



ESG REPORT 2024

Contents

1

ESG vision

- 12 Solid ESG path
- 14 Transparency journey and ESG commitments
- 16 2025-27 ESG plan
- 17 2024 ESG highlights
- 18 Stakeholder engagement
- 22 Commitments and acknowledgments

4

Environmental

- 90 Environmental
- 93 Water
- 94 Climate change
- 101 Energy
- 105 Circular economy
- 106 Waste

2

How we do business

- 27 Business context and future perspectives
- 30 Corporate strategy
- 33 Operation
- 39 Innovation
- 45 Customer

5

Social

- 110 Digital inclusion
- 114 Employees
- 134 Diversity and inclusion
- 144 Human rights
- 146 Instituto TIM

3

Governance

- 57 Profile
- 58 Governance structure
- 64 Compensation policy
- 68 Financial results
- 70 Risk management
- 75 Ethics, compliance, and anti-corruption
- 81 Privacy and data protection
- 86 Supplier relationship

03 Message from the CEO

05 Introduction

150 Attachments



**TIM Sign
Libras Central**



**Interactive
document**



Message from the CEO

GRI 2-2, 2-3, 2-6

In 2024, TIM's strong operational and financial performance was matched by significant progress across environmental, social, and governance fronts. As a signatory of the UN Global Compact for over 15 years, we remain committed to generating positive impacts on society and contributing to the achievement of the Sustainable Development Goals (SDGs), aligned with the topics that are material to our business.

On the environmental front, we maintained our leadership in climate management by once again earning the top "A" score on the CDP Climate Change questionnaire. We reached 100% renewable electricity usage in our operations through free market purchases, the acquisition of origin certificates (I-RECs), and, most notably, our Distributed Generation (DG) project—which now supplies over 60% of our consumption. This initiative has significantly reduced our greenhouse gas (GHG) emissions and enabled more efficient, low-carbon operations.

With internal and external engagement initiatives, such as the #NossaResposta campaign, we achieved a record volume of waste collected through reverse logistics: 6.8 tons of electronic equipment, with a 98% recycling rate.

The social pillar was strengthened by the transformative power of digital inclusion. With a mobile customer base of 62 million in the year, we expanded 5G coverage to 607 cities across Brazil, consolidating our leadership in network coverage

and quality. We also transformed Favela Marte (São Paulo) into the first community in Brazil to be connected with 5G and remained the only operator to provide 4G coverage in every city in the country.

By the end of 2024, our 4G network covered approximately 20 million hectares, boosting agricultural productivity while also connecting communities, schools, and rural health centers. For the third consecutive year, our network was recognized by Opensignal as the most awarded among Brazilian operators, winning the Consistent Quality Award.

In terms of diversity and inclusion, I am proud to highlight that we surpassed our goal of having over 36% of leadership roles held by women, reaching 37.4%. For the fourth year in a row, we were also named one of the most diverse and inclusive companies in the world, earning the top global ranking in the Telecom sector on the FTSE Russell D&I Index 2024 (formerly Refinitiv D&I Index). In addition to all these initiatives, we strengthened



the bond between music and the promotion of a more inclusive world through major festivals such as Rock in Rio and TIM Music.

Our efforts earned national and international recognition. TIM continues to be the longest-standing telecommunications company listed on the B3 Corporate Sustainability Index, with a 17-year presence. For the fourth consecutive year, we were also featured in the S&P Global Sustainability Yearbook 2025, which showcases the world's top sustainability performers. We also remained part of the select group of CDP-evaluated companies recognized for their leadership in climate change management.

TIM's ESG agenda is grounded in robust governance at multiple levels. From our ESG Forum—

facilitating dialogue and decision-making between the CEO and executive leadership—to the ESG Committee, established in 2020 and reporting to the Board of Directors, both executives and board members actively shape and oversee the implementation of our ESG strategy and targets.

We envision possibilities and bring them to life through our ESG Plan, which has been recently updated for the 2025–2027 period. This plan includes goals that support a circular, low-carbon economy and a more connected, inclusive society. In 2024, through our double materiality assessment, we identified the issues most critical to our value creation potential—financially and in terms of environmental, social, and governance impact.

In the following pages, we proudly present the achievements and challenges from this latest ESG cycle, which reaffirm our commitment to transparency, accountability, and building trusted relationships with our stakeholders. We are fully aware of our reach, the positive impact we can generate, and the meaningful role we can play in shaping a more resilient and inclusive future.

Alberto Mario Griselli
CEO of TIM Brasil





Introduction

About this report

GRI 2-2, 2-3, 2-6

We present TIM's 2024 ESG Report, which shares information and results from the Company's projects and initiatives across the environmental, social, and corporate governance pillars, aligned with the 2024–2026 ESG Plan and the commitments established for the 2025–2027 period.

TIM's reports in Brazil, published for 20 years, play a crucial role in disclosing information to the Company's stakeholders and in providing transparent accountability to society. The document also guides the monitoring and continuous improvement of ESG (*Environmental, Social, and Governance*) management and practices, serving as a reference for the Company.

In 2024, TIM focused on reviewing its materiality, committed to reassessing

and evaluating the main impacts of its operations and opportunities for improvement and development for the Company and society. In this report, we have included content based on this new materiality matrix, addressing topics and indicators considered priority for reporting, management, and monitoring.

This document complies with the Global Reporting Initiative (GRI) Standards and the Sustainable Development Goals (SDGs) of the United Nations Global Compact, of which TIM has been a signatory since 2008. It also includes indicators from the Telecommunications sector of the Sustainability Accounting Standards Board (SASB).

Additionally, it provides information related to climate risks aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), which have been incorporated into the IFRS S2 standards of the International Sustainability Standards Board (ISSB). The publication includes

limited assurance from EY on the GRI, SASB and GHG Emissions Inventory scopes (Brazilian GHG Protocol Program).

More information about TIM's corporate structure can be accessed here.

The consolidated data here follows the same scope as TIM's financial report. The results refer to the period from January 1st to December 31st, 2024. [GRI 2-3](#)

In the following pages, TIM presents an overview of its operations and business strategy in 2024 across the following chapters: ESG Vision; How We Do Business; Governance; Environmental; and Social.

TIM's 2024 ESG Report is available in a navigable PDF format on the Company's website, in both Portuguese and English. There is also a version available for blind or visually impaired individuals, designed to meet screen reader tool criteria,

ensuring broad access to our results in an inclusive and democratic manner.

Questions and comments about the report can be emailed to esg@timbrasil.com.br.





Materiality

GRI 2-14, 2-29, 3-1, 3-2

We review our material topics at least every two years. In 2024, TIM focused on developing its dual materiality, the main trend for defining material topics for organizations today, which has become mandatory for various reports, ratings, and initiatives.

This model is composed of two types of materiality: Financial and Impact (socio-environmental). Impact materiality involves issues that have a significant effect on the economy, the environment and/or people and society, caused by our activities and operations. Financial materiality brings together environmental, social, and/or governance issues that have a significant effect on our financial performance and our ability to generate value.

Our dual materiality process was primarily developed in accordance with the standards of the Global Reporting Initiative (GRI) and the European Financial Reporting Advisory Group (EFRAG). We carried

out the parallel development of both materialities, as well as the search for synergies between them. Objective criteria were used, such as literature review, benchmarking, analysis of TIM's Risk Matrix (Enterprise Risk Management), and stakeholder opinion surveys, as well as judgment criteria applied in qualitative

interviews, prioritization panel, and final approval of the results.

Compared to the materiality process conducted in 2022, the following topics were included in 2024: Climate Change, Responsible Supplier Management, Artificial Intelligence, Non-compliance with Regulatory

Obligations, and Diversity, Inclusion, and Non-discrimination. The topics that did not appear as material were: Ethics, Integrity and Compliance; Health, Well-being and Safety; Transparency and Relationship with Priority Publics and Innovation and Technology. Regarding the topic Innovation and Technology,

it is now addressed within the scope of Artificial Intelligence, reflecting the current trend. The others, although not identified as priorities from the perspective of the various stakeholders consulted, will continue to be considered in the Company's practices, policies, and ESG Plan due to their relevance.

Steps of the process

1 Stakeholder mapping

Social and environmental impact:

Mapping of the key stakeholder groups was carried out in collaboration with the ESG team, using impact criteria (the company's influence on these groups) and relevance (the importance of these groups for the company's decision-making) to define their priorities.

Financial impact:

Mapping of the key areas and market players related to the analysis and management of TIM's risks and opportunities.

2 Context analysis

Social and environmental impact:

Benchmarking with industry peers and research in frameworks, standards, ratings, indexes, and internal documents.

Financial impact:

Research in frameworks, standards, ratings, indexes, and internal documents, with an emphasis on the risk map.

3 Materiality territory

Consolidation of the results of previous stages, with the compilation of the relevant topics and their implications for the organization, including:

- 20 socio-environmental impact topics and
- 17 financial topics.

4 Stakeholder research

Consultation with the company's key stakeholders to understand their perceptions of real and potential impacts, as well as risks and opportunities, from a sustainability perspective, with the following results:

- 428 responses obtained through an online questionnaire; and
- 13 interviews conducted on socio-environmental impact materiality and financial materiality.

The stakeholders involved were: shareholders, clients/customers, employees, suppliers, regulatory bodies, and the civil society.

5 Consolidation

Consolidation of the results of previous stages, with the compilation of the relevant topics and their implications for the organization.

6 Prioritization of topics

Based on the consolidated results and other findings from the process, the topics that make up the two materialities were defined. [See on page 8.](#)

7 Validation

Presentation of the prioritization results to TIM's ESG Committee, which reports to the Board of Directors, for validation and approval.



TIM Materiality

In this representation of TIM's materiality*, the topics located further to the left are those with the greatest financial impact, while those on the right represent greater socio-environmental impact. The center shows topics with both financial and socio-environmental impact.

The topics that occupy the highest part of the chart are those prioritized by stakeholders.



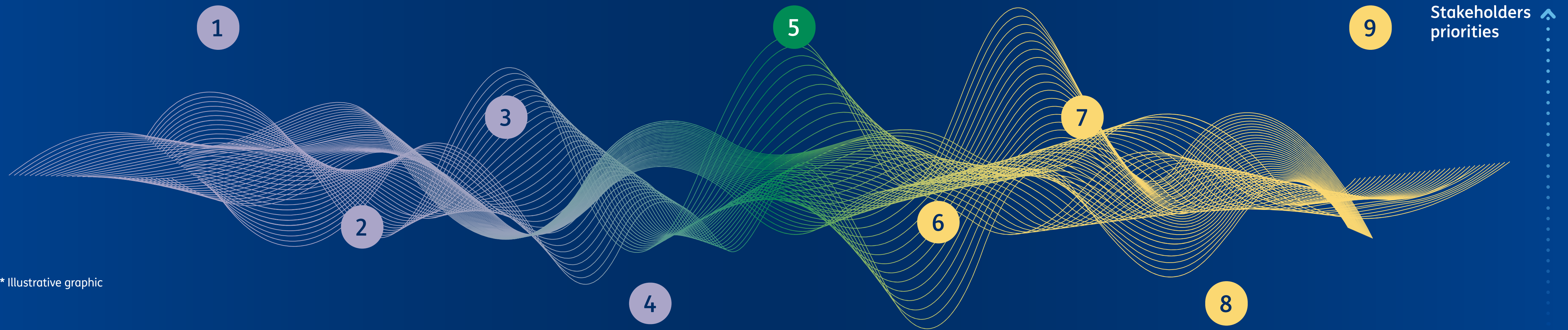
Financial
Materiality



Financial
and Impact
Materiality



Social and
Environmental
Impact Materiality



* Illustrative graphic

< Financial

Social and Environmental Impact >

1

Cybersecurity,
privacy and
data protection

2

Responsible
supplier
management

3

Non-compliance
with regulatory
obligations

4

Artificial
intelligence

5

Climate
Change

6

Diversity, inclusion
and non-
discrimination

7

Digital
inclusion and
connectivity

8

Energy
management

9

Quality of services
and customer
experience



Material Topics GRI 3-2

Material topic	Approach	Impacts	Risks	Opportunities	Indicators	related SDGs
 Energy management (I)	Adopt efficient and sustainable energy management practices, focusing on reducing energy consumption and adopting renewable sources, in order to minimize environmental impacts and ensure the operational resilience of telecommunications infrastructure.	<ul style="list-style-type: none">• Increase in renewable energy consumption;• Encouragement of the free energy market and distributed generation.• Generation of jobs in the plants.• Reduction of GHG emissions (Scopes 1 and 2).• 5G technology as a precursor of more efficient processes	<ul style="list-style-type: none">• The pursuit of greater energy efficiency may increase the company's dependence on specific technologies, which could pose risks in the event of failures or disruptions in supply.• Dependence on public pricing policies and inability to prepare long-term budgets.• Changes in legal and regulatory environments.	<ul style="list-style-type: none">• Implementation of more efficient network technologies.• Expansion of the Distributed Generation Project.	GRI 302: Energy 2016	<div><div>7</div><div>12</div><div>13</div></div>
 Responsible supplier management (F)	Establish and strengthen management practices within the supply chain, ensuring that strategic partners meet ESG criteria, focusing on reducing environmental impacts, promoting fair and ethical working conditions, and ensuring compliance with regulatory standards.	<ul style="list-style-type: none">• Engagement of suppliers in adopting sustainable practices and reducing their environmental impact.• Prioritization of local suppliers, contributing to the economic and social development of the regions where it operates.	<ul style="list-style-type: none">• Risks of ethical and compliance deviations in the supply chain may negatively impact the reputation, leading to a loss of trust from customers and investors.• Dependency on critical suppliers for the provision of essential products and services for their operations.	<ul style="list-style-type: none">• Strengthening the value chain and driving innovation.• Expansion of the partner network and creation of new business opportunities.	GRI 204: Práticas de Compra 2016 GRI 308: Environmental Evaluation of Suppliers 2016 GRI 414: Supplier Social Assessment 2016 GRI 408: Child Labor 2016 GRI 409: Forced or compulsory labor 2016	<div><div>8</div><div>12</div></div>
 Artificial intelligence (F)	Drive operational, financial, and customer experience benefits through innovation and automation.	<ul style="list-style-type: none">• Cost reduction and improvement in operational efficiency and productivity due to the application of AI solutions in customer service, network asset management and business support areas.	<ul style="list-style-type: none">• Non-compliance with regulations and ethical failures or misuse of AI can result in fines, penalties, and lawsuits.• Loss of competitiveness to competitors who use the technology (AI) innovatively.	<ul style="list-style-type: none">• Smart management of networks and infrastructure.• Customization of products and services.• Optimization and automation of customer service and internal processes.	Own indicators	<div><div>8</div><div>9</div></div>

Key: (I) themes prioritized in impact materiality; (F) themes prioritized in financial materiality.



Material topic	Approach	Impacts	Risks	Opportunities	Indicators	related SDGs
 Climate change (I) (F)	Manage the risks related to climate change by adopting practices for impact mitigation and adaptation to extreme weather conditions, aiming to protect people, infrastructure, and the company's operations.	<ul style="list-style-type: none">Reduction of GHG emissions (Scopes 1 and 2)Acquisition of carbon credits from projects focused on Emission Reductions from Deforestation and Forest Degradation.REDD+ and Renewable Energy (RE)Increase in renewable energy consumption	<ul style="list-style-type: none">Exposure to natural disasters can damage facilities and infrastructure, resulting in high repair and maintenance costsClimate change can affect water availability, increasing the business's vulnerability due to the high dependence on water sources in Brazil's energy matrixClimate change can affect the supply chain, impacting the availability of resources and production costs	<ul style="list-style-type: none">Mitigating climate risks can reduce energy costs and prevent financial losses due to extreme weather events	GRI 201: Economic Performance 2016 GRI 305: Emissions 2016	<div>12</div> <div>13</div>
 Cybersecurity, privacy and data protection (F)	Ensure the continuous protection of sensitive customer and company information, ensuring compliance with applicable regulations through the implementation of policies, system monitoring, employee training, and the adoption of advanced technologies to prevent, detect, and respond to cybersecurity incidents.	<ul style="list-style-type: none">Strengthening customer trustRegulatory compliance and penalty mitigationStrengthening the brand image and reputation	<ul style="list-style-type: none">Data breaches involving customer information or confidential data (such as payment details) can lead to financial and reputational lossesCyberattacks can cause damage to systems, service outages, and allow malware infiltration	<ul style="list-style-type: none">Development of new cybersecurity solutions and projectsStrengthening the strategy of selling value-added services and products to customers	GRI 418: Customer Privacy 2016	<div>9</div> <div>16</div>
 Non-compliance with regulatory obligations (F)	Ensure compliance with regulatory obligations, minimizing financial and reputational risks	-	<ul style="list-style-type: none">Increased costs to adapt to new regulationsFines, financial penalties and operational restrictions in case of non-compliancePayment of compensation or indemnities to customers and third parties	<ul style="list-style-type: none">Strengthening the corporate image and improving reputationReduction of financial risks and costsAccess to tax incentives	-	<div>16</div>

Key: (I) themes prioritized in impact materiality; (F) themes prioritized in financial materiality.



Material topic	Approach	Impacts	Risks	Opportunities	Indicators	related SDGs
 Diversity, inclusion and non-discrimination (I)	Implement practices and policies that expand the diversity of the workforce, guarantee equal opportunities, eliminate barriers and promote the full participation of all.	<ul style="list-style-type: none">Increased employee engagement and satisfactionImproved performance and business resultsExpansion of creativity and innovationMore assertive decision-makingStrengthening the reputation and the employer brandPotential loss of reputation related to incidents of discrimination	-	-	GRI 405: Diversity and Equal Opportunities 2016 GRI 406: Non-Discrimination 2016	<div><div>5</div><div>8</div><div>10</div><div>16</div></div>
 Digital inclusion and connectivity (I)	Promote digital inclusion and expand access to connectivity for all municipalities in the country, especially those in regions and communities far from urban centers, with quality and at affordable prices.	<ul style="list-style-type: none">Promotion of digital transformation in various sectors, such as education, agriculture, healthcare, finance, and public servicesDigital inclusion supported by digital literacy initiatives and encouragement of the correct use of technologyEnsuring access to various public services that are being digitized	-	-	GRI 203: Indirect Economic Impacts 2016 GRI 413: Local Communities 2016	<div><div>1</div><div>5</div><div>9</div><div>10</div></div>
 Service quality and customer experience (I)	Ensure the delivery of reliable, efficient, and innovative telecommunications services, providing a positive and consistent experience for customers. Provide quick and efficient customer service, ensuring satisfaction and loyalty.	<ul style="list-style-type: none">Customer loyalty (clarity in communications, respect and care in services; using the brand's potential to engage in causes it believes in) and positive customer experienceSupport for behavior change with more use of data than voiceSupport for access to digital public services, education, and othersBrand differentiation and improvement in reputationInterruptions of servicesSupplier dependency to ensure service quality	-	-	GRI 417: Marketing and Labeling 2016 GRI 416: Consumer Health and Safety 2016 Own indicators	<div><div>9</div></div>

Key: (I) themes prioritized in impact materiality; (F) themes prioritized in financial materiality.



1

ESG Vision

12 Solid ESG path

14 Transparency journey
and ESG commitments

16 2025-27 ESG Plan

17 2024 ESG Highlights

18 Stakeholder engagement

22 Commitments and
acknowledgments



Solid ESG path

GRI 2-17, 2-22, 2-23, 2-25

In 2024, we strengthened our solid performance and long-standing ESG journey, built over more than two decades. We overcame challenges throughout the period and achieved consistent progress in our key business areas, with significant results in our ESG plan, as presented in the following pages.

Our sustainable development agenda follows an evolutionary and intentional journey, considering environmental, social and governance aspects, which have become fundamental in conducting our activities. Generating positive and lasting value for society and shareholders is part of our business strategy, which treats ESG as an increasingly cross-cutting principle in all planned and executed actions. We have made progress in fulfilling

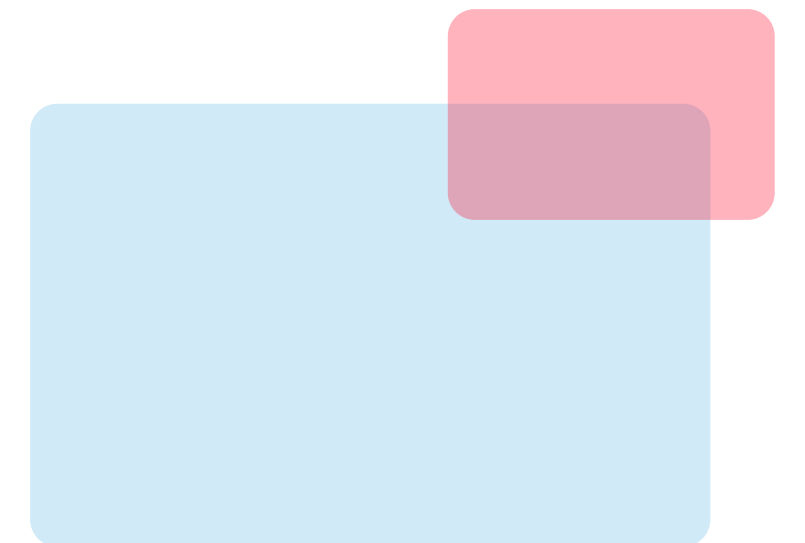
We are continually challenging ourselves with goals and commitments that reduce environmental impacts, in pursuit of a circular and low-carbon economy, and contribute to building a fairer, more inclusive, and diverse society.

TIM's environmental, social, and governance commitments, which are part of the ESG Plan. With short, medium, and long-term goals, the ESG Plan is reviewed annually, and its results and objectives are approved by the responsible Committee. For the period from 2025 to 2027, we have maintained our climate strategy: aiming to become a carbon-neutral company by 2030 and net zero by 2040.

Among our social goals, we continue to face the challenge of having at least 25% Black employees in leadership positions and 36% women in leadership. In addition, we have

introduced the new challenge of reaching 50% women in new hires by 2027. Under the governance pillar, we remain committed to upholding best practices and the highest standards of transparency, anti-corruption, and cybersecurity. This is reflected in our certifications—ISO 37001 and ISO 27001—and the Pró-Ética Seal, as well as our prominent position in ESG indices and ratings, such as B3's Corporate Sustainability Index (ISE).

In order to monitor and continuously improve the management of the different fronts related to environmental, social, and governance topics, we collect and analyze over 100 ESG indicators on a quarterly basis, to also anticipate potential business impacts.





- ***We are the telecommunications company with the longest presence in the Corporate Sustainability Index portfolio of B3 (ISE-B3)***
- ***We are voluntarily part of the Novo Mercado, the highest level of corporate governance on the Brazilian stock exchange***
- ***We are the first national operator awarded as a Pró-Ética company by the Federal Comptroller General's Office (CGU), with a continuous increase in the Ethos Indicators score since 2019***

We believe that strengthening the organizational culture around ESG topics is essential for our evolution. Therefore, we develop and train our employees, including leadership, through collective and customized initiatives, such as meetings and forums. We are also convinced that the development of the ESG journey is directly connected to promoting a corporate culture driven by our purpose and values. Collective mobilization depends on the individual will of people.

One of the initiatives in this regard is the strengthening and dissemination of the 101 identity, which puts the customer first, removes barriers to deliver the best experience, and empowers each employee as a protagonist. TIM's cultural values also guide the expected

behaviors and the way people are and act, with a focus on innovation, inclusion, and sustainability to achieve strategic objectives. We work to make our business an enabler of positive impacts for people, society, and the environment.

Concerned with our social impact, we have been signatories of the UN Global Compact for 16 years and, since 2021, of UN Women. We develop projects aligned with the Sustainable Development Goals (SDGs) and recognize the rights to data privacy, a safe internet, access to information, and freedom of expression as essential and non-negotiable.

Instituto TIM: With over a decade of activity, it contributes to promoting human development in Brazil

Instituto TIM uses innovation as a lever for social transformation, through projects and alliances. The partnership with the NGO Gerando Falcões reinforces our belief that connectivity can change people's lives. One of the standout initiatives in 2024 was the advancement of the Favela 5G project, which creates the first community in Brazil, in São Paulo, fully connected through technological hubs. **[For more information about the Instituto TIM's work, access 146.](#)**



SEE other awards and acknowledgments on page 22



LEARN ABOUT the UN Sustainable Development Goals



Transparency journey and ESG commitments

2000 - 2005



- We obtained **ISO 9001** certification (quality).
- We started the sustainability performance **accountability** process through the publication of **annual reports**.

2006 - 2010

- We became part of the Corporate Sustainability Index (**ISE**) of **B3** (the only company in the sector to have been in the index for so long).
- We became signatories of the **Global Compact**, committing to advancing aligned with the SDGs.
- We adopted the guidelines of the **Global Reporting Initiative (GRI)** in the ESG Report and disclosed our performance and management of greenhouse gas emissions (GHG) in the **Brazilian GHG Protocol** Program and in the **CDP**.
- We obtained **ISO 14001** certification (environmental).



2011 - 2015



- We joined the **Novo Mercado** of B3.
- We consolidated private social investment in **Instituto TIM**.

2016 - 2020

- We became part of the List of **Pro-Ethics Companies of the Office of the Federal Comptroller General** (the first telecommunications operator in this initiative).
- We launched the **ESG Plan**, which is annually reviewed, defining goals and commitments on social, environmental, and governance issues.
- We have incorporated **SASB** (Sustainability Accounting Standards Board) indicators into the ESG Report.
- We committed, along with the TIM Group, to the **Science Based Targets initiative (SBTi)** to establish greenhouse gas emissions reduction targets aligned with the ambition of the **Paris Agreement** and defined by scientific methods.





2021 - 2024

- We obtained **ISO 37001** certification (anti-bribery management).
- We won the international **GSMA's Diversity in Tech award**.
- For the **fourth consecutive year**, we were recognized as one of the most diverse and inclusive companies in the world, achieving the **top global position in the Telecom sector** in the **FTSE Russell D&I Index 2024** (formerly Refinitiv D&I Index).
- We obtained **ISO 27001** certification (information security management).
- Validation of the TIM Group's greenhouse gas emissions reduction targets by **SBTi** (Science Based Target initiative).
- Support for the recommendations of the **Task Force on Climate Related Financial Disclosures (TCFD)**.
- We joined the **GPTW B3** Index.
- We received the **Women on Board** seal, which recognizes companies with at least two women on the Board of Directors.
- For the second consecutive time, we were selected for **Bloomberg's Gender Equality Index**, being the most equal company in the sector and in Latin America.
- We became part of the **IDIVERSA B3**, the first index of the Brazilian stock exchange to consider gender and race criteria in selecting companies to compose its portfolio. TIM remains the **only telecommunications operator** included in the index.
- We were one of the **most sustainable companies in the world** (2021, 2022, 2023 and 2024), becoming a *Sustainability Yearbook Member by S&P Global ESG*.
- For the second consecutive year, we achieved **the highest rating of "A" from CDP** Climate Change, joining the select "A List" group of companies considered global leaders in climate change management.
- Our **2023 ESG Report** was among the **15 best of Reporting Matters Brazil**, an initiative carried out by CEBDS in partnership with the Report Group.



2025-27 ESG Plan

GRI 2-24, 2-25

















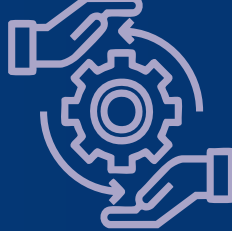
TIM Group's commitment



Sustainability-linked bond



New target

Pillar	Commitments	2024-26 Plan	Term	2024 Results	2025-27 Plan	Term
 Environmental	Net Zero (scopes 1, 2 and 3) tCO ₂ e 	Net Zero	2040	585,439 ^{1, 2}	Net Zero	2040
	Reduction of scope 3 emissions tCO ₂ e 	-42%	2030	585,439 ¹	– ¹	2030
	Carbon neutral (scopes 1 and 2) tCO ₂ e 	Carbon neutral	2030	0 ²	Carbon neutral	2030
	Renewable electricity 	100%	2025	100% ³	100%	2025
	Eco-efficiency in data traffic ⁴ (bit/Joule) 	+110%	2025	+148%	+110%	2025
	Reuse or recycling of solid waste ⁵	≥95%	2026	99.9%	≥95%	2026
 Social	Engagement (per year) ⁶	≥82%	2025	86%	≥ 82%	2025
	Black employees in leadership ⁷	≥25%	2025	22.1%	≥ 25%	2027
	Women in leadership positions 	>36%	2025	37.4%	>36%	2027
	Women in new hires 			N/A	50%	2027
	Employees trained in digital capabilities	≥7,500	2025	7,424	–	–
	Upskill of employees in digital capabilities (AI Academy, Agile Academy) 			N/A	≥ 90%	2027
 Governance	Connected hectares (in millions)	32	2026	20	32	2027
	Transparency and Anti-Corruption practices and standards (e.g. ISO 37001 and Pro-Ethics Seal)	Keep	2026	Maintained	Keep	2026
	Cybersecurity and Data Protection Practices and Standards (e.g. ISO 27001)	Keep	2026	Maintained	Keep	2026
	Positioning in ESG indexes and ratings (e.g. ISE)	Keep	2026	Maintained	Keep	2026

1 Results in absolute emissions. The calculation of TIM's scope 3 emissions in Brazil is carried out by the TIM Group, which will define a “new transition plan” for 2030, as well as new environmental targets with the SBTi, reaffirming its commitment to achieving the “Net Zero” ambition by 2040.

2 The results consider the purchase of carbon credits (scope 1) and IRECs (scope 2), using a market-based approach.

3 Result considers the purchase of I-RECs (scope 2) and does not consider GD's natural gas and biogas plants, as they are counted as scope 1 fuels.

4 Base year 2019.

5 Does not consider organic and construction waste from classes C and D.

6 Measured through the favorability index of the Mercer Climate and Engagement Survey.

7 Self-declared mixed race and black employees are accounted for.



2024 ESG Highlights

We have gained **62 million** mobile phone **customers**.

We had **100% 4G coverage** in Brazilian municipalities

Leader in 5G coverage, **we are in 607 cities**



Businesses



B2B Clients



In agribusiness, we have reached **20 million hectares covered** with 4G

We brought **TIM connectivity to over 5,600 km of highways**



Governance



For the fourth consecutive year, **we are part of the Sustainability Yearbook 2025**

Our 2023 ESG Report ranked among the **top 15** in **Reporting Matters Brazil**

We have achieved **37.4% women** and **22.1% black individuals** in **leadership positions**

Over 700,000 people benefited in around **500 cities** across all Brazilian States through **Instituto TIM**

In partnership with **Gerando Falcões**, we transformed Marte Favela (SP) into the first community in Brazil fully **connected to 5G**, impacting more than **700 people**



Social



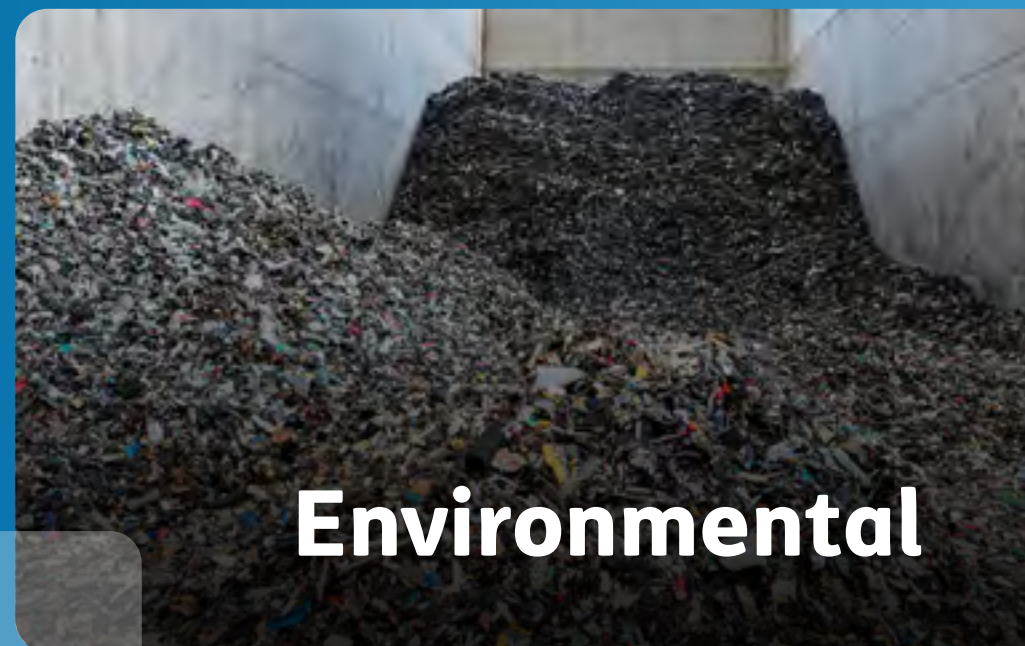
Net revenue of **R\$ 25.4 billion**

Normalized EBITDA growth of 8%

Financial results



Environmental



We increased **energy efficiency in data traffic by 148%**

With digital billing, **we avoided the use of 8.1 thousand tons of paper**, preventing the emission of 10,735 tCO₂e in scope 3

We recycle **99.9% of waste**



Stakeholder engagement

GRI 2-25, 2-29, 3-3

We have developed trusted relationships with our stakeholders because we believe that this way, we can create value for both TIM and society.

Evolving in risk management and enhancing our reputation, always in a transparent manner, are also among the objectives of this relationship, which involves key stakeholders such as customers, employees, and investors.

Through our Engagement Policy, we invest in initiatives that promote involvement, mutual learning, and innovation. It establishes a set of principles aimed at valuing transparent dialogue and communication to build quality connections, solid, and ethical relationships.

For better risk management and opportunity identification, the instrument also aims to address stakeholder feedback internally, ensuring it is responded to efficiently.

2024-26 ESG Plan



Target

Maintain the annual employee engagement level equal to or above 82%



Result

2024	86%
2023	86%
2022	86%



Key stakeholders of the Company and engagement actions.

Shareholders and financial institutions

- Quarterly results disclosure and market announcements, as well as hosting events.
- "Contact IR" channel for requesting information and sharing suggestions addressed to the Board of Directors.
- Publication of information for investors and analysts on the Investor Relations website.
- Sending the Investor Relations mailing through registration on the website and requesting information or clarification of doubts via email at ri@timbrasil.com.br.



Employees

- Management Meeting for all leadership and monthly meetings with managers to address people management and cross-functional topics within the company.
- Communication initiatives, internal marketing, training sessions, workshops, and roundtable discussions that promote reflections on key business topics.
- Performance evaluation, career plans, and succession planning.
- Intranet and corporate social network with content of interest to employees, integrated with the use of digital systems and tools in daily operations.
- Endomarketing actions for aligning employees with the brand's positioning and new offerings and services.
- Organizational climate surveys and recurring Pulse surveys.
- Acknowledgment Programs (Valeu, TIMe! and TIMaço) to strengthen the new cultural values and increase visibility of deliverables aligned with the challenges of the strategic plan.

Local communities

- Engagement through Instituto TIM projects, such as Academic Working Capital (AWC), focused on university entrepreneurship; Bateria do Instituto TIM (Drum Group), composed of children, young people, and adults with and without disabilities; and the Fortalecendo Redes Call for Proposals, carried out in partnership with the NGO Gerando Falcões.
- Development of Favela 5G project, in partnership with Gerando Falcões, to create Brazil's first fully 5G-connected community in Favela Marte, São José do Rio Preto (SP).
- Emergency relief actions through Instituto TIM, such as support for the floods in Rio Grande do Sul.





Clients/consumers

- Multichannel service: Meu TIM App; Virtual Assistant; Social media; WhatsApp; online chat; Call Center (*144, 1056 and Meu TIM Website).
- Ombudsman: a second-level channel providing assistance to customers who have already used TIM's customer service channels.
- Specialized care for hearing impaired;
- User Council with participation from users and representatives of consumer protection entities.
- Research aimed at continuously improving our customers' experience and the TIM brand image among consumers in the market, such as: monitoring NPS (Net Promoter Score) and satisfaction indicators with our products and services; monitoring brand image and campaign indicators; usability testing of TIM apps and *websites*; pre-tests of service, product, and campaign attractiveness; mapping consumer profiles/habits and needs, among others.
- Branding initiatives aimed at greater connection with customers through experiences in brand territories, such as Rock in Rio and TIM Music.

Competitors

- Participation in working groups of the National Telecommunications Agency (Anatel) and industry representative entities.

Suppliers and Service Providers

- Engagement in best practices related to ethics and social and environmental aspects through the purchasing process, integrity and socio-environmental due diligence questionnaires, monitoring of critical suppliers, and the promotion of workshops and awareness campaigns on these topics.

Government

- Monitoring of the agenda of strategic public policies and regulations for the telecommunications sector, changes in legislation, and enactment of new laws;
- Participation in discussions on strategic topics, such as the implementation of 5G, enabling telecommunications infrastructure, increasing access to connectivity, regulating the use of new technologies (IoT), and energy efficiency.
- Participation in associations with the aim of monitoring and promoting the development and implementation of telecommunications public policies at national and regional levels.



Consumer protection and advocacy organizations

- User Council with participation from customers and representatives of consumer protection entities.

NGOs

- Partnership and support for various organizations through the projects and initiatives of Instituto TIM.
- Participation in forums of third-sector associations and the Group of Institutes, Foundations, and Enterprises (Gife).

Regulatory agencies

- Participation in working groups of the National Telecommunications Agency (Anatel) and industry representative entities.

Startup

- Partnerships with innovation hubs through the TIM Open Innovation program to promote a network for exchange with startups.
- Creation of the 5G Fund to map technology-based solutions and assist in the development of companies and startups.

Society as a whole

- Engagement through Instituto TIM projects, such as Academic Working Capital (AWC), focused on university entrepreneurship; Bateria do Instituto TIM (Drum Group), composed of children, young people, and adults with and without disabilities; and the Fortalecendo Redes Call for Proposals, carried out in partnership with the NGO Gerando Falcões.
- Development of Favela 5G project, in partnership with Gerando Falcões, to create Brazil's first fully 5G-connected community in Favela Marte, São José do Rio Preto (SP).
- Emergency relief actions through Instituto TIM, such as support for the floods in Rio Grande do Sul.
- Holding of events and sponsorships for various cultural initiatives and diversity and inclusion actions.

Trade Unions

- Meetings with the national union representatives committee to promote TIM's collective agreements.





Commitments and acknowledgments

GRI 2-23, 2-24, 3-3

We are dedicated to applying good ESG practices in our management and are committed to important topics for the company and society, such as human rights, diversity and inclusion, climate change, energy management, data privacy and security, digital inclusion and connectivity, service quality, among others that contribute to the sustainable development of the Company. The recognition of this work is reflected in TIM's presence in relevant indices and the national and international awards received, which measure and validate our efforts in this journey.

Financial assistance received from the government (R\$ thousand)

GRI 201-4

	2022	2023	2024
Deduction of taxes and fees	166,110	235,753	340,716
Subsidies for investments, research and development, and other relevant types of grants.	10,324	860	-
Total	176,434	236,613	340,716



We also participate in forums and organizations that promote debates on these and other topics, making TIM a protagonist in fostering positive transformations both within and outside the company. These are:

Global Compact and the SDGs

For 16 years, as a signatory of the UN Global Compact, TIM adopts the SDGs as a guideline for integrated strategy formulation. The company commits to supporting the ten principles established in areas such as human rights, environmental protection, labor conditions, and anti-corruption, embedding them in its strategic plans, culture, and daily operations.

FGVces Business Initiatives

For over a decade, TIM has been part of the Business Initiatives network coordinated by the Center for Sustainability Studies of the Getulio Vargas Foundation (FGVces), a hub for knowledge production aimed at exchanging experiences and promoting the advancement of the sustainability agenda within companies.

B3 indices, the Brazilian stock exchange

• Corporate Sustainability (ISE-B3):

TIM is the telecommunications company with the longest consecutive presence in the ranking: it has been included for 17 consecutive years in the index, which gathers Brazilian companies with the best corporate sustainability practices, reflecting their maturity and commitment to continuous improvement;

• Carbon Efficient (ICO2 - B3):

The Company is part of the index that brings together companies committed to transparently reporting their greenhouse gas emissions;

• **Brazil ESG (S&P/B3):** Since 2020, TIM has been a member of the B3 index, which measures the performance of securities that meet sustainability criteria, weighted by S&P DJSI's ESG scores;

• IDIVERSA Diversity and Inclusion Index by B3;

• Best Companies to Work For (IGPTWB3).

