ATN International

Unified Sourcing & Procurement Policy

Version 1.5 – June 2026

Prepared by: ATN Procurement & Legal

Uncontrolled if Printed

Table of Contents

1. Purpose and Scope
2. Authority and Governance
3. Procurement Principles
4. Code of Conduct
5. Contract Requirements
6. Purchase Order Requirements
7. Competitive Bidding
8. Contract and Purchasing Approvals
9. Export Compliance
10. Confidentiality and NDA/MNDA Use
11. Emergency and Specialized Procurement
12. Contract and Supplier Management
13. Compliance and Exceptions
14. Conflict Highlights and Recommendations
15. Contact Information
16. Revision History

1. Purpose and Scope

This unified policy governs procurement activities across ATN International. It ensures transparency, efficiency, and compliance in sourcing goods, works, and services. The policy applies to all employees, contractors, and agents involved in procurement processes, including full-time and part-time staff, directors, consultants, and contingent labor.

2. Authority and Governance

ATN International designates ATN Procurement as the owner of this policy, with direct input from key stakeholders such as the legal team. The group is empowered to define standards, implement controls, and publish processes that support the policy's requirements. One Communications, by contrast, operates under the governance of a Tender Board Committee (TBC), which reviews and approves procurement decisions based on value thresholds and strategic importance.

3. Procurement Principles

Procurement shall be conducted in a manner that ensures value for money, transparency, and accountability. Both organizations emphasize the importance of obtaining goods and services that meet operational needs at the best price, while maintaining ethical standards and legal compliance.

Value for money is determined by evaluating direct and indirect costs, quality and fitness for purpose, supply timeframes, supplier performance history, and strategic risks. Procurement must be efficient, impartial, and documented to allow scrutiny and accountability. Suppliers are expected to comply with international standards for human rights and anti-corruption.

4. Code of Conduct

No employee, officer and/or agent of ATN shall participate in the selection and/or in the award or administration of a contract if a Conflict of Interest, real or apparent, would be involved. Such a Conflict could arise if the employee, officer and/or agent; any member of his/her immediate family; his/her partner; and/or an organization which employs or is about to employ any of the above, has a financial and/or other interest in the firm, company and/or person selected for award. A conflict shall also include if the employee, officer and/or agent of ATN is a director of a company or contractor selected for award of his/her immediate family is a director.

Further, no officer, employee and/or agent of ATN shall solicit and/or accept gratuities, favors and/or anything of monetary value from contractors, service providers, or firms, potential contractors, service providers or firms, or parties to sub-agreements, except where the financial interest is not substantial and/or the gift is an unsolicited item of nominal intrinsic value, and this must be determined by ATN's Legal & Regulatory Affairs Department, at its sole discretion thereof.

Any alleged violations of these standards of conduct shall be referred to ATN's Employee Experience and Legal & Regulatory Affairs Departments as well as the Tender Board Committee (Guyana only)

for advice, guidance and/or action. Where violations appear to have occurred, the offending employee, officer and/or agent shall be subject to disciplinary action, including but not limited to dismissal or transfer; where violations or infractions appear to be substantial in nature, the matter may be referred to the appropriate officials for criminal investigation and possible prosecution.

As such, all ATN employees and/or contractors are expected to exercise sound business judgment, and prudent administrative practices. Purchases must be necessary, reasonable, and ensure the best value for ATN. All people involved in the procurement process are responsible for protecting the integrity of the process and ensuring that all bidders/vendors/contractors/service providers are treated on a fair and impartial basis.

ATN employees and/or contractors must promptly disclose in writing all actual or potential conflicts to the Tender Board Committee and the Legal and Regulatory Affairs Department. Employees and/or contractors who are unsure whether a conflict exists are encouraged to contact the Legal and Regulatory Affairs Department for help in determining whether disclosure is appropriate.

ATN employees and/or contractors should not make purchasing or procuring decisions or otherwise influence ATN's decision to do business with any Supplier or Contractor affiliated with an ATN employee or contractor, a relative of an ATN employee or contractor or any other individual who would be perceived as a potential conflict.

ATN employees must handle confidential or proprietary information received through Tenders with due care and proper consideration of ethical and legal ramifications. ATN employees must not tell outside parties the prices, terms, or conditions quoted by other Suppliers or give any sort of information to give a particular Supplier the upper hand.

The organization strictly prohibits engaging with suppliers or business partners that utilize child labor or forced labor in any part of their operations. This policy reflects a firm commitment to human rights, ethical sourcing, and responsible business practices. All vendors must comply with applicable labor laws and international standards, including those outlined by the International Labor Organization (ILO). Any indication of child or forced labor is grounds for immediate review and termination of the business relationship. Compliance is monitored through supplier assessments, certifications, and contractual obligations, ensuring that our supply chain upholds the highest standards of integrity and respect for human dignity.

ATN employees, in authority, should not use their authority or position for financial gain.

5. Contract Requirements

ATN requires contracts for any procurement exceeding predetermined market limits in a single transaction or in aggregate over 12 months, unless a master agreement is in place. Contracts are also mandatory when suppliers access, transmit, or store company or customer data. Exceptions to this requirement must be approved by the procurement and legal heads.

Contracts should be processed through the Procurement Group for all vendor purchases. Procurement will take the lead in verifying that these contracts are appropriately written and will take the lead in sending the contracts to the appropriate parties for execution. Contracts should not be signed until a requisition is processed and fully approved for the total contract expense.

6. Purchase Order Requirements

ATN mandates purchase orders for all capital expenditures as well as for expense items exceeding $2,500. These must be submitted via Coupa and may require an underlying contract depending on the nature of the purchase.

