

## COMPLAINTS CHANNEL POLICY

### PREMISE

The Complaints Channel was created as an important tool for strengthening the corporate governance of TIM Group Companies in Brazil, and adds value to the continuous monitoring of the Company's internal controls, since it allows the detection of possible deviations and fraud practised by company employees, third-party employees or suppliers of products and services contracted by TIM Group Companies in Brazil.

In order to strengthen the pillars of corporate governance, which is based on the principles of transparency and confidentiality, TIM has made, both domestically and abroad, “the Channel Reports” available for the public, in two languages (Portuguese and English), which can provide both the Company Intranet and the Internet, ([tim.com.br](http://tim.com.br) and [ri.tim.com.br](http://ri.tim.com.br) > Governance > Complaints Channel) or by telephone at number (0800 900 8007), which is available 24 hours a day, 7 days a week.

Any complaint that contains suspected conduct that does not comply with the documents below, will be treated in accordance with this policy, those being: (i) the provisions of the Code of Ethics and Conduct of TIM S. A.; (ii) The Human Rights Policy of the Telecom Italia Group; (iii) the Diversity and Inclusion Policy; (iv) the internal regulatory procedures; (v) The Sarbanes-Oxley law (SOx); (vi) The Anti-Corruption Program; (vii) The Conflict of Interest Management Policy of Tim S. A.; (viii) the Competition Defence Policy; (ix) and other current laws and applicable rules; (x) Consumer Defence Code.

It should be emphasised that no adverse consequences may affect those who, in good faith, make a complaint about possible situations of disregard for the company's current internal regulatory documents and current legislation, and the complainant is also assured the secrecy of his identity in case of identified complaints, except in cases where the law provides otherwise. This prerogative does not preclude, however, the Company's decision-making in terms of Personnel Management, with regard to the application of disciplinary measures and termination of the employment contract for other reasons.

If an employee becomes aware of facts that fall within the above premises, either by means of a complaint from another person, of affirmations portrayed in formal documents, if they have witnessed any fact or even, if they are a victim, they have the obligation to immediately retransmit it to the Complaint Channel, being at their discretion the form of sending, whether by intranet, internet or telephone, as well as the means of identification, that is, anonymous or not. It is important to attach any and all possible documentation to which they have had access that involves the complaint, kept the secrecy of this communication, that is, they cannot disclose to third parties unrelated to the Complaints Channel, let alone reproduce a copy of the facts reported. They should refrain from any autonomous initiative of analysis and/or deepening of the subject and its interpretations.

The omission may also characterise the violation of this policy, that is, the absence of the sending/forwarding of a complaint received from another person, by the employee, violates the policy, as well as the Code of Ethics and Conduct of TIM S.A., and, therefore, this employee is subject to the application of disciplinary measures, by the Human Resources & Organization Role.

It is important to point out that the Companies of the TIM Group in Brazil recognise that diversity is a value and a practice to be promoted and respected in all their relationships, therefore, they do not tolerate any prejudiced, discriminatory and embarrassing expression, attitude or behaviour in relationships and work environment.

In this sense, they adopt a stance of respect and appreciation of differences, as well as the recognition and fight against situations of discrimination against historically less favoured groups, whether for sexual orientation, ethnic origin, gender, disability, age group, among others. All complaints are subject to no-log policy and, therefore, no information about the computer connection used to make the complaint is tracked.

All complaints will be subject to preliminary analysis by the planning Forensic & Special Audit Projects Role, and it is the responsibility of this Role to manage the Complaints Channel of Tim Group Companies in Brazil, as well as the complaints received.

The Audit Role is responsible for monitoring the results in order to detect possible weaknesses in the internal control system and risk management.

For the in-depth analysis of each specific subject that has been the subject of a complaint, the Audit-Planning Forensic & Special Audit Projects Role may use the competent Roles and/or other support Roles.

In the case of complaints that have as reported: the director of the Audit Role and/or their respective employees, as well as those who are part of the Complaints Channel or members of Top Management, those complaints should be directed to the Board of Directors of TIM S. A. (in the person of the President of said Board) and to the Coordinator of the Statutory Audit Committee (CAE - Comitê de Auditoria Estatutário). If such persons were cited in the complaint indirectly, i.e. they are not the direct reported, the standard treatment flow provided for in the POP\_AUD\_HQ.836 procedure should be followed.

Complaints relating to financial, accounting, tax issues and with any impact on SOx controls, must be communicated by the director of the Audit Role, immediately to the Audit Committee.