Women in Leadership Teva Index

TIM is recognized among B3 companies with the highest proportion of women in leadership positions.

CDP

The company voluntarily responds to CDP Climate Change since 2010. In 2023, it became "A List," a select group of organizations considered leaders in climate change management. In 2024, TIM's score remained A.

GHG protocol

Since 2010, TIM has disclosed its greenhouse gas emissions inventory in the Brazilian GHG Protocol Program.

FTSE4GOOD

TIM is part of the FTSE4Good Index Series (Emerging Markets Index, Latin America Index).

Morgan Stanley Capital International (MSCI) Indices

MSCI ACWI ESG Leaders: The company is part of index portfolios



linked to the MSCI ESG Leaders Index, which conducts governance assessments and analyzes social and environmental indices of over six thousand publicly traded companies worldwide;

MSCI Emerging Markets ESG Leaders.

Pro-Ethics

TIM is part of the list of Pro-Ethics Companies of the Office of the Federal Controller General (CGU), an initiative that promotes a more honest, ethical and transparent corporate environment. The operator was the first telecom company in the country to achieve this recognition.

ESG Industry Top-Rated

The Company received the ESG Industry 2024 Top Rated seal from Morningstar Sustainalytics as one of the top companies in ESG within the telecommunications sector. The recognition reinforces the Company's best practices in managing the topic.

Great Place to Work (GPTW)

For the third time, TIM received the GPTW seal. In 2024, we ranked 8th among the Best Companies to Work for in Brazil. The globally recognized certification aims to measure the level of trust employees have in the organization.

TIM participated in the GPTW diversity awards and was the most awarded operator, receiving seals in the categories Women, Ethnic-Racial, LGBTI+, and 50+. See other recognitions in Diversity and Inclusion on page 137.

Equity BR

For the second consecutive year, TIM received the Equidade BR seal from the Human Rights Campaign Foundation. Thus, we became

part of another ranking of the best companies for LGBTI+ individuals to work at. The award, promoted by Instituto +Diversidade, evaluates inclusive practices for the LGBTI+ community in awareness initiatives, employability, and internal processes.

Anatel Accessibility Award

For the third time, the Company was considered the most accessible operator for people with disabilities in Brazil. TIM ranked first in the award's ranking, now in its sixth edition, which aims to encourage greater accessibility in stores, websites, and remote customer service for telecommunications services, as well as voluntary actions by companies in the sector.

Sustainability Yearbook

TIM was once again recognized as one of the most sustainable companies in the world by S&P Global ESG, the organization behind the Dow Jones Sustainability

Index (DJSI), marking the fourth consecutive year of this achievement. The company was once again included in the Sustainability Yearbook 2025 for the evolution of its performance in the submission process to the DJSI.

Exame's Best and Largest

For the second consecutive year, the Company stands out in one of the most recognized business and economy awards in Brazil, in the Technology and Telecommunications category. Over a thousand companies from various sectors participated, with only 15 being awarded, and TIM was the only one from the sector. The ESG agenda was a key criterion, and this recognition confirms the Company's strong commitment to governance, sustainability, and internal cultural evolution.





Participation in key external organizations

GRI 2-28

We present below the entities, organizations, and associations that TIM is part of. The Company operates both actively in governance - those with significant involvement in the institutional and regulatory environment for the telecommunications sector - as well as contributing technically to the development of best practices and participating in qualified forums in the market.

Entity	Purpose	TIM's participation
National Union of Telephony Companies and Mobile and Personal Service (Conexis Brasil Digital)	The non-profit organization represents institutionally the fixed and mobile service providers authorized by the National Telecommunications Agency (Anatel) to operate in Brazil.	Member of the Executive Board
Brazilian Telecommunications Association (Telebrasil)	A non-profit, private civil entity that represents and works for the development of operators and suppliers of products in the communications and information sector.	Member of the Executive Board
GSM Association (GSMA)	Organization that globally and institutionally represents mobile telecommunications providers and contributes to the development of technology in the mobile communication industry worldwide.	Associated
Brazilian Association of Telecommunications Resources (ABR Telecom)	The organization has the mission to promote, operate, and manage integrated technical solutions among its members for the provision of telecommunications services and compliance with regulatory obligations.	Member of the Board of Directors
ConectarAGRO	The association aims to promote connectivity in rural areas of the country, making it accessible to farmers throughout Brazil, to boost agribusiness.	Member of the Board of Directors
Brasscom, Association of Information and Communication Technology (ICT) and Digital Technologies Companies	The association plays a key role in coordinating and promoting the ICT sector with public authorities, public and private clients, and other representative entities.	Associated

2 How we do business

27 Scenarios and new opportunities

30 Corporate strategy

33 Operation

39 Innovation

45 Customer





Scenario and new opportunities

GRI 2-6

Currently, topics such as Artificial Intelligence, Data Privacy and Security, Climate Change, and Quality have presented challenges and opportunities for progress in the telecommunications sector. Aligned with this agenda, all of these are material topics for TIM and form part of the Company's ESG strategy. They represent key investment priorities and focus areas, aimed at preparing the Company to meet current demands and address future impacts on our operations. Our initiatives and projects focused on these areas of action are presented throughout this report.

A study conducted by EY in 2024¹ highlighted the main risks for the telecommunications sector related to the aforementioned topics,

with the goal of understanding their nature and broad impact.

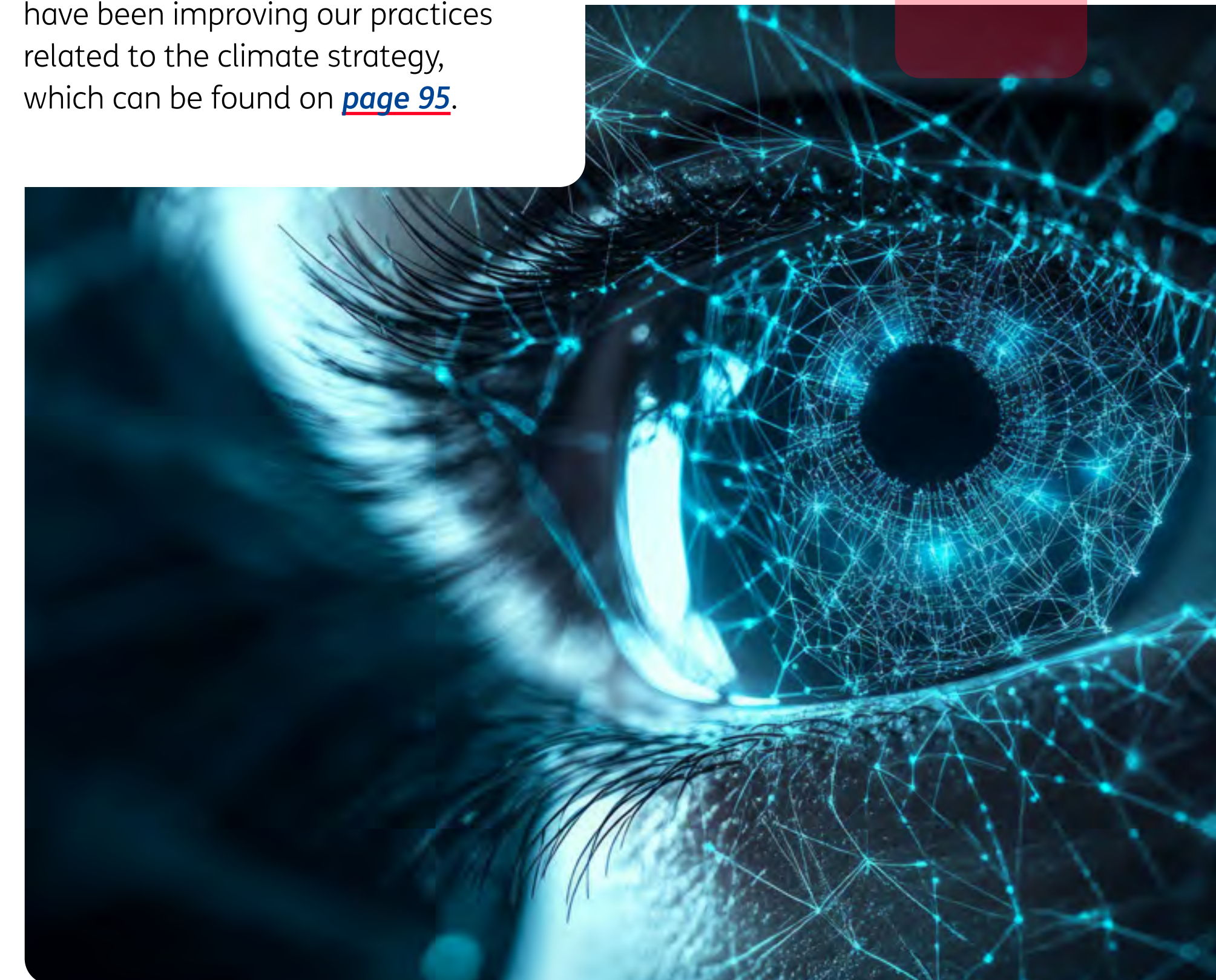
One of the issues raised is the cybersecurity resilience of telecommunications, with growing challenges arising from the emergence of Generative AI. This underscores the importance of processes related to data governance and ethics, as well as compliance with the ever-evolving regulatory context. On one hand, new technologies contribute to productivity gains in daily tasks and offer solutions that bring benefits to our customers. On the other hand, they can increase the Company's exposure to cyberattacks, requiring a joint effort of investments in IT infrastructure and strengthening a culture of information and

data security to minimize risky behaviors. ([Learn more about the AI Academy on page 121](#)).

Another challenge for the sector, according to the EY study, is the improvement in the disclosure of information related to risk management, impacts, and performance on the climate agenda, with challenges related to clarity, transparency, and standardization of information. The current landscape of socio-environmental data reporting—marked by growing demands for alignment with business financial impacts, driven by new regulations such as the European Union's CSRD (Corporate Sustainability Reporting Directive) and Brazil's CVM Resolution 193—poses a significant challenge in structuring and adapting to these new requirements.

In some cases, it's not only about disclosing information, but also about adapting internal processes and structures—an effort that

demands deep engagement from the Company. TIM is attentive to this scenario and is already implementing a set of actions that position the company in compliance and enable increasingly transparent communication with its stakeholders. In addition, we have been improving our practices related to the climate strategy, which can be found on [page 95](#).



¹ Source: https://www.ey.com/en_gl/insights/telecommunications/top-10-risks-for-telecommunications



On another front, issues related to network quality and service reliability remain a challenge for the sector. The focus on these topics involves investing in infrastructure, modernization, and practices related to customer experience—actions that are directly linked to our goal of being the preferred operator in Brazil. Therefore, they are intrinsic to our business strategy ([learn more about our practices to ensure network quality and the best experience for our customers on page 45](#)).

Another related aspect is the investment in the resilience of structures exposed to extreme weather events, as well as the establishment of mechanisms for rapid response to crisis situations. The study "State of the Climate in Latin America and the Caribbean," published in May 2024 by the World Meteorological Organization (WMO), a specialized agency of the United Nations (UN), indicated that 2023 was the hottest year ever recorded in the region. During this period, 67 meteorological, hydrological, and climatic events occurred, with 77% related to storms and floods,

which were responsible for 69% of the documented fatalities. These numbers indicate that, in recent decades, as a consequence of the climate changes the planet is undergoing, events with significant impact have become more severe and frequent, requiring companies to be prepared to handle this scenario.

Mindful of the challenges, evolutions, and transformations in different areas of its business, TIM continues to invest in best practices and innovations that promote increasingly sustainable development, focusing on issues that are relevant to its key stakeholders and society. [Learn more about the update on TIM's material topics on page 8](#).

Business Opportunities

We operate in a sector that provides essential services to thousands of consumers and businesses, ensuring access to information, education, healthcare, and income generation. Mobile networks increase process efficiency, as well as reduce costs

and distances. Our investment in connectivity is constant, aiming to bring people closer and increasingly provide access to opportunities.

The reach of the sector is vast. In the business field, we monitor the changes in market dynamics within the mobile segment. According to internal studies, we have identified that quality has become the main characteristic sought by consumers when choosing a carrier. These trends point to where we direct our efforts in order to enhance customer service and experience, ensure the quality and efficiency of networks, and increase diversification in our service offerings.

5G

We monitor the release of 5G frequency bands by the National Telecommunications Agency (Anatel). By the end of 2024, the signal activation was completed in 398 municipalities, with a total of over 600 cities, including all 27 state capitals in the country. The expectation is that 5G will reach all cities in the country by 2029, when





operators should have installed antennas in cities with up to 30 thousand inhabitants.

In the coming years, this technology will enable the emergence of solutions with superior speed and precision, impacting various sectors of the economy ([learn more about the prospects for 5G on page 36](#)).

Data security

The International Telecommunication Union (ITU) published in the 2024 Global Cybersecurity Index (GCIv5)² the continued progress of Brazil in developing its capabilities on the topic. Brazil ranked as the second most committed country

to the ITU's Global Cybersecurity Agenda, which encompasses developed capabilities related to legal measures, technical and procedural measures, organizational structures (governance), capacity building and awareness, and international cooperation.

The expansion of connectivity and advancements in the use of artificial intelligence directly impact the risks related to data protection and privacy, cyberattacks, and vulnerabilities in devices. Therefore, we are continuously evolving internal practices and actions related to cybersecurity. [See more on page 81](#).

Other initiatives by TIM in the areas identified as challenging are published throughout the report.



² Source: https://www.itu.int/en/ITU-D/Cybersecurity/Documents/GCIv5/2401416_1b_Global-Cybersecurity-Index-E.pdf



Corporate Strategy

We need to be committed to achieving our goal: to be the preferred carrier in Brazil. We are driven by our purpose of transforming technology into freedom and we act with resilience and agility to adapt to the business context in which we operate, thus offering the best solutions, experiences, and innovations.

Our corporate strategy needs to be aligned with our objectives and the creation of value for our entire chain. For this reason, it is periodically revisited in a process that involves all the company's leadership. Thus, we are able to shape our future scenario and the potential positive and negative impacts of our business.

We work to build a TIM that is increasingly qualified in the new digital skills the market requires to evolve in the way we are and do things. Until 2026, our focus

is to strengthen our service, delivering solutions that go beyond connectivity, thereby increasing the profitability of the business.

In this sense, to improve the quality and efficiency of our services, and with Artificial Intelligence (AI) now recognized as a material topic in the 2024 study, we launched the AI Academy, a corporate academy developed in partnership with leading companies in the Education and AI ecosystem. The objective is to train 100% of employees in technical and behavioral skills essential for the transformations that AI will bring to work and society. We have identified more than 100 use cases that will be enhanced by AI, mainly in areas such as service innovation, customer service, and network optimization.

[Learn more about the topic on page 121.](#)



Our values

Surprise the customer

- Delighting the customer is our greatest motivation.
- We deliver freedom of choice, offering the best solutions and experiences for both customers and society.
- Because we want to make a difference in people's lives.

Think big

- We anticipate and build the future.
- The pursuit of innovation drives us to deliver solutions that always keep us ahead.
- We have the courage to dare, go beyond, and transform society.

Build trust

- Transparency and respect are the foundation for trust in all our relationships.
- We practice active listening, empathy, and collaboration to strengthen connections.
- Ethics and integrity are non-negotiable.

Promote inclusion

- Here, everyone has a voice and takes pride in who they are.
- We value diversity of ideas, skills, and stories.
- We use technology in favor of responsible socio-environmental development.

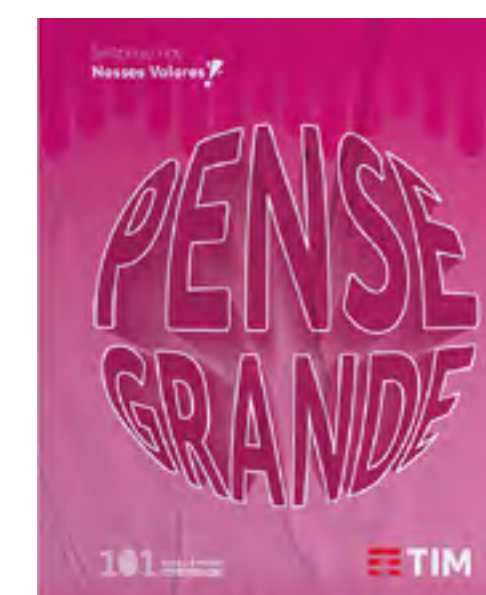
Be the protagonist

- We make things happen with enthusiasm.
- We take on challenges with energy, positive attitude, and determination.
- We act with responsibility and commitment in everything we do.

Overcome barriers

- Agility and collaboration drive us to achieve.
- We challenge norms and adapt to changes quickly and with quality.
- We simplify the way things are done to deliver exceptional results.

Objective	To be Brazil's preferred operator
Strategy	Customer First Zero barriers Protagonism
Purpose	To evolve together, with respect and courage , transforming technology into freedom





Our cultural journey is the foundation for all of TIM's business strategy, as well as for the ESG Plan. We promote actions to engage top leadership, executives, and employees at all levels of the company through *workshops* to strengthen the culture and plan engagement actions; training and development topics; as well as an action plan to spread and sustain cultural values.

Cultural engagement is a permanent topic in our Management Meetings, held every quarter; we also run the TIMaço recognition programs (based on project deliveries from the strategic plan) and Valeu, TIMe! (based on the nomination of people who inspire the new values), among other internal and external activities promoted by the departments. In addition, we developed a communication plan for cultural evolution actions and have a team of Culture Ambassadors, with over 50 employees from different sectors, to spread the culture in daily activities and monitor action plans.

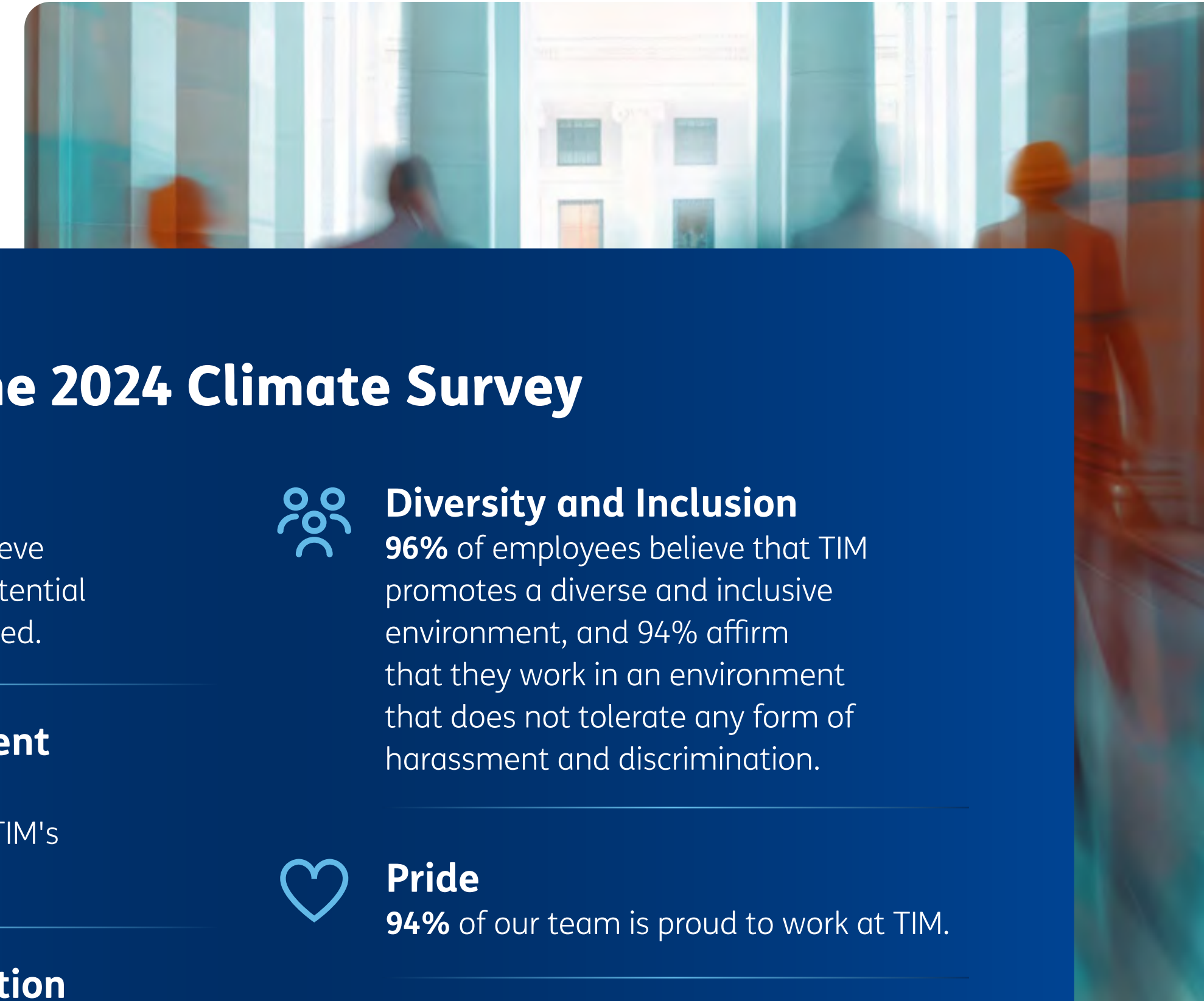
Climate and engagement

We always aim to provide a healthy and safe work environment that encourages dialogue and strengthens connections. The Climate and Engagement Survey contributes to our assessment of the team's level of engagement regarding different dimensions, such as: Integrity Culture, Organizational Agility, Responsible Leadership, Healthy Environment, Organized Processes, Fair Reward, Attractive Careers, Prosperous Individuals, and Engagement.

From it, we also understand how our employees feel about the company and each of these topics, providing data to deeply diagnose every area of the Company.

The results lead us to identify opportunities for improvement and define action plans and monitoring. The plans are segmented into corporate, which is transversal across the entire Company, and functional, with specific actions

for each area. All of them are monitored throughout the year by the people management teams and area leaders.



Highlights from the 2024 Climate Survey



Job satisfaction

89% of our employees believe they can reach their full potential at TIM, and 90% are engaged.



Purpose and alignment with culture

91% feel they are part of TIM's results and achievements.



Performance evaluation

88% believe their performance is assessed in a way that is consistent with the expectations for the position they hold.



Diversity and Inclusion

96% of employees believe that TIM promotes a diverse and inclusive environment, and 94% affirm that they work in an environment that does not tolerate any form of harassment and discrimination.



Pride

94% of our team is proud to work at TIM.



Learning and development opportunities

95% of employees affirm having opportunities for continuous learning and development.



Operation

GRI 2-6, 3-3, 203-2

Material topic: Service quality and customer experience

SDGs **9**

The telecommunications sector is highly competitive and technological. Therefore, the delivery of phone and internet services with high quality and reliability is essential to ensure customer satisfaction and loyalty. We also believe that connectivity is an essential condition for social well-being and economic development.

We work to provide the best customer experience, from efficient service to the fast resolution of issues. In addition, year after year, we reinforce investments in expanding and improving network infrastructure and stability based on the guidelines of our business plan and an internal committee.

2024-26 ESG Plan



Target

Connect 32 million
hectares by 2026



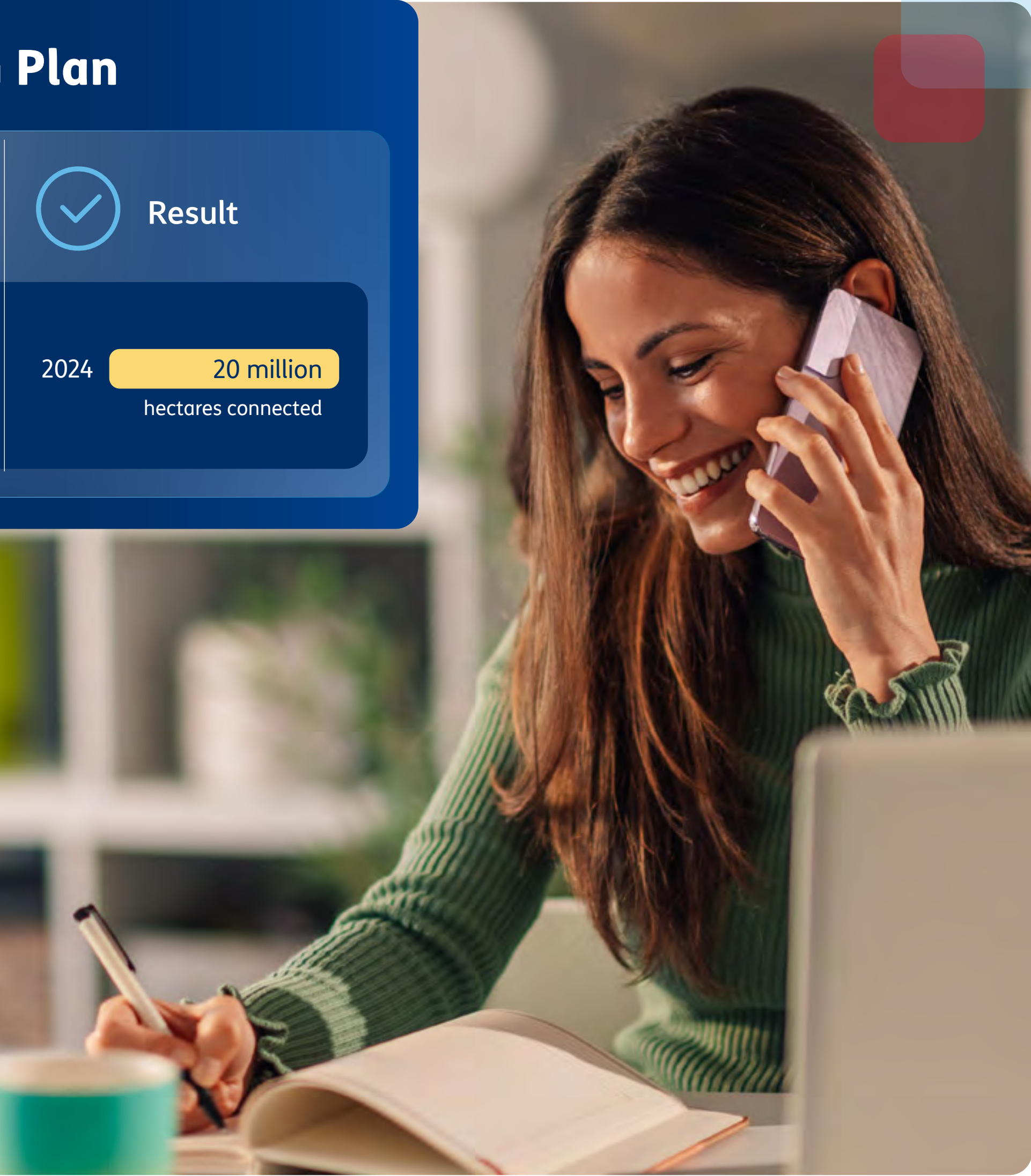
Result

2024 **20 million**
hectares connected

Nationwide presence

We are the first operator to reach 100% nationwide coverage with 2G, 3G, or 4G technologies. Our 4G network covers all 5,570 Brazilian municipalities since December 2023. In addition, we were pioneers in the activation of 5G networks in the country, a segment in which we have remained leaders in coverage since 2023.

By 2027, our efforts will be focused on deploying connectivity across 32 million hectares in different regions of Brazil.





Investments in infrastructure and support of services

GRI 203-1

All legislation has direct or indirect impacts on the telecommunications sector. These are regulations that cut across the areas of infrastructure, investments, improvement of the business environment, legal certainty, and the digital environment. In addition, it is the responsibility of the Brazilian regulatory authority to set the guidelines for investments in the telecommunications sector. See below the main regulations for the development of the national infrastructure and their respective advancements in 2024:

Climate change adaptation plan

Law No. 14904 establishes guidelines for the development of climate change adaptation plans, with the aim of implementing measures to reduce the vulnerability and exposure

to risks of environmental, social, economic, and infrastructure systems in the face of current and expected adverse effects. It is based on Law No. 12187 of 2009, which establishes the National Policy on Climate Change (PNMC).

Green Seal Institution

Decree No. 12063 establishes the Selo Verde Brasil Program, within the Ministry of Development, Industry, Commerce, and Services, with the goal of developing national guidelines for the standardization and certification of products and services that demonstrably meet predefined sustainability requirements, in order to standardize and certify products and services of sustainable origin.

Smart cities

Decree No. 12210/2024 qualifies, within the scope of the Federal Government's Investment Partnerships Program (PPI), the federal policy to promote partnerships in public ventures in states, the Federal District,

and municipalities focused on digital transformation for smart cities, for the purpose of studying partnership alternatives with the private sector. The goal is to promote the structuring of pilot projects for the construction, modernization, and operation of signal transport networks, equipment for use, interconnection technologies, and monitoring of city infrastructure, in a centralized manner, for the management of local public services.

Carbon Market in Brazil

Law No. 15042/2024 established the Brazilian Emissions Trading System (SBCE) for greenhouse gases. Among the purposes of the SBCE, the main objectives are to comply with the National Policy on Climate Change (PNMC) and the commitments made under the United Nations Framework Convention on Climate Change, by setting environmental commitments and financial regulations for the trading of assets.



Infrastructure debentures

Law No. 14801/24 regulates infrastructure debentures, aiming to encourage the execution of essential projects for the country in the areas of infrastructure or economic production intensive in research, development, and innovation.

Internet Civil Rights Framework

SASB TC-TL-520A.3

The Internet Civil Rights Framework (Law No. 12965/2014) and its regulation through Decree No. 8771/2016 established principles, guarantees, rights, and duties for the use of the internet in Brazil. Among the regulated provisions, the principle of network neutrality determines that the entity responsible for transmission, switching, or routing has the duty to treat any data packets in an isonomic manner, without distinction by content, origin and destination, service, terminal, or application.

To ensure compliance with these principles, TIM adopts measures to guarantee transparency and fairness in its offerings, particularly regarding zero-rating application rules, being open to negotiating with application providers interested in maintaining competitiveness, while also ensuring access to legal content. We believe that, through zero-rating applications, we can offer more relevant offerings that align with users' interests.

In 2024, at least 247 new laws across 11 states in the country set parameters to encourage the development and expansion of telecommunications infrastructure coverage:

Region	No. of new laws
North	4
Northeast	2
Central-West	2
Southeast	230
South	9

Interruptions in 2024¹ SASB TC-TL-550A.1

Average system outage duration in minutes	
Mobile Service License - SMP	95.64
Multimedia Communication Service (fixed broadband) – SCM	4,97
Switched Fixed Telephone Service - STFC	16.35
Average system outage frequency (number of service interruptions per customer)	
Mobile Service License - SMP	0.53
Multimedia Communication Service (fixed broadband) – SCM	0.01
Switched Fixed Telephone Service - STFC	0.1
Average customer outage duration in minutes	
Mobile Service License - SMP	196.96
Multimedia Communication Service (fixed broadband) – SCM	326.58
Switched Fixed Telephone Service - STFC	222.92

¹ Starting in 2024, with the revision of the SASB standard in December 2023, the calculation of this indicator has been revised.



Equipment and infrastructure

GRI 416-1, 416-2, 417-1, 417-2

The National Telecommunications Agency (Anatel) pre-approves the commercialization and activation of base and mobile radiocommunications equipment, as well as all telecommunications equipment infrastructure. It is responsible for verifying compliance with the regulations for the provision of the Personal Mobile Service (SMP), as well as the safety parameters related to exposure to electric, magnetic, and electromagnetic radiofrequency fields (EMRF) established by Brazilian legislation.

Based on Anatel's determinations, we require our suppliers to ensure that each device has a certificate of approval or certification from the agency. This way, we ensure that the packaging and manuals contain adequate instructions for the assembly and correct and safe use of the products and connection outlets.

In 2024, there were no Administrative Procedures for Breach of Obligation (Pado) opened against TIM within the scope of Anatel, nor administrative processes from the National Consumer Secretariat (Senacon) or the Administrative Council for Economic Defense (Cade).

Evolution in 5G coverage

The 5G coverage enables better connectivity and customer experience. Since 2022, we have been investing in the expansion of the infrastructure for the commercial activation of 5G Standalone (5G SA) – which does not rely on 4G, known as "pure 5G." This type of technology is essential for providing fifth-generation services in line with the requirements of the Brazilian government. We ended 2024 with a presence in 398 cities, including all 27 state capitals, totaling 607 cities, with a number of antennas well above the requirements set by Anatel, providing a better experience for the user.

Industrial automation, remote healthcare services, smart vehicles, and connected homes are some examples of the variety of new applications enabled by 5G. This

technology further enhances the customer experience through its characteristics of ultra-high speed and low latency.

We continue to invest in expanding infrastructure, as well as work on engaging clients and potential partners to continue making this hyperconnected future a reality.

5G timeline

2021

- We acquired 11 lots, three national and eight regional, in the 5G Auction. Part of them is in the 3.5 GHz frequency band, but we also acquired higher frequencies, where the potential for speed and connection quality is even greater.

2022

- Anatel's approval for the release of the 3.5 GHz spectrum, the main frequency for 5G, and the start of operations in the Federal District.
- Deployment in the other 26 capitals, according to Anatel's schedule.

2023

- We were recognized by Opensignal with the first Consistent 5G.

2024

- Presence in 398 cities, including all 27 state capitals, totaling 607 cities.





5G Features

- Higher data transfer speeds (can reach *download* peaks of up to 20 gigabits per second in millimeter waves);
- Data rates ten to a hundred times higher compared to 4G;
- Lower latency (connection response time, which can reach up to 1 millisecond);
- Generation of an ecosystem for the Internet of Things (IoT) and new use cases in both B2B and B2C markets;
- Higher number of simultaneous IoT connections (up to 1 million per km²);
- Increased stability and reliability of the connection (perceived availability of 99.9%);
- Higher efficiency in energy consumption per data transmitted.

5G applications

- Industry 4.0 (technologies for automation of industrial production chains);
- Fixed Wireless Access (FWA), a great opportunity for offering residential broadband through the mobile network;
- Precision agriculture;
- Telemedicine and remote surgery;
- Digital transformation in the financial sector;
- Automotive sector;
- Augmented and virtual reality (AR/VR);
- Public security.

5G Perspectives

- New system architectures, with improved communication between machines;
- *Cloud computing* model with gains in terms of scale, flexibility, and security;

- Next-generation networks, enabling the convergence of disruptive technologies such as *edge computing*, artificial intelligence, *machine learning*, and *blockchain*, among others;
- *Network slicing*, allowing for an end-to-end isolated 5G network architecture tailored to meet various requirements requested by a specific application;
- Open systems for creating solutions and applications;
- To be an enabler of digital transformation across various industry segments, increasing the efficiency, productivity, and competitiveness of the country;
- Positive environmental and social impacts;
- Open lab initiatives.





Infrastructure for 5G

We need to fulfill certain obligations, such as financial contributions or the construction of mobile and fixed network infrastructure, to operate in each frequency band of 5G technology in Brazil (3.5 GHz, 2.3 GHz, and 26 GHz). Only then will we have the necessary capacity to continue growing in the mobile telecommunications market, to prepare for customer demands, explore new applications, and develop innovative solutions that require connectivity and high speed.

Main commitments associated with each band

2.3 GHz

- 4G coverage in 114 municipalities and 1,084 locations specified by Anatel in the tender (South and Southeast regions excluding the state of São Paulo).

3.5 GHz

- 5G coverage in all municipalities with a population of 30,000 inhabitants or more.
- Fiber *backhaul* obligations in 138 municipalities.
- Contributions to the Entity Administrator of the 3.5 GHz Band (EAF) to carry out the following projects: Migration of TVRO - Free-to-Air TV - from Band C to Band KU; Vacating the 3.5 GHz frequency band by the fixed satellite service (FSS); Construction of the six infovias network of PAIS - Integrated and Sustainable Amazon Program and Implementation of the Private Communication Network of the Federal Public Administration.

26 GHz

- Contributions to the School Connectivity Administrator Entity (EACE) for public school connectivity. The EACE was established by TIM and the other winning operators of this spectrum in the 5G tender, so that it can operationalize the procedures related to projects aimed at connecting public basic education units. By 2024, over a thousand schools had already been connected to high-speed internet as part of the pilot and phases 2 and 3 of the project.



Innovation

GRI 3-3

Material topic: Artificial intelligence

SDGs **8** **9**

In order to serve our supply chain with increasing efficiency and quality, we believe in innovation as an ally in creating connectivity solutions, developing new processes and services, and mitigating impacts.

We encourage the use of disruptive technologies to promote socially relevant products and services. Therefore, we invest in the development of technologies and infrastructures capable of supporting the growth and expansion of new data usage and internet connectivity, contributing to education, healthcare, finance, entertainment, agriculture, and the public sector.

In this context, and in line with market trends, Artificial Intelligence (AI) becomes a strategic and material topic for TIM, as it drives operational efficiency, service innovation, and customer service personalization. Its application can optimize networks, reduce maintenance costs and operational expenses, as well as enhance the customer experience through automations, such as virtual assistants.

In 2024, we put the benefits of these applications into practice. We now have AI support across 100% of the network for predictive analysis, focusing on operational efficiency and improving the quality of the service provided to customers. The initial results indicate over 85% accuracy of the AI-based prediction model, ensuring precision in preventive maintenance interventions, avoiding operational failures, reducing costs, and improving service reliability.

However, even while complying with the highest safety standards, the uncertainty regarding the potential

negative impacts of AI adoption may pose financial risks, especially related to privacy and data protection, with the possibility of fines and reputational damage if control mechanisms do not keep pace with its evolution. Success in the use of AI requires a balanced management of these risks and the leveraging of opportunities to generate competitive and financial value.

In our Code of Ethics and Conduct, we specifically address the use and application of AI and reinforce our commitment to using it consciously, always aiming for the benefit of society without compromising our core values. We recognize that this technology has the potential to positively transform our business and foster technological development, and we are aware of the responsibility to ensure that this transformation occurs with integrity, ethics, and in alignment with the Company's values.

Aligned with this purpose and with the goal of boosting the development of our employees' mindset and

skills in the context of digital transformations, we strengthened our Onda Digital program in 2024. With integrated learning and cultural initiatives, the program consists of several initiatives, such as: TIM Data Academy, TIM AI Academy, TIM Agile Academy, and Digital Mindset Assessment. [See more about these trainings on page 123.](#)





TIM Lab

To expand our ability to validate new software, features, solutions, technologies, services, and devices, we created a space for open innovation development for the market: TIM Lab Innovation.

It is a multidisciplinary environment suitable for validating Credibility Testing Services and Proof of

Concept. With the Lab, we expand our relationship with our key suppliers and technology partners through collaborations that position us as a reference in research and development in the Brazilian telecommunications market. Our laboratory also works in partnership with TIM Lab in Italy, which has over 50 years of experience.

Since 2023, we have been operating in a space in São Cristóvão (RJ), covering an area of approximately 850 m². In the past years, TIM Lab has developed projects in the following areas and purposes:

- next-generation network;
- positive impact on the environment and society;
- future internet applications; and
- open Lab initiatives.

Throughout 2024, TIM Lab worked on 51 mobile device certifications (41 new smartphones, 4 new software solutions, 6 regressions for error correction) and 15 SIM card certifications.

Open Lab initiatives

The Telecom Infra Project (TIP) is an initiative aimed at creating innovative projects for the construction and implementation of telecommunications systems and network infrastructure. We have been participating in it since 2017, alongside major companies such as Meta, Vodafone, Deutsche Telekom, Nokia, and Intel, among others.

To create universal standards for transport network solutions, we transformed TIM Lab into the first TIP Community Lab in Latin America. Through working groups within TIP and partnerships with external stakeholders, we have been building significant initiatives:

- **Definition of the DCSG (Disaggregated Cell Site Gateway):** Completed in 2018, we co-created a common set of requirements for operators and coordination with device manufacturers, which have broader and more flexible



capabilities and are cheaper, whose main functions were demonstrated with the assistance of Meta, leading Edge providers, and TIP members;

- **Validation of the TSS (Total Site Solution):** completed in 2020, the unrestricted and cost-effective 4G site solution, powered by solar energy and satellite-connected to TIM's core network, to be used in remote areas with low population density, which has been implemented by TIM since then;
- **Open Field Program:** Concluded in 2023, a partnership with TIP and the National Telecommunications Institute (Inatel), aimed to establish a testing environment for Open RAN (Open Radio Access Network) technology on the Inatel campus in Santa Rita do Sapucaí (MG). Two Original Equipment Manufacturers (OEMs) were validated in 4G and 5G Open RAN technologies.

