lack substance or repeat allegations previously determined to be baseless, ill founded, or restated rumor, in which case the Company's Ethics Committees may elect not to proceed further.

### 10.3 Disclosures or Reports Not Made in Good Faith

If it is determined that an Employee is using the reporting procedures as a pretext or to support the Employee's own agenda and/or make assertions about others for which there is evidence that same are false, or if the Employee has materially misrepresented the operative facts, the Company may, based on the evidence before it, conclude that the Employee is not acting in good faith and consequently determine that further consideration of the matter is not warranted.

In addition, an Employee who knowingly makes a false disclosure or report or deliberately omits exculpatory facts or circumstances will be subject to discipline, up to and including termination of employment.

### 10.4 How to Make a Report

Reports may be made directly to management or by:

- (a) Sending an email report to: the Company's Ethic Committee at:

[ATCIndiaEthicsCommit@americantower.com](mailto:ATCIndiaEthicsCommit@americantower.com)

- (b) Calling toll-free Company's independent third-party service provider, **GLOBAL COMPLIANCE SERVICES**, at the following telephone number:

**000-800-100-1075** (India)

- (c) Submitting an online report to Global Compliance Services at:

<https://americantowereu.alertline.com/gcs/welcome>; or

- (d) Contacting (i) the Company's Human Resources Department, (ii) the Company's General Counsel, (iii) the ATC General Counsel, or (iv) the ATC Human Resources Department.

Good faith concerns regarding questionable accounting or auditing matters or complaints regarding **accounting, financial reporting, internal accounting controls or auditing matters** must be submitted in either one of the ways listed above or you may communicate such a concern anonymously either directly to the Chairman of the Company's Board of Directors, or the ATC General Counsel on behalf of the ATC Audit Committee of the Board of Directors:

American Tower Corporation  
Attention: Audit Committee c/o General Counsel  
116 Huntington Avenue, 11<sup>th</sup> Floor  
Boston, MA 02116

While it is American Tower's desire to address matters internally, nothing in this Code should discourage any Employee or Director from reporting any perceived illegal activity (including any violation of securities laws, anti-trust laws, environmental laws or any other Government of India or U.S. federal, state, local or foreign law) to the appropriate Government of India or U.S. federal, state, local or foreign authority.

Notwithstanding any section herein to the contrary, to the extent a matter relates to questionable auditing matters or complaints regarding the accounting, financial reporting, internal accounting controls, auditing matters or an officer or member of the Company's key management personnel, the department or committee to which such matter has been reported shall, as contemporaneously as feasible, share such matter with the ATC General Counsel.