The Planning Forensic & Special Audit Projects Role should prepare a management report regarding the complaints received in the TIM SA Complaints Channel and processed. This report should be presented at the regular meetings of the Statutory Audit Committee (CAE) and the Control and Risk Committee (CCR - Comitê de Controle e Riscos).

An independent check on the management of the Complaints Channel and management systems should be carried out annually.

Periodically, the Complaints Commission, composed of the Audit, Legal and Human Resources & Organization Roles, meets to discuss the main complaints registered in the tool and deal with other matters pertinent to the Complaints Channel.

In cases of competitive complaints, the head of the regulatory, Institutional and Press Relations Role will also be part of the Complaints Commission.

For complaints regarding issues involving the Anti-Corruption Program (such as: complaints related to bribery, corruption and conflict of interest) and also scenarios of privacy violation or incidents related to the protection of personal data (provided for in the General Data Protection Law - LGPD), the director of the Compliance Role will also be part of the Commission for the Determination of Complaints. This Policy is in line with Article 9 of the Code of Ethics and Conduct of TIM S. A. with regard to the mode of operation of the Complaints Channel.

## **RECIPIENTS**

This document is intended for all Companies of the TIM Group in Brazil, including its directors at all hierarchical levels, all employees, partners, customers, suppliers, consultants, third parties, partners and any citizen, body or company that has a relationship of interest with the Companies of the TIM Group in Brazil, including Instituto Tim.

## **PURPOSE AND FIELD OF APPLICATION**

The objective of the Complaints Channel is to strengthen the transparency of the activities of Tim Group Companies in Brazil, as well as the culture of internal and external complaints, providing and encouraging anyone who has relations with the company or who is aware of possible discrediting situations, to exercise the role not only of citizen, but also of corporate compliance vigilant. It also aims to ascertain, through the application of defined methodologies, complaints of irregularities, fraud, discrimination and crimes committed by its employees, service providers, suppliers and customers.

This policy aims to discipline the process of receiving, analysing and handling complaints sent or transmitted by any person, anonymously or identified. This process is developed by the Audit Role in full respect of the principles established by International Standards, the Professional Practice of Internal Audit, The Code of Ethics issued by the Institute of Internal Auditors (IIA), as well as the Code of ethics and conduct of TIM S. A.

These principles are found in the Internal Audit Rules document that is in the Corporate Intranet > Our TIM > Policies and Procedures.

## **GENERAL DESCRIPTION OF THE PROCESS AND RESPONSIBILITIES**

The Complaints Channel of the Companies of the TIM Group in Brazil may be used by any person, internal or external, to make complaints of any subject and fact, mainly, but not exhaustively, facts that cover:

- a) Inappropriate behaviour of a person, whether themselves or a third party, in compliance with the Code of Ethics and Conduct of TIM S. A and the values also related in the Diversity and Inclusion Policy and in the Human Rights Policy of the Telecom Italia Group.
- b) Alleged violations, requests or inducement to violation of current laws and regulations, as well as disregard for the code/regulations on consumer protection, provisions in the Code of Ethics and Conduct, internal procedures, activities of interest of Tim group Companies in Brazil, practised or allegedly practised by administrators, employees (themselves or third parties) or suppliers of TIM Group Companies in Brazil (for example: sexual harassment, moral harassment, use of child labour, use of forced discrimination, disregard for free trade union and collective association, defamation, threats, violation of privacy, fraud, non-compliance with contractual clauses, etc.).
- c) Alleged violations of the Anti-Corruption Program and the policy for the management of conflict of interest, also followed by criminal and/or illicit risk behaviours provided for both in the program and in the policy, as well as other communications of these topics, but not provided for in the Program and in the Policy mentioned.
- d) Complaints from third parties having as object alleged anomalies, irregularities, discrimination and reprehensible facts, practised or allegedly practised by administrators, employees or suppliers of the Companies of the TIM Group in Brazil.

- e) Complaints related to accounting matters and internal controls, SOx controls or accounting revision (accounting, internal accounting control or auditing matters or financial statements or other disclosures) from any person and also complaints submitted by employees of TIM Group Companies in Brazil regarding accounting issues, accounting revision and within the scope of SOx certification of TIM Group Companies in Brazil considered questionable (questionable accounting or auditing matters) of direct and exclusive competence of the Statutory Audit Committee (Comitê de Auditoria Estatutário - CAE).
- f) Communications from employees of TIM Group Companies in Brazil, or from third parties, about alleged violations of the precepts described in the Competition Defence Policy (PL\_RIPR\_HQ.375), practised or allegedly practised by directors or employees of Companies of the TIM Group in Brazil or in face of them (for example: cartel formation).

