

CORPORATE GOVERNANCE

This policy was approved at a meeting of the Board of Directors held on May 5, 2026, of TIM S.A. (the "Company"), in line with the Corporate Governance policies and practices of the TIM Brasil Group.

POLICY ON DISCLOSURE, USE OF INFORMATION AND TRADING IN SECURITIES

I. PURPOSE AND SCOPE

i.1 This POLICY ON THE DISCLOSURE AND USE OF INFORMATION AND ON TRADING IN SECURITIES (the "Policy") aims to establish high standards of conduct and transparency in the disclosure and use of Material Acts or Facts and in the trading of securities issued by TIM S.A. ("Company") and its Controlled or Affiliated Companies, as applicable, to be observed by the controlling shareholder, by the officers and directors, members of the Fiscal Council and any bodies with technical or advisory functions created by the bylaws, and by any employees and third parties contracted by the Company who have permanent or occasional access to Material Information.

i.2 Upon taking office, the officers and directors, members of the Fiscal Council and, when applicable, the other people indicated above will adhere to the terms of this Policy through a statement included in their respective instrument of investiture.

i.3 All those who work in the Company's interest are subject to a duty of confidentiality regarding information acquired or processed during operations or in the performance of their activities, and it is prohibited to use such information for purposes other than the performance of their professional activities. The Company's internal procedures include specific controls for this purpose.

i.4 The rules of this Policy apply in full to securities lending transactions and derivatives referenced thereto (also known as share "lending").

II. DEFINITIONS

ii.1 "Material Act or Fact" (*Ato ou Fato Relevante*), pursuant to Article 155, § 1, of Law No. 6,404/76 and Article 2 of Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários* – "CVM") Resolution No. 44, means: (a) any decision by the Controlling Shareholder(s), any resolution of the general shareholders' meeting or of the Company's management bodies; or (b) any other act or fact of a political-administrative, technical, business or economic-financial nature that has occurred or is related to its business and that may materially influence:

- (i) the perception of the Company's value;
- (ii) the price/quotation of the Securities;

- (iii) investors' decision to buy, sell or hold such Securities; or
- (iv) investors' decision to exercise any rights inherent to their status as holders of securities issued by the Company or referenced thereto.

ii.1.1 Article 2 of CVM Resolution No. 44 lists examples of a Material Act or Fact, making repetition unnecessary. In any case, events related to a Material Act or Fact must have their materiality assessed in the context of the Company's ordinary activities and size, as well as previously disclosed information, and not in the abstract, so as to avoid trivializing disclosures of Material Acts or Facts to the detriment of the market's quality of analysis of the Company's prospects. For purposes of this Policy, Material Acts or Facts will be treated as Material Information ("Material Information").

ii.2 Without prejudice to the legal definitions regarding a Material Act or Fact and/or Material Information, the Company broadly considers as Inside Information ("Inside Information") the set of the following information:

- (a) relates to circumstances that exist or may reasonably be expected to exist, or to an event that has occurred or may reasonably be expected to occur, and is sufficiently specific to allow conclusions to be drawn regarding its potential effect on the price of the Company's securities and their financial derivatives; and
- (b) Which has not become public and which, if it had, could have a significant effect on the price/quotation of securities issued by the Company and their financial derivatives.

ii.3 For purposes of this Policy, Subject Persons ("Subject Persons") are the officers and directors, Controlling Shareholders, Fiscal Council Members, employees and executives, and members of the other bodies with technical or advisory functions of the Company.

ii.4 For purposes of this Policy, Related Persons ("Related Persons") are the spouses, partners and dependents included in the annual income tax return of the Subject Persons, as well as companies controlled by them, directly or indirectly.

ii.5 For purposes of this Policy, the *U.S. Securities and Exchange Commission* ("SEC") refers to the U.S. capital markets regulatory authority, and *Foreign Private Issuer* ("FPI") means a foreign issuer as defined under *Rule 3b-4(c) and (d)* of the *U.S. Securities Exchange Act of 1934*, a regulatory category applicable to the Company before the SEC.

ii.6 For purposes of this Policy, "Target Audience for SEC Purposes" means officers and directors, executive officers, or any other people who are subject to obligations under applicable U.S. laws and regulations, as established or determined by the U.S. Securities and Exchange Commission ("SEC").

ii.7 For purposes of this Policy, "Ethics Group" means the internal group composed of the Investor Relations Officer and the heads responsible for the Legal & Corporate Affairs, People, Culture & Organization, and Risk & Compliance functions.