- **Conecta 2030 Project:** Since 2023, we have started a partnership with Facens University Center to develop a connected mobility project, designed in collaboration with other entities such as Stellantis, USP - São Carlos, UFSCAR, and the German Technische Hochschule Ingolstadt (THI). "Conecta 2030: Connected and Cooperative Ecosystem for Pedestrian Crossings Detection" aims to create a collaborative and connected environment using 5G technology, focusing on initiatives for pedestrian and cyclist safety. The project was approved for the Rota 2030 program following a public call conducted by Fundep.
- **5G Open Labs BR:** Since 2023, TIM and the Federal University of Pernambuco (UFPE) have been jointly conducting teaching, research, dissemination, and innovation activities involving the exchange of technical and scientific information, especially in the area of Information and Communication Technologies.

- **Living Lab 5G Florianópolis:** Since 2024, we have been participating in the program held by the City Hall of Florianópolis and the Santa Catarina Association of Technology (ACATE) to provide infrastructure and connectivity. This urban laboratory has taken advantage of the real environment of the city to test and validate technological innovations and business models using 5G technology. This partnership aims to contribute to the growth and digital transformation in sectors such as education, healthcare, transportation, and security, which will benefit from the 5G network.
- **Network Slicing:** In 2024, we became the first operator in Brazil to use the Network Slicing technique in 5G for real-time video transmission. The action enabled the transmission of high-definition images from 10 vehicles traveling at over 260 km/h during the final stage of the 2024 Porsche Cup season at the Interlagos Speedway (SP). Network slicing

allows the creation of customized virtual networks for different applications, and the slices can vary in service types, performance, and other characteristics.





Open Gateway

TIM secured its first customers in the Brazilian market connected through Open Gateway. The initiative, led by GSMA, enables telecommunications networks to be transformed into programmable digital platforms through global and standardized APIs (Application Programming Interfaces).

We are one of the first carriers in the world to have APIs ready for commercialization in Brazil. Our leadership and expertise in 5G have enabled progress in offering security solutions and fraud prevention on a global scale with APIs. Our main goal is to help ensure the security of customers, support the corporate market, and benefit the population with anti-fraud and identification solutions that protect and assist customers, businesses, and society.

We have released three APIs:

- Number Verify, for real-time verification of the mobile number;
- SIM Swap, to detect recent SIM card swaps;
- Device Location, to confirm the proximity of a device to a location, helping prevent fraudulent transactions.

Each interface is available locally and globally, which means developers will also be able to reach new customers abroad as the initiative grows. We believe that the Open Gateway initiative will accelerate the growth of digital services and applications, ensuring seamless integration with national and international mobile networks.

Innovation Hubs

With TIM Open Innovation program, we have created a network for exchange and partnership with innovation hubs, startups, and other institutions. Together, we develop new products and business models for solutions to social, environmental, and business challenges. An example of these partnerships is with Cubo, the largest hub for fostering technological entrepreneurship in Latin America.

A highlight of the year was the Hacking Her 2024 event, a hackathon exclusively for women, aimed at promoting female inclusion in leadership positions within the technology sector. The event brought together 34 teams and 500 participants. Among all the challenges launched, TIM was the company that had the most projects submitted, totaling 13 finalist teams, thus winning 1st place, followed by Senac and Sebrae. The finalists had the opportunity to present their projects to TIM's innovation, recruitment and diversity areas and the winners pitched their ideas directly to the Company's leadership, reinforcing our commitment to diversity and innovation.

Another strategic investment to map technology-based solutions was the 5G Fund. It is promoted in partnership with the independent investment manager Upload Ventures, specializing in companies operating in the B2B and B2B2C segments.



The Fund is aimed at promoting businesses across various sectors of the economy. The goal is to help develop companies and startups through financial support, especially those that already have consistent business models, and to support defined growth plans, leveraging our industrial and technological assets as well.

We plan to make between eight and ten investments through the 5G Fund over a period of two to three years. Although TIM is the main investor, the Fund receives other investments and continues to raise funds. The goal is for this to be an open initiative aimed at connecting companies and projects in the main verticals of interest for the operator in the B2B market: Agribusiness, Health, Transportation, Logistics, and Mining. Some the companies operating in these areas that have already received investments from the Fund are Topsort, Simetrik, and Traction.

TIM Guaratiba Valley

An innovation campus for infrastructure solutions, inspired by Silicon Valley, covering approximately 10,000 m², that enables the development of network projects focused on efficiency, agility, and low cost. With six years of operation, we highlight innovations in urban furniture, biosites, *off-grid sites*, and *Extreme Low Cost* (ELC) solutions, in addition to remote monitoring initiatives, security solutions, and the testing and certification of batteries and direct current power supplies (DCPs).

Next-generation network projects

As part of the network evolution strategy, we are working to expand the redeployment of the 1,800 MHz, 850 MHz, and 2,100 MHz bands from 2G/3G to 4G (“frequency refarming”). This initiative provides three important competitive advantages:

- reduction in costs for implementing LTE (Long Term Evolution), which is the communication standard for the fourth generation (4G);
- expansion of LTE coverage area and enabling *carrier aggregation* strategy, improving customer experience through broader reach; and
- enhancement of network *performance* through technology with better spectral efficiency (4G) in the 850/1,800/2,100 MHz bands, increasing capacity in cities already covered by LTE in the 2.6 GHz band, with limited additional cost.

The mobile terminal park is diverse, and the devices are compatible with different bands. In case of implementing the LTE 700 MHz layer, we focus on expanding the coverage, promoting LTE presence nationwide, and consolidating TIM's leadership in this communication standard.





In 2024, we continue to evolve the LTE network, providing a significant improvement in the customer experience, both in terms of performance, with higher download and upload speeds and lower latency, as well as in indoor coverage and greater penetration. We ended the year with over 5,000 cities covered by 700 MHz LTE, reaching 100% of the urban population.

Internet of things (IoT)

Since 2018, we have been investing in the expansion of the NB-IoT (Narrowband Internet of Things) commercial network, a pioneering project in Latin America. We believe that solutions like these generate positive impacts on the environment and the company, goals that are part of our strategic plan.

In 2024, we created TIM IoT Solutions with the goal of driving the digital transformation of the Brazilian industry and becoming the main enabler of new businesses through

the use of the Internet of Things. The solution focuses on sectors such as Agribusiness, Utilities, Logistics, and Industry 4.0.

TIM IoT Solutions is dedicated to the digitalization of processes, operational automation, and productivity efficiency for its corporate clients.

The Company's expectation is to grow driven by the forecasted increase in IoT revenues in Brazil, which will be four times higher over five years, from 2022 to 2027.

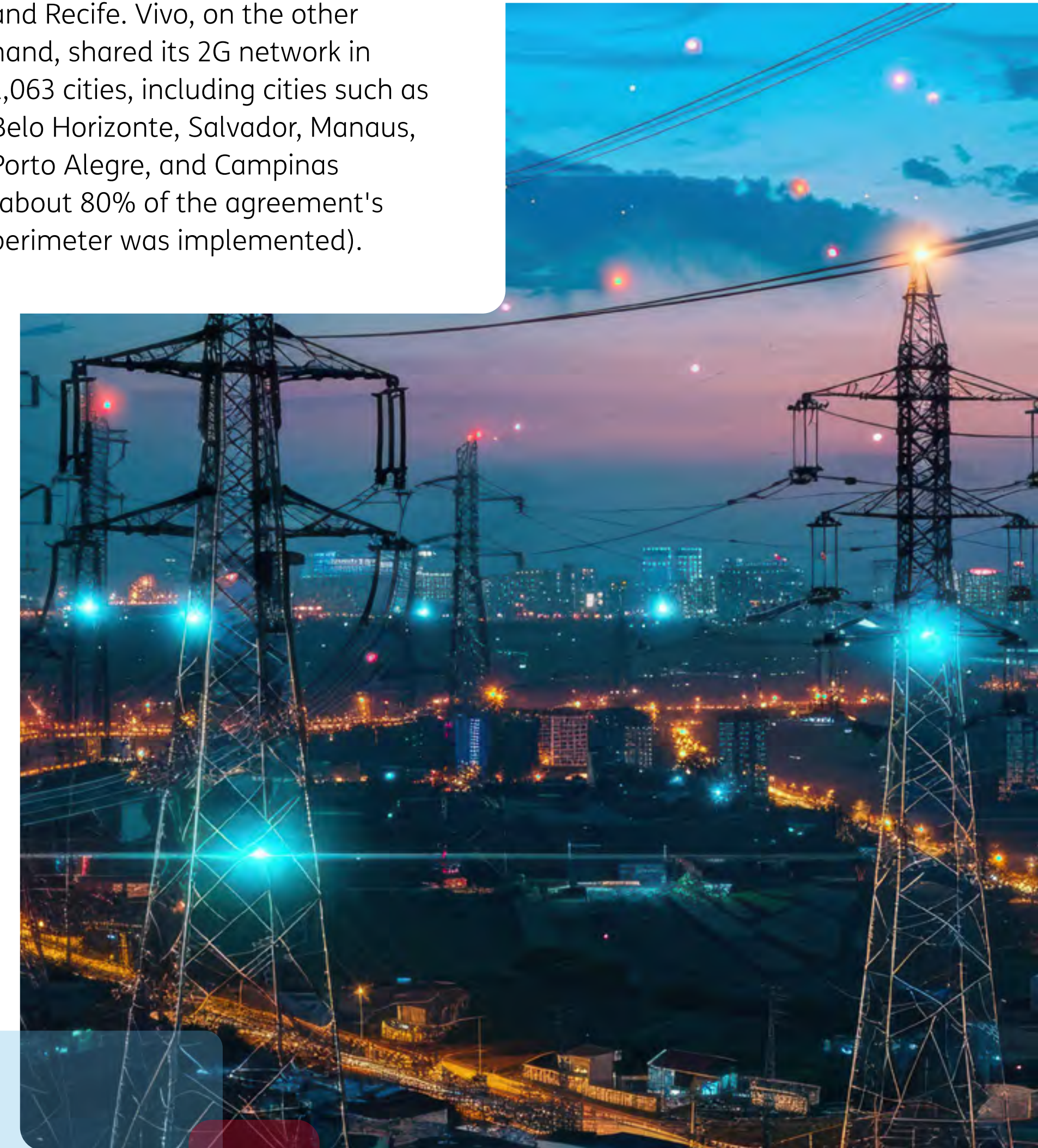
RAN Sharing

Another important investment by TIM, in partnership with other mobile operators in Brazil, is "RAN Sharing." The project focuses on expanding access network sharing to optimize network resources and costs, and it enables the widespread deployment of 4G across the country.

Since 2019, initiatives by TIM and Vivo together enable network sharing to ensure greater cost efficiency:

- **Single Grid:** Sharing of 3G and 4G network in cities with fewer than 30,000 inhabitants, where operators provide services. With just one telecommunications infrastructure in these locations, it is possible to shut down completely redundant sites, resulting in savings on energy, rental, and maintenance costs. It also enables better efficiency in future investments due to full spectrum sharing in MOCN mode. By the end of 2024, more than 380 cities had been shared, maintaining the presence of both operators on the 3G and 4G network infrastructure of only one of them (around 23% of the agreement's scope had been implemented), and
- **2G Switch Off:** National sharing of the 2G network using GWCN technology, allowing operators to shut down about 50% of this network, saving on energy and maintenance costs. TIM shared its 2G network in 785 cities, including major cities such as Rio de Janeiro, Curitiba, Fortaleza, Brasília, Belém,

and Recife. Vivo, on the other hand, shared its 2G network in 1,063 cities, including cities such as Belo Horizonte, Salvador, Manaus, Porto Alegre, and Campinas (about 80% of the agreement's perimeter was implemented).





Customer

GRI 2-6, 3-3, SASB TC-TL-000.A, TC-TL-000.B, TC-TL-000.C

Material topic: Service quality and customer experience

SDGs 9

For the telecommunications sector highly competitive and technological, the delivery of phone and internet services with high quality and reliability is essential to ensure customer satisfaction and loyalty.

In addition, customer experience is a strategic differentiator that impacts the Company's reputation and the perceived value of its services.

If we want to be Brazil's preferred operator, we must continuously exceed our customers' expectations. We work to consolidate our value proposition, based on three fronts:

offering the best services, ensuring the best network quality, and providing the best customer service.

Our strategy has been recognized by the market: in 2024, we were the operator with the best network quality in Brazil, receiving the highest score in the Opensignal Consistent Quality Index. We were also the first and only company to be recognized with the Procon São Paulo Efficiency Seal, as the best in resolving customer complaints.

We have over 63.5 million customers – 31.9 million in the prepaid segment, 30.2 million in the postpaid segment, 797 thousand in TIM UltraFibra, and 631 thousand in fixed telephony. We have expanded coverage for 5G, 4.5G, 4G, and FTTH fiber optic (Fiber to the Home), reinforcing our ongoing investment in adequate infrastructure.

Another continuous investment we prioritize is promoting customer empowerment through digital transformation. There are multiple

communication channels to provide the best experience and democratize access to our services, with inclusive customer service solutions.

Best offer	We designed innovative offers that helped increase and retain the customer base	<ul style="list-style-type: none">• PIX <i>back</i> on top-ups through the Meu TIM <i>app</i>• Free WhatsApp for one month
Best network	We remained focused on expanding 5G coverage across Brazil	<ul style="list-style-type: none">• Leader in the Network Quality Index in 80% of Brazilian States• 67.35% of the urban population served with 5G and 100% 4G coverage in all municipalities
Best service	We continue to have the best service quality indicators	<ul style="list-style-type: none">• 75% of resolutions on the first call with human assistance• Use of AI tools by over 5,000 call center operators





We're at the forefront of innovation, exploring disruptive partnerships

AMAZON PRIME VIDEO

Exclusive and unique partnership with Amazon Prime

TIM ON THE PLANE

We offer complimentary onboard internet connectivity on GOL and LATAM aircraft

APPLE ONE SUBSCRIPTION

We are the first and only carrier in Brazil to incorporate Apple One into our plans

TEST DRIVE

30-day free mobile internet trial.

ZÉ DELIVERY

Top-ups become cashback on Zé Delivery orders.

DESCOMPLICA

Online learning platform with free or discounted courses for our customers

CARTÃO DE TODOS

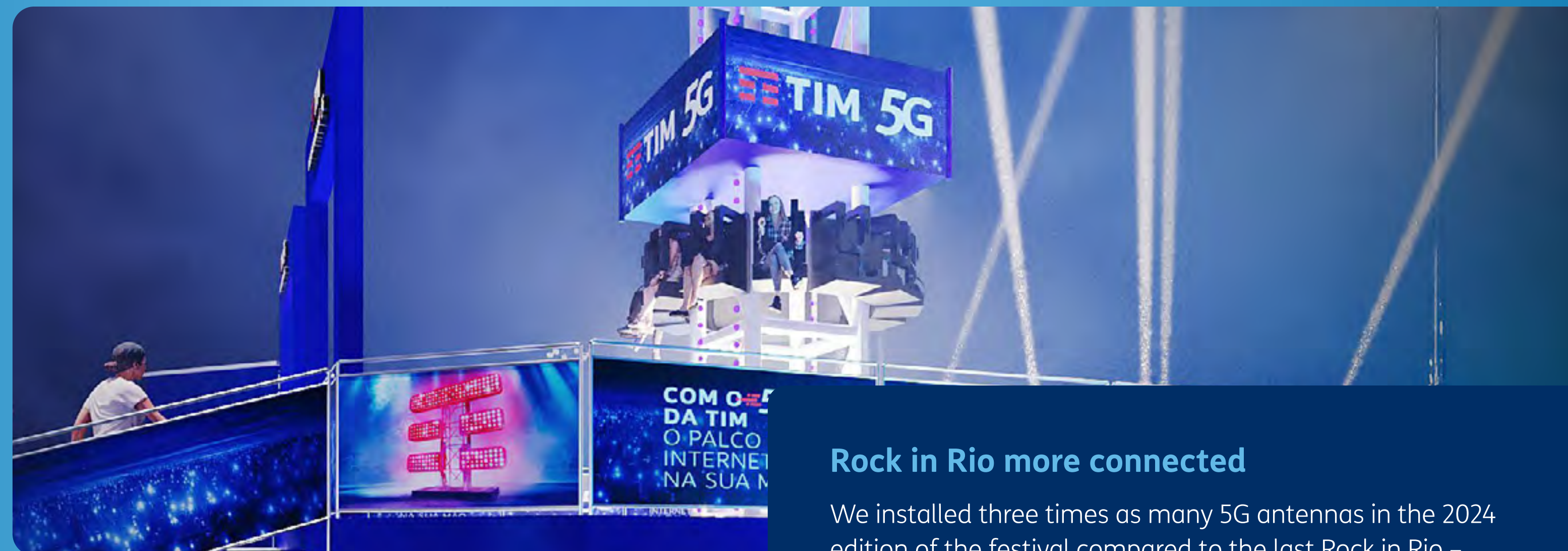
Access to the discount ecosystem for health services from the partner and its affiliated network.



TIM and Estrela unite to connect families even more this Christmas

To inspire families to strengthen in-person connections, TIM partnered with Estrela and launched a limited edition of the classic Genius in December. The new version of the game eliminates the need for batteries and only works when connected to a smartphone.

With this brand activation initiative, we envisioned new possibilities for technology and connectivity, redefining the role of the device in families' daily lives by transforming it into a tool for strengthening bonds. The idea was to disconnect in order to connect to the moments that matter most.



Rock in Rio more connected

We installed three times as many 5G antennas in the 2024 edition of the festival compared to the last Rock in Rio – increasing from 25 to 86. This way, we provided our customers with a 50% increase in data transmission capacity and a 30% improvement in coverage during the event. In addition to strengthening our infrastructure, we also implemented new technologies, such as the dual 5G antenna, which can operate simultaneously on the 3.5 GHz and 2.3 GHz frequencies.

Among the attractions, we sponsored the Mega Download, a 30-meter-high tower that could reach speeds of up to 50 km/h, alluding to the super speed of TIM's 5G. The audience could also interact through the 5G Karaoke, which connected, in real time, the City of Rock and a TIM store in a shopping mall in Barra da Tijuca.

All these actions and innovations made our brand the most talked about among sponsors, with 92% more mentions than the second place and an overall favorability rating of 90%.



Customers relations

Our customer service model is multichannel and available 24/7, with fast and practical self-service solutions on digital platforms. This way, we can be more attentive to our customers' needs, who can reach us via computer, smartphone, or phone to request services, submit complaints, ask questions, and provide suggestions.

We provide broader service coverage and greater convenience for users. With Google Message and Apple Message, customers have their questions answered automatically through Artificial Intelligence, optimizing their interaction with the company. And when needed, customers also have the option of human assistance through our channels.

We digitized payment methods by implementing PIX in billing documents, with more than 50% of invoices being paid

through this method. The use of the digital account has already reached 98% of mobile, postpaid, and control plan customers.

In addition to these, other initiatives continue to ensure the best customer experience, such as the TIM website and the Meu TIM app, which deliver personalized content to users, enabling better segmentation of offers and rates and access to our solutions.

We also offer the virtual assistant service, Taís, through an Interactive Voice Response (IVR) system, via artificial intelligence. With it, we aim to provide journeys that combine voice with natural language. Taís's assistance is also available on Alexa-compatible devices and in TIM's future stores.

Since its creation in 2020, Taís has had over 158 million interactions, with an average of 76% accuracy (without human assistance) in understanding the context of conversations in chatbots, thereby providing more humanized responses to customers.

Awarded access

TIM was recognized with the Ouvidorias Brasil 2023 and 2024 Award from the Brazilian Association of Company-Customer Relations (Abrarec). The award-winning cases were: "Ease of Access, Innovation, and Efficiency Generate Surprising Results" and "TIM Ombudsman: Decoding the DNA of Complaints."

The award-winning initiatives reinforce TIM's commitment to excellence in Ombudsman management, continuous improvement of the customer experience, and investment in innovation, promoting quality service and an organizational culture based on transparency and effective resolution of demands.

The Ouvidorias Brasil Award recognizes the best practices in Ombudsman and Ombudsman services in public and private organizations in Brazil and abroad, regardless of their specificities. The award highlights initiatives that strengthen and expand the role of Ombudsman services, with remarkable efforts that have significantly contributed to improving the organization's relationship process with stakeholders, including in the field of Ethical Conduct.





Primary customer relationship channels

- Call Center: *144, 1056 and 10341
- Social media: Facebook, Instagram, WhatsApp
- *Online chats* on TIM's website
- Meu TIM APP
- Google Message
- Apple Message
- TIM Negocia



CHECK HERE_
for all the ways
to contact TIM

Accessibility and inclusion

Our website has a space where people with visual, auditory, and speech impairments can request services and information. The available tools follow the recommendations of the Web Content Accessibility Guidelines (WCAG) and the World Wide Web Consortium (W3C), a set of guidelines for web accessibility. In addition to the experience on the website, we highlight the following features:

> **LIBRAS Center**, a free service that connects customers who use Brazilian Sign Language with a specialized intermediary via a video call, who then forwards the requests to a TIM customer service representative. LIBRAS Center operates 24 hours a day, seven days a week. In compliance with Anatel's accessibility regulation, this center is also available in all TIM's own stores and authorized resellers, so that employees can access it and assist deaf customers who communicate through LIBRAS.

> **New layout of TIM Negocia portal**, with enhanced accessibility and 18 features for people with visual and hearing impairments. The website provides text-to-speech, voice navigation, and LIBRAS translation.

> **Project 70+**, which provides greater inclusion for people over 70 years old, who make up 5% of TIM's user base. The main points of service within the program are: use of simple and friendly language without technical terms; paused speech, allowing the customer to understand; and intonation, facilitating the user's listening.

CHECK
HERE_TIM 's
accessibility
features





Customer experience and satisfaction

We maintain an open dialogue with our customers through surveys and complaints registered with consumer protection agencies, such as Procons, the Consumidor.gov.br website, Small Claims Courts, and Anatel. This way, we can continuously evaluate and monitor our actions and the needs of our customers.

To facilitate access to content, we provide information on our corporate website about the sector regulations that directly influence the tariffs, plans, promotions, and services offered to customers.

Regarding surveys to evaluate customer experience, satisfaction, and recommendation nationwide, we conduct:

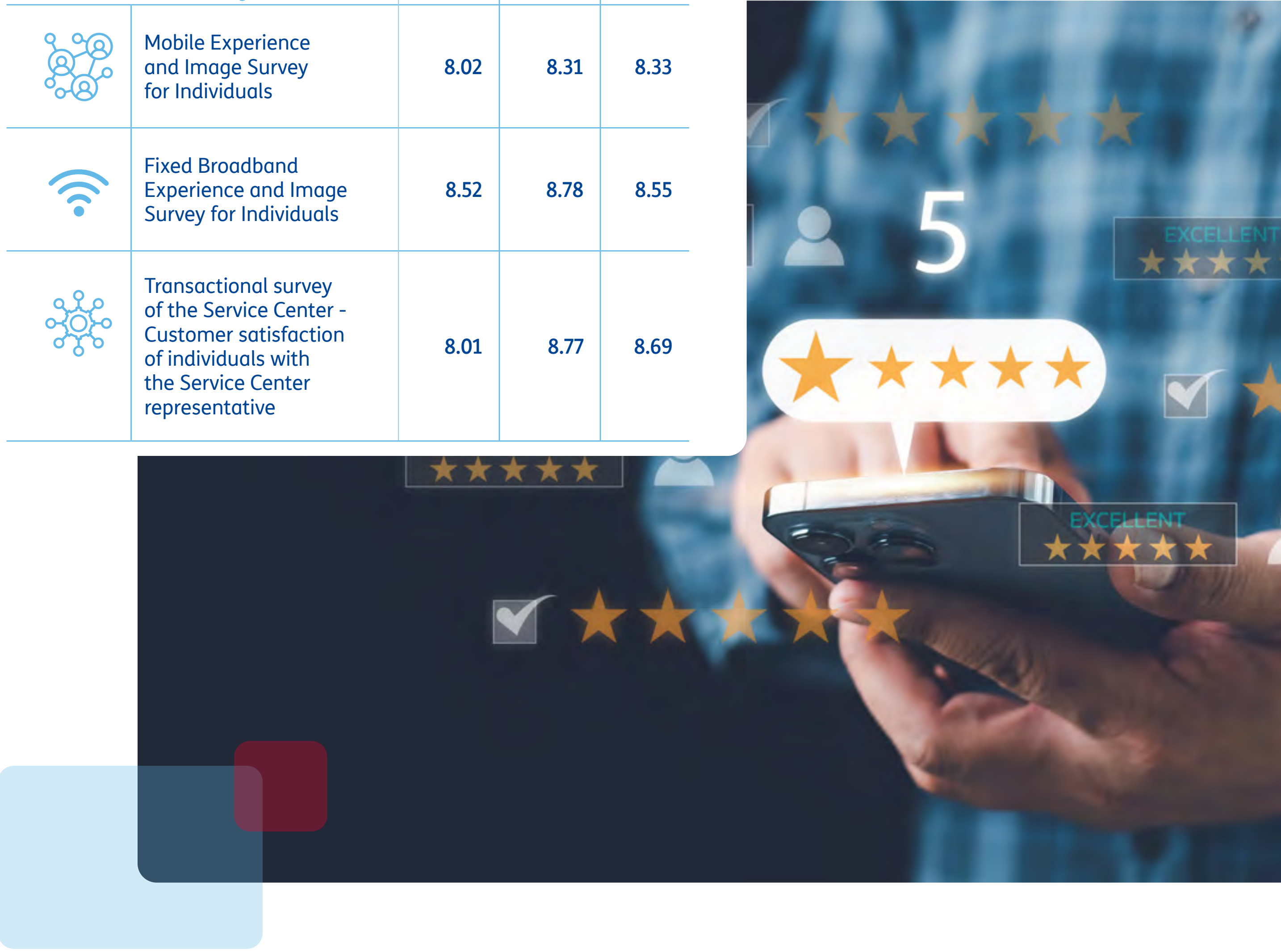
- Research on Mobile Experience and Image for Individuals: related to own customers and competitors of the mobile service. Continuously conducted through online interviews since June 2017.

- Fixed Broadband Experience and Image Survey for Individuals: related to both our own customers and competitors in the fixed broadband service. Conducted twice a year through online interviews, since June 2017;
- Transactional survey at the Customer Service Center: conducted through immediate capture of customer evaluation after contact with the attendant at the service centers.

Anatel also evaluates the services of operators annually through the Telecommunications Services Satisfaction and Perceived Quality Survey.

The Company also has a team dedicated to monitoring the transactional NPS across various customer journeys. The team uses feedback from our customers after specific journeys to develop improvement plans for the experience and satisfaction with our services, in collaboration with various areas of the business.

Proven customer satisfaction in surveys		2022	2023	2024
	Mobile Experience and Image Survey for Individuals	8.02	8.31	8.33
	Fixed Broadband Experience and Image Survey for Individuals	8.52	8.78	8.55
	Transactional survey of the Service Center - Customer satisfaction of individuals with the Service Center representative	8.01	8.77	8.69





User Council

At TIM, we have an initiative to bring the company closer to users and members of consumer protection organizations: the User Council. It encourages social participation in the delivery of the Company's services and promotes public engagement in telecommunications-related matters. It's a significant channel of input for continuous improvement efforts for the better experience of our customers.



[LEARN MORE_](#)
about TIM User
Council

The Users' Council has an advisory role, focused on evaluating services, products, and customer experience, with the authority to propose topics and present suggestions. It has a nationwide scope, 18 members, but no legal personality, administrative, financial, or asset autonomy. The members are elected every three years.

Customer Experience & Ombudsman

Customer experience is one of the pillars of TIM's strategy. That's why we are constantly evolving to provide services and customer support with ever-improving quality. With this purpose, we have redefined the scope of the Ombudsman's office. The department continues to function as a second-instance channel, available for customers who have used other customer service channels and either had their issues unresolved within the

timeframe or were dissatisfied with the solution. However, it is also now responsible for developing the culture of Caring for the Customer. The new responsibilities include defining the strategy and governance of initiatives related to customer experience, conducting market research, monitoring satisfaction indicators, among other activities.

In 2024, TIM's Ombudsman handled over 710 thousand calls, a 5% decrease compared to the previous year.

TIM Ombudsman_
0800 882 0041

Monday to Friday, from
8am to 6pm, except
weekends and national
holidays. Online access



Customer Service	2022	2023	2024
Total calls answered by Customer Service	43,468,175	36,024,953	35,950,709
Total services of the Ombudsman's Office	558,854	744,608	710,682

Complaints received	2022	2023	2024
In the Company	6,022,164	6,132,772	6,207,684
At Anatel	310,744	251,359	260,312
In Court	40,479	35,508	37,355

Complaints resolved	2022	2023	2024
In the Company	99.77%	99.92%	100.00%
At Anatel	94.20%	93.98%	94.00%
In Court ¹	111.39%	116.65%	118.37%

¹ Percentages above one hundred consider cases opened in previous periods and closed throughout the year.



B2B Clients

We continuously work to evolve our range of services and integrated solutions for B2B customers. Our strategy focuses on IoT while maintaining traditional services. In this regard, we are connecting with four main market sectors: agribusiness, logistics, public services and industry.

Agribusiness

Impacting rural productivity through connectivity to maintain our leadership in mobile coverage in the agribusiness sector is TIM's ambition. We currently cover 20 million hectares with 4G and over 42.4 million hectares with NB-IoT¹, impacting more than 1.9 million people in rural areas. Our goal is to expand connectivity to 32 million hectares by 2027.

¹ Narrowband Internet of Things



Based on the experience of a connected farm in Mato Grosso, we have proven the importance of access to 4G coverage. Connectivity boosts productivity with more sustainable practices in the field. A study measured a 10% reduction in the carbon footprint in grain production with connectivity. Among the benefits are smart machinery and management, reduced diesel consumption, and efficient input application, among others.

TIM was the first telecommunications operator to be part of the founding of the ConectarAgro Association with other leading companies, references in their field of operation. The entity's mission is to bring connectivity to the entire Brazilian countryside, supporting Brazil's development.

We have contracts with 97 major groups in the Brazilian agribusiness and serve 112 thousand rural properties. Among them are key players from the sugar-energy and sugar-alcohol sectors, such as São Martinho, BP Bioenergy, Jalles Machado, Usina Santa Adélia, Adecoagro, SJC Bioenergia, and Dacalda.

The benefits extend not only to the properties but also to the population: 437 public schools and 141 primary healthcare units are connected. Today, the company benefits more than 1.9 million people with TIM 4G in the Field project, in over 1,043 municipalities across 17 different states.

We strengthen the digitization of Brazilian agribusiness

TIM presented connectivity initiatives for the field during the DataAgro conference – Opening of the Sugarcane, Sugar, and Ethanol Harvest. The event, which marks the beginning of the planning for the Brazilian sugar-energy sector, brings together business owners, mill executives, producers, sugarcane suppliers, and political leaders who share exclusive insights on the current and upcoming 2024/25 sugarcane harvests.

Our operator introduced digitalization as a solution for Brazilian agribusiness, essential to meeting the sector's digital transformation demands in Brazil and contributing to increased productivity through the use of measurement sensors in crops, real-time data transmission, and the *online* monitoring of various indicators and situations that support agile and accurate decision-making.

With the TIM IoT Platform, for example, it is possible to create analysis and operation processes, dashboards with information and insights for an interface that, through scheduled activities, can solve a large portion of the issues identified in a crop field.





Opportunities and ESG actions in agriculture generate value beyond business

- **Environmental:** the rational use of resources, such as fuels, water, soil, and energy, among others;
- **Social:** the connectivity provided by TIM promotes digital inclusion by expanding access to digital services, contributing to an improvement in the quality of life of the local population;
- **Governance:** connectivity provides improved management not only of cultivation but of agribusiness as a whole, resulting in greater control, efficiency, transparency, and agility for the company and its processes.

Logistics

TIM's involvement in the logistics sector has been underway for four years, working with concessionaires CCR RioSP, EcoRodovias, EPR, Grupo Way Brasil, and the National Land Transportation Agency (ANTT). Bringing connectivity to highways positively impacts various regions of Brazil. The operator currently covers more than 5,600 kilometers of concessioned highways.

The Company created the first private 5G industrial network in Latin American ports, in partnership with Brasil Terminal Portuário (BTP). The initiative monitors, in real-time, the movement of containers at the Port of Santos, facilitating communication among more than 1,300 employees.

Public services

We are working to consolidate the company as a key partner in Public-Private Partnerships (PPPs), with solutions for energy efficiency in public lighting. We have more

than 340,000 public lighting points installed across the country, driving the development of "Smart Cities".

TIM Smart Lighting solution, a system with built-in connectivity, enables remote management of lighting fixtures and enhances energy efficiency and service quality. Curitiba (PR), Porto Alegre (RS), Uberaba (SP), and Petrolina (PE) have already adopted this smart public lighting management system.

Industry

We offer a service that provides private networks with 4G and 5G technologies for corporate clients in industries such as mining, transportation and logistics, healthcare, public safety, and Industry 4.0.

Since the start of the project in 2020, we have been working on offering a dedicated and controlled network, tailored to the specific needs of each company.



Eletrobras and TIM have formed a partnership for the commercialization of electricity, strengthening innovation and ESG commitment with a focus on the free market

The initiative aims to create a broad business platform with various fronts, including promoting the use of renewable energy, digital transformation of energy assets through 5G, and Internet of Things (IoT) solutions, such as smart metering. The expectation is that the first action will be the sale of electricity in the free market to the operator's customer base. Initially focused on the B2B segment, the project will bring savings and even more sustainable management for these users.

The agreement is another step in TIM's strategy to partner with major brands to launch disruptive offers in the market, as well as democratizing access to the free energy market for our customers, directly contributing to boosting the use of renewable sources in Brazil.

The execution of the MoU takes place at the moment of the opening of the free energy market for all high-voltage consumers. In 2024 alone, around 150,000 new consumer units were eligible to migrate to the free market, and by 2030, more than 80 million consumer units will be eligible.



TIM Ads & Data Monetization

Created four years ago with the goal of connecting brands and people through technology and data, TIM Ads is our digital advertising platform. With more than 33 million users, we offer customized communication solutions that enable more precise targeting of the audience. During this period, more than 284 companies from over 30 business sectors have used our platform to run campaigns.

In 2024, mobile advertising revenue and data monetization showed strong growth of 56%.



3 Governance

- | | |
|--|--|
| 57 Profile | 75 Ethics, compliance and fighting corruption |
| 58 Governance structure | |
| 64 Compensation policy and strategy | 81 Privacy and data protection |
| 68 Financial results | 86 Relationship with suppliers |
| 70 Risk management | |



Profile

GRI 2-1, 2-2, 2-6

We are a telecommunications company that seeks to transform technology into freedom through various possibilities that go beyond connectivity. With operations throughout Brazil, we offer mobile and fixed-line telephony services, data transmission, and ultra-broadband, with a focus on the pillars of innovation, customer experience, and quality in service delivery.

Our headquarters are in Rio de Janeiro (RJ), and we are controlled by TIM Brasil Serviços e Participações S.A., a company of the Telecom Italia Group. As a publicly traded company, we are part of the Novo Mercado of B3 and have American Depositary Receipts (ADRs) listed on the New York Stock Exchange (NYSE). Therefore, we are subject to the regulations of the Brazilian Securities and Exchange Commission (CVM) and the United States Securities and Exchange Commission (SEC), and we comply with the requirements of the Sarbanes-Oxley Act (SOx).

We have been leaders in 4G coverage in Brazil for almost 10 years. In agribusiness, we are expanding connectivity possibilities each year, enabling innovation in the sector. We were pioneers in activating 5G networks in the country and continue to lead in this segment.

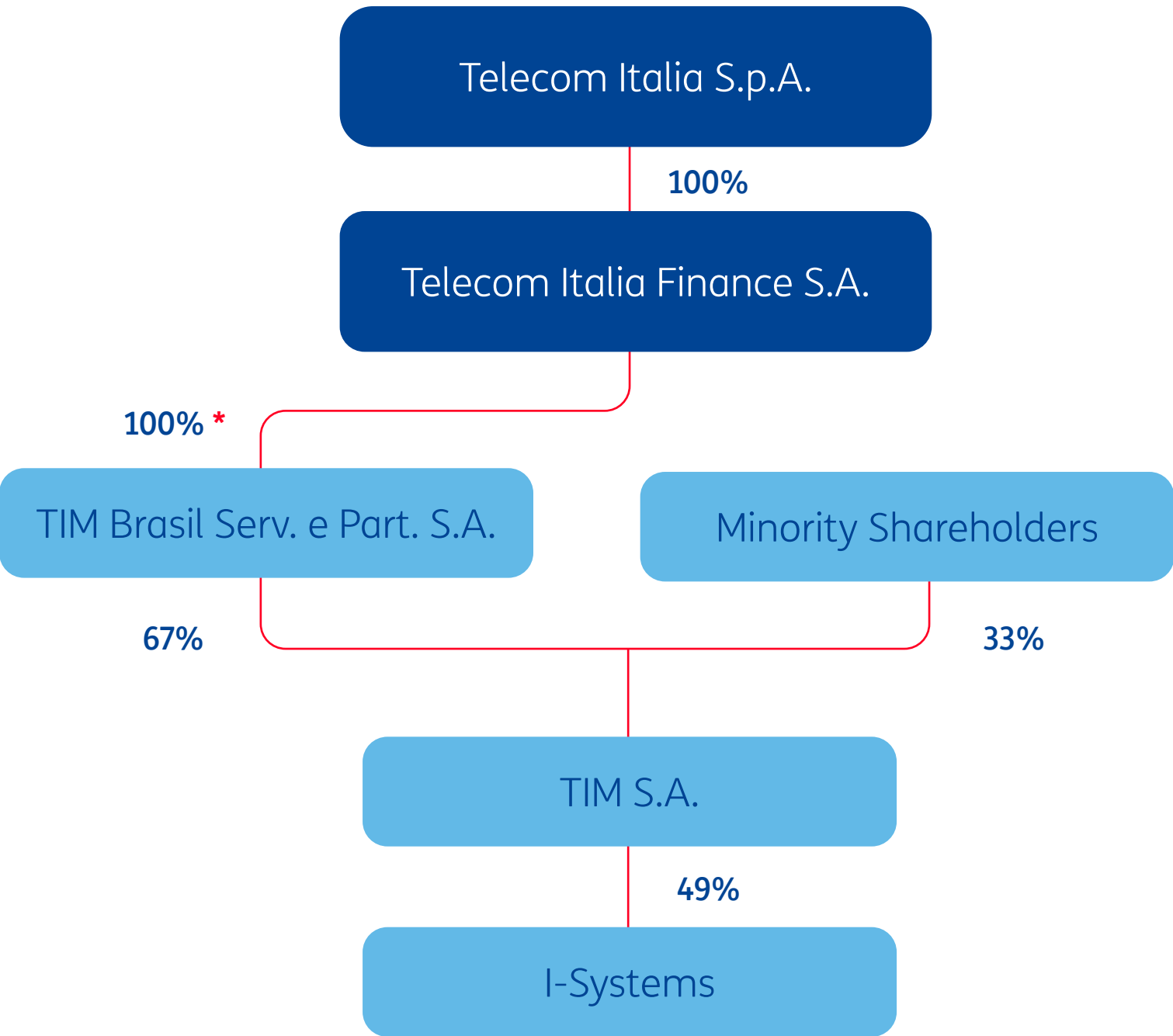
Ethics, loyalty, and good faith underpin our actions, which are based on the following premise:

- To act with transparency in our business dealings
- Promote loyalty in the competition;
- Excellence of competitiveness in the market;
- Meet the well-being and growth of the community in which we operate;
- Value human resources; and
- Promote sustainable development.





See below our shareholding



* Telecom Italia S.p.A. holds a share of TIM Brasil Serv. e Part. S.A.

