

HUMAN RIGHTS

Insight

TIM Group

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1. Human rights assessment

Over the past three years, the TIM Group has carried out an assessment of potential human rights issues that may impact its business. The table below outlines the activities that were evaluated.

| 2024 | | | | | |
|--|--|--|---|--|--|
| Category | A. % of total assessed in last three years | B. % of total assessed (column A) where risks have been identified | C. % of risk (column B) with mitigation actions taken | | |
| Own operations (including joint ventures where the company has management control) | 100 | 19 | 100 | | |
| Contractors and Tier I suppliers (as a % of contractors or Tier I suppliers) | 100 | 23 | 100 | | |
| Joint ventures (including stakes above 10%) (as a % of joint ventures) | 100 | 6 | 100 | | |

2. Mitigation and Remediation Actions

The Group, with the aim of minimizing tax risk: In order to prevent, mitigate, or remedy potential negative impacts related to the protection of human rights, over time we have undertaken a series of initiatives and actions, such as:

- the adoption of a comprehensive regulatory framework to support this area, updated and expanded over the years, including policies, principles, and management procedures relating to human rights protection;
- the implementation, for 100% of all Group sites (both business units: Domestic and Brazil), of mitigation plans for potential Human Rights violations;
- the establishment of human rights due diligence processes, both in Italy and in Brazil;
- the development of a Whistleblowing portal for reporting;



- with reference to harassment, the adoption in Italy of external support pathways available to individuals following reports submitted directly by the person concerned, without company intermediation, such as:
 - Person of Trust: an external professional to whom individuals can turn for advice on what happened, to understand how to interpret incidents, and how to act;
 - Legal Advisory Service: external lawyers and/or experts whom employees who are victims of harassment may contact for legal guidance and to learn about the available legal instruments;
 - o Psychological Support Service: confidential and anonymous psychological support by phone, available to both men and women.

Furthermore, the Group has defined specific remediation actions in cases of discrimination and harassment (both sexual and non-sexual), providing, in less serious cases, for example, training and awareness-raising activities and the imposition of fines, up to termination of employment in the most serious cases, in line with the provisions of the National Collective Labour Agreement (CCNL). Any identified cases and the related remediation actions taken are disclosed by the Group within the scope of ESRS S1-17, reported in the Sustainability Report.

With regard to suppliers, standard contractual clauses are included requiring suppliers to comply with TIM's Code of Ethics and with specific ESG clauses related to the purchased product/service.

In both cases, failure to comply with human rights principles results in contract termination.

Finally, the robustness of the company's processes for the protection of human rights is demonstrated by the very limited number of reports received.

For further details on complaints received during 2024, please refer to the <u>TIM Group | Report 2024</u>, specifically the sections entitled "Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels available to own workers to raise concerns" and "Disclosure Requirement S1-17 – Incidents, complaints and severe human rights impacts."