III. OBJECTIVE OF DISCLOSING A MATERIAL ACT OR FACT

iii.1 The disclosure of a Material Act or Fact seeks to ensure that investors have timely, efficient and reasonable access to the information necessary for their investment decisions, promoting the greatest possible symmetry in the dissemination of information. This helps prevent the misuse of inside information in the securities market by people who have access to it, for their own benefit or that of third parties, to the detriment of investors in general, the market and the Company itself.

IV. RESPONSIBILITIES

iv.1 The Investor Relations Officer (“IRO”) is responsible for managing and overseeing compliance with this Policy and for:

- (a) disclose and communicate to the CVM and the Stock Exchanges where securities are traded any Material Act or Fact, ensuring broad and simultaneous dissemination in all markets in which the Company’s securities are admitted to trading;
- (b) determine and communicate the Blackout Periods (“Blackout Periods” or “*Black-out Period*”), without any obligation to justify the decision, which will be treated confidentially by its recipients;
- (c) inquire of Subject Persons in the event of an atypical fluctuation in the price, quotation or trading volume of securities issued by the Company, in order to ascertain whether they are aware of information that should be disclosed to the market;
- (d) prepare and publish, by the last business day of each fiscal year, the Annual Blackout Period Calendar for the following fiscal year, indicating the estimated start and end dates of each blackout period related to the disclosure of quarterly accounting information and annual financial statements;
- (e) establish, when necessary, blackout periods applicable to specific people who have access to certain Material Information, without the need to extend the restriction to all Subject Persons (“Selective Blackout”).

iv.3 Other responsibilities will be defined in specific internal normative documents.

iv.4 The IRO is not responsible for the execution, control, preparation, submission or follow-up of legal obligations of an individual nature attributed to the Target Audience for SEC Purposes, including those provided for in foreign legislation, such as *Section 16* of the *U.S. Securities Exchange Act of 1934*.

V. DUTY TO DISCLOSE

v.1 The officers and directors, Controlling Shareholders, Fiscal Council Members,

employees and executives with access to Material or Inside Information, and members of other bodies with technical or advisory functions of the Company, or any other collaborator who has personal knowledge of a Material Act or Fact must communicate it to the IRO.

v.2 If the people mentioned in this item verify that the IRO has omitted to fulfill their duty to communicate and disclose, they will only be exempt from liability if they immediately communicate the Material Act or Fact directly to the CVM and the SEC.

v.3. Upon becoming aware of, or receiving notice of, any Material Act or Fact, the IRO must disclose it by (i) submitting the disclosure to the CVM and to the entities that manage the markets in which the Company's securities are admitted to trading and (ii) ensuring its dissemination through appropriate communication channels, including the press (Article 3, §3 of CVM Resolution No. 44).

v.4. In the event of an atypical fluctuation in the price, quotation or trading volume of securities issued by the Company, the IRO must at least inquire of the people mentioned in Article 5 of CVM Resolution No. 44, to ascertain whether they are aware of information that should be disclosed to the market.

v.5. Once the existence of information not yet disclosed to the market, as referenced in item v.4., is confirmed, the IRO must immediately communicate the Material Act or Fact to the CVM, thereby being exempt from liability for omission.

v.6. The IRO must remain available to the CVM and to the market operators that request additional information regarding a disclosed Material Act or Fact; however, the IRO will provide only such information as they deem to be in the best interests of the Company and its investors.

v.7 The Company must submit the text for disclosure of a Material Act or Fact to prior review by the Legal department, as an indispensable step in the disclosure process, before communicating it to the CVM and the Stock Exchanges in which the Company's securities are admitted to trading.