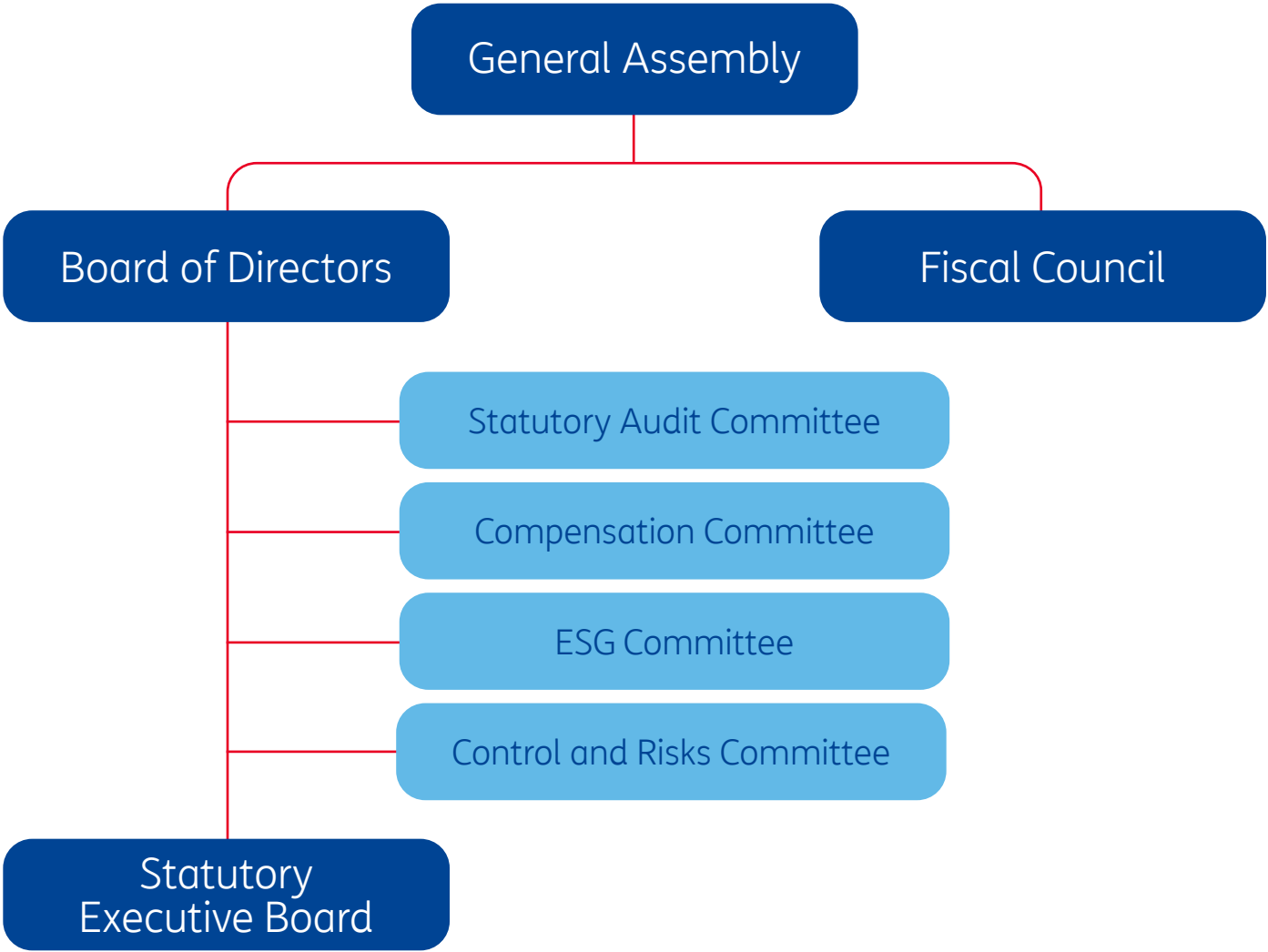


TO LEARN
MORE_click here

Governance structure

GRI 2-9

At TIM, the governance structure is composed of the Board of Directors and its advisory committees, the Statutory Board, and an Audit Committee. All instances have their duties and responsibilities determined by Brazilian legislation, the Company's Bylaws, the Listing Regulations of B3's Novo Mercado, and the Internal Regulations of corporate bodies.





Board of Directors

GRI 2-9, 2-11, 2-13

TIM's Board of Directors (BoD) consists of ten members, four of whom are independent, and three are women (30% of the total). Responsible for strategic resolutions, the body acts to ensure business continuity and to conduct management with good governance and transparency practices. Its members are elected by the General Shareholders' Meeting, with a term of two years and the possibility of reelection for an equal period.

TIM's BoD has the duty to ensure the Company's continuity within a long-term and sustainable perspective, covering economic, social, environmental, and corporate governance considerations into business and operations decisions.

The Board also annually reviews TIM's compensation practices and is responsible for submitting the maximum overall compensation proposal for the executives to be approved by the shareholders at the General Meeting.

Currently, the Board of Directors is chaired by Nicandro Durante, an independent member who is not part of the Statutory Executive Board. The BoD and TIM's advisory committees meet at least once a quarter for the main negotiations. [See more on page 61.](#)

The Board of Directors also monitors issues related to the company's sustainable development and impact management, with the support of its specific advisory committees, which are essential for the company's internal governance. With the support of the Environmental, Social & Governance (ESG) Committee, it regularly monitors the most sensitive aspects of this agenda through periodic reports. [GRI 2-12](#)



LEARN ABOUT
the composition of
competencies of each
member of TIM's
Board of Directors





Appointment and composition of the Board of Directors

GRI 2-10

- The BoD can be composed of a minimum of five and a maximum of 19 voting members
- The members are elected by TIM's General Meeting
- Of the total, at least two or 20% (whichever is greater) must be independent¹
- The nomination for the composition of the BoD can be made by TIM's management or by any shareholder of the company who holds the minimum shareholding percentage required by law²
- The process must follow the recommendations of the Brazilian Institute of Corporate Governance (IBGC) regarding the qualification of candidates

- The goal is for the management bodies of TIM to have the following composition:
 - > Diversified profile members;
 - > Adequate number of independent directors; and
 - > A structure that enables the creation of committees, allowing for effective idea discussions and the making of impartial, well-founded technical decisions.
- The Bylaws and the Policy for the Nomination of Members of the Company's Management Bodies, along with the applicable legislation and regulatory standards, must be considered during the nomination process, aiming to consolidate the existing structures for the protection of shareholders' and the market's interests in general.



Those appointed to compose the BoD must meet criteria such as:

- Have a solid reputation;
- Availability of time to adequately dedicate to the exercise of the function and assumed responsibility, which goes beyond attendance at meetings and prior reading of documentation;
- Professional experience in diverse topics and complementary competencies; and
- Whenever possible, represent gender, race/ethnicity, and generational diversity, with experience in various sectors, covering, among others, differentiated cultural aspects. In this way, the Company benefits from a diversity of perspectives, experiences, and arguments, making more efficient decisions.

¹ The appointment and formation of the Board of Directors comply with the regulations of the Novo Mercado of B3. ² Definition based pursuant to Law 6404/1976 and the regulations of the Brazilian Securities and Exchange Commission (CVM).



How the selection process should be conducted

GRI 2-10

It can be conducted internally by TIM or with the support of independent consultants, but it must adhere to the principles and values of the organization, its strategy, and its stage of maturity.

It is recommended, when possible, that the BoD, its Committees, and the Statutory Board be composed of at least 30% professionals from marginalized social groups (women, black people, individuals from different generations).



SEE HERE the Policy for Appointment of Members of TIM's Management Bodies.

Any proposals for re-election should consider: the member's performance during the term, as well as their experience and attendance at meetings throughout the mandate. In addition, it needs to monitor both the results obtained in the periodic evaluation process of the Board and the conclusions regarding the adequacy or need for changes in the composition of the body.

How we conduct the performance evaluation of the BoD and its Committees

GRI 2-18

Since 2023, in compliance with the corporate governance standards of B3, the BoD, Committees, and statutory management of TIM adopted the process of independent evaluation, carried out by external consultancy, which must be applied at least once during the

administrators' mandate. This process consists of diagnosing the functioning of the Board and Committees, and aims to identify development opportunities.

Online evaluation, individual meetings conducted by consultants, internal analysis, and consolidation of quantitative and qualitative data by external consultancy are part of this process. As for the results, they are presented to the chairman of the BoD, followed by a presentation and discussion of the recommendations with the Board of Directors in a collective manner, aiming at opportunities for improvement and development.

MEET the members of each Advisory Committee.





Our Committees

GRI 2-9, 2-12, 2-13, 2-14

At TIM, we have four committees, composed of board members, that assist in discussions within the Board of Directors. See below:

Compensation Committee (CR)

It is responsible for evaluating criteria and other compensation topics for directors and senior executives. It is a permanent body and reports to the BoD before the meeting of the body. The Compensation Committee receives and evaluates suggestions for programs and compensation levels for the Board of Directors, through the People, Culture & Organization area, based on the current compensation strategy, which may be supported by external consultancies.

Control and Risks Committee (CCR)

The objective is to monitor compliance with Corporate Governance rules and oversee risk management; internal controls and SOx; the Integrity Program; and corporate social responsibility actions and initiatives.

ESG Committee (CESG) GRI 2-14

It is responsible for advising on the implementation and development of the ESG strategy and principles within the Company, as well as defining and reviewing goals annually and monitoring the ESG Plan. The CESG also has the role of recommending to the Board of Directors the approval of corporate policies and procedures related to ESG matters, as well as the disclosure and monitoring of their compliance. It also evaluates ESG reports, institutional communications, and public

initiatives related to environmental, social, and governance issues, proposing changes and improvements when necessary.

TIM's participation and continued involvement in voluntary initiatives and commitments (both national and international) are also analyzed by the Committee, which oversees the management of risks and opportunities related to ESG topics, including issues related to climate change. Communicating to the BoD and other committees situations with potential impact on the company's image, reputation, and assets is another responsibility of the CESG.

The Committee is supported by a Steering Committee, which is tasked with incorporating its guidelines and directives into organizational processes and structures. It is composed of statutory directors representing the following areas: Regulatory, Institutional and Press

Relations, Legal & Corporate Affairs, and People, Culture & Organization.

Statutory Audit Committee (CAE)

The performance of this body is in compliance with the regulations of capital market regulatory institutions, such as the Brazilian Securities and Exchange Commission (CVM) and the United States Securities and Exchange Commission (SEC), which are reflected in TIM's Bylaws.

The main activities of the Audit Committee include: Supervising the quality and integrity of financial reports, compliance with legislation and regulatory and statutory standards; monitoring the adequacy of risk management processes, internal controls, and SOx, as well as the responsibilities of internal and external auditors; monitoring and evaluating the formalization of contracts of any nature between

TIM, or its subsidiaries, and the controlling shareholder, or its controlled companies, affiliates, companies under common control, or those that are otherwise related parties of the company.

The activities of all the committees include the periodic presentation to senior management, sharing the results of independent Compliance assessments, critical non-compliances, key KPIs, suggestions for improvements, and new projects.

GRI 2-16

Acting independently and with an indefinite term, the Committees have their composition and activities outlined in the Internal Regulations of the Committees, in the case of the CR and CCR, and in the Internal Regulations of the ESG Committee.



See below the other bodies that comprise our governance structure:

Audit Committee GRI 2-9

It acts in overseeing TIM's administration and in being accountable to the shareholders. It is composed of three independent regular members and three substitutes, elected by the General Shareholders' Meeting.

Statutory Executive Board GRI 2-9

Composed of a CEO and five statutory directors (the Statutory Board is made up of 50% women), it is the representative and executive body of the management. The Board of Directors elects the members for a two-year term, with the possibility of re-election for an equal period. Removal is possible at any time.

Aligned with the BoD' commitment, the deliberative collegiate body has the mission of protecting and enhancing TIM's assets and maximizing long-term investment returns.



SEE the composition and responsibilities of the Audit Committee and the Statutory Board.



Risk & Compliance Board GRI 2-9, 2-13

Its main responsibility is to oversee the management and monitoring processes of the Integrity Program, Anti-Bribery/Anti-Corruption Management, Compliance, Internal Controls, SOx Certification, and Corporate Risk Management. It periodically reports on progress to the Statutory Audit Committee and the Control and Risk Committee, and is linked to the Board of Directors.

Internal Audit Board GRI 2-9, 2-16

Its main activity is to complement the evaluation of the effectiveness of internal controls and compliance with policies, standards, and procedures to prevent or detect the possibility of errors, fraud, and/or losses in the business. It is linked to the BoD and periodically reports progress to the Statutory Audit Committee.

Another responsibility of the Board is receiving, classifying, and analyzing any reports, whether anonymous or not, that are received, and subsequently submitting them for evaluation by the members of the Statutory Audit Committee (CAE). When necessary, they should be forwarded to the BoD for appropriate action to be taken.



Remuneration Policy and Strategy

GRI 2-19, 2-20

Our Compensation Policy aims to ensure competitiveness in attracting and retaining the workforce and to establish guidelines that ensure fairness and consistency in the packages offered. To achieve this, the remuneration strategy follows market practices, analyzing trends and movements of high-tech and telecommunications companies, as well as other companies with similar size and governance characteristics. In this way, we are able to annually update our policies and practices, always aligned with TIM's strategic planning.

The composition of compensation also takes into account the importance and role of each position in the Company's organizational structure. Market parameters and methodologies

provided by companies specialized in compensation are used as the basis. Based on the evaluation of the grade and the matching of positions, the compensation components are defined.

These components include fixed and variable compensation, both short-term and long-term, as well as a comprehensive benefits package. In specific situations, signing bonuses, retention bonuses, or performance bonuses are also granted. For the members of the BoD, Advisory Committees, Fiscal Council, and Statutory Board, we have an Executive Compensation Policy, transparently disclosed to the market, which sets the rules and principles for determining and evolving compensation. The remuneration review process occurs annually and considers objective results after market analysis and the definition of proposals for evaluation by the Compensation Committee, which then sends the recommendation for validation by the BoD.

Aligned with our ESG objectives, both the Short- and Long-Term Incentive Plans for leadership and professionals take into account factors related to ESG goals – linked to specific environmental, social, and governance indicators – with highlights including: Net Promoter Score (Customer Loyalty Index), employee engagement, percentage of women in leadership positions, percentage of black employees in leadership roles, ecoefficiency, consumption of electricity from renewable sources, and solid waste recycling.





See below the compensation components included in the Policy:

Fixed compensation: Recognizes and reflects the scope and value of the position both internally and externally, as well as the individual performance, experience, education, and knowledge of the employee, supported by market practices. It consists of the payment of 12 installments per year, plus a 13th salary and vacation pay to employees governed by the CLT (Brazilian Labor Code). The definition of individual compensation and its periodic adjustment take into consideration:

- the previous compensation;
- the criticality of the position;
- the performance and achievement of established goals;
- the need for shielding;
- the internal equity; and
- the comparative analysis with the market, through salary surveys (conducted by specialized consultants), and the competitive context.

Variable compensation: Rewards the achievement and surpassing of company goals aligned with the budget, strategic planning, and market practices.

The variable component is divided into three groups:

- Short-Term Incentive – Referred to as Management By Objectives (MBO) for executives and the Profit Sharing Program (PPR) for employees: based on participation in results and linked to strategic business indicators;
- Bonus: used to recognize outstanding performance, as well as to reward the results of specific and relevant initiatives and projects; and
- Long-Term Incentive: granted to senior leadership to align the interests of top management with those of shareholders, implement an integrated incentive system, increase the competitiveness of the recognition package, and serve as a retention tool for key individuals within the company.



Compensation Recovery Policy

The Short- and Long-Term Incentives are subject to the Compensation Recovery Policy (*clawback*) approved by the Board of Directors in 2024. This Policy incorporates the rules of the Securities and Exchange Commission (SEC), which provides for the recovery of compensation in the event of a restatement of financial statements resulting from material non-compliance with financial reporting requirements under US federal securities laws, in accordance with the terms and conditions established therein. It is intended to comply with the recently implemented requirements by the SEC (Section 10D of the Exchange Act and Section 303A.14 of the NYSE Listed Company Manual "Listing Rule"). Since December 2023, the adoption of the policy has been confirmed.



In addition to the conditions provided in the approved Compensation Recovery Policy, TIM may also recover any awards from these programs that have been, in whole or in part, obtained due to any type of error, fraudulent behavior, or misconduct attributable to the participant, without which the same performance-related award would not have been achieved or would have been achieved at a lower level.

The policy may be triggered within three years following the calculation or disbursement of the award subject to this action or fiscal year, whichever is earlier. It may be triggered even if the respective Participant has interrupted the employment relationship with the company for any reason, including retirement, at the date of the activation decision.

Benefits

Aiming to contribute to the economic and social well-being of employees and their families, TIM offers products and services, also with the intention of attracting and retaining these individuals within the Company. The benefits evolve according to market practices and the collective agreement, as well as the evolving expectations and needs of the professionals. Executives and employees in the administrative sector are offered the opportunity to customize their benefits package, selecting those that best meet their needs. [See more information about benefits on page 119.](#)

Hiring/Retention/Performance Bonus

With the aim of ensuring recruitment and/or retention and/or recognizing exceptional performance, TIM may offer one-time bonus payments. This occurs after analyzing market conditions, context, and business challenges, prioritizing the continuity and fulfillment of the strategic plan.





Management's Compensation

GRI 2-20

Board of Directors: the compensation of BoD members considers the payment of fixed monthly fees, with no direct or indirect benefits or short- and long-term incentives applied. BoD executives do not have distinct fees for holding their positions, except for the Chairman of the Board.

Advisory Committees: a fixed monthly compensation is provided for effective members participating in Committees, which is also reviewed annually. The fees are defined according to market practices, which may vary between Committees and according to the role of the councilor (chair or member of the Committee).

Audit Committee: includes the payment of fixed monthly fees, with no direct or indirect benefits or short- and long-term incentives applied. The members of the Fiscal Council do not receive differentiated remuneration among themselves, except for the Chair of the Council.

Statutory and Non-Statutory Executive Board: considers the payment of fixed monthly salaries and direct and indirect benefits, as well as short- and long-term variable compensation.





Financial results

In 2024, we recorded a robust performance, making progress in several areas. There was a 17.1% growth in net profit and a 6.4% increase in service revenue. We stood out for the significant growth in EBITDA and excellent cash generation, which reflect the stability of our business.

Our year was marked by the achievement of our goals and the establishment of a new compensation standard for shareholders, reaching R\$ 3.5 billion*. Check the results in the table on the side.

* R\$ 1.5 billion in Interest on Equity (JCP) already paid and an additional R\$ 2 billion subject to approval at the Annual General Assembly.

Economic Impact: Direct economic value generated and distributed (R\$ thousand) <small>GRI 201-1</small>	2022	2023	2024
(A) Net revenue ¹	25,375,925	26,851,482	28,769,153
(B) Goods and services purchased from third parties	7,292,936	7,564,902	8,083,797
Costs of services provided and goods sold	3,482,166	3,968,083	4,394,555
Materials, energy, third-party services and others	3,810,770	3,596,819	3,689,242
(C) Gross added value (A - B)	18,082,989	19,286,580	20,685,356
(D) Withholdings (depreciation and amortization)	6,827,175	7,117,029	7,026,035
(E) Net added value (C - D)	11,255,814	12,169,551	13,659,321
(F) Transfers	1,398,429	1,344,484	1,084,424
(G) Value added to be distributed (E + F)	12,654,243	13,514,035	14,743,745
Distribution of added value			
Salaries	540,678	572,627	620,456
Social security charges	107,172	112,863	132,300
Private pension	16,557	18,030	26,597
Benefits	183,157	214,296	245,161
Profit sharing	212,237	227,917	215,848
Taxes, fees, and contributions, excluding subsidies (exemptions)	5,872,837	5,346,259	6,014,076
Interest and rentals	4,045,062	4,176,465	4,326,353
Interest on shareholders' equity and dividends	1,400,000	1,600,000	1,450,000
Profit/loss for the period	270,755	1,237,422	1,703,881
Private Social Investment	5,787	8,156	9,074

¹ Net of losses from doubtful settlement credits and discounts granted, returns, and others.



FOR MORE INFORMATION ABOUT OUR STRATEGIC PLAN 2024-2026 AND ECONOMIC GOALS, access the [Investor Relations website](#)



Taxes

GRI 207-1, 207-2, 207-3

TIM's tax strategy is based on the principles of honesty, accuracy, and compliance with legislation, and is characterized by a cooperative and transparent approach to minimize any material impact in terms of tax risk.

The Company's Tax Policy, approved by the Board of Directors, defines the general objectives and guidelines adopted by the Company and its subsidiaries, and is linked to the sustainable development strategy.

Governance of the topic falls under the Tax Services area, within the CFO, responsible for studying and planning tax matters, working to minimize risks and impacts, and reduce corporate tax burdens, following the risk tolerance criteria defined in the Tax Policy.

The department also seeks to direct the mapped risks and impacts - for the purpose of informing and decision-making regarding TIM's tax strategy - and communicate the results, risks, and impacts to management for monitoring and tracking the Policy.

We aim to establish relationships with tax authorities based on transparency and collaboration, promoting a corporate culture committed to honesty. Documents are made available and/or reviewed within the deadlines and conditions established by tax authorities.

For advocacy actions, the executive management of Tax Strategy, one of the areas of Tax Services, collaborates with associations in the telecommunications, connectivity, and digital technologies sectors. The actions are carried out directly and exclusively with the working groups,

in accordance with rigorous ethical and compliance standards and in line with current legislation.

Consultations and addressing of doubts regarding the interpretation of tax legislation, as well as practical application in the business area, are carried out with a specialized company. Additionally, we send internal alerts when topics are considered sensitive and have a high impact on the company's activities, as well as weekly briefings with updates on legislation for the period and relevant news.

To reinforce these commitments in all our operations, we regularly report our tax activities and expenses in the Annual Reports and on the Investor Relations *website*.



Risk management

GRI 2-3, SASB TC-TL-550A.2

TIM's Risk Management area (Enterprise Risk Management) is part of the Risk & Compliance Directorate, which is linked to the Board of Directors and periodically reports progress to the Statutory Audit Committee and the [Control and Risk Committee](#). Our [Risk Management Policy](#) was structured based on the best market practices and international standards, such as those of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), a US-based non-profit entity dedicated to fraud prevention and improvement of financial reporting through ethics, effectiveness of internal controls, and corporate governance.

The Policy has established processes to identify, prioritize, classify, and respond to the Company's main

corporate risks, aiming to minimize exposure to them. The classification of impact and vulnerability is based on well-defined criteria, such as: Financial, Strategic, Legal and Regulatory, Image and Reputation, Customer Satisfaction, Business Continuity, Socio-environmental, Occurrence, Governance and Internal Controls, and Response Speed.

In 2024, a project was carried out to review the methodology with the support of specialized consultancy, focusing on strengthening and enhancing TIM's Corporate Risk Management process.

In addition to the corporate risk management process, we have active insurance contracts to cover operational and cyber risks, general liability, among others. TIM believes that the policies represent sufficient

amounts to cover potential losses related to the mentioned risks, totaling over R\$ 800 million.

Business Continuity

GRI 2-23, SASB TC-TL-550A.2

To ensure the effectiveness of strategies and action plans aimed at maintaining the operation of our services during periods of instability or disruptions, we have the Business Continuity Management and Crisis Management Policy in place. Aiming to identify and establish the level of criticality of our activities, we typically analyze the following points/impacts.

- Legal aspects
- Regulatory
- Reputational
- Operational and financial highlights
- The relevance of the product or service to the business



For activities considered critical

We have created continuity plans with the aim of ensuring a shorter response and recovery time in the event of incidents, crises, and disasters. Additionally, we conduct Risk Mapping and Resilience Plan routines (annual survey that consolidates risks, failure probabilities, and service criticality). Through the Digital Service Operation Center (DSOC), we also monitor the TIM Network, taking remote or on-site action to recover any identified incidents.

In addition, TIM adopts the Business Continuity Management System (BCMS), based on the ISO 22301 standard, to address any incidents that fall outside the scenarios established in the plans. As an important part of the Management System, an awareness and training program has also been developed, covering communications on continuity concepts, in-person courses, procedure tests, among other actions.



Composed of a multidisciplinary group, TIM's Crisis Operational Committee (OCT) meets quarterly to analyze incidents that have occurred and the respective responses, reporting its activities to the executive board. Annually, the Committee undergoes training and crisis simulation exercises. In 2024, the intense floods that hit Rio Grande do Sul, caused by heavy rains, required the Committee to take efficient and swift action to ensure the continuity of operations and minimize the damages and impacts on society, customers, and the company.

See below the scenarios outlined in our Operational Continuity Plans:

- Unavailability of IT/Network systems and infrastructure due to total or partial destruction of the hosting site, typically caused by natural phenomena, phenomena resulting from climate change, natural wear and tear, operational errors, third-party actions, attacks (including cyber), and vandalism;
- Total or partial unavailability of administrative or industrial buildings;
- Total or partial unavailability of personnel; and
- Unavailability of critical supplier.

Risks and opportunities related to climate change

GRI 2-25, 201-2, 3-3

Based on the assumptions of the Task Force on Climate-related Financial Disclosures (TCFD), which have been fully incorporated into the IFRS S1 and S2 standards of the International Sustainability Standards Board (ISSB) and the guidelines of TIM's Corporate Risk Map, we have identified that the risk associated with climate change may have physical, economic, and regulatory implications, with financial repercussions, as well as impacts on TIM's image and reputation. Therefore, this category is included in our risk matrix to be monitored, prevented, and mitigated.

Since 2022, the risk related to climate change has been part of our Corporate Risk Management process, aiming at strategically monitoring failures or inadequate execution in service provision



due to extreme weather events. In addition to physical impacts, we consider transition risks and scenarios of low and high carbon emissions to plan our mitigation and adaptation actions.

In the assessment process, we use a set of models and scenarios as a basis to define the potential impacts to which TIM's assets are subject. The geographic location of most network equipment and technical buildings in Brazil was considered, including the types of infrastructure such as *biosites* and traditional ERBs (*greenfield* and *rooftop*). The vulnerabilities of network equipment vary according to their location and the function they perform.

Among the extreme events caused by climate change that can damage facilities and infrastructure with a direct impact on our business, water scarcity (energy), storms, and cyclones were identified. Regarding water scarcity, it is worth noting

that energy from hydro sources has significant representation in the Brazilian electrical matrix.

With the aim of mitigating this risk, we promote initiatives focused on self-generation of energy and reducing consumption in our services and facilities, through process restructuring and seeking technologies to achieve maximum efficiency. We invest in contracting energy from renewable sources through the Distributed Generation project with solar, hydroelectric, and biogas plants, among others, reducing our dependence on the Brazilian energy *grid*. In 2023, as part of TIM's environmental strategy, we began diagnosing the environmental performance of energy plants through sampling. The goal is to work more closely with partners, contributing to socio-environmental development.

We also operate by purchasing clean energy in the free market

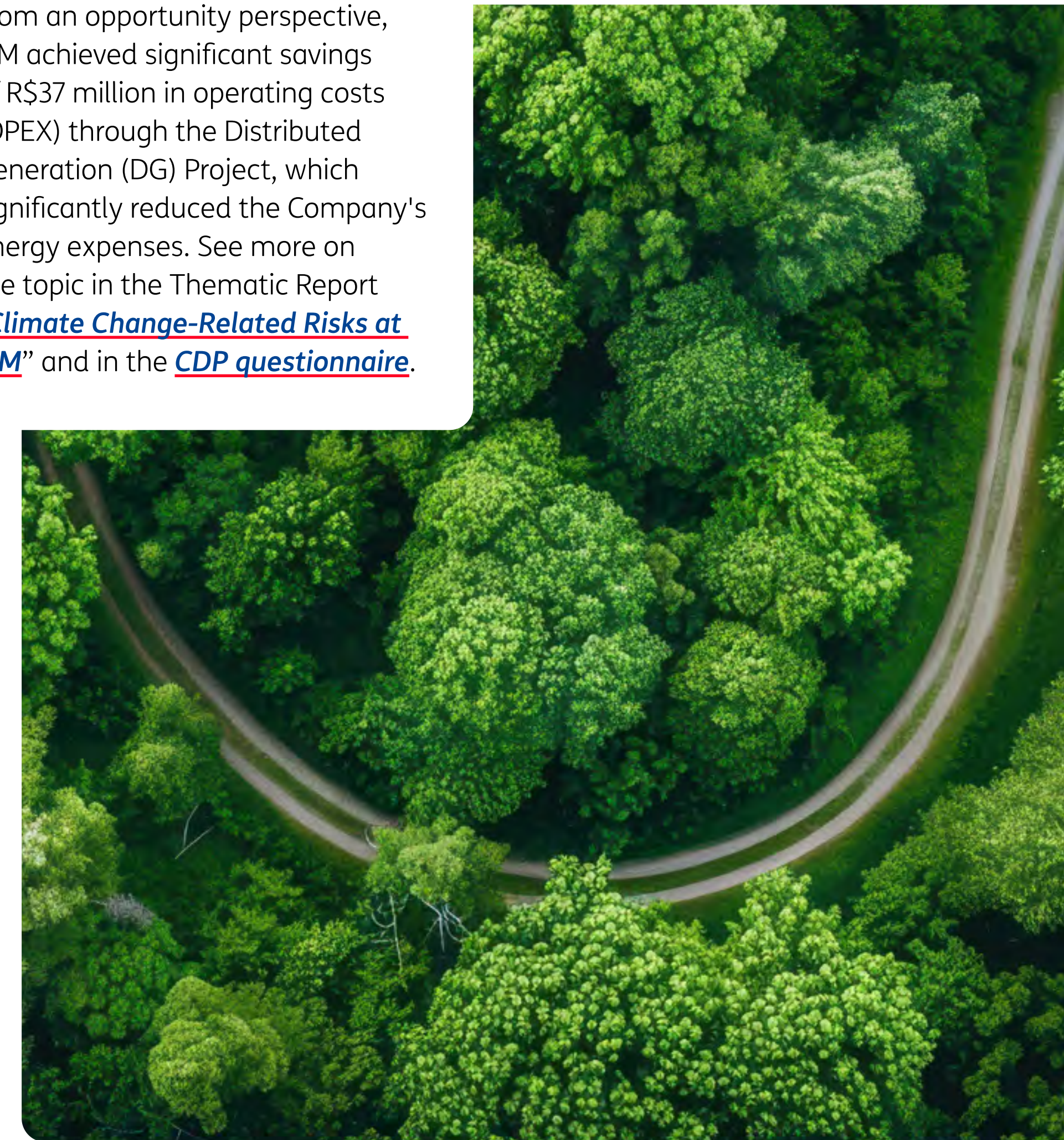
and renewable energy certificates (I-RECs). [Learn more about our energy management on page 101.](#)

In this context, TIM believes it can contribute to decarbonization, as the telecommunications sector enables remote communication and reduces the need for travel that leads to fossil fuel burning. It also enables more efficient production models, fostering an economy less intensive in greenhouse gas emissions.

Financial implications

TIM implements several strategies to mitigate climate risks, including investments in resilient infrastructure and low-carbon technologies, such as the RAN Sharing project. The estimated cost of TIM's response to physical risk, approximately R\$9 million, takes into account investments in renewable energy, energy efficiency technologies, and infrastructure improvements to enhance climate resilience.

From an opportunity perspective, TIM achieved significant savings of R\$37 million in operating costs (OPEX) through the Distributed Generation (DG) Project, which significantly reduced the Company's energy expenses. See more on the topic in the Thematic Report "[Climate Change-Related Risks at TIM](#)" and in the [CDP questionnaire](#).





Criteria for constructing scenario analysis

To define the geographical scope of the scenario analysis, TIM assessed the representativeness and impact of its activities in three groups: energy, operations and logistics, and infrastructure. These sectors are especially important because they are more susceptible to climate effects and relevant to TIM's business strategy.

The climate scenarios were constructed based on projections from the Intergovernmental Panel on Climate Change (IPCC) and using the Coupled Model Intercomparison Project Phase 5 (CMIP5) *dataset*, considering three variables: temperature, precipitation, and consecutive dry days. Learn more in our Thematic Report "Climate Change-Related Risks".

Additionally, in the risk mapping process, we align our time horizons with science-based targets and our renewable energy objectives for the short, medium, and long terms,

starting from the base year (2019). We also consider the timelines used in the analysis of physical climate risk vulnerability and the climate change strategy 2019-2040.

We take into account the types of climate risks related to current and emerging regulations, technology, market, reputation, acute and chronic physical parameters. We describe specific risks such as carbon pricing mechanisms, water scarcity, extreme weather events, and increased energy demand, among others, and provide details on probability, magnitude, financial impact, and response cost. We consider that significant financial or strategic impacts are those that have the potential for economic damage exceeding 5% of our risk appetite, which is reviewed annually.

Performance aligned with TCFD

Since 2022, our approach to climate risks has been aligned with the recommendations of the Task Force on Climate-related Financial

Disclosures (TCFD), a working group created to encourage companies to inform their investors about climate-related risks and how they manage them. With this, we aim to increase transparency in managing the topic and disclosing this information to the financial sector.

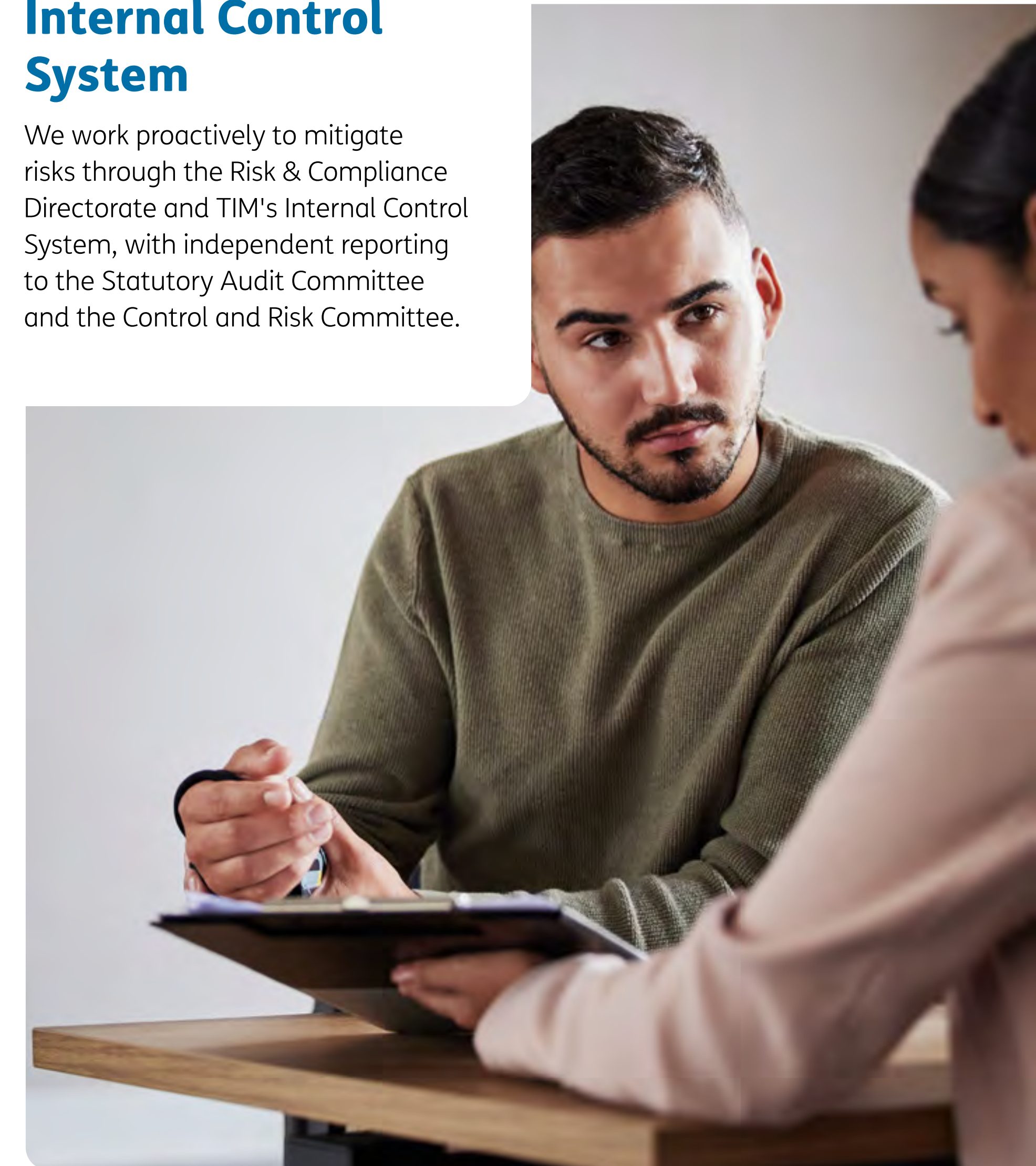
We have also been participating in CDP since 2010, whose disclosure platform is aligned with the recommendations of the TCFD. This dual alignment enables the preparation of reports in a comparable, consistent, relevant, and accessible manner to the global economy.

Since 2020, TIM has launched an ESG Plan that includes goals to achieve carbon neutrality by 2040 and a 42% reduction in Scope 3 emissions by 2030. The company is a signatory of the Science Based Targets initiative (SBTi) and is committed to the Paris Agreement.

The [TIM Climate Change Risks Thematic Report](#), available on the Investor Relations page, provides details about our initiatives.

Internal Control System

We work proactively to mitigate risks through the Risk & Compliance Directorate and TIM's Internal Control System, with independent reporting to the Statutory Audit Committee and the Control and Risk Committee.





Relevance of the Internal Control System

Our System follows market best practices and international frameworks, such as those of COSO, with 788 controls mapped, assessed, and monitored. It also relies on trained employees to act when necessary and contributes in several areas:

- protects assets;
- ensures the accuracy of data used for external and internal financial and non-financial reporting;
- promotes operational efficiency;
- encourages adherence to policies, rules, regulations, and laws;
- minimizes losses from penalties;
- provides security to the CEO and CFO for decision-making; and
- enhances confidence and credibility in the market and with all stakeholders.

Since 2022, we have held the International Excellence Certificate for the Internal Control System, awarded by the American Institute Internal Control Institute (ICI), a global organization dedicated exclusively to internal control and corporate governance.



Certifications and regulations that ensure the compliance of our business

TIM's Internal Control System also contributes to obtaining various certifications and ensuring compliance with national and international capital market regulations, with a particular focus on the Sarbanes-Oxley Act (SOx). For nearly 20 years, we have held SOx compliance certification (a requirement for companies listed on the New York Stock Exchange).

Annually, the system is audited by an independent firm to ensure the maintenance of the certification, which requires the evaluation of internal controls over the Company's financial reporting at the end of each fiscal year. The main objective of this process is to promote greater reliability and transparency of the information disclosed.



