



BUSINESS ETHICS

Insight

TIM Group

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1. An In-Depth Look at Anti-Corruption Policy

The TIM Group's Anti-Corruption Policy is approved by the Board of Directors. The Board has designated the Compliance Department as the compliance function responsible for preventing corruption, tasked with implementing and monitoring the Anti-Corruption Management System (ACMS) within the company and, more generally, ensuring the ACMS's compliance with the requirements of the ISO 37001:2016 standard, "Anti-Bribery Management Systems."

The Anti-Corruption Policy pursues the following objectives:

- manage the risk of corruption in accordance with the "zero tolerance" principle;
- ensure compliance with anti-corruption laws;
- protect the Company from the harmful consequences of non-compliance with anti-corruption laws, even if limited to the Company's reputation and image;
- encourage the use of reporting mechanisms for acts of corruption, including by third parties with whom the Company has business relationships;
- raise awareness of the rules to ensure the active and responsible participation of all stakeholders in achieving the objectives of the Anti-Corruption Management System.

Furthermore, the TIM Group recognizes the importance of anti-corruption laws and rejects all forms of corruption, condemning and denouncing the use of corrupt practices and, more generally, any unlawful or unethical conduct aimed at achieving its economic objectives. To this end, TIM has adopted an Anti-Corruption Management System—of which the Anti-Corruption Policy is an integral part—aimed at preventing, detecting, and responding to corruption-related issues and complying with anti-corruption laws.

Among other things, the Policy provides for:



- the principles of conduct to be followed in dealings with third parties, prohibiting any corrupt behavior, incitement to corruption, or any other conduct that may lead to corrupt agreements;
- the methods and processes through which the Group intends to prevent incidents of extortion and corruption, including the vetting of counterparties through Anti-Corruption Due Diligence;
- specific guidelines regarding gifts, whether given to public officials or private individuals, or provided by third parties to employees and members of corporate bodies;
- the prohibition on paying or offering, directly or indirectly, contributions or other benefits to political parties or movements and/or foundations, associations, committees, or entities associated with them, as well as to labor unions, their representatives, officials, or candidates, subject to compliance with applicable regulations;
- the introduction of regular and adequate specific training on the topics of extortion and corruption and, in particular, on the Anti-Corruption Policy and its implementing procedures, as well as on the Management System (SGA) and relevant regulations;
- specific guidelines for charitable contributions, donations, events and sponsorships, which must comply with defined eligibility criteria and follow specific authorization and approval processes;
- the procedures for reporting, based on a reasonable belief (or in any case in good faith), of attempted, suspected, or actual corrupt conduct or a violation of the Anti-Corruption Policy and/or the Code of Ethics and Conduct and/or the 231 Organizational Model and/or the Anti-Corruption Management System—or, more generally, the internal control system—by contacting TIM’s Audit Department (so-



called “whistleblowing”), which is responsible for handling reports through established processes for their assessment, investigation and follow-up;

- a sanctions system, which may also include the imposition of disciplinary measures in the event of a violation of the Policy;

For further details on the matters governed by the Policy, please refer to the TIM Group’s Anti-Corruption Policy available at the following [link](#).

2. Further Information on the Whistleblowing Mechanism

The entity responsible for managing reports concerning TIM and its subsidiaries is the respective Supervisory Body. The Group has adopted a Whistleblowing Procedure that governs the entire process for handling reports, defining the procedures for receiving, preliminarily assessing, investigating, following up on, and closing reports, as well as the roles, responsibilities, and operating procedures of the functions involved, in order to ensure effective, impartial management in compliance with applicable regulations. To follow up on reports, the Supervisory Bodies of TIM and its Subsidiaries rely on the support of TIM’s Audit Function.

Specifically, in this context, the “Whistleblowing Relationship with 231 Supervisory Body & Spot Audit” function ensures:

- handling of whistleblowing reports;
- support in dealings with the 231 Supervisory Body;
- management of audit activities not included in the plan that arise from requests by the Control Bodies and Senior Management.

It should also be noted that the Whistleblower may request to file a verbal report through a



face-to-face meeting with a member of the Supervisory Body of TIM and/or the relevant Subsidiaries and/or, on their behalf, with Audit Department staff involved in activities supporting the Supervisory Body.

In order to follow up on internal reports received, there is a dedicated online portal, accessible both from the “Whistleblowing” page on the respective websites (where available) and on the corporate intranets, which allows users to submit reports—including anonymously— therefore without providing one’s name or contact information, a report of one’s own or a report received from a third party, after reviewing the “Privacy Policy” available in the same section.

Upon completion of the submission, the Whistleblower is issued a Unique Identification Code (alphanumeric ticket), automatically generated by the Portal, which allows them to track the progress of the report over time, while ensuring confidentiality and anonymity. It should be noted that anyone who receives a report is required to maintain confidentiality regarding the identity of the Reporter, the individuals involved and/or mentioned in the report, and the content of the report itself. During the course of its investigation, the Audit Department may request additional information or clarification from the Reporter.

Retaliatory actions against the Whistleblower are prohibited, meaning that the Whistleblower is protected from any form of retaliation or unfavorable treatment as a result of the report. This protection also extends to anonymous Whistleblowers who, after being identified, believe they have suffered retaliation. It should be noted that, should it be determined that a whistleblower has suffered retaliation, the TIM Group will take appropriate disciplinary action against those responsible for such acts.

To raise awareness about the reporting process and the proper use of the reporting mechanism, TIM provides specific training courses and informational sessions to its employees. For information regarding the process of submitting, receiving, analyzing, and



managing reports, please refer to the “Whistleblowing Procedure” available at the following [link](#).