VI. FORMS OF DISCLOSURE

vi.1. The IRO must ensure the immediate dissemination of the Company's Material Acts and Facts simultaneously in all markets in which such securities are admitted to trading.

vi.2. Documents used to disclose Material Acts or Facts must be prepared clearly and precisely, in language accessible to the investing public.

vi.3. Material Acts or Facts must be disclosed broadly, simultaneously and equitably to the market by (i) submitting them to the CVM and to the entities that manage the organized markets in which the Company's securities are admitted to trading and (ii) making them available on a freely accessible website section, in full and in the same form as submitted to such bodies.

Sole paragraph. Disclosure through widely circulated newspapers or other press outlets may be carried out at the Company's discretion and is not a mandatory requirement for regulatory purposes.

vi.4. Material Acts or Facts must be simultaneously communicated:

(a) to the Brazilian Securities and Exchange Commission – CVM;

(b) to the Securities and Exchange Commission – SEC; and

(c) to the Stock Exchanges in which the Company's securities are admitted to trading.

vi.5. Disclosure of Material Acts or Facts should occur, whenever possible, before the beginning of or after the closing of trading on the stock exchanges in which the Company's securities are admitted to trading. If trading occurs in a different country, disclosure must be simultaneous in both markets, and, in case of incompatibility, the Brazilian market trading hours will prevail.

vi.6. If disclosure cannot be made before market opening or after market close, the IRO may request the suspension of trading in the Company's securities in the markets where such securities are admitted to trading, until the material information is adequately disseminated.

vi.7. For purposes of compliance with applicable regulations in the United States, the Company may supplement its institutional disclosures with additional information required by the SEC.

VII. EXCEPTION TO IMMEDIATE DISCLOSURE

vii.1. As a rule, a Material Act or Fact must be promptly communicated and disclosed. Any decision not to communicate or disclose a Material Act or Fact is exceptional and must be duly assessed (CVM Resolution No. 44, Article 6, *caput*).

vii.2. There are, however, exceptional situations in which the disclosure of Inside Information that constitutes a Material Act or Fact may jeopardize the Company's legitimate interests. In such cases, the decision not to disclose a Material Act or Fact related to the Company will be made by the Controlling Shareholders or the Company's officers and directors (CVM Resolution No. 44, Article 6, *caput*).

vii.2.1. If the Material Act or Fact is linked to transactions directly involving the Controlling Shareholders and they decide not to disclose it, the Shareholders must inform the Company's IRO.

vii.2.2. Even if the officers and directors and Controlling Shareholders decide not to disclose a Material Act or Fact, they have a duty to disclose it immediately, directly or through the IRO, if the information escapes control or in the atypical event of a fluctuation in the price, quotation or trading volume of the Company's Securities (CVM Resolution No. 44, article 6, sole paragraph).

vii.2.3. The officers and directors and Controlling Shareholders may submit to the CVM their decision to exceptionally keep in confidence Material Acts or Facts whose disclosure they understand would pose a manifest risk to the Company's legitimate interests (CVM Resolution No. 44, article 7).

VIII. DUTY OF CONFIDENTIALITY

viii.1. The people referred to in item i.1 (Subject Persons) must keep confidential any information regarding a Material Act or Fact to which they have privileged access by virtue of the position they hold, until it is effectively disclosed, and must ensure that their subordinates and any third parties who become aware of the matter do the same.

viii.2 Subject Persons are prohibited from commenting on, disclosing or sharing Material Information or Inside Information on social networks, online discussion forums or any other public or semi-public means of communication, even indirectly or partially.

viii.3 Subject Persons are also prohibited from discussing Material Information or Inside Information with family members, friends, or any third parties who do not need to know the information for the performance of their professional activities.