Ethics, compliance and fighting corruption

GRI 2-15, 2-23, 2-24

2024-26 ESG Plan



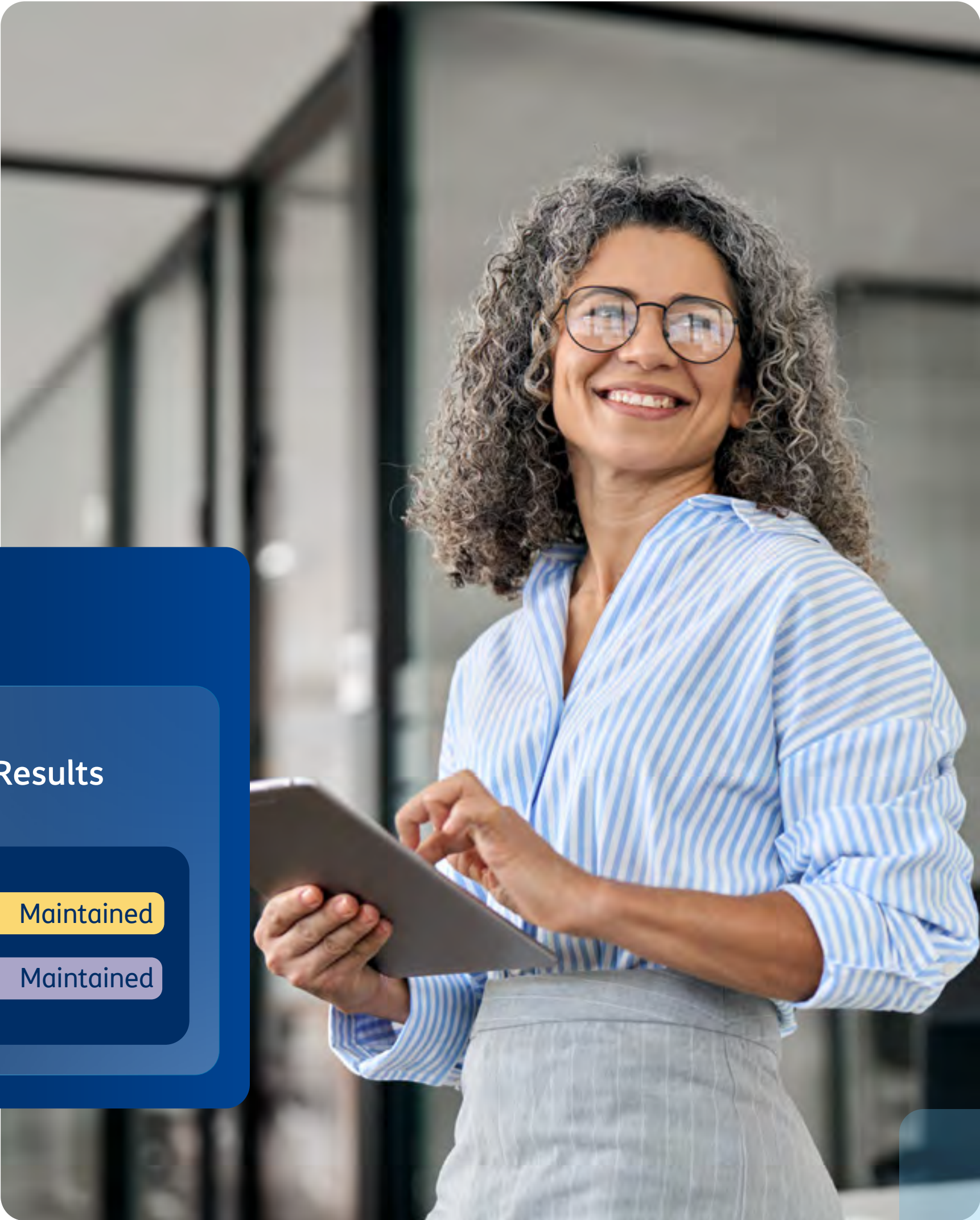
Target

Maintain practices and standards of Transparency and Anti-Corruption (e.g., ISO 37001 certification) until 2026



Results

2024	Maintained
2023	Maintained



We value the sustainability of our business through actions guided by transparency, in strict compliance with the law, always aiming for lower risk exposure and greater competitiveness. Therefore, ethics, integrity, and compliance are strategic topics for us.

We are constantly investing in maintaining a robust corporate governance structure, spreading our principles and values throughout the entire value chain.

At TIM, we go beyond legal requirements in promoting anticorruption practices, accounting transparency, and combating anticompetitive practices and bribery. We conduct annual training for employees and third parties and provide guidelines and documents in full through intranet, social networks, institutional websites, email, and contracts, among other channels.

TIM had internal regulations that guide professionals in complying with legislation and judicial decisions, provide guidelines for ethical conduct aligned with the principles of transparency, honesty, and loyalty.

The Social Responsibility, Human Rights, Diversity, Environment, Climate Change Management, Corporate Risk Management, Anti-Corruption, Supplier Relations, Occupational Safety and Health and Privacy Policies, among others, are publicly available for consultation with TIM'S stakeholders, and are part of the company's commitment to responsible business conduct. [See here!](#)



The TIM Code of Ethics and Conduct guides organizational processes

Our Code of Ethics and Conduct, shared with employees, executives, suppliers, and business partners, was updated in 2023 and now includes a chapter on Environmental and Climate Protection, references to "fair, dignified, and equitable compensation," the "impacts of non-compliance with the Code on incentive programs and performance evaluations," as well as "guidelines for the development of AI-based solutions" and the incorporation of compliance duties by Suppliers and Partners.

Political party contributions: TIM's [Code of Ethics and Conduct](#) prohibits direct or indirect contributions to political parties, movements, political agents or candidates, as well as trade unions and related institutions. Therefore, we do not make contributions of this nature.

GRI 415-1



TIM Integrity Program

It establishes a set of rules and actions to ensure compliance with Brazilian anticorruption legislation, is applicable to all employees, and is also referred to as the Anti-Bribery and Anticorruption Management System. The Program is supervised by the Risk & Compliance Board, and aims to prevent, identify, and mitigate risks and practices involving bribery and corruption, establishing internal controls and monitoring sensitive activities through testing. Our Anti-Bribery Management System has been certified with ISO 37001 since 2021, which attests to its security and effectiveness.

Here are other actions within TIM's Integrity Program:

- Integrity due diligence processes;
- Contract clauses to combat corruption in the value chain;
- whistleblowing channel available to all stakeholders; and

- Communication and training for the cultural integration of these topics.

Policies and institutional documents that comprise TIM's Integrity Program:

- Code of Ethics and Conduct;
- Anti-corruption policy;
- Organisational Model;
- Conflict of Interest Policy;
- Related Party Contracting Policy; and
- Anti-Bribery and Anti-Corruption Management System Manual.

All these documents are approved by the Board of Directors, the highest decision-making body of the Company. The policies and procedures undergo periodic reviews involving various cross-functional areas, with the aim of facilitating their implementation, preserving TIM's values, and influencing its value chain. [GRI 2-24](#)



Anti-Corruption Program

GRI 2-15, 2-24, 205-1

The fight against corruption is an important topic for our business and requires special attention and continuous monitoring of activities considered sensitive to such practices. Through the Governance & Operational Compliance area of TIM's Risk & Compliance Directorate, we annually assess the risks of Sensitive Activities based on the most relevant processes. We also consider the areas and functions responsible for the risks, the involved stakeholders, the risk scenarios and respective mapped controls, the results of the control assessment, and the risk evaluation.

TIM's Anticorruption Program, which is part of the Integrity Program, ensures continuous monitoring of activities considered most sensitive in terms of exposure to corruption risk. Evaluation of internal controls, monitoring of the annual risk matrix of sensitive activities, action plans, identification of improvement

opportunities, and implementation of defense mechanisms, are part of the program's activities.

For the 2024 testing cycle of the Organizational Model flows at TIM in Brazil, a study was conducted considering the company's sensitivities as well as internal and external regulations. With this, we defined four flows to be evaluated and, in the year, no acts of corruption or bribery were found.

The activities considered sensitive involve the following aspects:

- agreements;
- permits and licenses;
- purchases of goods and services;
- receiving and/or offering free goods, services, and/or invitations to events;
- representation expenses;
- donations to non-profit entities;
- financing and loans;
- events;
- operations carried out by top management;

- payments (manual and foreign currency payment);
- business partners;
- acquisition and disposal of interests and/or assets and/or formation of companies;
- commercial and institutional sponsorships;
- judicial, administrative, and arbitration procedures;
- hiring of employees;
- relations with institutions and authorities;
- sale of goods and services to the public administration and the private sector;
- management of employees' variable compensation incentives;
- investments and
- health, safety and environment.

The Anti-Corruption Policy provides guidelines for the preservation of ethical relations in the areas of:

Integrity Due Diligence: supports the decision-making processes for hiring and/or associating third parties,

based on analyzes of the extent of bribery and corruption risks and non-compliance with the current laws;

Conflicts of Interest: for third parties or service providers, an analysis of possible conflicts of interest is carried out, according to a specific procedure, through Integrity Due Diligence. For reasons of confidentiality and secrecy, conflicts of interest are reported to senior management and the Board and are not widely disclosed; [GRI 2-15](#)

Sensitive Relationships: establishes behaviors and actions to be taken in relations with public administration bodies, with customers and suppliers, in addition to guiding service providers and guiding relations with other private legal entities;

Sensitive Third Parties: some types of third parties with which the company has a relationship are considered sensitive due to the greater risk of bribery and corruption due to specific business characteristics or activities. This group includes, among others, business partners and beneficiaries of sponsorships and donations;

Sensitive positions: identifies roles with high, medium, and low levels of exposure to the risk of bribery and corruption. To monitor the level of risk, job criteria are used, which include employees with management positions and those responsible for decision-making, in addition to functions considered sensitive, such as those responsible for the qualification of third parties.

The Anti-Corruption Program also determines that TIM's Internal Regulations be composed of Policies, Operational Procedures, and Operational Instructions describing the processes and controls of all areas and functions of the Company. These instruments establish responsibilities, guidelines, rules, processes, controls, and specific activities for each function and structure.





Whistleblower Channel

GRI 2-25, 2-26, 205-3

TIM's Whistleblower Channel is our tool for reporting actions or behaviors related to corruption, fraud, conflict of interest, discrimination, bullying, sexual harassment, violation of Human Rights, the Consumer Protection Code, or any other behavior in violation of the legislation and the Company's Code of Ethics and Conduct.

The tool is available for both internal and external parties, through an external and independent system, in a bilingual format (Portuguese and English) with accessibility features. Access can be made via intranet, external website, phone, and mobile app, available 24/7.

Reports can be identified or anonymous. The management of the channel is handled by the Company's Internal Audit department, which reports directly to the Board of Directors.

Periodically, the Whistleblower Investigation Committee meets to discuss the main reports and present them to the Company's senior leadership.

In the period, the Whistleblowing Channel received 1,916 reports, 817 of which were anonymous. Of the total reports received, 44% were related to situations within the scope of the whistleblowing channel, 56% were customer complaints or were outside its scope of responsibility.

In 2024, no cases of corruption were confirmed. The Company investigated six cases related to non-commercial fraud, bribery, and favoritism toward suppliers. Of this total, two were closed with an unfounded result, two were considered without sufficient evidence for analysis, and two were partially founded, with both resulting in disciplinary measures of termination without cause. The report on supplier favoritism, which was under investigation in 2023, was closed this year and deemed inconclusive.





Promoting a culture of ethics and transparency

GRI 2-24

We have developed internal training actions on the Integrity Program to foster everyone's commitment to complying with the guidelines. To engage senior leadership and other employees in anticorruption actions, we conduct mandatory and non-mandatory training on the following topics: Integrity Program, Conflict of Interest, Code of Ethics and Conduct, and Anticorruption, as well as promote reinforcement actions for business partners.

In 2024, 9,454 (99%) of employees completed the Anticorruption, Code of Ethics, and Integrity Program trainings.

Communication and training on anti-corruption policies and procedures

GRI 205-2

	2022		2023		2024 ¹	
	Trained Audience	%	Trained Audience	%	Trained Audience	%
Directors	83	98%	79	98%	83	99%
Managers	734	99%	785	99%	770	99%
Other Employees	8,576	98%	8,410	99%	8,601	99%
Total	9,393	98%	9,274	99%	9,454	99%

¹ Based on active employees as of December 2024.

Employees trained in anti-corruption policies and procedures by region

GRI 205-2

	2024	
	No.	%
North	243	100%
Northeast	697	96%
Central-West	359	100%
Southeast	7,497	100%
South	658	97%
Total	9,454	99%



Competitive Practices

GRI 2-23, 206-1, 417-2, 417-3; SASB TC-TL-520A.1

To guide employees on the country's Competition Defense Law, TIM maintains a Competition Defense Policy, which also defines internal roles. The document also aims to prevent conduct that could harm the national economic order and provide guidance on respecting the general provisions of the Brazilian Competition Defense System.

In 2024, there were no new cases of unfair competition reported. From previous years, two cases have been filed. As a result, no fines or administrative penalties were imposed. TIM continues to have eight open cases.

In the areas of marketing and labeling standards, we operate with the goal of delivering honest, transparent, and ethical messages, in compliance with Brazilian legislation and the principle of fair competition. All our campaigns are developed in alignment with these principles,



and when necessary, we implement adjustments or corrections to the advertisements.

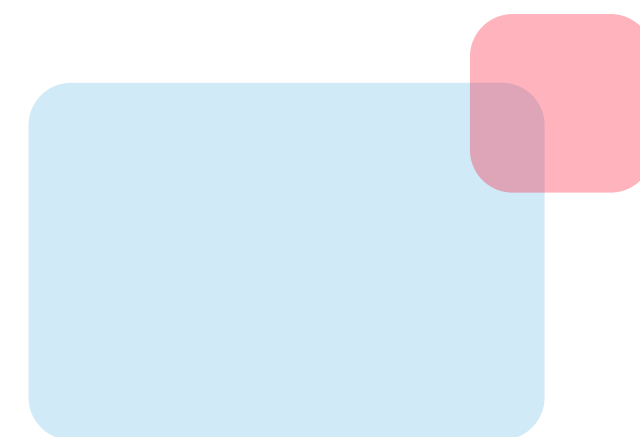
In Brazil, the National Council for Advertising Self-Regulation (Conar) is responsible for issuing notifications regarding advertising and marketing communications, based on the Brazilian Code of Advertising Self-Regulation (CBAP). The non-governmental organization can recommend changes, corrections, or the suspension of advertising without imposing financial penalties.

TIM has not been a member of Conar for 3 years. With this, the company cannot request the opening of processes with the entity, but can still be prosecuted as an advertiser. In 2024, TIM received two notifications from regulatory entities.

In the first case, the issue concerns the advertising of 5G technology in Brazil, in an administrative procedure initiated by the National Consumer Secretariat (Senacon) to investigate the use of the term

5G in advertising campaigns before the technology's launch in Brazil. After the defense was presented, the decision imposed a fine of R\$ 2 million on TIM. The Company filed an administrative appeal, and the final decision is still pending judgment.

The second case arose from an individual complaint, in which the consumer believed they had encountered misleading advertising after being unable to activate a subscription linked to their service offer. TIM submitted a statement affirming that the service was available and requested the consumer's data to understand what may have occurred. To date, there has been no decision from the regulatory body.



Cases of non-compliance with laws and regulations GRI 2-27

In 2024, TIM monitored a total of 112 significant cases¹ of non-compliance with laws and regulations and paid an amount of R\$ 5.9 million.

- In the environmental sphere, we received 87 administrative proceedings, most of which discuss the applicability of state and/or municipal legislation due to jurisdictional matters. Of this total, 26 cases remain active without monetary sanctions, and 23 cases have no significant value (below R\$ 500,000). The remaining 38 administrative proceedings were closed in 2024.
- Within Anatel, we had 02 significant cases of processes related to non-compliance with some obligations, such as service quality and user rights

and guarantees, comprising one Procedure for Investigation of Non-Compliance with Obligations (PADO) with Anatel and one Procedure for Investigation Schedule Item (PADIC). Of this total, we had one case litigated during the year and one ongoing case. It is worth noting that, considering the processes in general, we also had three non-monetary sanctions during the period. In the year, R\$ 1.5 million was paid in fines related to eight proceedings, one of which pertains to previous years and seven to the current reporting period.

- There were also 23 significant cases recorded related to consumer rights: seven non-monetary sanctions and 16 that resulted in financial penalties, totaling R\$ 4.4 million in payments related to issues involving consumer rights and network quality.



¹ TIM considers significant cases based on the impact on the business and amounts of fines above R\$ 500 thousand.



Data privacy and protection

GRI 3-3, SASB TC-TL-230a.1, TC-TL-230a.2

Material topic:
Cybersecurity, privacy and data protection

SDGs **9** **16**

2024-26 ESG Plan



Target

Maintain cybersecurity and data protection practices and standards (e.g., ISO 27001 certification) until 2026



Results

2024 **Maintained**

2023 **Maintained**



Ensuring the privacy and security of our customers' and other stakeholders' data is among TIM's business priorities. In light of the growing use of digital services and the development of new technologies, especially with the advancement of AI, we have increasing responsibilities for protection. Therefore, we invest in and promote various actions aligned with global best practices in cybersecurity and in compliance with the General Data Protection Law (LGPD).

We continuously strive to ensure the cybersecurity of our customers through the implementation of policies, system monitoring, employee training, and the adoption of advanced technologies to prevent, detect, and respond to incidents.



Data privacy and LGPD

GRI 2-23, 418-1, SASB TC-TL-220a.1, TC-TL-220a.2, TC-TL-230a.1

In effect since September 2020, the General Data Protection Law (LGPD), No. 13709/2018, challenged many companies in terms of compliance with the legislation, further increasing the responsibilities of the telecommunications sector. TIM, even before the entry into force, had already started its plan to adapt to the provisions of the law related to the care and protection of customer personal data. The Data Protection Officer (DPO), a position appointed at TIM since 2018, is responsible for the governance of privacy and personal data protection within the company, as required by the LGPD.

The DPO has the following functions:

- Maintain an integrated view of TIM's strategic plan in data protection, throughout the Company's value chain;
- Implement the standardization of policies, methodologies and tools, developing indicators for monitoring data protection processes in different areas;
- conduct training and provide guidance on personal data protection awareness projects;
- receive communications from data subjects and the National Data Protection Authority, provide clarifications, and take appropriate actions;
- establish and keep updated, together with the different areas of TIM, data personal protection policies and other personal data governance processes;

- support the implementation of improvements and revisions in processes, activities, and controls related to privacy and personal data protection at TIM, ensuring compliance with applicable laws on the matter;
- guide employees and third parties to follow the guidelines of the LGPD in the collection, use and protection of personal data of customers, employees, suppliers and other audiences.

To carry out digital media campaigns for third-party companies and brands, we survey the customer base with the allowed data, in encrypted form, to identify the appropriate audience for the action. In the channels where we collect data consensually, we gathered information from 33,015,751 individuals, which corresponds to 53% of the active customers in TIM's base. [SASB TC-TL-220a.2](#)





We ensure full compliance with the legal requirements of the LGPD at TIM, across various fronts, since it was published.

Find below the main measures taken since then:

- Appointment of the position of Data Protection Officer (DPO);
- Designation of a dedicated team to lead the actions necessary for compliance with the LGPD and manage the Data Subject Rights requests;
- Training and capacitation of employees, informing them about the impacts of the law, so they follow the guidelines for the collection, use, processing, and protection of data from customers, employees, suppliers, and other stakeholders;
- Communication plan aimed at raising awareness among our employees, through email and other organizational platforms;

- Creation of the Privacy Center on TIM's *website*, with periodic updates of published documents, such as Privacy and *Cookie Policies*;
- Implementation of *cookie* banner with authorization options;
- Handling Data Subject Rights requests through a digital tool, as well as providing an alternative email for the option to opt-out of receiving promotional messages;
- Obtaining ISO 27001 certification, standard for the information security management system, in 2022;
- Adjustment of contracts with specific provisions according to the position of the contracting parties as data controllers, to ensure the protection of personal data;
- Reviewing and updating internal normative documents to regulate and guide the protection in processing personal data by employees;

- Creation of an internal security flow for treating incidents or cases of leaks involving personal data;
- Publication of privacy notices on its institutional website regarding partnerships, to provide transparency to data subjects about the activities carried out.

In 2024, we received over 600 Data Subject Rights requests, primarily related to consent withdrawal, information about data sharing, and data deletion requests. In 2024, no privacy violations and/or data loss of our clients, or any other situation involving the breach of personal data under our management, were identified.

GRI 418-1

Our personal data privacy governance procedures are periodically audited by TIM's Internal Audit, ensuring their review from an independent perspective. In addition, an important part of

the results from efforts related to ensuring privacy and personal data protection is reflected in the annual assessments by InternetLab, a research and technology center responsible for the report "Quem Defende Seus Dados." In 2020, 2021 and 2022, we had a great result among Brazilian operators, reflecting our ongoing progress.

CHECK HERE_
the evaluation,
on Quem
Defende Seus
Dados website





Information security

SASB TC-TL-230a.2

We are committed to providing connectivity and speed to our customers. We are pioneers in new technologies, such as mobile cloud and big data, which is why we are constantly investing in information security. Our actions are aligned with mitigating information security risks, which could result in impacts such as business losses, compromised networks and systems, equipment failures, and the loss or breach of consumer and employee data.

Our risks mapped in the corporate risk matrix include cyberattacks, as, in addition to the impacts already mentioned, they can also cause damage to systems, unavailability of services and allow the infiltration of malware – software designed to cause damage to a computer, server, client, or network – into our management systems. In the structure supporting the

management and reduction of cybersecurity risk, we also utilize the NIST Cybersecurity Framework. [Read more about risk management on page 70.](#)

Since 2022, we have held the ISO 27001 certification, an international standard that outlines best practices for information security management.

Activities focused on managing Information and Communication Technology (ICT) risks are part of TIM's Information Security management, as well as preventing information leaks and cyber attacks, monitoring and responding to security incidents, and implementing new cybersecurity solutions and projects, among other actions that support the governance of the cyber risk prevention process. To this end, we have a directorate focused on managing security controls in internal and external audits of our operations

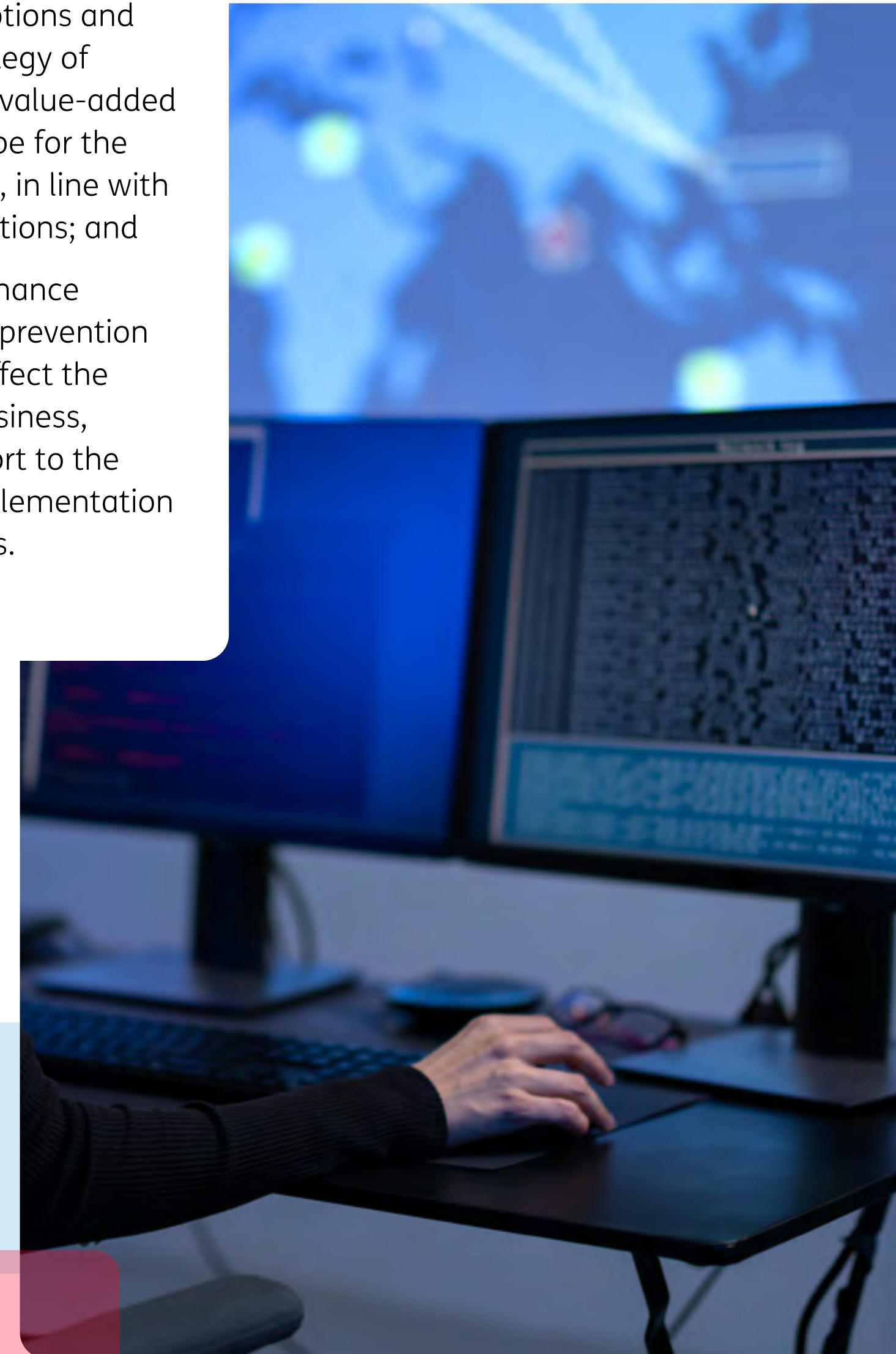
– the TIM Control and Risk Committee is responsible for overseeing this matter within the company.

Below are the main responsibilities of this team:

- to ensure the analysis from the perspective of security of the company's ICT projects and the management of profiles and logical access to the systems;
- to ensure the management of vulnerabilities, the prevention of information leakage, the performance of cyber attack simulations, digital investigation and monitoring of the evolution and the detection of new threats and cyber risks;
- to ensure the monitoring and treatment of cyber risks and security events and the mitigation of attacks, as well as the management and response to the respective incidents;
- to define the architecture standards of security solutions for the company, analyze and

test new security options and strengthen the strategy of selling services and value-added products in this scope for the customer segments, in line with the competent functions; and

- to ensure the governance activities of the risk prevention process that may affect the continuity of the business, as well as the support to the functions in the implementation of security initiatives.





Law suits

SASB TC-TL-220a.3, TC-TL-220a.4

In 2024, 920 lawsuits related to SIM swap fraud were initiated; 1,116 were closed (including cases opened in previous years), 39% of which resulted in rulings favorable to the Company. In cases with unfavorable decisions, payments were made totaling approximately R\$ 3.8 million.

More than 2.5 million requests were made by the Justice system to TIM for breach of privacy in the last year. All have been granted.



Court requests for access to private information by type (thousands)

	2022	2023	2024
Telephone interceptions	267	265	240
Registration data	403	541	595
Phone statements	886	1,137	1,703
Total	1,556	1,943	2,538



Supplier relations

GRI 2-6, 3-3, 2-23, 2-24, 308-1, 308-2, 408-1, 409-1, 414-1, 414-2

Material topic: Responsible supplier management

SDGs **8** **12**

Suppliers play a strategic role in TIM's performance, contributing to the quality and availability of our services. Therefore, competitiveness, quality, security, respect for human rights, and social and environmental responsibility are fundamental requirements in our relationship with this group, which is based on the Supplier Relationship Policy. The document establishes commitments to be followed by these stakeholders, including subcontractors providing services and partners.

Our focus is to ensure that strategic partners meet ESG criteria, aiming to reduce environmental impacts, promote fair and ethical working conditions, and ensure compliance with regulatory standards.

We used current labor laws to evaluate actual or potential suppliers, by consulting the databases of the Business Pact for Integrity and Against Corruption and the Brazilian National Pact for the Eradication of Slave Labor. In the event of a record of violation, the company is disqualified from providing services or products to the Company.

In 2024, 298 potential suppliers (participants in the bidding processes for service provision) were evaluated, of which: 93 are in the evaluation process; 123 were approved for service provision, classified as low or medium socio-environmental risk; and 82 suppliers were disqualified in the qualification stage, being prevented from proceeding in the contracting process.

At TIM, we do not engage suppliers that present a risk of child labor, forced labor, or labor analogous to slavery. For the management of these cases, the company has procedures and normative instruments that guide the qualification and monitoring processes, in addition to the Supplier Relationship Policy. Activities that present potential socio-environmental risks – such as risks to the environment, health, and occupational safety – are also considered critical.



All active service providers classified as potentially critical, through TIM's internal qualification process, are directed to socio-environmental and health and safety assessment. In 2024, 1.3%¹ of the Company's active suppliers were identified as responsible for critical activities, and 98% of them were approved in the socio-environmental assessment over the past two years, thereby ensuring their compliance with the required standards.

Contract formalization process

The conduct of operations in compliance with legal obligations and the best compliance practices required by TIM is a requirement for suppliers, as well as adherence to the Company's Integrity Program and the principles of the UN Global Compact. The agreements reinforce the rejection of child labor or labor analogous to slavery.

Supplier selection process

In the initial stages, they are evaluated for the requirements for safety, health and the environment, as well as the principles of ethics, transparency, cooperation, free competition, respect for human rights and quality. In a technical report, we consolidate the results of the analyses, including opinions and documentary evidence. Only suppliers that meet the minimum requirements are approved, being able from a socio-environmental point of view to continue in the qualification process (learn more in our Thematic Report "[Supply Chain Management](#)").

Suppliers that carry out activities considered critical

Suppliers who carry out activities that may pose a risk to the health and safety of people and the

environment, must undergo TIM's socio-environmental assessment process. In this analysis, the requirements of the technical scope required for contracting and performing each work, as well as for maintaining contracts already established, are considered for each supplier and their respective activities. See below how the assessment process works.



Socio-environmental evaluation of suppliers

1 Registration and qualification

The supplier gains access to the Supplier Portal, completes their registration, and submits the requested documents.

2 Implementation of Socio-Environmental Questionnaire

The supplier responds to the questionnaire and submits the requested documents.

3 Evaluation and reporting

TIM analyzes environmental documents and civil proceedings filed against suppliers to identify impediments and assess environmental and safety risks. In addition, it reviews self-declaration questionnaires and other documents presented in the qualification process, ensuring compliance with legal requirements and best practices in Safety, Health, and Environment. Based on this evaluation, the supplier is declared either eligible or ineligible to be part of the Company's value chain.

¹ The increase in the number of suppliers analyzed and the resulting percentage reduction in active suppliers considered critical in 2024 compared to 2023 is due to improvements in management systems, which underwent conceptual changes and began capturing all suppliers with active contracts, rather than only those that had been submitted to the qualification process. Under the previous methodology, 298 potential suppliers were assessed in 2024, representing 14% of the total 2,176 suppliers that underwent the qualification process.



How we engage the value chain

Since 2022, we have been assessing the ESG maturity of our suppliers, aligned with our business strategy. In 2024, as in the previous year, we encouraged these stakeholders to

complete the CDP questionnaire, aiming to map issues related to greenhouse gas (GHG) emissions in the supply chain. On that occasion, we increased the number of companies that submitted the questionnaire by 230%.

We also launched the Sustainable Connections project, an initiative aimed at structuring and operationalizing TIM’s strategic sustainable procurement front. In this way, we are reinforcing our ESG efforts and commitments for the supply chain and supplier relations, focusing on the key topics addressed by TIM, aiming to mitigate risks within the supply chain and strengthen our partnerships. As a future development, we intend to strengthen the incorporation of ESG criteria as part of the supplier qualification process and decision-making during the bidding phase for the acquisition of new products and services.

¹ Local suppliers are those that are in the same country in which TIM is headquartered (Brazil).

Supply chain

Our purchases are primarily made in Italy and Brazil, where the TIM Group's activities are carried out. We prioritize, whenever possible, local suppliers.

Here are the categories of products and services in our supply chain:

- Telecommunications networks
- Energy grids
- Telecommunications products
- Information technology
- Technical and professional services
- Customer service (call center)
- Commercial and advertising services
- Commercial products (smartphones, devices and modems, among others)
- Corporate services

Proportion of spending with local suppliers¹
(in R\$ millions) GRI 204-1

	2022	2023	2024
Amount spent on local suppliers			
Network infrastructure	3,013	3,826	3,188
Commercial products	1,171	1,479	1,980
Information technology	999	1,149	961
Professional technical services	1,239	1,701	1,615
Real Estate	135	478	805
Others	159	151	156
Subtotal	6,716	8,784	8,705
Amount spent with foreign suppliers			
Network infrastructure	4	16	2
Commercial products	-	-	5
Information technology	10	5	1
Professional technical services	69	54	10
Subtotal	83	75	19
Total	6,799	8,859	8,724
Percentage of budget spent with local suppliers	99%	99%	99%

4 Environmental

90 Environmental

93 Water

94 Climate change

101 Energy

105 Circular economy

106 Waste





Environmental

GRI 2-23, 304-2

Environmental Management System

With a solid ESG plan, including environmental goals until 2040 – such as Net Zero, Scope 3 emissions reduction, Carbon neutrality, Circular economy, among others – TIM maintains a set of actions focused on the responsible use of natural resources and the mitigation of environmental impacts from its operations. Reducing risks that have the potential to cause harm to water, soil, air, fauna, flora, communities, and biodiversity is a commitment of the company. This is reflected in the selection and investment in carbon credit generation that supports forest conservation initiatives in the Amazon and the development of new technologies using biomass for more sustainable production, such as a community in the Northeast.

Through strategies and actions, we are committed to raising awareness among employees, leadership, and other stakeholders about the importance of adopting sustainable practices, contributing to the advancement of the topic within the telecommunications sector and in society as a whole. In addition, we are always attentive to the efficiency of our processes, services, and products, consistently investing in innovation and technology.

In continuation of the actions established under TIM's EMS protocol, following a technical/operational failure in 2023 that resulted in a diesel oil spill at the site located in the city of Santo André/SP (Pisa), we made progress in 2024 with the implementation of the intervention plan developed to fully remediate any damage. For environmental remediation, the bioremediation technique was adopted, using microorganisms, along with the drilling of wells for periodic monitoring. It is important to highlight that the incident occurred on soil that had already

been contaminated prior to TIM's operation at the site and was already undergoing remediation with the environmental agency, therefore, it did not constitute a new environmental damage.

A preventive environmental mitigation plan was also developed, which involved a detailed environmental assessment of 87 TIM buildings to inventory their compliance with requirements and best practices. In addition, more than four thousand hours of training were conducted to capacitate 556 Eco Protectors – a group made up of TIM employees and partners who perform or oversee operational activities that may generate environmental impacts. The goal is to ensure that everyone is prepared to identify and mitigate environmental risks, respond appropriately in emergency situations, and reduce any potential negative impacts on the environment. In terms of internal regulations, several documents were reviewed and updated to improve and standardize knowledge.

TIM's Environmental Policy covers all the Company's operations and is based on the following pillars

1. Environmental protection
2. Compliance with legal requirements and corporate regulations
3. Promotion of continuous improvement of the EMS

In addition, we reinforced our commitment to proper waste management, the efficient use of natural resources, and pollution prevention—important principles for our sustainable operations.

TIM has an Environmental Management System (EMS) of national scope, based on the requirements of the ISO 14001 standard. For 14 years, we have had this certification within the scope of Network Management and Operation in the states of Espírito Santo, Rio de Janeiro and São Paulo.

**CHECK
HERE_more
information
about the
document.**



Sustainability in infrastructures

GRI 304-2, 413-2

TIM has specialized teams to license and monitor the compliance of sites, that is, the installation and operation of Base Transceiver Stations (BTS), as well as data centers, which must meet a series of municipal, state, and federal regulations. The Company's asset portfolio includes over 28,000 Radio Base Stations (RBSs).

We manage the environmental impacts during the construction of RBSs and data centers, prioritizing continuous improvement and pollution prevention. Our goal is to reduce environmental impact through energy efficiency, the conservation of natural resources, and the minimization of waste generation. In addition, we identify and mitigate risks that could cause harm to water, soil, air, wildlife, flora, and communities.

The main impact during the operational phase of the RBSs is related to non-ionizing radiation emissions, a phenomenon monitored through theoretical and practical reports to ensure operational safety—in compliance with the limits established by

Anatel and in accordance with the principles of the World Health Organization (WHO).

The implementation and operation of our RBSs comply with the regulatory guidelines and safety standards established by the National Telecommunications Agency (Agência Nacional de Telecomunicações - Anatel), in addition to complying with Law No. 6938/1981 and Resolution No. 237/97 of the National Environment Council (Conselho Nacional do Meio Ambiente - Conama).

Modernization of emergency batteries

The energy consumption of RBSs is another important impact of the operation. For this reason, we are modernizing the emergency battery technology used in the RBSs and technical buildings by replacing lead-acid batteries with lithium-ion batteries. The initiative provides greater autonomy and longer lifespan for the batteries, in addition to reducing environmental

impacts from their disposal. The new batteries have greater durability, with a life cycle expectation of ten years, compared to a maximum of five years for lead batteries.

Commitment to the environmental conditions of our buildings

We proactively conduct detailed surveys of the environmental conditions of the Company's buildings that have operational processes. In 2024, this work was carried out in 87 buildings.





Operation of RBSs in Environmental Protection Areas

GRI 304-1

Promoting digital inclusion in various regions of Brazil is part of TIM's strategy. However, in some cases, it is necessary to install RBSs in biodiversity conservation areas, such as Environmental Protection Areas (APAs) or Permanent Preservation Areas (APPs). In these situations, the facilities are duly authorized by the government, following the established legal and technical rules. This process aims to avoid, mitigate or compensate for any environmental impacts, ensuring that the expansion of telecommunication infrastructures contributes to technological advancement, respecting as much as possible the environmental balance of these sensitive areas.

TIM has an asset portfolio that includes over 28,000 RBSs, licensed by Anatel and continuously evolving to ensure compliance with local regulations, such as urban and

environmental licenses, when applicable. We also have 144 RBSs located in biodiversity protection areas, such as APAs and APPs, which represents less than 0.5% of the total number of RBSs. We are committed to avoiding negative impacts and ensuring compliance with legal and technical rules. To achieve this, we periodically monitor these locations.

Advances in the installation of biosites

TIM ended 2024 with 1,870 active biosites in its network, a technological investment that minimizes the impact of antennas in our network. These structures, similar to a common pole, accommodate all telecommunications equipment inside, in addition to housing other urban elements, such as street lighting and security cameras. With low visual and urban impact, the solution has lower cost, quick installation, and requires smaller physical space.

In 2022, we were pioneers in launching the first biosite powered by wind energy in Brazil, at Pipa beach (RN).





Water

GRI 303-1, 303-2

TIM monitors and reports indicators related to water management as part of the company's commitment to the efficient use of natural resources, although its activities do not rely on intensive water usage. Semi-annually, water quality is monitored by potability analyses. In 2024, water consumption was 52,000 m³.

In 2024, we exceeded the target of a 1% reduction in water consumption compared to 2023, considering the current hybrid work model. We achieved a 3.7% reduction in total water consumption. The main contribution to this result was the pilot project implemented at our data center in São Cristóvão (RJ), which accounts for more than 50% of the Company's water consumption. As a result of this project, we reduced the

building's water consumption by 14%. In addition, we maintained water reuse initiatives, such as the rainwater treatment station in our building in São Paulo.

Effluent Disposal

The effluents from the buildings we manage are discharged into the public sewage systems, in compliance with the environmental and urban regulations of each locality. The disposal and treatment are in accordance with legislation, conducted by the responsible concessionaire, without negative environmental impact on water bodies.