Exceptions to the PO requirement must be documented and approved by the procurement team. These exceptions, if repeated, will be documented and maintained for governance.

7. Competitive Bidding

ATN encourages competitive bidding for product purchases but allows direct sourcing with managerial approval. This process is managed through Coupa. This should be the default approach via sourcing events in Coupa.

Exceptions to competitive bidding are permitted under specific circumstances to support operational efficiency while maintaining compliance with procurement policies. One common exception is when the expenditure is already covered under a pre-negotiated contract, ensuring that pricing and terms have been competitively established in advance. Another valid exception occurs when appropriate management approval is obtained, typically in cases where a sole source is justified due to unique capabilities, urgency, or strategic alignment. These exceptions must still align with the organization's Signature of Authority (SOA) policy, which governs who can authorize such deviations based on spend thresholds and contractual commitments. This approach balances flexibility with accountability in the procurement process.

8. Contract and Purchasing Approvals

Purchase approvals are managed through a structured workflow in Coupa that ensures compliance with organizational policies and financial controls. When a purchase requisition is submitted, it is automatically routed to the appropriate approvers based on predefined rules, which include factors such as department, cost center, spend categorization, and total spending amount. Central to this process is the Signature of Authority (SOA), which governs the approval limits for both purchases and contractual obligations. The SOA defines who within the organization has the authority to approve transactions at various monetary thresholds, ensuring that all commitments are reviewed and authorized by individuals with the appropriate level of responsibility. This framework helps maintain accountability, streamline procurement operations, and mitigate financial risk.

9. Export Compliance

Federal laws and regulations require government approval before providing certain hardware/commodities, software or technology (technical information such as specifications, technical requirements or technical/engineering assistance) to entities in other countries.

Legal approval is required before entering into any agreement where a transfer is contemplated to the Supplier or any overseas subsidiary/branch, agent, subcontractor, etc.:

- Any hardware or software (for example, for return/repair, testing, production, etc.); or
- Any technical information

In addition, regardless of whether any hardware/commodities, software or technology is being transferred to a supplier, Legal approval is also required if:

- The services involve any entity or individual located in a sanctioned/embargoed location

The services involve any entity that is identified on restricted-parties lists (e.g., MK Denial or similar screening software lists)

10. Confidentiality and NDA/MNDA Use

ATN requires a legally approved NDA before sharing confidential information with suppliers. When supplier confidential information is also involved, a mutual NDA (MNDA) is used. ATN always prefers to process the MNDA on the ATN template. Any deviations to this require review from procurement and/or legal. These agreements are managed by procurement in consultation with Legal with final executed documents cataloged and retained in Coupa.

One Communications emphasizes confidentiality in tendering and requires written consent from TBC and Legal before any disclosure. Violations are subject to disciplinary action.

11. Emergency and Specialized Procurement

ATN requires legal approval for export-sensitive or high-risk transactions. One Communications provides a comprehensive emergency protocol, allowing expedited procurement when life, property, or operations are at risk. Specialized procurement is permitted when only a limited number of suppliers can meet the requirements, subject to TBC approval.

To reiterate, any purchase from a company that is based in a conflicted country or with ownership stake from individuals that are citizens in a conflicted country are discouraged and are only allowed on an exception's basis with full approval from legal.

12. Procurement Governance

Large procurement activities should be governed across the ATN operating companies. The aim is to ensure alignment and coordination on sourcing and procurement activities, optimize cost and value, and mitigate risks. Additionally, this process should provide better visibility and alignment to anticipated costs and adherence to budgets and budget planning.

Working group discussions will be conducted quarterly, or more often, to align all technical requirements, anticipated business outcomes, and key negotiation objectives for the procurement activity. These meeting will likely be separated by functional area – IT, Fixed, Wireless, etc. Additionally, roles and responsibilities will be assigned and agreed for the upcoming vendor negotiations.

A steering group review will be conducted semi-annually or quarterly to present the negotiation plan and/or status to the business leaders to ensure alignment with the budget and timing of the project/spend. Business leaders will include market executive leadership, group executive leadership, finance, CFOs, FP&A), and legal. ATN executives and IT leadership will be included as needed. The outcome of this meeting will be approval of the procurement plan.

13. Contract and Supplier Management

ATN stores all contracts and RFx documents in Coupa, following retention guidelines. Suppliers are managed in Coupa as well, with key information stored for communications and transactions. Supplier updates are suggested every year to confirm that the relationship with the vendor or status of the vendor has not changed from the year prior. Changes should be memorialized in a vendor update process that is managed through Coupa and includes the appropriate stakeholders from procurement, security, architecture, and legal. Other departments may be included as necessary.

Vendors must be onboarded and maintained with rigorous due diligence to ensure they meet the organization's standards for financial stability, ethical conduct, and operational integrity. This includes evaluating the vendor's financial health to mitigate risk, identifying any relationships between vendor personnel and company employees to prevent conflicts of interest, and verifying compliance with security and data protection requirements. Vendors must also adhere to protocols governing access to sensitive information, ensuring that data is handled responsibly and in accordance with applicable regulations. These measures help safeguard the organization's assets, reputation, and strategic interests throughout the relationship.

14. Compliance and Exceptions

ATN enforces compliance through management review and disciplinary action. Exceptions must be justified in writing and approved by ATN Procurement, with reporting to Internal Audit and Legal. One Communications refers violations to Legal and Employee Experience departments, with exceptions reviewed by the CxO team.

15. Contact Information

All inquiries and requests for future enhancements to this policy should be directed to the policy owner at: procurement@atni.com