IX. PROCEDURES FOR COMMUNICATING INFORMATION ON TRADES BY OFFICERS AND DIRECTORS AND RELATED PERSONS

ix.1. The procedures for communicating information on trading in Securities issued by the Company are based on article 11 of CVM Resolution No. 44.

ix.2. Officers and directors, Fiscal Council Members and members of bodies with technical or advisory functions of the Company must inform the ownership of Securities issued by the Company, whether in their own name or in the name of Related Persons, as well as any changes in such positions.

ix.3. The communication must be sent to the Company's IRO (i) on the first business day after taking office and (ii) within 5 (five) days after each transaction is carried out and, by the IRO, to the CVM and the Stock Exchanges.

ix.4. The communication to the CVM must be made within a maximum of 10 (ten) days after the end of the month in which a change in the positions held occurs, indicating the position balance in the period, as defined in article 11, §6, of CVM Resolution No. 44.

ix.5. As an issuer registered with the SEC as an *FPI*, the Company may provide general, non-binding guidance to the Target Audience for SEC Purposes regarding the individual legal duties assigned to them under applicable law, including those provided for in *Section 16(a)* of the *U.S. Securities Exchange Act of 1934*.

ix.6. The legal duty to prepare, review, sign, submit and ensure the timely filing of the forms required by the SEC, including, without limitation, *Forms* 3, 4 and 5, is the exclusive and personal responsibility of everyone.

X. PROCEDURES FOR COMMUNICATION AND DISCLOSURE REGARDING THE ACQUISITION OR DISPOSAL OF RELEVANT EQUITY INTEREST

x.1. The procedures for communicating and disclosing information on trading in Securities issued by the Company involving a relevant equity interest are based on article 12 of CVM Resolution No. 44.

x.2. A relevant trade is understood as the transaction or set of transactions by which the direct or indirect ownership interest of the people referred to in the *caput* exceeds, upward or downward, the thresholds of 5% (five percent), 10% (ten percent), 15% (fifteen percent), and so on, of a class or type of shares representing the capital stock of a publicly held company.

x.3. The direct or indirect Controlling Shareholders, and shareholders who elect members of the Company's board of directors, must communicate and disclose information on the acquisition or disposal of a relevant equity interest.

x.4. Disclosure must occur in the manner provided for in item vi.3 of this Policy.

x.5. The statement regarding the acquisition or disposal of a relevant equity interest must be sent to the CVM and the Stock Exchanges and must contain the minimum information required under CVM Resolution No. 44 and applicable regulations.

x.6. The communication to the CVM and the Stock Exchanges must be sent immediately after the ownership interest mentioned in item x.2 is reached.

XI. TRADING IN THE COMPANY'S SECURITIES

xi.1. In order to ensure adequate trading standards with the Company's securities and the securities of publicly held companies and their subsidiaries, the Company adopts the rule that all trades carried out by the Company itself and by the people who must adhere to this Policy will only be conducted through the Accredited Brokerage Firms, as per the list filed with the CVM, to which any updates will be communicated.

xi.2. The Company, its officers and directors, Fiscal Council Members, employees and executives with access to Material Information or Inside Information, and members of other bodies with technical or advisory functions of the Company must refrain from trading its shares during all periods in which, by communication from the IRO, there is a determination of no trading (*Black-out Period*).

xi.3. The IRO may establish blackout periods applicable exclusively to certain Subject Persons who have access to specific Material Information, without the need to extend the restriction to

all Subject Persons (Selective Blackout). The decision on Selective Blackout will be communicated individually to the recipients and treated confidentially.

xi.4. The same obligations apply to the Controlling Shareholders, the Controlled Companies, and anyone who, by virtue of their office, function or position in the Controlling Company, the Controlled Companies or the Affiliated Companies, has knowledge of information related to a Material Act or Fact about the Company.