Water consumption (thousand m³)

GRI 303-5

2022	2023	2024
49	54	52



Climate changes



GRI 2-23, 3-3, 203-2

Subject matter: Climate Change

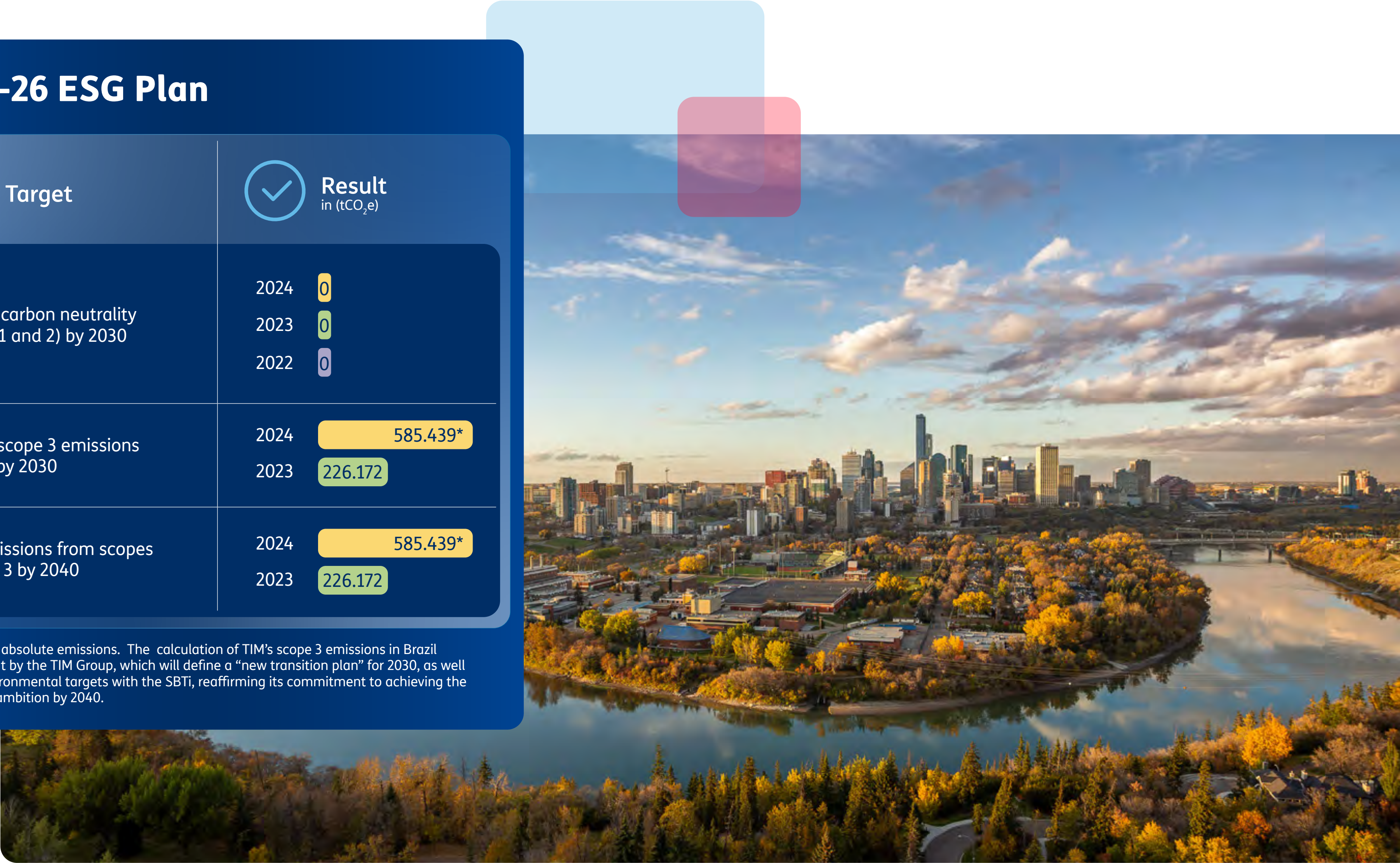
SDGs 12 13

TIM takes a proactive approach in mitigating greenhouse gas (GHG) emissions from our operations and in adapting operations to the effects of climate change. We see the telecommunications sector as a facilitator of the global decarbonization movement, as our technology enables, for example, the reduction of travel that leads to the burning of fossil fuels and its impacts. We also create solutions that reduce GHG emissions for our corporate clients, thus focusing on the creation of shared value. [Read more on page 96.](#)

2024-26 ESG Plan

 Target	 Result in (tCO ₂ e)
Achieve carbon neutrality (scopes 1 and 2) by 2030	2024 0 2023 0 2022 0
Reduce scope 3 emissions by 42% by 2030	2024 585.439* 2023 226.172
Zero emissions from scopes 1, 2, and 3 by 2040	2024 585.439* 2023 226.172

* Results in absolute emissions. The calculation of TIM's scope 3 emissions in Brazil is carried out by the TIM Group, which will define a "new transition plan" for 2030, as well as new environmental targets with the SBTi, reaffirming its commitment to achieving the "Net Zero" ambition by 2040.





Climate change represents risks to the business and poses an urgent challenge, both in terms of mitigation and adaptation to the current scenario. Therefore, we have been increasingly investing in the effective management of the issue, aiming to strengthen the Company's resilience and capacity to face challenging issues (such as droughts and floods, which can directly impact infrastructure and operations), thus ensuring our long-term competitiveness.

To guide our strategies and actions related to climate issues, we follow the guidelines of the [Climate Change Management Policy](#), developed in accordance with applicable national and international legislation, regulatory standards, and the principles established by TIM Group. This policy guides the integration of best practices, aiming for alignment with global commitments to mitigation and adaptation to climate change.

The document guides the Group in ensuring legal compliance, striving for energy efficiency and the use of renewable sources, promoting technological innovation, and offsetting emissions. We prioritize internal training, supply chain engagement, and emissions analysis in supplier selection. We conduct climate risk studies and periodically disclose information about our management, linking variable compensation to the reduction of GHG emissions.

Climate strategy

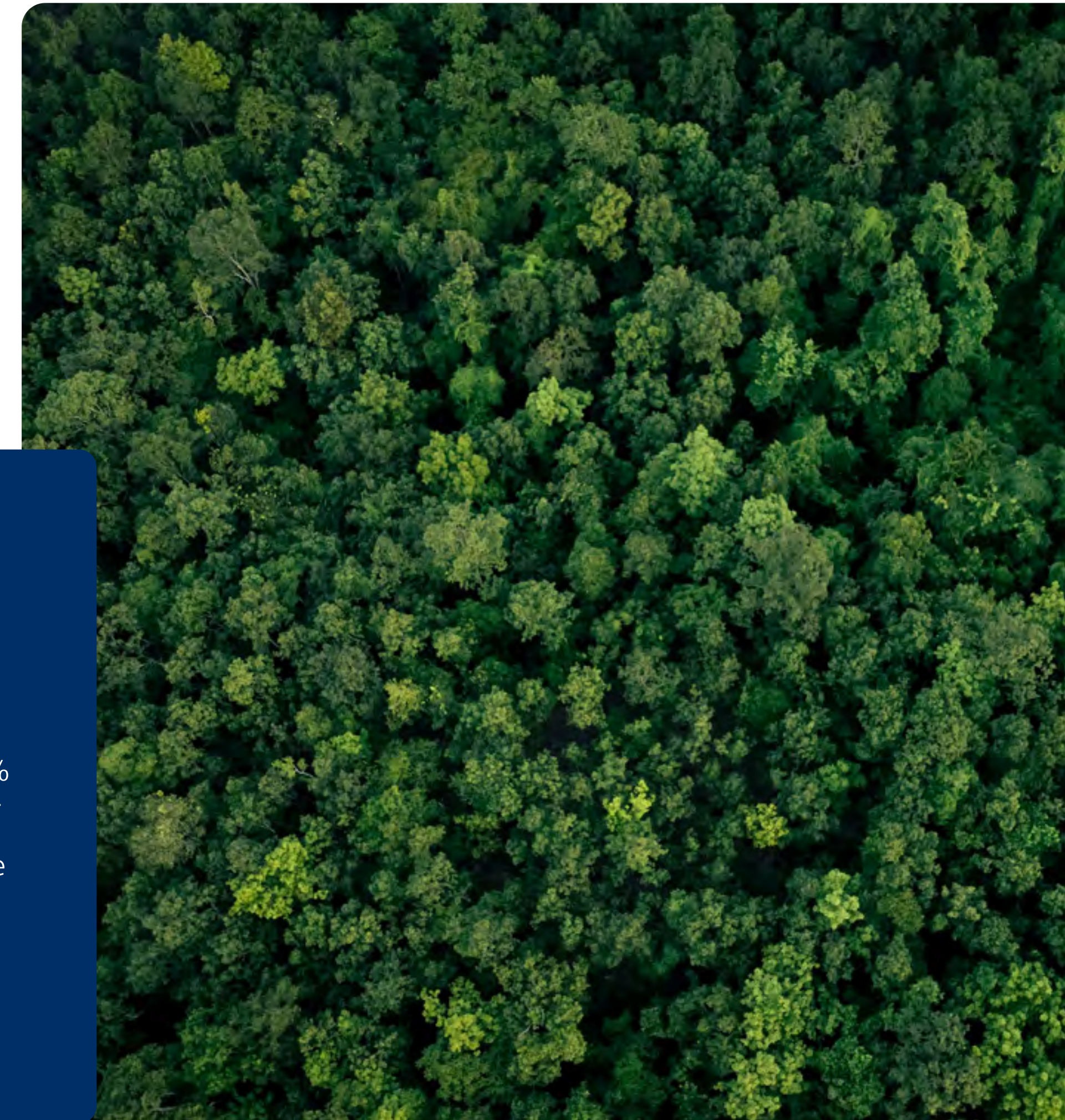
TIM is a company that contributes to decarbonization by offering services that promote the digitalization of society, enabling more efficient and less carbon-intensive operations. It provides innovative technology and services that foster a more digitalized society, with remote operations that are more efficient and less carbon-intensive. To promote the development of the sector in this

regard, we are increasingly investing in the provision of solutions based on new technologies, thus enabling environmental and climate benefits, such as improved energy efficiency, positively impacting various sectors.

2024-2026 ESG Plan Targets

- To be a “zero carbon” company (scopes 1, 2, and 3) by 2040
- To be “carbon neutral” (scopes 1 and 2)
- To reduce scope 3 emissions by 42% by 2030, with 2023 as the base year

Part of these commitments are in line with the GHG reduction goals of the TIM Group, validated in 2022 by the SBTi (Science Based Target Initiative).





Climate Governance and Sustainable Commitments

GRI 2-13

In order to guide the development and implementation of environmental, social, and governance (ESG) matters, we have maintained an ESG Committee since 2020, linked to the Board of Directors, with a crucial role in defining and annually reviewing the ESG Plan.

The ESG Committee is supported by the ESG Steering Committee, composed of statutory officers representing key areas. Its role is executive and aims to incorporate the ESG Committee's guidelines into the Company's activities and organizational structures, aligning operations with the principles and objectives of the corporate ESG strategy.

TIM also has a board of directors focused on coordinating ESG, sustainability, private social investment, management system certifications and climate change actions. The team is responsible for analyzing and reporting climate

ESG Committee Responsibilities

- monitoring for the reduction of climate emissions;
- pursuit of carbon neutrality; and
- quarterly monitoring of the progress of TIM's environmental, climate, social and governance goals.

risks and opportunities, as well as promoting solutions to mitigate emissions and enhance the efficiency of products and services, ensuring transparency through initiatives such as the CDP, the ESG Report (GRI), and the GHG Emissions Inventory (GHG Protocol).

Inventory of GHG emissions GRI 305-5

TIM reaffirms its commitment to the climate agenda through the annual preparation of its Greenhouse Gas (GHG) Emissions Inventory, as well as the continuous monitoring of its environmental indicators. Throughout the year, the company conducts quarterly monitoring of its emissions performance, ensuring dynamic and effective management. This set of actions reflects the company's commitment to transparency and accuracy in managing its emissions, solidifying its position as a benchmark in environmental practices within the sector.

The GHG Inventory is developed in accordance with the internationally recognized guidelines of the GHG Protocol and audited by an independent third party, ensuring the integrity and reliability of the reported data. The scope of the inventory covers Scopes 1, 2, and 3.

In 2024, TIM achieved an 72% reduction in scope 1 and 2 emissions compared to 2019 (considers the purchase of IREC, without offsetting via carbon credit). Our emissions data and governance practices are also disclosed voluntarily under CDP, a global initiative for emissions transparency. In 2024, TIM's score was A.

Companies that answered the full version of the CDP Climate Change Questionnaire also had their engagement performance with suppliers evaluated. The result is demonstrated in the Supplier Engagement Rating (SER), which considers the responses of companies in the issues of governance, goals, Scope 3 for emissions and value chain engagement.



Scope 1

Our direct GHG emissions are related to specific operating activities, under our direct control. By analyzing each source, we can identify how direct emissions are associated with our operating activities, which are:

- **Stationary Emissions:** Resulting from fixed equipment, such as generators, powered mainly by diesel oil being direct sources of GHG. It also includes distributed generation plants, which play a crucial role in our operations. Whether using natural gas or biogas derived from landfill biomass, emissions associated with these plants enter Scope 1.
- **Fugitive Emissions:** These are those from refrigeration systems and fire extinguishers of fire fighting systems. These are situations where gases are released during maintenance processes.

- **Mobile Emissions:** Coming from our vehicle fleet. The fuels used, such as diesel and gasoline, contribute directly to Scope 1 emissions.

TIM and Grupo TIM use the same database that records GHG emissions based on the GHG Protocol. However, the results presented may differ between the two companies due to the use of different regional parameters. It should be noted that, in relation to stationary emissions, starting from 2021, those arising from the combustion of natural gas and biogas for electricity generation began to be accounted for in Scope 1.

TIM also separately monitors its Non-Kyoto fugitive emissions, which correspond to some types of gases used in air conditioning equipment and fire fighting systems, which are not considered in the final accounting of the GHG inventory, according to guidelines of the Brazilian GHG Protocol Program. In

2022, we voluntarily incorporated Non-Kyoto fugitive emissions to calculate the carbon neutrality target (Scopes 1 and 2) and, in 2023, for the net zero target (Scopes 1, 2 and 3), making the monitoring of emissions even more rigorous.

GHG emissions of Scope 1 (tCO₂e) GRI 305-1

	2022	2023	2024
Fleet emissions of TIM operational control vehicles	320	239	257
Stationary emissions (generators, machinery and other equipment)	2,194	2,571	2,872 ¹
Fugitive emissions (refrigerant gases and fire extinguishers)	4,506	6,697	9,033 ²
Effluents	2	2	0.3 ³
Total Kyoto GHG	7,022	9,509	12,162
Fugitive emissions (refrigerant gases) Non-Kyoto	2,529	2,455	4,456 ²
Total GHG of Scope 1	9,551	11,964	16,618 ⁴

¹ Increased consumption from natural gas plant.

² Increase mainly due to the maintenance of fire fighting and refrigeration systems.

³ Change in the methodology for accounting effluent data from the Hydroelectric Plants of the Distributed Generation Project. More details can be found in TIM's GHG Protocol Inventory.

⁴ Due to the specific parameters used by the TIM Group to calculate the consolidated Group emissions, the result calculated and reported in the TIM Group Report 2024 for Scope 1 emissions of TIM S.A. in 2024 was 18,651.77 tCO₂e.





Scope 1 biogenic emissions (tCO₂e) GRI 305-1

	2022	2023	2024
Biogenic emissions ¹	54,132	34,406	35,633

¹ As of 2021, biogenic emissions from biogas plants of the Distributed Generation project were also counted, in addition to emissions from biofuels such as ethanol and *biodiesel*, added to fossil fuels. In 2023, the Brazilian GHG Protocol Program reformulated the calculation methodology for biogas, which influenced the total reduction of biogenic emissions, compared to 2022.

Scope 2

Scope 2 considers indirect emissions from the acquisition of electricity. For the location approach, emissions are calculated using the average emission factor of the National Interconnected System (SIN). For the purchasing decision approach, renewable energy with proven traceability (via renewable energy certificate, I-REC) is considered.

As with Scope 1, the results presented by TIM in Brazil may differ from those of the

TIM Group due to the use of different regional parameters.

Since 2021, emissions related to the distributed generation (DG) of energy project have not been accounted for in Scope 2, since TIM considers energy consumption via DG as its own. Emissions related to the operating activities of these generating projects are accounted for in Scope 1 (emissions from the operating activities of the plants).

GHG emissions of Scope 2 (tCO₂e) GRI 305-2

	2022	2023	2024
Location-based approach	15,346	13,096 ¹	16,268 ²
Market-based approach	0	0	0

¹ Significant reduction due to the decrease in the emission factor made available by the Brazilian government.

² Due to the specific parameters used by the TIM Group for calculating the Group's consolidated emissions, the result calculated and reported in the TIM Group 2024 Report for Scope 2 emissions (location-based approach) of TIM S.A. in 2024 was 16,279.51 tCO₂e.



Scope 3

In line with the methodology used by the TIM Group, in 2024, indirect Scope 3 emissions related to our value chain operations were considered from the following categories: (1) purchased goods and services, (2) capital goods, (3) fuel- and energy-related activities (not included in Scope 1 or Scope 2), (11) use of sold products, and (12) end-of-life treatment of sold products.

GHG emissions of Scope 3 (tCO₂e) GRI 305-3

	2022	2023	2024
GHG emissions of Scope 3	4,354 ¹	226,172 ²	585,439 ³

¹ Value calculated according to the methodology and scope applied by TIM in Brazil up to the end of 2022, with direct data collection from categories 1, 3, 4, 5, and 6, which was still under development. As of 2023, the calculation of TIM's Scope 3 emissions in Brazil has been carried out by the TIM Group.

² Value considers only categories 1, 2, and 11, in accordance with the calculation methodology applied by the TIM Group to calculate TIM Brazil's Scope 3 emissions for 2023. If categories 3, 4, 5, and 6—accounted for only in Brazil—were also considered, the total emissions would amount to 231,030 tCO₂e.

³ Since 2023, the TIM Group has been responsible for calculating TIM Brazil's Scope 3 emissions and has improved the calculation base for 2024 by including categories 1, 2, 3, 11, and 12. As a result, the values found were significantly higher when compared to the previous year. If categories 4, 5, and 6—accounted for only in Brazil—were also considered, the total emissions would amount to 589,748 tCO₂e.



Biogenic emissions of Scope 3¹
(tCO₂e) GRI 305-3

	2022	2023	2024
Biogenic emissions	553 ^{1, 2}	728 ^{1, 2, 3}	814 ⁴

¹ Biogenic emissions of categories 4 (Upstream transport and distribution), 5 (Waste generated in operations) and 6 (Business trips) of Scope 3 were considered. Categories 1, 2 and 11, accounted for according to the TIM Group's new methodology, were not included because they are not part of the calculation methodology used.

² The reduction occurred due to the improvement in fuel consumption control of third party carriers.

³ Increase compared to 2022 due to more intensive use of biofuels (business travel, transport and other types of travel, for example).

⁴ Consider categories 4, 5, and 6.



Emissions intensity

Indicator ¹	Description	Unit	2022	2023	2024
Intensity by Revenue	Emissions related to the organization's total revenue.	KgCO ₂ e/ million Real	0.88	0.93	1.14
Intensity by Data Traffic GRI 305-4	Emissions associated with the volume of data transmitted.	kgCO ₂ e/ Terabit	0.41	0.37	0.49
Intensity by Employee	Total emissions per employee, considering Scopes 1, 2, and 3.	KgCO ₂ e/ employee	2,286	2,602	3,449

¹ Considers Scope 1 and 2 emissions, localization approach, without considering carbon credits.



Adoption of digital billing and avoided emissions

GRI 301-1; 305-5

In 2024, TIM recorded 63.5 million accesses between the postpaid, prepaid, fixed telephony and internet segments. The issuance of invoices and billing consumed 162 tons of paper (certified by FSC), a 26% reduction compared to the previous year.

Reinforcing our commitment to sustainability and the fight against climate change, we continue to advance the digitization of invoices, significantly reducing paper consumption. During this period, we avoided the use of approximately 8.1 thousand tons of paper, minimizing waste generation and contributing to environmental preservation. This initiative also generated an estimated savings of R\$ 471 million in material procurement and prevented the emission of approximately 10,735 tCO₂e in the value chain, following the GHG Protocol methodology for Scope 3 emissions.

The advancements were driven by the redesign of the invoice layout, enhancing the customer experience, the growth of the customer base with digital invoices, and the increased adoption of electronic invoices within the TIM Group. In this context, without the digitalization initiatives and guidelines, the implementation of these improvements would have resulted in a 113% increase in paper consumption.

Preservation of biodiversity

GRI 304-1; 304-2

TIM adopts an Environmental Policy focused on protection, legal compliance, and continuous improvement. Although there are no studies on direct impacts on species or ecological processes, the company seeks to minimize changes in the use of natural areas and improve its environmental management.

The company has 144 Base Radio Stations (RBSs) in Environmental Conservation Units, with 92% of them sharing infrastructure with other companies, and the majority (75%) located in the Southeast

of Brazil. The company complies with environmental regulations and invests in initiatives to reduce environmental impacts, such as carbon offsetting through REDD+ projects in the Amazon.

There is still no detailed assessment of the extent, duration, or reversibility of the environmental impacts of its operations. However, the company continuously invests in its commitment to offsetting impacts and restoring degraded areas.

It is worth noting that telecommunications activities are not classified as potentially polluting according to the resolutions of the National Environmental Council (CONAMA), and that TIM's operations comply with the standards established by Anatel and the World Health Organization (WHO).

Kitambar and Resex Jacundá Projects

In 2024, we offset our GHG emissions from our operations (Scope 1) through the acquisition of carbon credits from Reducing Emissions from Deforestation and

Forest Degradation (REDD+) and Renewable Energy (RE), both of which were supported in 2023.

This process is based on the continuous monitoring of our emissions, which generates the GHG Inventory in accordance with GHG Protocol standards, and is part of our decarbonization strategy and ESG Plan.

The Kitambar¹ project of renewable energy in Pernambuco, uses

renewable biomass fuel – such as cashew pruning, coconut bark and wood waste – to feed its furnaces in the production of bricks and tiles.

The REDD+ Resex Jacunda project², in Rondônia, aims to preserve forests by preventing emissions from deforestation and environmental degradation. With this initiative, TIM reinforces its commitment to biodiversity conservation and the reduction of deforestation in Brazil.

¹ More information about the project can be found at: https://sustainablecarbon.com/wp-content/uploads/2023/07/Pin_Kitambar_2022.2023_pt.pdf

² More information about the project, which uses the Nature-Based Solutions (NbS) strategy, can be found at: <https://biofilica.com.br/projeto-redd-resex-jacunda/>





Energy

GRI 3-3; SASB TC-TL-130a.1

Material topic: Energy management

SDGs 7 12 13

Since 2021, TIM has maintained 100% renewable electricity in its operations, through the purchase of energy in the Free Market, the acquisition of renewable energy origin certificates (I-RECs), and primarily through the Distributed Generation (DG) project, a key strategy to reduce the environmental impact of the Company's activities. For TIM, energy management is also strategic on the operational front, as energy efficiency ensures greater resilience and continuity of essential telephone and internet services.

2024-26 ESG Plan	
Target	Results
Maintain 100% of energy consumption from renewable sources by 2025	2024 100%
	2023 100%
	2022 100%
Maintain the 110% increase in energy efficiency in data traffic by 2025, compared to 2019	2024 148%
	2023 160%
	2022 127%





We work to encourage other organizations to follow this path and promote the production of clean energy in the Brazilian electric sector, bringing benefits and creating a virtuous cycle for society as a whole.

Prioritizing the use of renewable energy, reducing overall consumption, and optimizing management during operations to decrease greenhouse gas emissions are priority actions for TIM, as the telecommunications sector relies heavily on a continuous supply of electricity to ensure the functioning of its operations.

Aiming to ensure the origin of energy from renewable sources, we made progress in 2024 with the Distributed Generation (DG) Project, totaling 129 solar, hydroelectric, biogas, and three natural gas plants, located in 22 states and the Federal District. The project is responsible for supplying more than 17,000 sites, producing approximately 427 gigawatt-hours per year—equivalent to the consumption of 237,000 low-income households or over 700,000 inhabitants in a city.

The GD project reaffirms TIM's commitment to best environmental practices and is becoming a benchmark in the telecommunications sector. By the end of 2024, more than 60% of the energy used by the Company came from this initiative.





Sky Coverage is another project that uses renewable energy and contributes to the expansion of TIM'S 4G coverage in areas that are difficult to access. Started in 2021, in partnership with Highline and later with IHS and Winity, connectivity is generated through antennas, powered by self-generated solar energy with photovoltaic panels, connected via satellite. By 2024, 134 off-grid sites were active.

Since 2023, we have had the "Energy Club" program, which offers TIM employees savings on their electricity bills by using energy from renewable sources. This reduction can reach up to 20% of the electricity bill amount. To do so, the employee needs to join the program and be in an area covered by the participating utility companies.

There is no need for investment, monthly cost or loyalty. The energy generated in solar plants by the operator's partner companies in the initiative is transferred to the utility companies, which account for these credits on the employee's bill. By the end of 2024, 1,500 people in Rio de Janeiro, Paraná, Minas Gerais, and parts of São Paulo have joined the initiative.



Total energy consumed

GRI 302-1

Energy consumption within the Company by source (GJ)

	2022	2023	2024
Fuels¹	22,293	335,016	351,505
Gasoline	6,168	4,994	5,213
Ethanol (renewable source)	740	1,407	1,906
Diesel – Vehicles	193	49	136
Diesel – Generators	15,192	15,089	14,270
Biogas – Distributed Generation project (renewable source)		286,184	296,024
Natural gas – Distributed Generation project		27,293	33,955
Electricity	2,402,260	2,293,056	2,407,491²
Total	2,424,553	2,628,072	2,758,996³

¹ As of 2023, the biogas and natural gas plants of the distributed generation project were reclassified to fuels, for alignment with the Group.

² It considers captive market, free market, distributed generation project and the Sky Coverage project.

³ The conversion to GJ is made based on the factors of the National Energy Balance.



Energy efficiency

GRI 302-3, 302-4

Our 2024-26 Strategic Plan reinforces the premise of reducing energy consumption while maintaining the quality of products and services, with the goal of increasing eco-efficiency in data traffic by 110% by 2025. We have made the same commitment with the issuance of R\$ 1.6 billion in Sustainability-Linked Bonds (SLB), debentures linked to social and sustainability goals, issued in 2021.

To monitor this journey, we assess and calculate eco-efficiency: the relationship between the data service provided to the customer (bits) and the company's environmental impact (Joules of energy consumed). Between 2019 and 2024, for example, we improved our energy efficiency (bits/Joule) in data traffic by 148%. Although data traffic grew 0.06% compared to 2023, the corresponding energy consumption increased by only 5%, as a result of actions to increase eco-efficiency.

Network eco-efficiency¹ (bits/Joule)

2022	2023	2024
22,323	25,523	24,325

¹ Indicator measured in bits trafficked per Joule consumed, reflecting the Company's efficiency in increasing voice and data traffic of fixed and mobile networks compared to energy consumption (the higher, the better). TIM's network traffic in 2024 was 7,451. [SASB TC-TL-000.D](#)

Datacenters: how energy is used

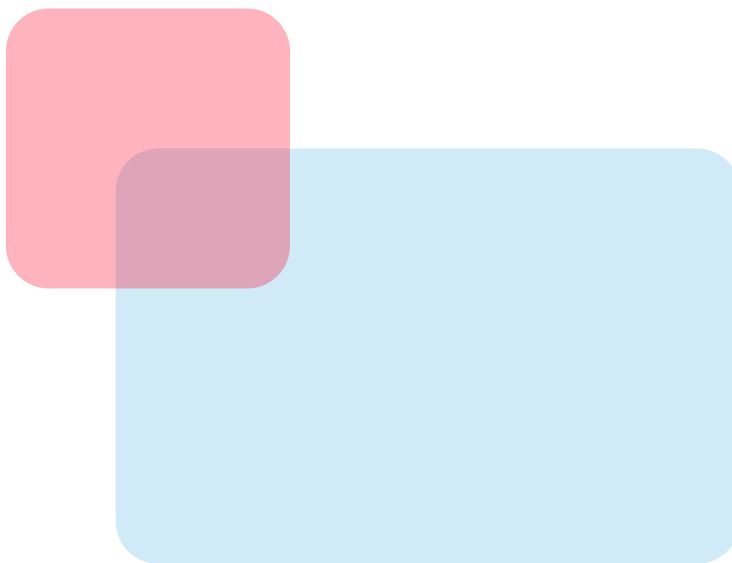
Energy consumption follows the same guidelines and goals set in TIM's ESG Plan, and is therefore 100% renewable (through the purchase of I-RECs). We use the *Power Usage Efficiency* (PUE) indicator, which considers the relationship between the total energy of the facilities and the energy used by the equipment, to measure the efficiency of our equipment.

Check our [Thematic Report on Climate Change-Related Risks](#) for more information on the methodology proposed by The Green Grid.

In 2024, the target was to achieve a PUE of 1.6, and we reached 1.64. The increase compared to the previous year is primarily due to the migration projects of TIM's *data center* services to the cloud (Journey to Cloud) and the migration of the IT *data center* from Santo André, São Paulo, to the IT *data center* in São Cristóvão, Rio de Janeiro, both of which are still ongoing. The air conditioning of data center environments requires high energy consumption.

Average PUE

2022	2023	2024
1.57	1.46	1.64





Circular economy

GRI 306-1, 306-2

TIM shares with business partners the responsibility for the receipt and proper disposal of post-consumer electronic equipment (such as smartphones, modems, batteries, and accessories) – in compliance with the National Solid Waste Policy (Law No. 12305/2010) and Decree 10240/2020.

Circular economy

A production and consumption model that involves, whenever possible, the sharing, reuse, repair, renewal, and recycling of materials and products. The aim is to extend the lifecycle of items, preventing waste and the generation of residues, as well as reducing the demand for raw materials.



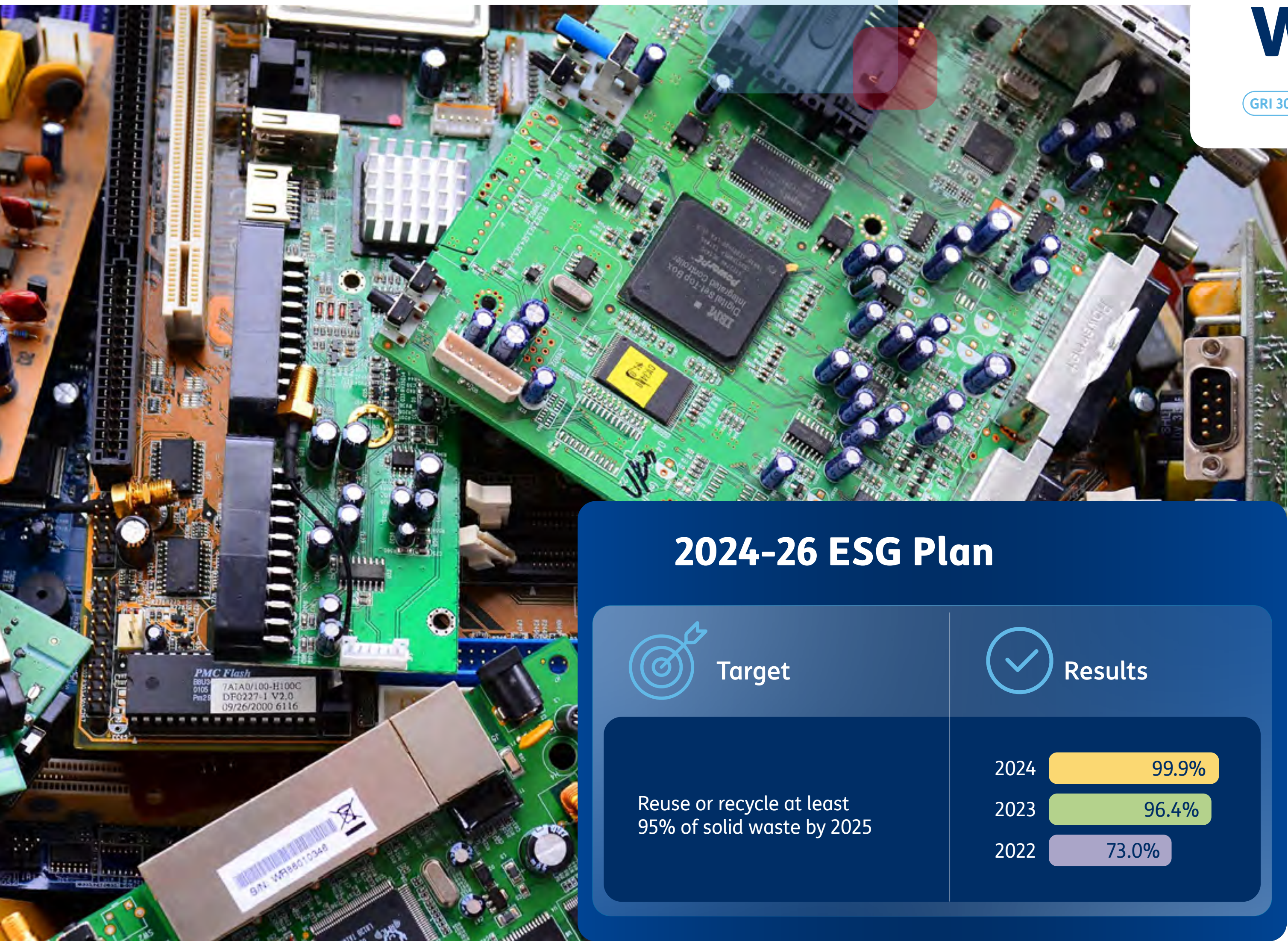
Customer and societal engagement

GRI 301-3, 306-1, SASB TC-TL-440a.1

All consumers have the opportunity to exchange used mobile phones or smartwatches for discounts on the purchase of new products. We provide collection points for mobile phones and accessories for recycling and return to the production chain. The initiative enables the extension of the life cycle of these devices.

Since 2023, we have partnered with Abree (Brazilian Association for the Recycling of Electronics and Home Appliances) to expand our reverse logistics program for post-consumer electronic waste and raise public awareness through environmental education. The association has several sorting points throughout Brazil. We have over 300 collection points with bins, including our own stores and reseller locations – easily accessible to anyone – as well as administrative buildings, focusing on employees and service providers. What can be discarded at these collection points:

- unused cell phones;
- accessories (headphones, data cables, chargers, etc.);
- SIM cards;
- phone packaging made of plastic and cardboard;
- used batteries; and
- other portable devices.



Waste

GRI 306-1, SASB TC-TL-440a.1

Our approach to this topic, guided by TIM’s Environmental Policy, focuses on efficient and responsible solid waste management. One of the objectives we have committed to in our ESG Plan is to reuse or recycle at least 95% of solid waste by 2025. In 2024, we achieved 99.9%.

Each year, TIM strengthens this commitment by enhancing its programs and developing new projects to reinforce its environmental pillar.

Additionally, we promote various engagement initiatives for employees and third parties, highlighting the #NossaResponsa campaign, launched in June to celebrate World Environment Day, reinforce TIM’s commitments, and raise awareness about the proper disposal of electronic waste. The campaign included educational

initiatives and an inspiring lecture on the theme “Imagine That It’s Possible to Transform the Future Today,” which received excellent feedback from employees.

As a result, we collected approximately 375 kg of electronic waste. About five months later, the second phase of the #NossaResponsa Campaign was held, featuring another lecture on the principles and benefits of the circular economy, focusing on the reverse logistics of electronic waste. The initiative helped us collect approximately another 252 kg of electronic waste.

We also addressed the topic in leadership meetings, during the Well+Being Week, in press releases, as well as on our social media.

To further engage the teams in our stores with the collection of e-waste from consumers, we launched the #NossaResponsa Challenge. Through an incentive program, stores that reached a

2024-26 ESG Plan



Target

Reuse or recycle at least 95% of solid waste by 2025



Results

2024	99.9%
2023	96.4%
2022	73.0%



certain collection volume earned points. In addition to recognition, the initiative contributes to promoting an increasingly strong culture in the environmental pillar. With this action, we collected approximately 580 kg of electronic waste.

Another important result was achieved with the Reverse Logistics Program. In 2024 alone, we were able to properly dispose of approximately 3,560 kg of waste from sources and cables originating from our customers' homes, either due to disconnection or maintenance (when the materials are not repairable).

In partnership with the Brazilian Association for the Recycling of Electronics and Home Appliances (ABREE), we participated in an educational campaign in schools in the Federal District, which resulted in the proper disposal of approximately 1,125 kg of electronic waste.

All of these actions led TIM to achieve the highest amount of collected waste in its history: 6.8 tons of electronic waste, with a recycling rate of 98%.

Equipment reuse

TIM shares with business partners the responsibility for receiving and properly disposing of post-consumer electronic equipment, such as smartphones, modems, batteries and accessories.

Out-of-use or damaged customer modems are collected from their homes and sent for reconditioning. Some models are repaired and reused. In 2024, 163 thousand modems (FTTH) were reconditioned, resulting in a savings of R\$ 60 million. We collected 128 tons of this material (FTTC + FTTH), with 87 tons reconditioned, meaning approximately 68% were reused and returned to customers in proper condition.

Modems that cannot be reconditioned and/or are obsolete are segregated, sent for disposal through qualified partners with an accompanying Waste Transport Manifest (MTR), and go through a recycling process followed by the issuance of a Waste Disposal Certificate (CDF). No modems are sent to landfills.

TIM also promotes the recycling of batteries at the end of their useful life. Currently, the CDLs that are authorized to receive batteries dispose of this Class I waste with properly licensed partners, who carry out the recycling of the material. The recyclable components are separated and undergo a sorting process, reverse manufacturing, shredding, and recycling of cables and/or metals.

#NossaResposta Campaign

We were able to collect 6.8 tons of electronic waste with a recycling rate of 98%.



Zero landfill project

In line with the principles of the circular economy, in 2024, a zero landfill project was launched at the administrative and mixed buildings in São Paulo and Rio de Janeiro. This initiative successfully prevented the disposal of 14.6 tons of waste in landfills through technologies such as waste beneficiation and energy recovery. As a result, the amount of paper, cardboard, plastic, construction and demolition waste (RCC), and other materials sent for proper recycling increased, as they were not sent to landfills.



Waste disposed of by method (tons) GRI 306-3, 306-4, 306-5

	2022	2023	2024
Total not intended for final disposal ('recycling or reuse') in tonnes	1,682	2,199	2,345 ¹
Hazardous	568	354	523
Recycling	568	354	523
Network batteries	568	331	522
Light bulbs and batteries	-	5	0.3
Contaminated with oil	-	18	0.1
Others	-	-	0.1
Non-hazardous	1,113	1,845	1,822
Recycling	1,021	1,750	1,735
Electronic scrap, cables and metals from the network	995	1,288	1,185
Civil Construction Waste	19	409	461
Paper, cardboard, plastics and others ²	-	19	45 ²
Microcomputing equipment	-	-	16.6
Post-consumer electronics (cell phones, batteries and accessories) ^{3, 4}	0.3	1.6	6.7
CPEs (modems, repeaters and accessories of customers) ⁴	7	32	21
Customer's Mobile phones (TIM Troca Smart) ⁴	0.2	0.1	0.05
Preparation for reuse	92	95	87
CPEs (modems, repeaters and accessories of customers)	90	93	86.5
Customer's Mobile phones (TIM Troca Smart)	2	2	0.7

¹ The percentage of recycled or reused waste considering all types of waste presented in the table was 85%.

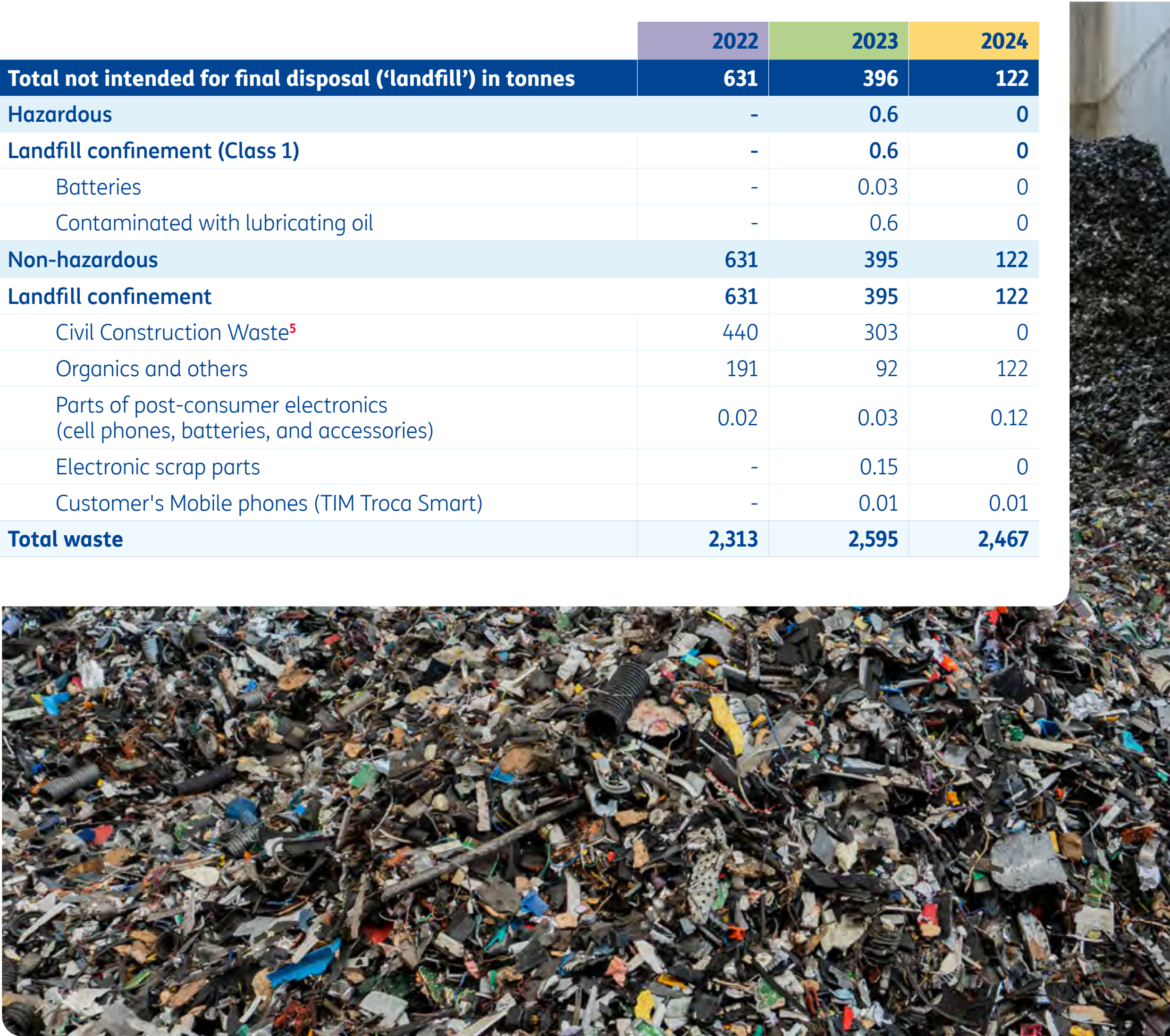
² The increase is due to the zero landfill project in São Paulo and Rio de Janeiro, which prevented the disposal of waste in landfills and sent more materials for recycling.

