



STAKEHOLDER DIALOGUE AND ENGAGEMENT

Insight

TIM Group

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1. Continuous and transparent stakeholder dialogue

TIM acknowledges the value of dialogue with all individuals and organizations involved, in various capacities, in the Group's activities. Continuous engagement with stakeholders is therefore promoted in order to understand their needs, expectations and perspectives, in the conviction that robust and transparent relationships are fundamental to long-term value creation.

TIM Group's stakeholder engagement policies, commitments and strategies are defined and approved by the Sustainability Committee, which operates at Board of Directors level, and are implemented by the Corporate Communication & Sustainability Department.

The Group's approach to stakeholder engagement extends across the entire value chain, encompassing not only its direct operations but also its relationships with partners and suppliers, with the aim of promoting responsible practices throughout the ecosystem in which the Group operates.

2. Guidelines and reference standards for stakeholder engagement

The Group's stakeholder engagement process is aligned with the guidelines established by the AccountAbility 1000 standards: the AA1000 AccountAbility Principles Standard (AA1000APS) and the AA1000 Stakeholder Engagement Standard (AA1000SES). The latter ensures that all material areas of the Group's operations, business processes and supply chain provide for the identification of, and dialogue with, all relevant stakeholder groups: suppliers, TIM Group partners, local communities, authorities, media, associations and NGOs.

The process is subject to continuous improvement, with the objective of enhancing its effectiveness and its consistency with the principles of accountability, ethics and sustainability.



Wherever feasible, the Group:

- integrates stakeholder engagement into its governance, strategies and operating activities;
- plans and prepares the engagement process through:
 - definition of the purpose, scope, responsibilities, mandate and stakeholders involved, together with stakeholder profiling;
 - selection of engagement levels and methods;
 - definition and communication of the limits applicable to information disclosure;
 - preparation of an engagement plan;
 - selection of the indicators used to measure engagement activities;
 - allocation of the required resources;
 - identification and mitigation of engagement-related risks;
- implements engagement through:
 - invitations, information sharing and targeted briefings;
 - active listening throughout the dialogue;
 - documentation of the issues raised;
 - development of the resulting action plans;
 - feedback and disclosure of the outcomes;
- monitors and assesses the level of engagement achieved;
- pursues the continuous improvement of its engagement practices;
- reviews the outcomes of the action plans and updates them where necessary.

The Group is further committed to gaining a deeper understanding of the perspectives of the affected communities with which it interacts and to identifying potential critical issues at an early stage through regular dialogue with local stakeholders. An inclusive approach to listening and engagement is adopted, with particular attention to potentially vulnerable groups, including women, young people and the elderly. In designing social responsibility



initiatives and local digital inclusion programs, the Group works closely with associations and non-governmental organizations that have first-hand knowledge of the needs of these communities.

3. The Stakeholder Engagement process

The nature of TIM's business entails interaction with a broad range of stakeholders. In order to manage these relationships systematically and to report transparently on its conduct, the Group classifies stakeholders into homogeneous categories, based on the nature of their relationship with the company, the role they perform and their relevance to the Group's activities. The main stakeholder categories are: TIM People (including trade union representatives), Customers, Suppliers, Business Community, Institutions, Financial Community, Civil Society and Media.

The stakeholder engagement approach is applied consistently across all Group companies and functions through a common framework setting out the principles, criteria and methods for stakeholder identification, prioritization and engagement. This framework ensures uniform application of the process, while enabling individual operating entities to tailor engagement activities to the specific features of their context and of their relevant stakeholders, with particular attention to local stakeholders and to those groups that are most vulnerable or potentially most exposed to the impacts of the Group's activities.

The stakeholder identification and prioritization process comprises the following phases:

1. **Stakeholder classification:** stakeholders are grouped into homogeneous categories based on the nature of their relationship with the company, the role they perform and their relevance to TIM's activities.
2. **Prioritization:** within each category, priority stakeholders are identified through an assessment of their strategic relevance, taking into account their contribution to the



achievement of business objectives, their degree of influence over company activities and their alignment with the Group's strategic and sustainability priorities.

3. **Engagement planning:** on the basis of the mapping and prioritization performed, the most appropriate engagement methods are defined for each stakeholder group, with the aim of developing structured, ongoing relationships geared towards shared value creation. This phase also identifies the corporate functions responsible for relationship management and for the coordination of engagement activities.

Engagement methods are determined according to the characteristics, needs and expectations of the different counterparts and include, by way of example, individual and collective meetings, information and capacity building sessions, working groups, collaboration initiatives, focus groups, consultations and periodic surveys. Particular attention is devoted to stakeholders located in the territories in which the Group operates, including communities, institutions, authorities, media, associations and civil society organizations, as well as to those categories that are most vulnerable or potentially most exposed to the impacts of the Group's activities, for which engagement methods consistent with their specific needs are adopted.

Structured stakeholder listening represents a central element of the engagement process. Feedback gathered through the various consultation channels is analyzed in order to identify expectations, emerging needs, potential risks and opportunities, as well as any areas for improvement. Particular consideration is given to matters raised by stakeholders that, by virtue of their socio-economic or geographic characteristics or the nature of their relationship with the Group, may be more exposed to the impacts of the company's activities or may encounter greater barriers in accessing the services and opportunities offered. The outcomes of these analyses constitute an input to decision-making processes and contribute, according to the relevance of the stakeholders concerned and the materiality of the topics identified, to the definition and updating of Group strategies and of the operating



plans of the individual Business Units. On this basis, the Group determines the projects to be launched, the stakeholders to be involved and the allocation of roles and responsibilities, together with the common operating rules and the measurement tools required to monitor their effectiveness throughout the entire life cycle.

To ensure the effective and consistent implementation of engagement programs, dedicated channels, either general or specific, are made available so that every stakeholder, including at local level, may interact with the Group transparently and on an ongoing basis and submit feedback or grievances. Clear information is also provided on contact methods and on the procedures for submitting reports.

The Group additionally operates digital reporting and grievance management platforms that enable stakeholders to track the status of the reports submitted by means of traceable identification codes. The effectiveness of grievance management processes is further monitored through quantitative indicators, including the number of cases handled and the positive resolution rate.

Stakeholders are engaged, including in the double materiality assessment, as part of the assessment of the impacts that the company may generate on the environment and on communities, to prevent or mitigate potential adverse effects or conflicts and to foster an increasingly strong alignment with corporate strategy.

Finally, engagement activities, including the main projects and events, are reported within the Sustainability Reporting and through dedicated feedback sessions with stakeholders. Specific reports on the most material topics are also shared with Top Management.