XII. RESTRICTIONS ON TRADING IN THE COMPANY'S SECURITIES WHILE A MATERIAL ACT OR FACT IS PENDING DISCLOSURE

xii.1. In the cases "i", "ii" and "iii" below, trading in Securities is, in principle (without prejudice to the carve-outs applicable to trades and other specific restrictions under this Policy), prohibited: (a) by the Company; (b) by the officers and directors, Controlling Shareholders, Fiscal Council Members, employees and executives with access to Material Information, and members of other bodies with technical or advisory functions of the Company; and (c) by anyone who, by virtue of their office, function or position in the Controlling Company, the Controlled Companies or the Affiliated Companies, is aware of information related to a Material Act or Fact about the Company, until it is disclosed to the market:

- (i) whenever any Material Act or Fact occurs in the Company's business that the people mentioned above become aware of;
- (ii) whenever an option or mandate is in progress or has been granted for the acquisition or disposal of shares issued by the Company by the Company itself, its Controlled Companies, its Affiliated Companies or another company under common control; and
- (iii) whenever there is an intention to carry out an incorporation, total or partial spin-off, merger, transformation or corporate reorganization.

xii.1.1. The prohibition referred to in item (ii) above applies to transactions with the Company's shares carried out by the officers and directors, Fiscal Council Members, employees and executives with access to Material Information, members of other bodies with technical or advisory functions of the Company, Controlling Shareholders, and anyone who, by virtue of their office, function or position in the Controlling Company, the Controlled Companies or the Affiliated Companies, has knowledge of information related to a Material Act or Fact about the Company, exclusively on the dates when the Company itself trades or informs the Accredited Brokerage Firms that it will trade shares issued by the Company. For this purpose, the Accredited Brokerage Firms are instructed by the Company's IRO not to record transactions on such dates.

XIII. EXCEPTIONS TO THE GENERAL RESTRICTIONS ON TRADING IN THE COMPANY'S SECURITIES

xiii.1. As a rule, Subject Persons are prohibited from trading in the Company's Securities, except in the specific situations described below:

- (i) subscription for or purchase of shares because of exercising options granted under the Stock Option Plan approved by the general shareholders' meeting;

- (ii) execution, by the Company, of purchases under a share buyback program for cancellation or holding in treasury;
- (iii) application of variable compensation received as profit sharing to the acquisition of the Company's Securities; and
- (iv) execution of Individual Investment and Divestment Plans ("Plan" or "Plans") by officers and directors, Controlling Shareholders (direct and indirect), Fiscal Council Members, employees and executives with access to Material Information, and members of other bodies with technical or advisory functions of the Company.

xiii.2.1. Subject Persons, including the Company, may formalize Plans regulating their trades in securities issued by the Company or referenced thereto during Blackout Periods. Each Plan formalized in accordance with the above must observe the conditions and requirements described below and in the applicable CVM rules.

xiii.2.1.1. Requirements for approval of a Plan, pursuant to article 16 of CVM Resolution No. 44, are:

- (a) be formalized in writing with the IRO;
- (b) be verifiable, including with respect to its establishment and the making of any change to its content;
- (c) provide that the Plan, as well as any amendments thereto or its cancellation, will only become effective after 3 (three) months from its formalization;
- (d) must irrevocably and irreversibly establish the dates or events and the amounts or quantities of the trades to be carried out by the Plan Participants.

xiii.3. Additionally, the Plan may allow trading in securities issued by the Company during the 15 (fifteen) days prior to the disclosure date of the Company's quarterly accounting information and annual financial statements, provided that, in addition to meeting the requirements above:

- (a) The Company has approved a schedule setting specific dates for the disclosure of quarterly accounting information and annual financial statements; and
- (b) The Plan Participants, except the Company itself, are required to reimburse the Company for any losses avoided or potential gains obtained in trades in securities issued by the Company resulting from any change in the disclosure dates of the quarterly accounting information and annual financial statements, as calculated based on reasonable and verifiable criteria set forth in the Plan itself.

xiii.3.1. In addition to the requirements set forth above, Plans prepared by the Participants must also be formalized with the Investor Relations Department.