The situations set out below and their respective internal procedures are not part of this document:

- a) Self-declaration of the existence of a potential conflict of interest of the employee.
- b) Consultations from the Human Resources & Organization Role in the process of Personnel Selection or internal recruitment with a change of role.
- c) With regard to monitoring the topic conflict of interest.
- d) Registration of incidents made through the corporate intranet. The topic Incident Registration is the responsibility of the Security Operations Role and is intended for the communication of security incidents - material or intangible - for example: information security incidents, stealth, robbery, etc.
- e) Online abuse investigation - Theme under the responsibility of the Cyber & ICT Security Role. Refers to the reporting of behaviours or events related to cases of abuse in the use of digital communication-based services offered by Tim Group Companies in Brazil (for example: SPAM, Virus and Malware spread, cyberattacks, phishing).
- f) Receiving information and records through SaferNet (non-governmental non-profit organization that operates in partnership with the Federal Police to receive complaints involving the publication or dissemination of offensive, subversive material, as well as for crimes committed with the help of the Internet against children and adolescents and child pornography. Access via the link <https://www.tim.com.br/sp/sobre-a-tim/sustentabilidade/comunidade/projetos-concluidos/acordo-contr-a-pedofilia> or Disque 100).
- g) Receipt of consumer complaints. For this topic, complaints must be made through the SAC - Customer Service through the channels: \*144 (calling from the mobile phone itself), 1056 (calling from other operators phones), 08007412580 (assistance to the hearing impaired), and/or the internal channel "Speak for the Customer" through the link specific channel, in the corporate Intranet, intended to meet the demands brought by the employees themselves and third parties of the Companies of the TIM Group in Brazil.

It is reiterated in this internal document that the Complaint Channel of the Companies of the TIM Group in Brazil does not meet specific demands on role related telephone lines.

For complaints that fall within the situation described above, only their quantitative presentation will be made in the reports to the Control Bodies.

The receipt and storage of complaints, their respective documentation and any new

information required, is through a system administered by an independent supplier, in which only and exclusively employees of the Planning Forensic & Special Audit Projects Role (Complaints Channel) must have access through their own login and password.

In order to ensure the management and traceability of complaints and their activities, the Planning Forensic & Special Audit Projects Role will be responsible for preparing and updating all information on complaints and ensuring - using the Complaints Channel - and its Computer Instrumentation - the file of all said supporting documentation, from the receipt of the complaint, for a period of: 20 (twenty) years for the complaints concerning tax and tax issues and 10 (ten) years for the complaints of the other topics or for a longer period, if there is ongoing legal action on the subject, in order to protect the rights.

TIM shall inform the company that provides and manages the reporting channel system of the period in which it will be necessary to delete the reports, as well as their linked content. Such company should send the indicated reports to TIM to confirm that in fact the reports should be deleted.

After confirmation, the complaints will be sent to the technical team of the company responsible for the Complaints Channel system, which should promote the respective deletions.

The Reporting Channel has a directory on the corporate file server, in which information from investigations is stored. Access permissions to this folder are controlled, and it is subject to the information security and backup guidelines that are standard for other folders on this server.

## GLOSSARY

- **Administrator:** They include the members of the Board of Directors, and the Committees attached to it, namely: Statutory Audit Committee, Control and Risk Committee and Remuneration Committee, and others to be created, as well as Statutory Directors.
- **Code of Ethics and Conduct of TIM S.A.:** Internal and official document of TIM S.A. available on the corporate Intranet and Internet and extended to TIM Group Companies in Brazil.
- **Complaint:** It means action to report; delation. Attempt to bring to the attention of the Competent Authority a certain unlawful and illegal fact; delation.
- **Complainant:** Informant. A person who reports a fact, a crime or a criminal. One who makes the complaint or accuses someone of responsibility for an illicit, an irregularity, a crime.
- **Board of Directors (Conselho de Administração - CdA):** Collegial deliberation body that exercises the superior administration of the society.
- **Statutory audit committee (Comitê de Auditoria Estatutário - CAE):** Collegiate advisory body, directly linked to the Board of Directors. It is the responsibility of the Statutory Audit Committee, among other Roles that may be assigned to this body by the Board of Directors or by applicable regulations: (a) advising on the recruitment and dismissal of the independent auditor responsible for the audit of the financial statements, as well as for any other service, regardless of whether audit related; (b) to consider the annual work plan, and to discuss the results of the activities carried out, the revisions made, and to evaluate the performance of the independent auditors; (c) to supervise the activities of the independent auditor for the purpose of assessing the