³ As of 2024, the sources and cables from the modems were included in the Reverse Logistics Program.

⁴ Reassessed and reclassified as non-hazardous waste.

⁵ In 2024, all the RCC generated was sent for recycling.

	2022	2023	2024
Total not intended for final disposal ('landfill') in tonnes	631	396	122
Hazardous	-	0.6	0
Landfill confinement (Class 1)	-	0.6	0
Batteries	-	0.03	0
Contaminated with lubricating oil	-	0.6	0
Non-hazardous	631	395	122
Landfill confinement	631	395	122
Civil Construction Waste ⁵	440	303	0
Organics and others	191	92	122
Parts of post-consumer electronics (cell phones, batteries, and accessories)	0.02	0.03	0.12
Electronic scrap parts	-	0.15	0
Customer's Mobile phones (TIM Troca Smart)	-	0.01	0.01
Total waste	2,313	2,595	2,467





5 Social

110 Digital inclusion

114 Employees

134 Diversity
and inclusion

144 Human Rights

146 Instituto TIM



Digital inclusion

GRI 3-3, 203-2

Material topic:
Digital inclusion
and access to
connectivity



By promoting digital inclusion, we contribute to reducing social inequality, providing millions of people with access to education, healthcare, and the job market through technology. That’s why we believe in the positive impact we can create through quality connectivity and investment in solutions, especially in remote areas, driving economic and social development in these regions.

The dissemination of information and communication technologies, along with global interconnectedness, can accelerate human progress. The UN 2030 Agenda emphasizes the need to eliminate technological disparity worldwide and collaborate for the development of knowledge-based societies.

Our services and solutions include communities far from urban areas throughout Brazil. We are continuously working on the expansion of 5G and 4G networks as an initiative to ensure coverage in rural areas, our area of action with the greatest potential for promoting digital inclusion in the country.

2024-26 ESG Plan



Target

Connect 32 million
hectares by 2026



Result

2024 **20 million**
hectares connected



Agreement with Anatel

We were the pioneering operator in signing the Conduct Adjustment Term (TAC) with Anatel, and in 2024, we completed the investments focused on enhancing digital service channels, reducing complaint rates, and improving network infrastructure in more than 2,000 Brazilian cities. In contrast, TAC filed lawsuits against TIM totaling approximately R\$ 639 million.

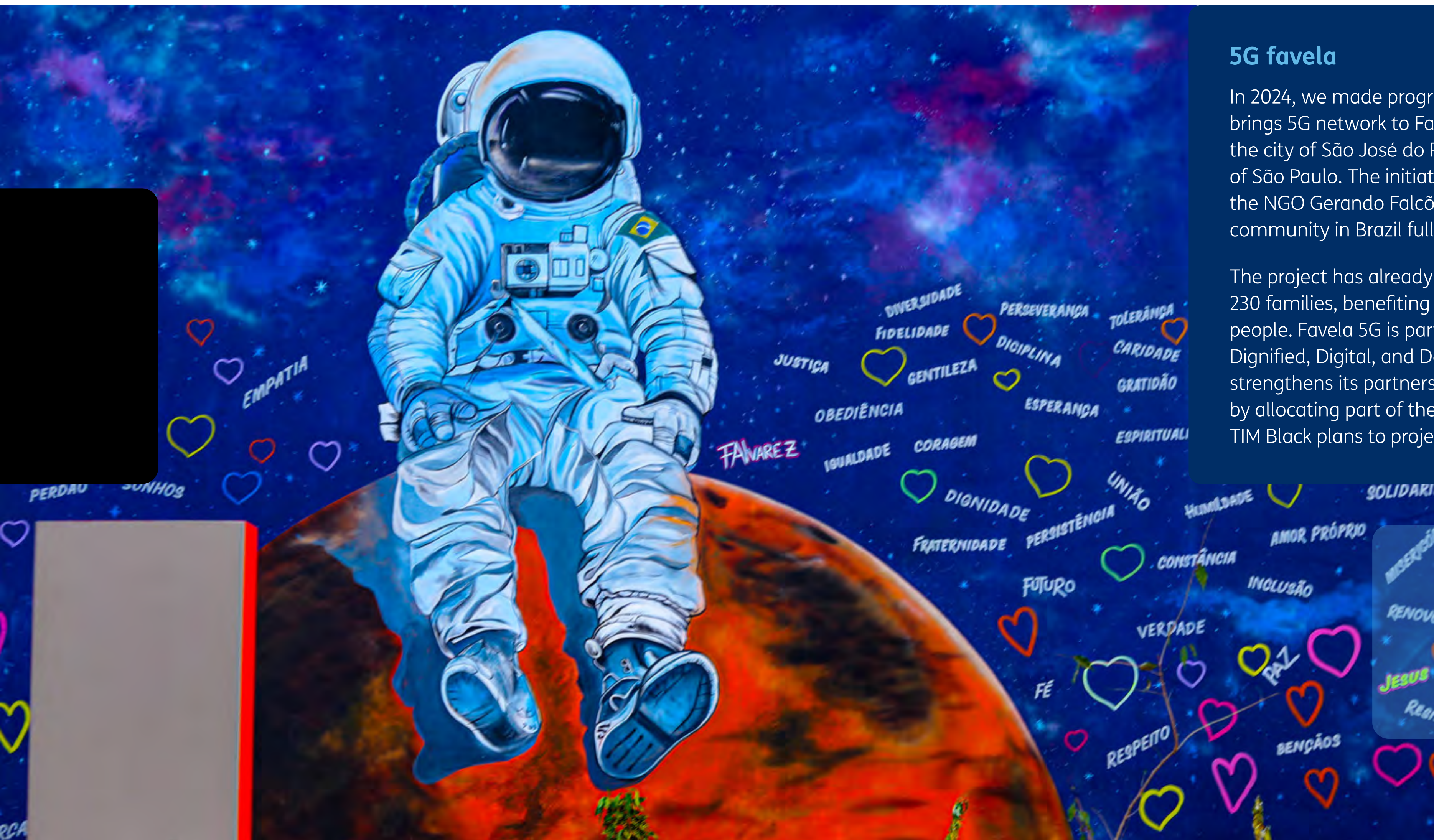
As part of the agreement, TIM implemented and/or expanded the 4G network in more than 1,800 municipalities, brought fiber optics to 238 cities, and expanded mobile broadband technology to approximately 350 municipalities with fewer than 30,000 inhabitants. These initiatives were part of the Additional Commitments that were fulfilled by December 2022, achieving coverage in 100% of the targeted municipalities.

Connectivity for Rural Schools GRI 203-1

TIM is part of the Rural Schools Connectivity Program, a requirement from Anatel to ensure coverage in rural areas of Brazil, including public schools. The condition applies to carriers that acquired the frequencies detailed in the Bidding Notice No. 004/2012. In the division, TIM is responsible for covering the states of Rio de Janeiro, Espírito Santo, Paraná, and Santa Catarina. For more information about TIM's coverage evolution in public schools, access Anatel's website.



CHECK
HERE
Anatel's
website



5G favela

In 2024, we made progress with the project that brings 5G network to Favela Marte, located in the city of São José do Rio Preto, in the interior of São Paulo. The initiative, a partnership with the NGO Gerando Falcões, creates the first community in Brazil fully connected to 5G.

The project has already impacted more than 230 families, benefiting approximately 750 people. Favela 5G is part of the Favela 3D project: Dignified, Digital, and Developed. TIM also strengthens its partnership with Gerando Falcões by allocating part of the revenue generated from TIM Black plans to projects supported by the NGO.



Caminho Delas

We intensified our efforts in combating violence against women, and in partnership with Mulheres Positivas, we launched Caminho Delas in 2022, a geolocation feature within the Mulheres Positivas app that maps safer routes for women.

In 2023, we evolved the project and made our stores safe spaces for women to connect with channels for combating violence. We started a pilot by adding 11 of our own stores in Rio de Janeiro and São Paulo to the Caminho Delas functionality.

In 2024, we expanded the initiative to all of our own stores in Brazil and 43 partner stores, totaling more than 200 stores and over 2,550 people trained in the program.







Employees

GRI 403-6

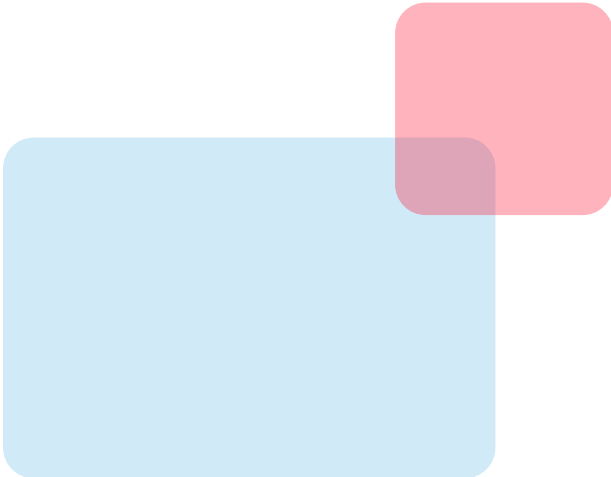
2024-26 ESG Plan

 Target	 Results
Maintain employee engagement level at a minimum of 82% by 2025	2024 <div><div></div></div> 86%
	2023 <div><div></div></div> 86%
	2022 <div><div></div></div> 86%
Train 7,500 or more employees in digital capabilities by 2025	2024 <div><div></div></div> 7.424
	2023 <div><div></div></div> 6.040
	2022 <div><div></div></div> 4.015

Make a difference in people’s lives. This is our commitment, both inside and outside TIM. Therefore, we maintain an approach focused on humanized management, based on the Company's purposes, values, and strategic objectives, aiming to ensure the well-being, health, and safety of our employees. We value welcoming environments, adequate and flexible working hours, promote diversity and inclusion with empathy and carry out initiatives that may contribute to everyone's mental health.

TIM has a culture of recognizing and developing talents. We strengthened training initiatives for professionals across various areas of the Company, combining learnings and reinforcing the importance of innovation and high performance as pillars for evolution.

Being in the Great Place To Work® ranking for the third consecutive year is one of the recognitions for our consistent work focused on caring for people, promoting an inclusive environment, and evolving our culture. In 2024, we ranked 8th among the Best Companies to Work for in Brazil.





Our organizational structure

TIM has an organizational structure that has been evolving and consolidating each year. We encourage digital transformation within the company, and to do so, we are always connected to the sociocultural and corporate trends in the innovation and technology market. We are also committed to identifying and meeting the needs of the departments and professionals by conducting periodic market research and maintaining an up-to-date job architecture system.

The TIM* work model is organized as follows:

- Teleworking (applied to customer service centers);
- In-person (valid for own stores, as well as for technical health areas);
- External (applied to other sales teams); and
- Hybrid (applied to other areas, mainly corporate and technical areas).

Flex Time: employees have the flexibility to choose their work start and end times.

Happy Day: everyone is entitled to a day off on their birthday.

Day off: employees with more than five years of service at the company are entitled to one paid day off per year.

* In the hybrid model, the employee can choose none, one, two or three in person days per week, according to the eligibility criteria of each area, without loss of benefits due to the model implemented.

* Pregnant individuals and people with disabilities can work exclusively remotely if they wish. People who return from maternity leave, as long as they work on a hybrid model, can also choose to work exclusively remotely for up to 90 days.

Employees by type of work contract and gender

GRI 2-7

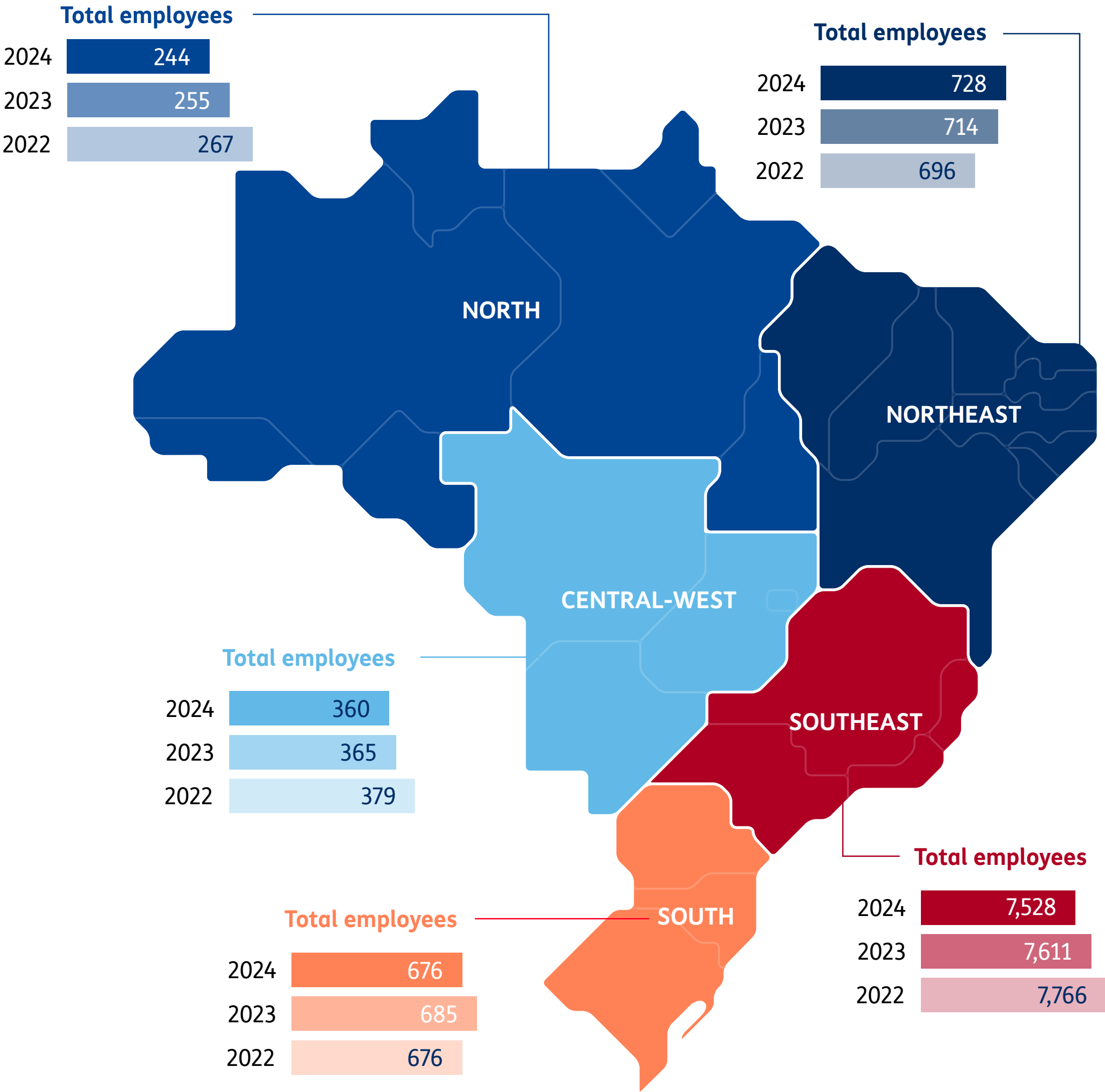
	2022			2023			2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent	4,652	4,753	9,405	4,682	4,768	9,450	4,431	4,694	9,125
Temporary	158	221	379	65	115	180	169	242	411
Total	4,810	4,974	9,784	4,747	4,883	9,630	4,600	4,936	9,536 ¹

¹ Number considers trainees and apprentices.





Employees by type of employment contract and region GRI 2-7



	2022			2023			2024		
Region	Temp.	Perm.	Total	Temp.	Perm.	Total	Temp.	Perm.	Total
North	10	257	267	10	245	255	9	235	244
Northeast	27	669	696	20	694	714	21	707	728
Central-West	17	362	379	10	355	365	13	347	360
Southeast	300	7,466	7,766	121	7,490	7,611	339	7,189	7,528
South	25	651	676	19	666	685	29	647	676
TOTAL	379	9,405	9,784	180	9,450	9,630	411	9,125	9,536 ¹

Key: Temp. = Temporary Perm. = Full Time ¹ Number considers trainees and apprentices.





Employees by type of employment and gender¹ GRI 2-7

	2022			2023			2024		
Job Type	Men	Women	Total	Men	Women	Total	Men	Women	Total
Fulltime job ²	4,263	3,391	7,654	4,247	3,423	7,670	4,109	3,412	7,521
Part-time job ³	547	1,583	2,130	500	1,460	1,960	491	1,524	2,015
TOTAL	4,810	4,974	9,784	4,747	4,883	9,630	4,600	4,936	9,536 ⁴

Employees by employment type and region GRI 2-7

	2022			2023			2024		
Region	Fulltime job ²	Part-time job ³	Total	Fulltime job ²	Part-time job ³	Total	Fulltime job ²	Part-time job ³	Total
North	257	10	267	244	11	255	235	9	244
Northeast	628	68	696	611	103	714	632	96	728
Central-West	362	17	379	353	12	365	347	13	360
Southeast	5,789	1,977	7,766	5,843	1,768	7,611	5,705	1,823	7,528
South	618	58	676	619	66	685	602	74	676
TOTAL	7,654	2,130	9,784	7,670	1,960	9,630	7,521	2,015	9,536 ⁴

¹ TIM currently does not adopt work models without a predefined workload.

² Employees with a workload of 200 or 220 hours per month.

³ Employees with a workload of less than 200 hours per month. Trainees, young apprentices and call center work part-time, in addition to other employee functions.

⁴ Number considers trainees and apprentices.





Continuous Care

GRI 2-19, 403-6

TIM provides employees with a healthcare program called Continuous Care. Aimed at the well-being of all, the program includes the following initiatives:

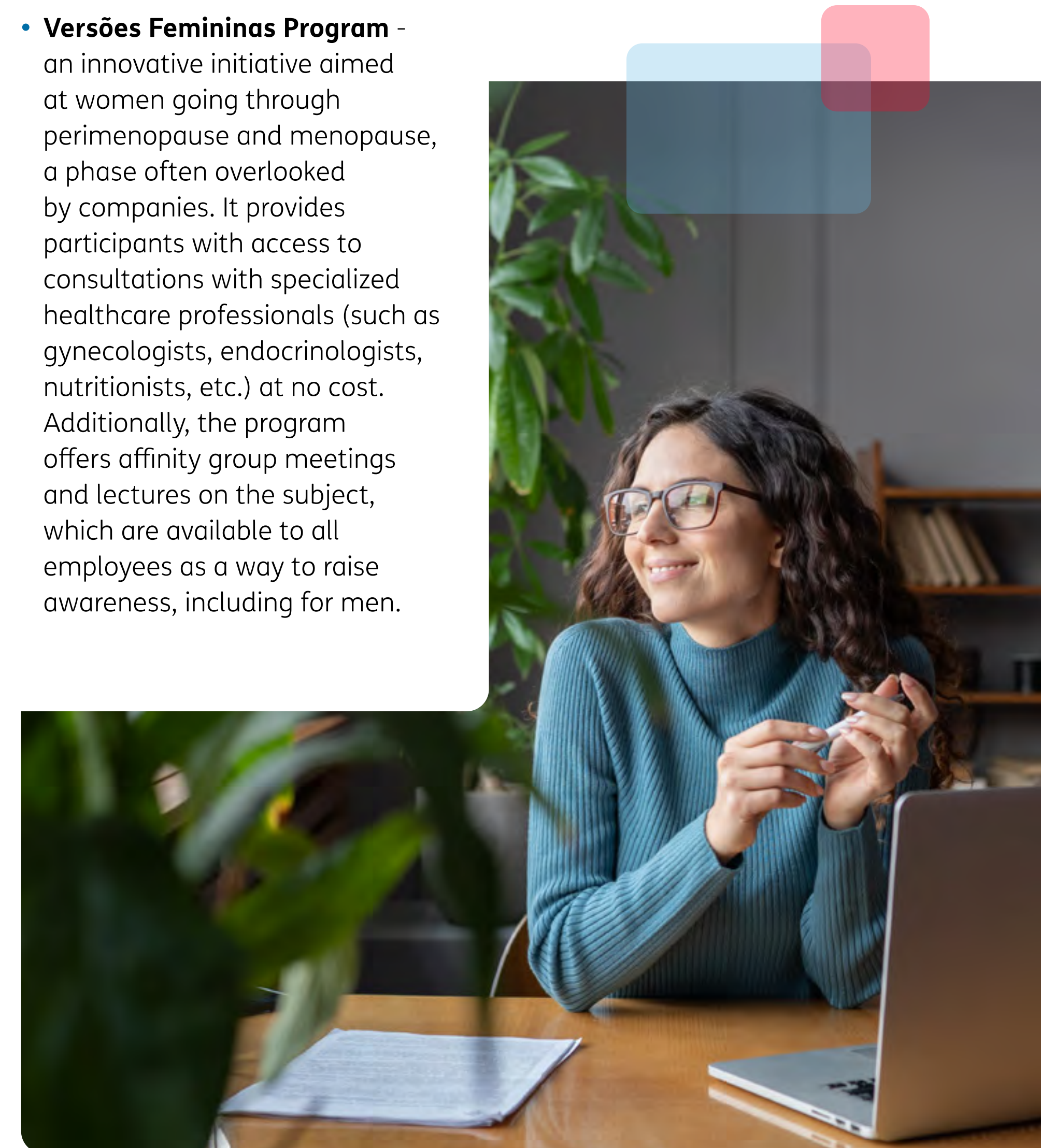
- **Sintonize em Você** – implemented in 2023 – aims to promote a comprehensive understanding of emotional well-being through actions targeted at preventing emotional distress. These actions include discussion circles, *workshops*, training for employees and leaders, and even 24-hour, cost-free telehealth and psychological support services. In 2024, twelve online discussion circles were held on topics such as emotional intelligence, harassment prevention, and strategies for work-life balance, among others, all of which received excellent feedback from employees.

- **Social Service and Personal Support** – the goal is to provide assistance in sensitive social situations that require care and proper guidance. It is offered to all employees and their legal dependents through social, legal, financial, and psychological guidance with specialists, free of charge, confidentially, and securely, 24 hours a day, seven days a week, via phone or email. In addition, there are remote and in-person services provided by TIM's Social Worker, with the support of partner companies and specialists, to address more sensitive cases, such as domestic and sexual violence. In 2024, over a thousand contacts were made with employees through TIM's social worker and partner suppliers.
- **Pregnant Women** – provides support to the pregnant woman and extends up to the baby's 12th month, offering comprehensive support through telemonitoring,

providing guidance on any topic related to pregnancy, postpartum, and the baby's first year, always with a focus on prevention and self-care. In the first year of the Program, 148 pregnant women were monitored.

- **Support for people with chronic illnesses** – supports employees facing chronic health conditions by offering information, lifestyle guidance, and strategies for managing specific treatments. The telephone follow-up is conducted according to the specific needs of each situation.
- **Reconnection with TIMe** – offers support and, if necessary, specific psychosocial follow-up for female employees returning from maternity leave, a period often filled with uncertainties. It also includes mentoring, professional development courses, and support groups, as well as leadership awareness initiatives.

- **Versões Femininas Program** – an innovative initiative aimed at women going through perimenopause and menopause, a phase often overlooked by companies. It provides participants with access to consultations with specialized healthcare professionals (such as gynecologists, endocrinologists, nutritionists, etc.) at no cost. Additionally, the program offers affinity group meetings and lectures on the subject, which are available to all employees as a way to raise awareness, including for men.





Benefits

In addition to the initiatives of the Cuidado Contínuo Program, we offer various benefits to employees, with eligibility criteria that may be general, specific, or related to the level of the position held and/or the workplace. Benefits evolve according to market practices, expectations, and the needs of employees, in addition to the Collective Labor Agreement, which undergoes annual review of its conditions. Here are some of them:

- Health insurance plan
- Pet health insurance plan
- Dental plan
- Private pension
- Financial Wellness Program
- Life Insurance and Funeral Allowance
- Daycare Assistance/ Babysitting
- My First Benefit (for the purchase of children's products in a chain of pharmacies and supermarkets, monthly, for employees with children until they turn two years old)
- Meal/food voucher
- Transportation Voucher and Uber Voucher
- Medication allowance
- Physical Activity Incentive Program (Wellhub)
- Emotional Health Support Program (Wellz)
- Flexible and personalized benefits program (Beneflex Executive and Beneflex+)
- TIM Fácil - Program of agreements, discounts and partnerships (including Clube de Energia, Cartão de Todos and TIM ULTRAFIBRA offer)
- Vacation Club
- Assistance for children with no minimum conditions for self-care, with impairments that require constant supervision
- Extension of maternity leave (180 days)
- Extension of paternity leave (20 days)
- Extension of marriage leave (5 days)
- Birthday off (Happy Day)
- Time off due to company time





For executives and administrative staff, the Company also offers the possibility to personalize their benefits package through a flexible benefits platform. TIM also grants the complementation of sick pay, for up to 12 months, to employees who are away from work diagnosed with AIDS/HIV, Parkinson's and severe heart disease, among other diseases, or who have suffered occupational accidents, paying full salary.



Collective agreements

GRI 2-30

The 2024/2026 collective agreement was approved in all states and the Federal District after assemblies held by the labor federations. The economic conditions were updated with salary adjustments and adjustments also applicable to benefits, including the flexible benefits program (Beneflex), and a compensatory salary bonus was also paid.

The agreement also included a reimbursement allowance for assisted human reproduction (with established maximum amounts), leave for victims of violence against LGBTI+ individuals, and meal vouchers during maternity leave, among other provisions.

All TIM employees are covered by the collective bargaining agreement (100%). During the period, there were no employee strike movements. There was also no plurima or collective dismissal of employees.



People development

The people development practices at TIM have been evolving each year, always aligned with the Cultural Values and the needs of the organization. With cross-cutting and customized actions for different audiences, we reinforce alignment with the Company's strategic objectives and provide the necessary support to drive TIM's sustainable growth.

We invest in a set of actions that positively impact collective and individual development plans, for both professionals and leaders. An important initiative in this regard is the training (upskilling and reskilling) of our employees – through live sessions, e-learning, coaching, and mentoring – aiming to evolve the digital mindset and digital technical skills.



TIM launches AI Academy

In 2024, with the goal of training around 10,000 employees in Artificial Intelligence, TIM launched the AI Academy, an initiative that reinforces the company's commitment to innovation and the development of new skills.

The academy was created in partnership with companies from the education and AI ecosystem, such as Exame, Fiap, Alura, Google, and Microsoft, among others, and will offer a multi-format learning journey covering both behavioral and technical topics. The goal is to enable professionals to use technology and leverage business challenges.



Performance Management

The process aims to strengthen genuine care for people and focuses on the development of the team. The evaluations are conducted twice a year, based on Competencies and Delivery Capacity, and include self-assessment as well as assessments from peers, clients, and immediate leadership.

In 2024, 79% of eligible employees received performance and development evaluations¹. [GRI 404-3](#)

The continuous management of feedforward starts to be registered at any time of the cycle, in order to monitor development actions, in addition to career conversations to support employees in their evolutionary paths. In addition, the performance evaluation process

includes a qualitative discussion by senior leadership, focusing on continuous development and the formation of a succession pipeline.

Since 2023, we have had a Career Policy connected to the best market practices and transformations in the world of work, aiming to provide more visibility to the different career paths/modalities that individuals can pursue. We also indicate which criteria are used to assess the participation of each TIM level.

We maintain an annual succession planning process for top leadership. In partnership with external consultancy, we identify and prioritize critical positions, appoint potential successors and prepare a succession map with individual development plans to accelerate the preparation of senior executives.

¹ The data for the indicator covers the period from September 2023 to September 2024.



Training and Education

GRI 404-2

An important pillar for achieving the Company's strategic objectives, the actions related to education and learning continued with a focus on cultural evolution and the development of digital skills. We maintained our efforts in educational actions related to institutional and governance issues, such as human rights, diversity and inclusion, information security and anti-corruption, among others. These trainings are part of the onboarding of new employees and updating actions, whenever necessary, thus reinforcing TIM's commitment to the best social, environmental and governance practices.

To support the Company's digital transformation process, we continued offering upskilling and reskilling training programs aimed at developing professionals in new skills essential to the digital

context, such as artificial intelligence (AI) and data, cybersecurity, internet of things (IoT), and agile methodologies, among others.

These and other actions make up TIM's development and education plan, which, in 2024, invested more than R\$ 11 million, including more than 378 thousand participations and 455 thousand hours of training to accelerate the professional qualification and development of employees. On average, R\$ 1,192 was invested per trained employee. On the other hand, the average training time per employee was 40 hours, with women averaging 43 hours.

TIM's Training and Development Initiatives

Conecta Program: onboarding to welcome and integrate new employees. With a dynamic and structured journey, it offers welcoming, collaborative, and learning activities, covering topics such as ethical conduct, anti-

corruption efforts, health and safety promotion and prevention, the sectorial context of the company's operations, and competitive landscape, among others. [GRI 403-5](#)

Institutional training: aims to facilitate the integration of employees into TIM's corporate policies and culture, contributing to actions aligned with the company's standards and environment.

Cross-cutting training: these are courses that address subjects common to several areas and support the understanding and preparation of professionals to adapt to the cultural values and desired culture, overcome business challenges and contribute to the corporate result.

Specific technical training: aimed at the qualification and technical updating of employees, preparing them to perform their activities effectively with a focus on new competencies.





Learning Journeys: these are personalized learning and development pathways by areas, themes, or specific clusters, focusing on the development of business and/or digital competencies aimed at enhancing or developing new skills for the role, contributing to corporate outcomes.

Mentorship Programs: a journey offered to leadership, interns, Culture Ambassadors, and professionals aimed at providing a development experience for the mentee, addressing their needs and challenges through inspiring conversations that help them gain new insights and learnings to enhance their performance and career.

Coaching Program: a digital solution that offers a development journey for First Leadership through a “Short” Coaching process, either individual or group, customized according to the participants' development goals, aligned with TIM's new cultural values and competency model.

Leader Coach: a journey offered to leadership to promote cultural evolution, through coaching tools that will contribute to the enhancement of the expected competencies and behaviors.

Internship and Apprentice: we carry out specific integration activities and specific development journey throughout the Program for the development of technical and behavioral skills in multiformat (training, workshops, lectures, online courses, technical visits, internal mentoring and others).

Average training hours per functional category¹

GRI 404-1

	2022	2023	2024
Directors	11	38	19
Managers	28	39	28
Professionals	42	31	37
Sales Force	44	22	47
Stores	60	42	56
Call centers	128	79	74
Interns	52	28	65
Young apprentices	36	22	34
Average per employee	61	42 ²	48



TIM Talks GRI 2-17

TIM's annual Training, Development and Communication Program, available to employees and the entire society. In 2024, we revamped the initiative, combining efforts with an event focused on the families of our employees. The TIM Talks+Família 2024 aimed to explore Artificial Intelligence (AI) as an essential enabler of digital transformation in the company and society.

¹ Calculation considers the total training hours completed by the average of active employees.

² In 2023, the reduction in the average hours per employee, compared to the previous year, was due to a significant increase in shares in 2022.



Development Programs



Onda Digital Program

Through integrated learning and cultural initiatives, it aims to drive the development of the mindset and technical skills essential for the context of digital transformation (New Capabilities or "NewCap"), with four main initiatives:

- **TIM Data Academy:** emerges as a significant milestone for TIM, going beyond just a training initiative. This academy aims to be a lever to drive value generation through the use of advanced analytics, expand the success of use cases, develop business opportunities, and foster a *Data-Driven* culture. The Data Academy focuses on preparing three profiles: Data Experts, Data Translators, and Data Consumers. Throughout 2024, 974 professionals participated in educational activities, representing an increase of approximately 60% compared to the previous year.

- **TIM AI Academy:** offers personalized educational journeys with online courses, live sessions, workshops, and practical, immersive activities such as HackaTIM and Bootcamps. The journeys are customized for different audiences within the company, including technical teams in engineering and technology, the entire professional team, leadership and executives, as well as the teams in Stores and Customer Relationship. With the aim of spreading basic knowledge across the entire company, we launched a literacy program in the second half of the year, and about 60% of employees have already completed the course.
- **TIM Agile Academy:** aims to contribute to organizational agility through educational training in agile methodologies and their proper application in strategic projects, fostering new skills among employees and delivering better results for TIM. In 2024, the three training profiles offered: Agile Practitioner, Agile Advanced, and Agile Coach, had around 460 professionals trained.



- **Digital Mindset Assessment:** this is a unique tool, custom-designed to understand the digital maturity level of professionals and leaders at TIM from the perspective of six digital skills: creative thinking, curiosity, collaboration, sense of responsibility, digital problem-solving, and customer experience focus. All of these are essential skills for operating

in the digital context, according to global references such as the World Economic Forum, the Bain & Company Report, and other scientific studies. As part of the development process, each employee, whether a leader or a professional, has access to a knowledge path customized for each skill based on the assessment results.



Onda Digital Program



Objectives and benefits to the business

The Onda Digital program consolidates actions focused on accelerating the acquisition of knowledge in technology and digital tools, as well as enhancing self-awareness and the essential behaviors for a more digital performance. In addition, it contributes to increasing the attractiveness, engagement and development of people, also enhancing the use and applicability of knowledge and tools in artificial intelligence (AI), data analytics, digital marketing and agile methodologies, to generate more innovation and results for the Company.



Impact

Onda Digital's initiatives provide various training, practical challenges, specialized tutorials and networked learning that expand the technical knowledge of employees and drive the evolution of the mindset, which are essential for the context of digital transformation.

This whole process of technical and behavioral evolution in the performance of people generates opportunities to improve productivity, operational efficiency, expand the ability to make decisions based on data and the development of innovative business opportunities for TIM.

Understanding the maturity level of employees in digital, technical and behavioral skills contributes to expanding people's self-knowledge, identifying the digital knowledge and skills to be leveraged and acting more assertively in the construction of educational paths.



Metrics

The Onda Digital program contributes to increasing and sustaining the percentage of people with "NewCap" (New Skills) profiles at TIM. From 2023 to 2024, we increased the number of professionals with these digital skills in the Company by 12 percentage points, reaching 58%, in line with the goal established in the strategic plan.



Employees trained in 2024 (%)

Since the launch of the Onda Digital actions, more than 7,400 people (about 77% of the total workforce) have participated in initiatives and/or educational journeys related to Data, Artificial Intelligence, Agile Methodology, among others.



TIM Pérolas Negras (Black Pearls) Program

Career Development Acceleration Program for Black Individuals (self-declared Black or Mixed-race), divided into three phases:

- **Involve:** encompasses ongoing communication and awareness-raising actions on racial issues for all employees and members of society.
- **Accelerate:** focused on the training of individuals voluntarily enrolled in the program. The learning path consists of customized online content, live sessions where participants (grouped by job levels) exchange experiences and insights based on their personal experiences and challenges.
- **Enhance:** consists of an acceleration path for professionals in roles just below leadership, preparing them to take on future management positions. A customized selection process is conducted to determine who will participate in this phase.



Objectives and benefits to the business

The program partners with consultancies specialized in racial equity, helping to increase the attractiveness, engagement, and retention of Black individuals at TIM. Thus, the program's results directly contribute to achieving our goals of maintaining over 40% representation of Black individuals in the company and having 25% of Black individuals in leadership positions by 2025.



Impact

The Program aims to increase the representation of black people at all levels of the Company. In addition, it seeks to expand the diversity of perspectives and the ability to develop creative and innovative solutions that are more aligned with the different realities experienced in Brazilian society.



Metrics

The program contributed to increasing the percentage of Black individuals in the company from 41.4% in 2023 to 42.2% in 2024, and the percentage of Black individuals in leadership from 20% to 22.1%.



Employees trained in 2024 (%)

Since the launch of the program, 1,041 black people (30% of the target audience) participated in the training actions of the accelerate stage and 58 black professionals were selected to participate in the first class of the enhance stage.



TODAS Group Program

Dedicated to developing leadership skills for women in leadership roles and those in positions just below leadership, through content, training, discussion circles, and mentorship. There are 16 timeless and essential management skills: self-confidence, negotiation and influence, critical thinking, team development, strategic positioning, adaptability, among others.



Objectives and benefits to the business

With the support of the UN Global Compact, the program features a digital platform (mobile app) that offers learning paths and career and leadership development, contributing to the goal of maintaining the percentage of women in leadership positions above 35% by 2025.



Impact

The program aims to develop the engagement of women at TIM, expanding their organizational skills and abilities to take on more complex roles, while reducing turnover rates that disproportionately affect this group.



Metrics

The implementation of the program contributes to increase the engagement and positive perception of people in the Company. In 2024, the climate and engagement survey found that 88% of women viewed the availability of opportunities to achieve professional growth at TIM favorably.

The program also contributed to increasing the percentage of women in leadership from 36.2% in 2023 to 37.4% in 2024, and to sustaining our goal of having more than 36% of women in leadership positions.



Employees trained in 2024 (%)

Participation in the program is voluntary, and since its launch, it has reached approximately 580 women at TIM, with 33% being women already in leadership positions and 67% potential leaders in positions just below leadership roles.





Health and safety

GRI 403-1, 403-8

We have a Health and Safety Management System with processes and initiatives essential to maintaining a healthy environment for everyone. The pillars of this system are: legal compliance and other requirements; risk management; training, education, and awareness; safety, health, and emergency programs; accident and incident prevention and mitigation; and continuous improvement process.

We have a team of professionals specialized in Healthcare, in addition to the usual professionals related to Occupational Health, to manage health and dental plans and study the epidemiological behavior of the population to create targeted programs or even personalized care.

At TIM, we strive daily to ensure the best market practices and compliance with the Regulatory

Standards of the Ministry of Labor and Employment, with all occupational safety processes managed by in-house professionals (technicians and specialists) in the field. The Company's Health and Safety Policy is directed at employees, service providers, interns, apprentices, and visitors to the company's premises.

It is a current challenge to ensure all the adjustments of a flexible work model, which was designed after the pandemic. We are revisiting and restructuring processes such as periodic exams, vaccination campaigns, and the Emergency Brigade. In 2024, a work front was dedicated to managing TIM's contractors and subcontractors regarding health and safety matters.

 [SEE HERE TIM's Occupational Health and Safety Policy](#)





Training and qualifications

GRI 403-5, 403-6

At TIM, we offer TIM People - Aprendizagem, a knowledge portal for employees, which also includes various content on occupational health and safety. Guidelines on occupational health and safety prevention and promotion are also provided during *onboarding* for new employees.

A management platform monitors the completion of training for service provider professionals, as well as establishes a risk analysis for activities performed by contracted professionals. This includes a documentary review of third-party companies and professionals to ensure that the activities contracted by TIM are carried out in compliance with the relevant legal requirements.

We conduct regular emergency drills and have an Emergency Response Plan (ERP), providing guidance on the necessary measures in critical scenarios. This way, we maintain the identification of hazards and risks, monitor operations, and communicate the guidelines to be followed by all individuals present at the site, aiming to mitigate the risk of accidents that may occur.

We frequently share information about health and safety through communication channels, and we also conduct live sessions with qualified internal and external professionals on these topics.

As it happens every year, we organize the Well+Being Week, with various initiatives focused on safety, health, and the environment, aimed at employees, service providers, and even the community (when broadcasted on YouTube). Among the topics addressed last year, which had the theme "Practice Your Best Version," we can highlight: prevention and combating harassment, safe behavior, best practices for sustainability and environmental preservation, health care, including physical activity, emotional health, and awareness of diseases, such as hypertension and sexually transmitted infections.