xiii.4. The Plan Participants are responsible for the information provided when formulating the Plan. If dates are indicated on which the markets are closed (e.g., Saturdays, Sundays or holidays), the trades must be carried out on the first business day following the originally scheduled date.

xiii.5. Force majeure or fortuitous events, such as the unavailability of trading systems or assets, that prevent the execution of trades in accordance with the Plan must be immediately communicated to the Investor Relations Department, which will inform the Participant how to proceed in accordance with the applicable internal procedure.

xiii.6. Upon expiration of the Plan term, the Participant may formalize a new Plan, and all requirements and conditions described above must be observed.

xiii.7. Maintaining simultaneous Plans in effect in the name of the same Participant, including the Company, is prohibited, as is the execution by such Participant of any transactions that nullify or mitigate the economic effects of the transactions to be determined under the Plan.

XIV. PROHIBITION ON TRADING IN THE COMPANY'S SECURITIES IN THE PERIOD PRIOR TO THE DISCLOSURE OF QUARTERLY ACCOUNTING INFORMATION AND THE COMPANY'S ANNUAL FINANCIAL STATEMENTS

xiv.1. The Company, its officers and directors, its Controlling Shareholders (direct and indirect), its Fiscal Council Members, employees and executives with access to Material Information, and members of the other bodies with technical or advisory functions of the Company, as well as anyone who, by virtue of their office, function or position in the Controlling Company, the Controlled Companies or the Affiliated Companies, has knowledge of information related to a Material Act or Fact about the Company, may not trade in the Company's Securities during the 15 (fifteen) days prior to the date of disclosure of the Company's quarterly accounting information and annual financial statements, except for the exceptions provided for in Chapter XIII of this Policy.

XV. PROHIBITION ON DELIBERATION REGARDING THE ACQUISITION OR DISPOSAL OF SHARES ISSUED BY THE COMPANY ITSELF

xv.1. The Company's Board of Directors may not resolve on the acquisition or disposal of shares issued by the Company itself while the information related to the following has not been made public through the disclosure of a Material Act or Fact:

- (i) execution of any agreement or contract aimed at the transfer of the Company's corporate control; or
- (ii) granting an option or mandate for the purpose of transferring the Company's corporate control; or
- (iii) existence of an intention to carry out an incorporation, total or partial spin-off, merger, transformation or corporate reorganization.

xv.1.1 This prohibition does not apply to trades involving fixed-income securities; obligations assumed prior to the blackout period; and trades carried out by financial institutions and legal entities within their economic group.

xv.1.2 If, after approval of a buyback program, an event arises that falls under any of the three situations above, the Company will immediately suspend trades in shares issued by the Company itself until disclosure of the respective Material Act or Fact.

XVI. PROHIBITION APPLICABLE TO FORMER OFFICERS AND DIRECTORS

xvi.1. Without prejudice to the provisions above regarding the Plans, officers and directors who leave the Company's management before the public disclosure of a transaction or fact initiated during their term of management may not trade in the Company's Securities:

- (i) for a period of 3 (three) months after their departure; or
- (ii) until the Company discloses the Material Act or Fact to the market, unless, in this second case, trading in the Company's shares after the disclosure of the Material Act or Fact could interfere with the conditions of such transactions, to the detriment of the Company's shareholders or the Company itself.

xvi.1.1. Among the alternatives above, the event that occurs first shall always prevail.