independence of the quality and appropriateness of the services provided by the Company, including, to the extent permitted by law, their help in resolving any disagreements between management and the independent auditors in relation to the presentation of the financial statements; (d) to supervise the activities performed by the internal auditors, being responsible, to that effect, for reviewing the annual work plan, to discuss the results of the activities carried out, the revisions made, and to evaluate the performance of the internal auditors; (e) to monitor and analyse the efficiency, effectiveness, quality, and integrity of the internal mechanisms in order to, inter alia, to monitor the implementation of the provisions related to: (i) the presentation of the financial statements, including the financial information in the financial statements and other statements in the interim; and (ii) any information, measurements disseminated on the basis of accounting data set, and non-financial data, that add elements that were not anticipated in the structure of reports, common to the financial statements; (vi) reviewing the complaints, anonymous or not, relating to any of the subjects of financial accounting, internal controls and auditing matters, which were received by the Company, as well as suggesting measures that can be taken; (e) examining, evaluating and reviewing, prior to that, if the contract to be entered into between the Company or its subsidiaries, on one side, and the controlling shareholder or its subsidiaries, affiliates, which are subject to common control with, or controlling, in this last one, or that would otherwise constitute related party of the Company, on the other side, conform to the standards generally prevailing in the market in the procurement of the same kind between the parties to the independent, based on the material presented by the directors of the Company, this being made available to the Audit Committee, to request additional information, or opinions from independent third-parties, if deemed necessary; (b) preparing the annual report summary to be submitted along with the financial statements providing a description of the following: (a) the activities, results, and conclusions reached, and any recommendations made; and (b) any situation in which there is a significant divergence between the Company's management, the independent auditors and the Statutory Audit Committee in relation to the consolidated financial statements of the Company; (ix) assessing and monitoring the risk exposures of the Company, possibly requiring detailed information on the policies and procedures relating to: (a) the remuneration of the directors; (b) the use of the fixed assets of the Company; and (c) all expenses incurred on behalf of the Company.

- **Control and Risk Committee (Comitê de Controle e Riscos - CCR):** Collegiate advisory body, directly linked to the Board of Directors. It is the responsibility of the Control and Risk Committee: a) to recommend the adoption by the Board of Directors of internal control measures of the activities performed by the Board of Directors, setting them the specific assignments and limits of authority, observed the provisions of the statute, as well as to give an opinion on the assignment of new Roles to the directors; b) Monitoring compliance and periodic updating of Corporate Governance rules; c) Without prejudice to competence of the Board of Directors, recommending procedures to better oversee the management of the Directors; d) Acknowledge the Internal Audit work plan, analysed by the Fiscal Council/Audit Committee of the Company, in accordance with the Company's Bylaws; e) Approve and monitor the Compliance Area's work plan; f) Review and evaluate the periodic reports, destined to the evaluation of the internal control and risk management system, as well as the periodic reports of the Internal Audit functions (Internal Audit) and the Compliance Area. For this purpose, the Committee has the power to request the Internal Audit (Internal Audit) to review specific operational areas, as well as request the Compliance Area to carry out specific tasks; g) Request information from the Executive Board on specific processes or issues of the Company and/or its controlled companies, whenever deemed appropriate; h)

Supervising and monitoring the social responsibility issues of the Company and/or its controlled companies, monitoring the consistency of the actions taken in relation to the principles established by the Company's Code of Ethics and Conduct; and i) Analyse other matters related to the Company's internal control, as delegated by the Board of Directors.

- **Remuneration Committee:** Collegiate advisory body, directly linked to the Board of Directors. It is incumbent upon the Compensation Committee: a) To prepare for the Board a proposal for the apportionment of the annual global amount of compensation established by the General Meeting among the Company Council; b) Submit a proposal to the Board for the remuneration of the Officers in a way that ensures their alignment with the objective of creating value for the Company's shareholders over time; c) Periodically assess the remuneration criteria for the Company's Directors and senior executives and, after consulting the Chief Executive Officer, make recommendations to the Board; d) Monitor the application of the decisions taken by Organs competent bodies and the Company's policies regarding the remuneration of senior executives; e) Analyse other matters related to the remuneration of the Company's members, as delegated by the Board.
- **Tim Group Companies in Brazil:** TIM S.A. ("TSA" or "Company") and its controlled companies, directly or indirectly. For the purposes of this policy, Instituto TIM incorporates this definition.
- **No-log policy:** Non-traceability of operations developed and carried out using a specific system, ensuring the confidentiality of such operations.

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