XVII. PROHIBITION ON TRADING IN SECURITIES USING INSIDE INFORMATION

xvii.1. The Company, its officers and directors, its Controlling Shareholders (direct and indirect), its Fiscal Council Members, employees and executives with access to Inside Information, and members of the other bodies with technical or advisory functions of the Company, as well as anyone who, by virtue of their office, function or position in the Controlling Company, the Controlled Companies or the Affiliated Companies, has knowledge of Inside Information, may not trade in the Company's Securities. The use of Material Information and/or Inside Information not yet disclosed for the purpose of obtaining an advantage, for themselves or for others, in the securities market is prohibited.

xvii.1.1. For purposes of characterizing the item above, it is presumed that:

I – the person who traded securities while in possession of Material Information not yet disclosed used such information in the relevant trade;

II – the officers and directors, Controlling Shareholders (direct and indirect), Fiscal Council Members, employees and executives with access to Inside Information, members of the other bodies with technical or advisory functions of the Company, and the Company itself, with respect to trades in securities issued by the Company itself, have access to all Material Information not yet disclosed;

III – the people listed in item II, as well as those who have a commercial, professional or trust relationship with the Company, upon having access to Material Information not yet disclosed, know that it constitutes Inside Information;

IV – an officer or director who leaves the Company while in possession of Material Information not yet disclosed uses such information if they trade in securities issued by the Company during the 3 (three) months following their departure;

V – information regarding incorporation, total or partial spin-off, merger, transformation, or any form of corporate reorganization or business combination, change in the Company's control, including through the execution, amendment or termination of a shareholders' agreement, decision to cancel the Company's registration as a publicly held company, or change of the trading venue or segment for its shares, is deemed material from the moment studies or analyses related to the matter begin; and

VI – information regarding the filing for judicial or extrajudicial reorganization and bankruptcy by the Company itself is deemed material from the moment studies or analyses related to such filing begin.

xvii.2. The presumptions set forth above are rebuttable and must be analyzed together with other elements indicating whether the conduct described in item xvii.1. was or was not, in fact, carried out; and may, if applicable, be used in combination.

xvii.3. The presumptions set forth above do not apply to: (i) acquisitions, through private negotiation, of treasury shares resulting from the exercise of an option under a stock option plan approved by the general shareholders' meeting; (ii) grants of shares to officers and directors, employees or service providers as part of compensation previously approved by the general shareholders' meeting; and (iii) trades involving fixed-income securities when carried out through transactions with matched repurchase and resale commitments, for settlement on a predetermined date on or before the maturity date of the securities, and with predefined yield or remuneration parameters.

xvii.4. The prohibition set forth in the *caput* does not apply to subscriptions of new securities issued by the Company, without prejudice to the application of the rules governing the disclosure of information in the context of the issuance and offering of such securities.

xvii.5. Certain officers and directors and members of the Board of Directors who qualify as *officers* or *directors* under U.S. law may be subject to individual reporting obligations imposed by the SEC.

XVIII. VIOLATIONS AND SANCTIONS

xviii.1. Without prejudice against the sanctions applicable under current law, to be imposed by the competent authorities, any violation of the terms and procedures established in this Policy, or of internal control and monitoring procedures, will subject the offender to internal disciplinary measures. Non-compliance must be reported to the Company's Ethics Working Group.

xviii.2. The Ethics Working Group will be responsible for assessing non-compliances and preparing a technical opinion. This opinion will contain the recommendation of the applicable sanction and will be submitted for approval by the Board of Directors.

xviii.3. If the violation is committed by third parties, it will constitute contractual default, and the Company may require the application of early termination clauses, as provided for in the relevant agreements.

xviii.4. The internal sanctions applied by the Company do not exclude the individual liability of officers and directors or Fiscal Council Members before national or foreign regulatory authorities for non-compliance with legal obligations of a personal nature.

XIX. APPROVAL, EFFECTIVE DATE AND NORMATIVE CONFLICT

xix.1. This Policy was approved by the Board of Directors of TIM S.A. on October 28, 2019, with amendments also approved by such corporate body on September 28, 2020, December 12, 2022 and May 5, 2026, and it becomes effective and applicable immediately. Any amendment or update to the provisions of this Policy must be approved by the Board of Directors, pursuant to CVM Resolution No. 44, dated August 23, 2021.

xix.2. In the event of a conflict between obligations provided for under Brazilian regulations and those applicable to the Company as an FPI before the SEC, the more restrictive rule shall prevail, as guided by the IRO.