Management and monitoring of Health, Safety and Environment risks

GRI 403-2, 403-4, 403-7, 308-2

We periodically promote the monitoring of health and safety risks for our employees. Identifying risks, hazards, and impacts of our activities is done through direct and continuous observation, document analysis, inspections, reading procedures, instructions, records, and process flowcharts, as well as from the results of internal and external audits.

We have internal regulations to guide these actions: Health and Safety at Work Policies, Environmental Policies, Environmental Aspects and Impacts Assessment Program, Waste Management, HSE Management (Health, Safety, and

Environment) for Service Providers, Emergency Response Management; Identification and Evaluation of Legal and Other Applicable Requirements for the Environmental Management System and the Occupational Health and Safety Management System.

For workers who are not employees, the management of occupational health and safety is carried out by the contracted company. We include an HSE guidelines attachment in all contracts with service providers who may be exposed to situations involving health and safety risks. The identification of which service providers fall into these cases is made during the hiring process, at the socio-environmental qualification stage, based on a series of requirements that help mitigate the risks associated with activities considered critical.

All processes and work environments are evaluated through audits and periodic inspections, conducted by qualified professionals in the

fields of occupational health and safety, in order to maintain the efficiency of the procedures.

These processes provide inputs for the implementation of control measures and improvements aimed at minimizing and controlling risks, as well as ensuring a healthy work environment.

Thus, we ensure TIM's legal compliance regarding the development of the Risk Management Program (PGR), the Occupational Health Medical Control Program (PCMSO), and the Preliminary Ergonomic Assessment (AEP) and Ergonomic Work Analysis (AET) when necessary.

We are always attentive to changes in regulations in Brazil to adjust and update processes and internal procedures when necessary. We participate in thematic committees alongside other telecommunications companies, contributing to the review of laws that impact the sector.



We hold monthly committee discussions, such as the Internal Accident and Harassment Prevention Committees (CIPA, in Portuguese) meetings, at branch offices on topics related to accident prevention, unsafe conditions identified in inspections, and suggestions for process improvements. The committee teams also reinforce communication and awareness actions.

In branches where the number of professionals does not reach the minimum required for the composition of CIPA, we appoint at least one employee to perform this role. Currently, 98% of our workforce is represented in formal Occupational Health and Safety (OHS) committees.

Employees can contact the Health, Safety, and Environment team to clarify any questions about Occupational Health and Safety processes.

Occurrence record

Our intranet, available to all employees, has a channel for

incident reporting. The situations can be reported confidentially. For outsourced professionals, the Whistleblower Channel is the means to formally report incidents.

All incidents are investigated by professionals in the Occupational Health and Safety (OHS) field, trained to identify the causes and develop action plans to prevent the recurrence of similar incidents.

In 2024, ten non-fatal accidents involving TIM employees were recorded, resulting in 155 lost days for a total of 16,352 hours worked. There was one fatal accident involving a worker from a subcontracted company in Rio de Janeiro (RJ). The subcontracted worker was performing activities related to network improvement when the accident occurred. All assistance was provided to the family members, with an investigation into the causes and the appropriate measures taken. We also clarify that the main types of occupational illnesses among TIM employees are emotional in nature, and no cases of mandatory-reporting occupational diseases or related fatalities were recorded.

Work-related injuries (own employees)

GRI 403-9

	2022	2023	2024
Workplace accidents	6	9	10
Frequency Rate ¹	0.38	0.55	0.61
Severity Rate ²	3.15	2.42	9.48

¹ Calculated as the total number of accidents per 1 million man-hours worked.

² Calculated as the total number of days lost per 1 million man-hours worked.





Fostering health

GRI 403-3, 403-6, 403-10

Occupational medical exams are part of the occupational health management routines outlined in our Occupational Health Medical Control Program. Occupational Health Certificates (ASO) are issued whenever a professional is hired, changes roles, returns to work (after a leave), is terminated, or for periodic monitoring.

We use the intranet and informational channels to promote internal campaigns focused on quality of life, accident prevention, health promotion, and environmental awareness. We studied the epidemiological behavior of employees to build strategic programs.

We prioritize mental health at TIM to promote a balanced and healthy life for all employees. We have a flexible work model, with a process adapted for different groups and various actions within the Continuous Care Program ([see more on page 118](#)). A partnership entered by TIM deals with and directs cases related

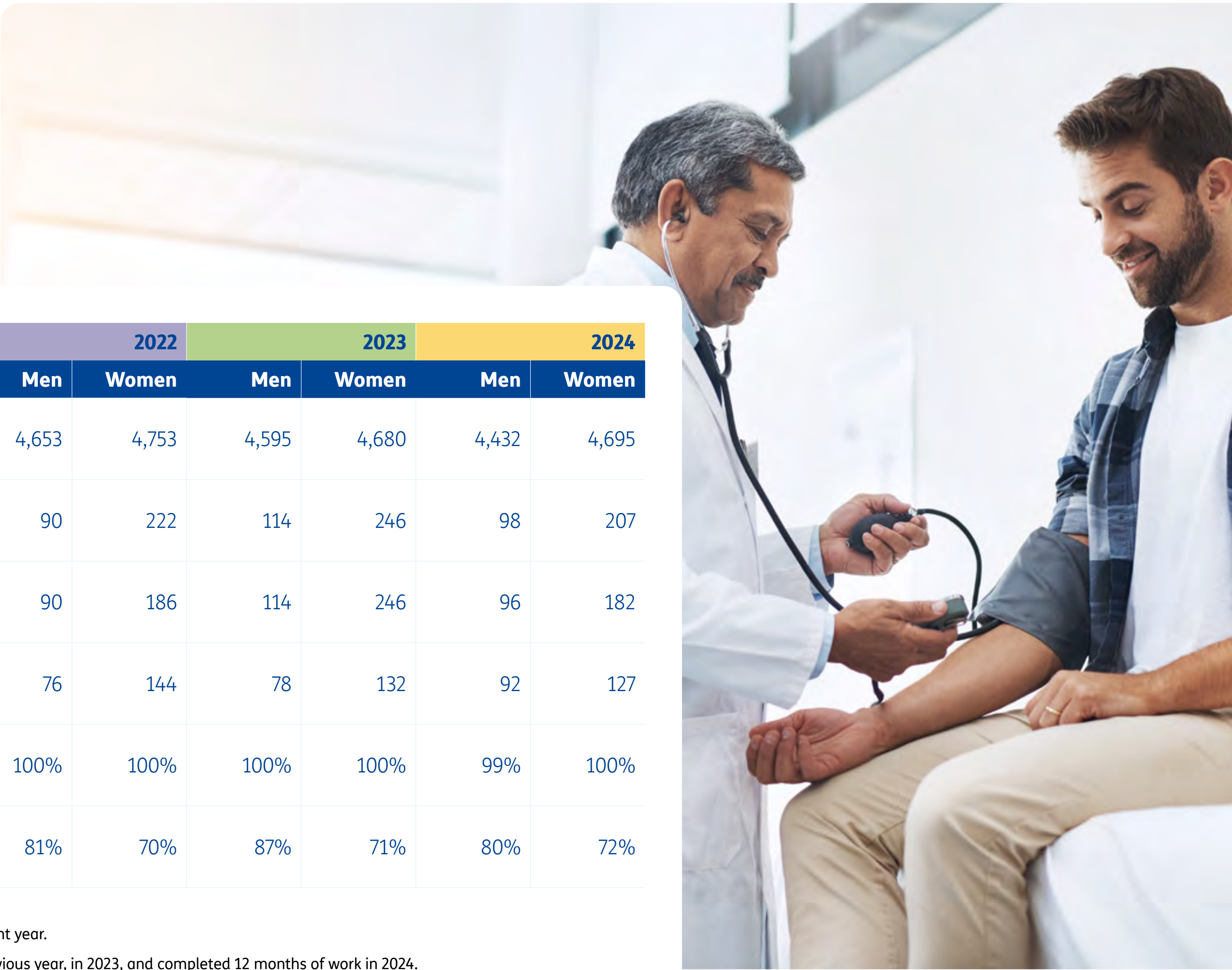
to highly complex topics, such as: domestic violence, sexual violence, serious health problems, suicide attempts or occurrences, issues related to diversity and inclusion, and provide support and assistance in situations of death.

Parental leave GRI 401-3

	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Employees entitled to leave	4,653	4,753	4,595	4,680	4,432	4,695
Employees who took their leave	90	222	114	246	98	207
Employees who effectively returned to work after leave ¹	90	186	114	246	96	182
Employees who remained with the Company for at least 12 months after returning ²	76	144	78	132	92	127
Rate of return after leave	100%	100%	100%	100%	99%	100%
Retention rate after 12 months return from leave	81%	70%	87%	71%	80%	72%

¹ Considers employees who completed their leave in the current year.

² It considers employees who completed their leave in the previous year, in 2023, and completed 12 months of work in 2024.





Diversity and inclusion

GRI 3-3

Material topic: Diversity, inclusion, and non-discrimination

SDGs 5 8 10

In the telecommunications sector, we connect people and diverse communities, and for this, the plurality of perspectives within the organization is a key factor in driving innovation, performance and merit, in addition to developing solutions capable of meeting the different profiles and needs of consumers.

We believe that diversity is essential to enhancing experiences, creating a positive work environment, and consequently improving people's

lives. At TIM, we strive to strengthen an inclusive culture for both employees and society, reinforcing our ESG commitments and practices.

Respect, inclusion, and equal opportunities at TIM are guided by a culture that recognizes, values, and respects diversity and the plurality of ideas, viewpoints, and people. We maintain a consistent strategic plan, supported by a Diversity and Inclusion governance model that is refined each year, with actions divided into five pillars. Here are each of them:

Gender pillar

In this pillar, we focus on actions aimed at combating violence, valuing, empowering, promoting employability, well-being, and career development for women. In 2024, we exceeded the goal of having more than 36% of women in leadership positions at TIM, achieving a result of 37.4%. To plan each action for employability, empowerment, and the personal and professional

2024-26 ESG Plan

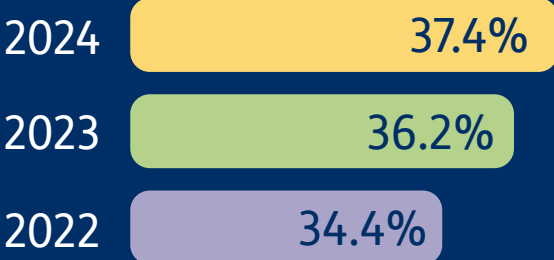


Target



Results

To have more than 36% of women in leadership positions by 2025



To have at least 25% of Black employees in leadership positions by 2025





development of women, we continue our partnership with the Mulheres Positivas initiative, which, among other actions, promotes the Intercompany Mentorship program. In 2024, the fourth wave of the program included 60 participants from five different companies for a 6-month journey with mentorship sessions, lectures, and peer-to-peer meetings. This group included 23 female TIM employees. Since its creation in 2021, the program has already impacted 440 women, fostering empowerment and accelerating the career development of women.

We have increased the number of stores available to women from all sectors of society as safe spaces – an initiative integrated with "Caminho Delas" app, which transforms our own stores into reference points to assist women in situations of danger and/or violence, reinforcing our commitment to combating violence against women. More than 200 stores, including both TIM-owned and partner locations, are part of the initiative. [See more on page 113.](#)

In the area of ecosystems and strategic partnerships, we have maintained our participation in important movements such as the Business Coalition for the End of Violence Against Women, Brasil sem Misoginia, Feminicide Zero, the 7th edition of the Federal Government's Gender and Race Equity Program, and the Pledge for Maternity Parental Leave in Companies, with a focus on promoting parental culture and gender equity.

LGBTI+ Pillar

We promote a safe environment that combats LGBTI+phobia through employability programs, career development, and awareness initiatives that ensure equal treatment for individuals, regardless of their affective-sexual orientation, gender identity, and expression.

In 2024, we renewed the recognition of the Equidade BR seal and remain the only telecommunications company to receive it. The certification is granted by the Instituto Mais Diversidade in partnership with the

Human Rights Campaign (HRC) Foundation and the Forum of Companies and LGBTI+ Rights.

We also launched the Carreiras de Orgulho Program, which includes a series of educational and development actions to empower and enhance the career progression of LGBTI+ individuals within the company. The initiative adds to other actions, such as the Somos+ app, which promotes job openings and an affirmative talent pool, along with educational initiatives and support for the LGBTI+ community.

Throughout the year, awareness and actions to combat LGBTI+phobia are carried out, along with monthly meetings of the Pride+ affinity group, dedicated to discussing initiatives and projects related to the cause.

Race/Ethnicity Pillar

We combat racism and have increased the representation of Black leaders at TIM, ensuring equal opportunities regardless of race or ethnicity. We are part of the Business Coalition for Racial



and Gender Equity, focusing on the black population, and one of the commitments in our ESG Plan is to achieve 25% black representation in leadership by 2027. In 2024, we reached a result of 22.1%. In our internship program, we maintained the challenge of attracting a diverse audience and reached 47% of hires from individuals who self-declared as Black or brown.

As part of the TIM Pérolas Negras program, we continue with training and development actions aimed at accelerating the careers of black professionals with the potential to assume future leadership positions within the Company. [See more about the program on page 127.](#)

Generations Pillar

We value an intergenerational culture, combating ageism and promoting generational diversity in an environment of exchange and mutual learning, as well as fostering equity initiatives for people aged 50+. We work to continuously include people of all ages in our operations, and to expand this effort, we maintain our talent pool

for professionals aged 45+, offering opportunities for this group. In 2024, 9% of TIM's workforce was composed of employees aged 50+.

We participate in the Generations Forum, with a focus on generational diversity. In 2024, we also developed the Generational Development Program, aimed at accelerating digital development and enhancing the talents of employees aged 50 and above, without reinforcing stereotypes and respecting the history and experience of each individual.

People with Disabilities Pillar

We combat ableism, promote an increasingly accessible environment, and enhance the hiring and career development of people with disabilities at all levels. We carry out ongoing communication and awareness campaigns about ableism and support the Business Network for Social Inclusion (REIS).

We have expanded inclusion efforts with TIM+Diversa, an employability program for people with disabilities,

offering 250 job opportunities for this group. There were 50 opportunities in the commercial and customer service areas, and an additional 200 affirmative opportunities in different areas and qualification levels.

In 2024, the representation of people with disabilities of our staff was 4.8%, which represents 95.5% of achievement of the quota for hiring people with disabilities (corresponding to 5% of the total

number of employees) in line with the percentage of achievement stipulated for the period by the Term of Adjustment of Conduct (TAC), signed with the State Prosecutor's Office (Law No. 8213/91).

Social Inclusion

TIM has a strong commitment to social inclusion. With this in mind, we started in 2022, a partnership with the NGO Gerando Falcões for the social and economic transformation of peripheral communities throughout the country, with initiatives to promote productive inclusion, bringing more technology to communities, employability, training and donation of resources for social projects carried out by the NGO.

Between 2023 and 2024, we trained 60 individuals in sales and technology for the job market, and ten were hired to work in our own stores. We also trained approximately 84 women through the Asmaras project, which aims to generate more income for door-to-door saleswomen in their communities through the sale of TIM SIM cards and top-ups. In addition to the training, one thousand "SIM card + top-up" kits were donated, along with a merchandising kit that included a fanny pack/card reader holder and program-branded shirts.



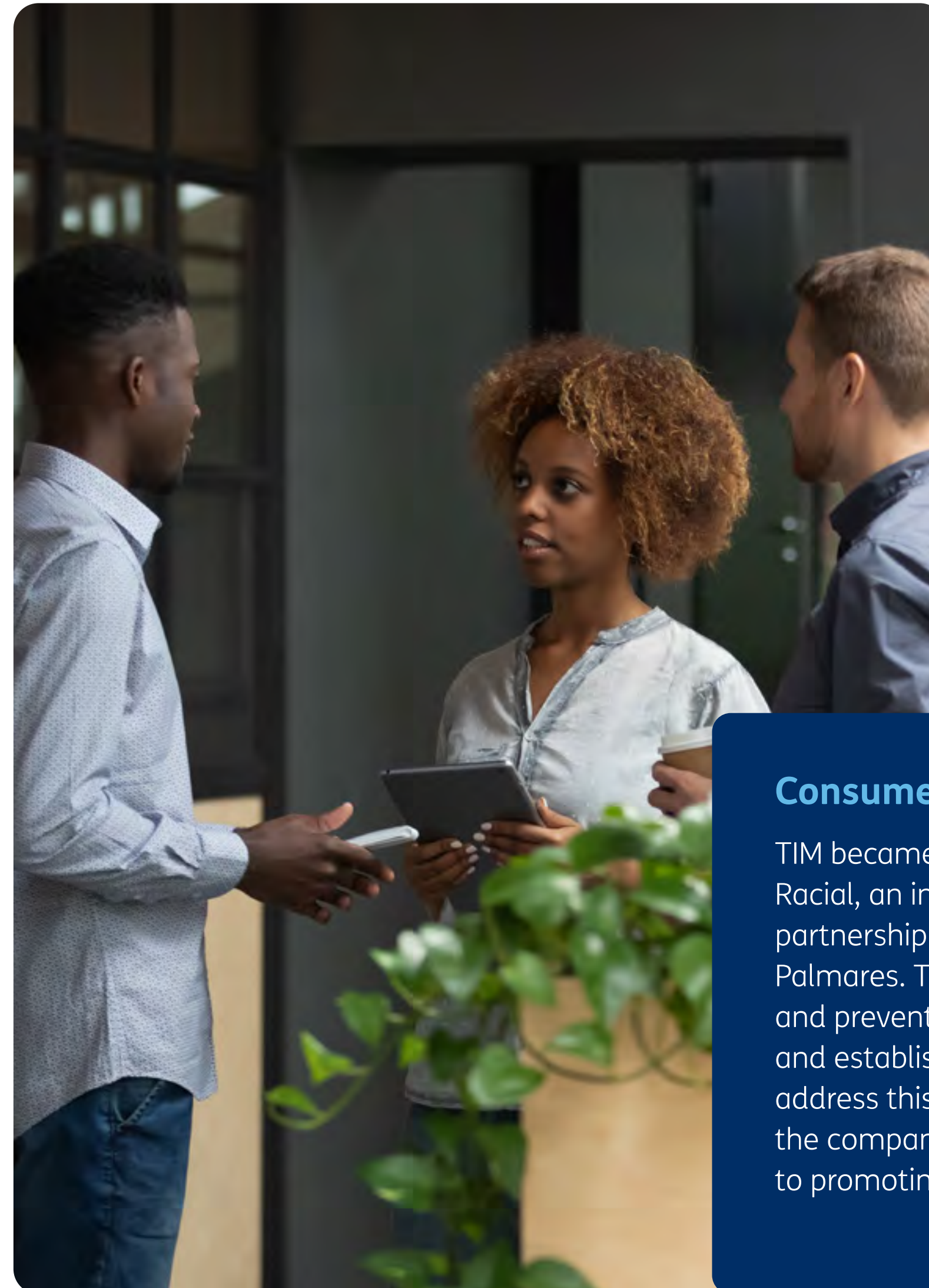


Combatting discrimination

GRI 406-1

At TIM, all discrimination reports received through the Whistleblower Channel are investigated. For each case, disciplinary measures are taken according to the Company's internal regulations. In 2024, we received ten reports: two related to LGBTI+ issues; three racial, one of which also involved religious intolerance; one related to ableism; one to fatphobia; and three involving individuals with mental health conditions. Of these cases, one had an inconclusive investigation, five were found to be unfounded, and four lacked sufficient elements for analysis.

For the inconclusive report, the measures taken included notifying the commercial partner by TIM, reinforcing our values and the need for adherence to any training/lectures that TIM has already made available, related to non-discrimination and inclusion of the LGBTI+ community. All discrimination reports from 2023 were closed within the same year.



Diversity Awards and Rankings

FTSE Russell D&I Index 2024 – For the fourth consecutive year, we are recognized as one of the most diverse and inclusive companies in the world. We achieved first place globally among telecom companies and second place overall among more than 15,000 companies evaluated in the index (formerly Refinitiv D&I Index). The award is one of the main tools used by investors worldwide to identify companies with

advanced practices on the subject, and the result represents a significant milestone for the operator.

IDIVERSA B3 – For the second consecutive year, TIM was the only operator selected to be part of the B3 index portfolio, which assesses the representation of Black individuals and women within the company, both in leadership and non-leadership positions in Brazil.

Selo Equidade BR – For the second consecutive year, we received the Selo Equidade BR, being recognized as one of the best companies for LGBTI+ individuals to work at. The recognition is granted by Instituto +Diversidade and the Human Rights Campaign.

Consumer Relations

TIM became the first operator to join Procon Racial, an initiative by Procon São Paulo, in partnership with Universidade Zumbi dos Palmares. The program aims to combat and prevent racism in consumer relations and establishes ten commitments to address this issue. With this commitment, the company reinforces its dedication to promoting diversity and inclusion.

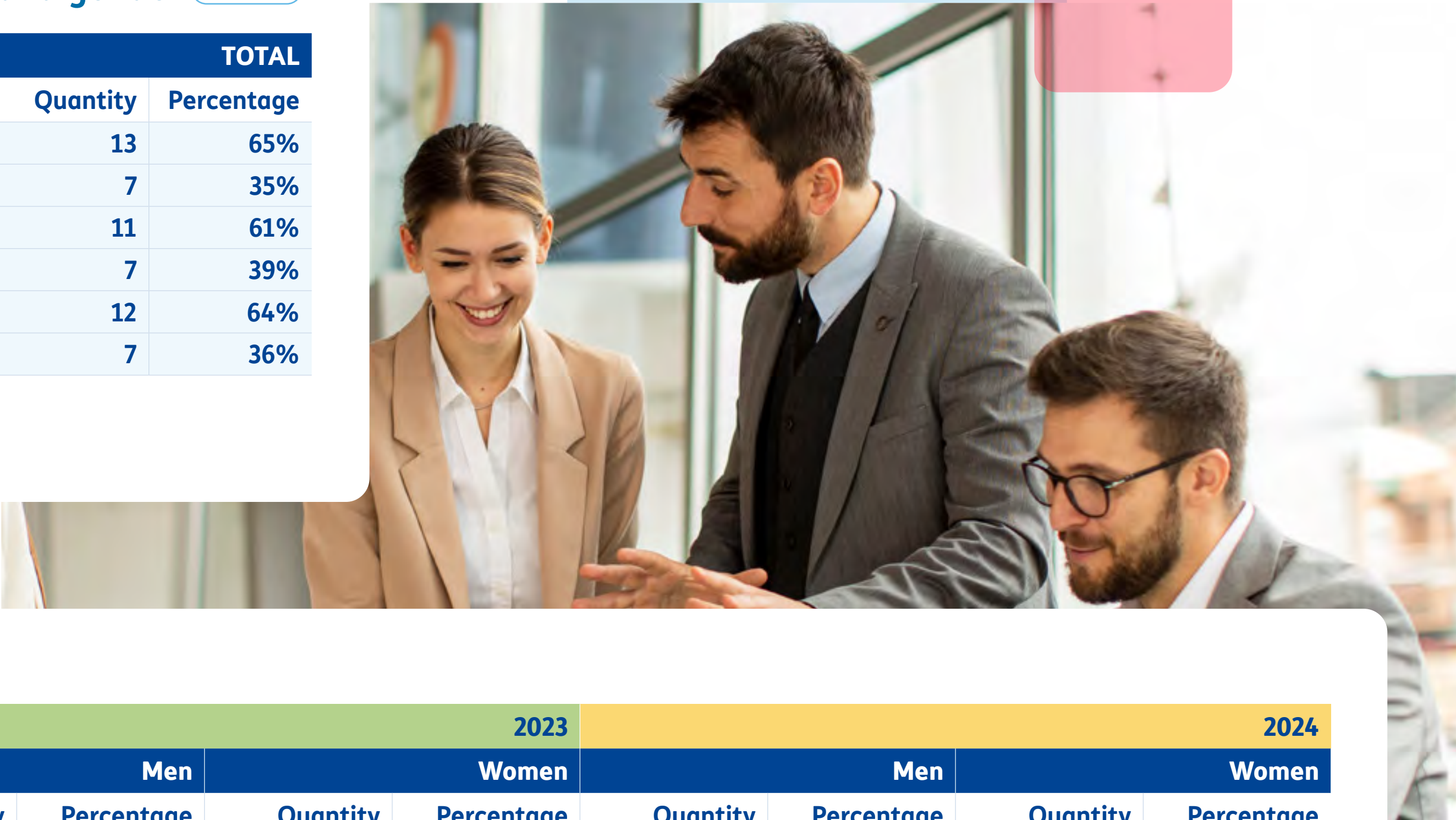


Individuals within the governance bodies¹ of the organization by age group and gender GRI 405-1

		Under 30		Between 30 and 50		Over 50		TOTAL	
		Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage
2022	Men	0	0	1	0	12	92%	13	65%
	Women	0	0	1	0	6	86%	7	35%
2023	Men	0	0	0	0	11	100%	11	61%
	Women	0	0	0	0	7	100%	7	39%
2024	Men	0	0	0	0	12	64%	12	64%
	Women	0	0	1	5%	6	31%	7	36%

Considering only the Board of Directors, in December 2024, there were ten members, with seven men and three women.

¹ Formed by the Board of Directors, Committees, Fiscal Council and Statutory Board of Executive Officers.



Employees by functional level and gender GRI 405-1

	2022				2023				2024			
	Men		Women		Men		Women		Men		Women	
	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage
Executive Board	65	76%	20	24%	61	75%	20	25%	62	74%	22	26%
Management	484	64%	268	36%	497	63%	297	37%	473	62%	298	38%
Professionals	2,493	60%	1,647	40%	2,488	59%	1,713	41%	2,389	58%	1,707	42%
Sales Force	296	57%	224	43%	301	59%	205	41%	299	59%	203	41%
Stores	902	44%	1,142	56%	880	44%	1,120	56%	866	44%	1,119	56%
Call centers	413	22%	1,452	78%	368	22%	1,325	78%	343	21%	1,346	79%
Interns	111	47%	126	53%	88	49%	91	51%	116	46%	138	54%
Young Apprentices	46	33%	95	67%	64	36%	112	64%	52	34%	103	66%
TOTAL	4,810	49%	4,974	51%	4,747	49%	4,883	51%	4,600	48%	4,936	52%



Employees by functional level and age group GRI 405-1

	2022						2023						2024					
	Under 30		Between 30 and 50		Over 50		Under 30		Between 30 and 50		Over 50		Under 30		Between 30 and 50		Over 50	
	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%
Executive Board	0	0%	57	67%	28	33%	0	0%	52	64%	29	36%	0	0%	51	61%	33	39%
Management	4	1%	637	85%	111	14%	0	0%	680	86%	114	14%	2	1%	661	85%	108	14%
Professionals	511	12%	3,228	78%	401	10%	506	12%	3,245	77%	450	11%	469	11%	3,144	76%	483	13%
Sales Force	25	5%	445	85%	50	10%	27	5%	425	84%	54	11%	18	4%	424	84%	60	12%
Stores	661	32%	1,368	67%	15	1%	621	31%	1,366	68%	13	1%	607	31%	1,354	68%	24	1%
Call centers	463	25%	1,277	68%	125	7%	368	22%	1,188	70%	137	8%	316	19%	1,229	73%	144	9%
Interns	196	83%	41	17%	0	0%	160	89%	19	11%	0	0%	233	92%	21	8%	0	0%
Young Apprentices	141	100%	0	0%	0	0%	176	100%	0	0%	0	0%	155	100%	0	0%	0	0%
TOTAL	2,001	20%	7,053	72%	730	8%	1,858	19%	6,975	72%	797	8%	1,800	19%	6,884	72%	852	9%





Employees by functional level and race GRI 405-1

	2022						2023						2024					
	White		Black		Mixed race		White		Black		Mixed race		White		Black		Mixed race	
	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%
Executive Board	79	93%	0	0%	6	7%	78	96%	0	0%	3	4%	78	93%	1	1%	5	6%
Management	620	82%	21	3%	98	13%	611	77%	28	4%	144	18%	580	75%	35	5%	148	19%
Professionals	2,808	68%	283	7%	949	23%	2,641	63%	330	8%	1,148	27%	2,581	63%	321	8%	1,130	28%
Sales Force	353	68%	32	6%	127	24%	330	65%	34	7%	131	26%	330	66%	37	7%	128	25%
Stores	859	42%	236	12%	842	41%	803	40%	245	12%	867	43%	788	40%	235	12%	905	46%
Call centers	984	53%	260	14%	566	30%	838	40%	262	15%	570	34%	808	48%	286	17%	582	34%
Interns	94	40%	42	18%	95	40%	76	42%	29	16%	69	39%	124	49%	47	19%	81	32%
Young Apprentices	45	32%	26	18%	66	47%	85	48%	24	14%	64	36%	73	47%	25	16%	56	36%
TOTAL	5,842	60%	900	9%	2,749	28%	5,462	57%	952	10%	2,996	31%	5,362	56%	987	10%	3,035	32%

	2022						2023						2024					
	Oriental		Indigenous		Not informed		Oriental		Indigenous		Not informed		Oriental		Indigenous		Not informed	
	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%	Quantity	%
Executive Board	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Management	9	1%	0	0%	4	0.5%	10	1%	0	0%	1	0.1%	8	1%	0	0%	0	0%
Professionals	55	1%	6	0.1%	39	0.9%	52	1%	4	0.1%	26	0.6%	49	1%	4	0.1%	11	0% ¹
Sales Force	2	0.4%	1	0.2%	5	1%	5	0.1%	3	0.6%	3	0.6%	5	1%	2	0.4%	0	0%
Stores	38	2%	6	0.3%	63	3%	35	2%	9	0.5%	41	2%	37	2%	8	0.4%	12	1%
Call centers	12	1%	0	0%	43	2%	7	0.4%	1	0.1%	15	0.9%	7	0.4%	1	0.1%	5	0.2%
Interns	2	1%	0	0%	4	2%	4	2%	0	0%	1	0.6%	2	1%	0	0%	0	0%
Young Apprentices	3	2%	0	0%	1	0.7%	1	1%	0	0%	2	1%	1	1%	0	0%	0	0%
TOTAL	121	1%	13	0.1%	159	2%	114	1%	17	0.2%	89	0.9%	109	1%	15	0.2%	28	0.3%

¹ Represented as zero because it corresponds to a percentage lower than 0.1%.



Understand the ratio tables by functional level:

- For each level, the ratio of average base salary or total compensation for women over average base salary or total compensation for men was calculated.
- When this ratio is equal to 1, it means that the two averages are equal.
- When this ratio is less than 1, women earn, on average at the functional level, less than men.
- Decimal values show how much higher or lower this proportion is: for a result of 0.97, women earn 3% less on average than men in the functional category.
- The ratio between the highest salary paid by TIM (CEO) and the average salary of other employees (excluding the CEO) is 64 to 1. [GRI 2-21](#)

Ratio between the base salary and total compensation received by women compared to that received by men¹ [GRI 405-2](#)

	2022		2023		2024	
	Base salary	Remuneration ²	Base salary	Remuneration ²	Base salary	Remuneration ²
Board ³	0.93	0.92	0.91	0.90	0.94	0.92
Leadership	0.97	0.97	0.99	0.99	0.98	0.98
Stores	1.00	1.00	1.00	1.00	1.00	1.00
Call centers	1.00	1.00	1.00	1.00	1.00	1.00
Other professionals	0.98	0.98	0.97	0.97	0.97	0.97



¹ TIM has a nationwide presence, with business units in various regions of Brazil, each of which is strategic for the company. Of the total number of employees, 86% are located in five states, while the remaining 14% are distributed across other units of the federation ([see full map on page 116](#)).

² Remuneration: considers salaries and main bonuses as sales remuneration (target by position) and profit sharing (PPR/MBO).

³ Due to the low number of directors, even movements resulting from natural turnover, no matter how small, can generate more significant variations in the indicator than in the other categories.



Understand the hiring and turnover tables:

- The total number of employees hired/dismissed and the hiring/turnover rate are presented.
- These rates are calculated considering as denominator the average total number of employees in each category throughout the year (December 2023 to November 2024).
- Interns and young apprentices are not counted.
- Voluntary and involuntary shutdowns are considered.
- In 2024, the turnover rate at TIM, considering the average between admissions and dismissals, was 21% and the rate of voluntary dismissals was 7%.

Employees hired, by age group

GRI 405-1

	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Under 30	802	46%	688	43%	659	45%
Between 30 and 50 years of age	1,424	21%	1,123	16%	1,089	16%
Over 50	64	9%	51	7%	58	7%
Total	2,290	25%	1,862	20%	1,806	20%

Employees hired, by gender

	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Men	1,133	25%	934	20%	860	19%
Women	1,157	25%	928	20%	946	20%
Total	2,290	25%	1,862	20%	1,806	19%





Employees hired, by region

GRI 401-1

	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
North	88	35%	71	29%	77	32%
Northeast	155	25%	164	24%	164	24%
Central-West	115	33%	127	36%	103	30%
Southeast	1,631	22%	1,230	17%	1,217	17%
South	301	47%	270	41%	245	37%
Total	2,290	25%	1,862	20%	1,806	20%

Employees who left the company, by age group

	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Under 30	686	40%	532	33%	485	33%
Between 30 and 50 years of age	1,426	21%	1,342	19%	1,329	19%
Over 50	109	16%	119	16%	140	17%
Total	2,221	24%	1,993	21%	1,954	21%

Employees who left the company, by gender

	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
Men	1,119	24%	991	21%	1,021	23%
Women	1,102	24%	1,002	21%	933	20%
Total	2,221	24%	1,993	21%	1,954	21%

Employees who left the company, by region

	2022		2023		2024	
	No.	Rate	No.	Rate	No.	Rate
North	75	30%	84	35%	83	35%
Northeast	103	16%	123	18%	155	23%
Central-West	101	29%	137	39%	110	32%
Southeast	1,580	22%	1,387	19%	1,346	19%
South	362	57%	262	39%	260	39%
Total	2,221	24%	1,993	21%	1,954	21%

In 2024, there were no restructuring or extinction of significant areas that caused collective dismissals in the Company's staff. In these situations, we reinforce our commitment to always act together with the representation of employees (unions) in order to seek to minimize social impacts, also seeking to provide alternatives for relocation to other functions within the company or in the market.



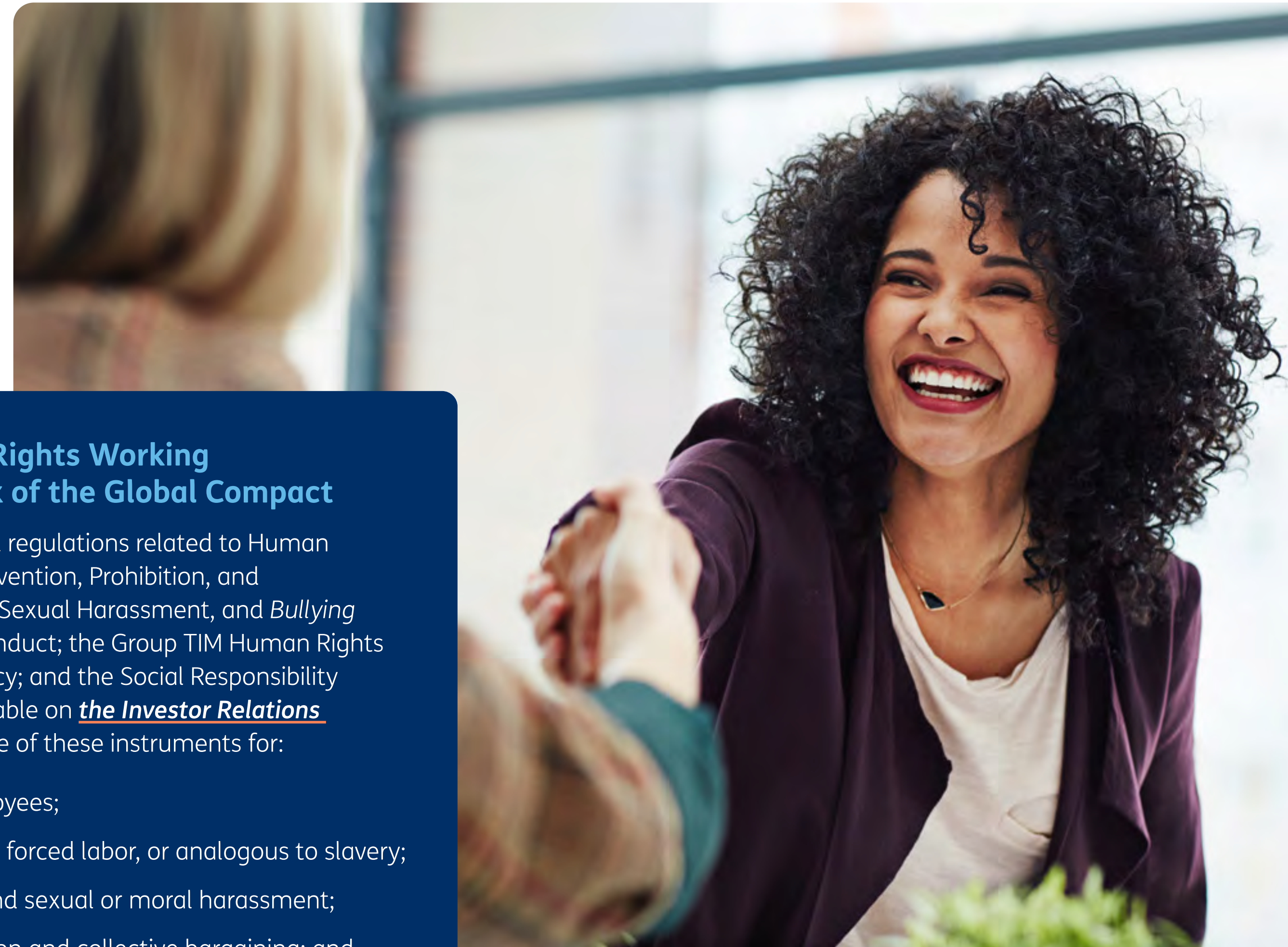
Human Rights

GRI 2-23, 2-24, 2-25, 410-1

At TIM, we work to ensure the non-violation of internationally recognized rights, including those related to labor and non-discrimination. Our commitment to Human Rights is affirmed through the Code of Ethics and Conduct and all our policies, aimed at employees, suppliers and customers. It is our principle, both internally and throughout our value chain, to treat all people with dignity and respect.

To mitigate the risks related to human rights, we implement processes periodically. One of them is the self-assessment of our activities in relation to potential human rights impacts, such as those related to diversity, discrimination, equal opportunities, freedom of union association, labor practices, and privacy in the use of customer data.

In addition, through TIM's training platform, we provide a specific course on human rights for all employees. The goal is to qualify in the subject and promote a culture of respect for human rights. Security professionals also undergo formal training in the policies and procedures related to the topic. In 2024, 100% of these professionals participated in the training sessions.



We are part of the Human Rights Working Group in the Brazil Network of the Global Compact

Since 2015, we have created internal regulations related to Human Rights, such as the Policy for the Prevention, Prohibition, and Management of Moral Harassment, Sexual Harassment, and *Bullying Practices*; the Code of Ethics and Conduct; the Group TIM Human Rights Policy; the Supplier Relationship Policy; and the Social Responsibility Policy (all of which are publicly available on [the Investor Relations website](#)). We believe in the relevance of these instruments for:

- guiding the daily conduct of employees;
- cover the prohibition of child labor, forced labor, or analogous to slavery;
- repudiate acts of discrimination and sexual or moral harassment;
- ensure freedom of union association and collective bargaining; and
- value the promotion of diversity.



TIM and its partners in support of human rights

In 2024, we developed actions to improve the relationship with stakeholders, prevent and mitigate negative impacts on human rights and maximize TIM's positive social impact.

We support and encourage our business partners to approve the Universal Declaration of Human Rights and the International Conventions on Civil and Political Rights, as well as Economic, Social and Cultural Rights, among other policies issued by the International Labor Organization (ILO), the United Nations Human Rights Council, the Organization for Economic Cooperation and Development (OECD) and ISO 26000.

We are committed to investing in initiatives that position us as a leading and proactive company in the promotion of human rights, both locally and internationally. Our focus includes relationship networks and partnerships, whether in the Information and Communication Technology sector or in cross-

sector contexts. We seek to raise social, environmental, and ethical standards in our supply chain through active participation in projects that promote these values.

Any deviations that disrespect human rights must be reported on TIM's Reporting Channel. During this period, 42 reports related to the topic were received:

- Ten related to discrimination (none well-founded, [further information on page 78](#))
- Two related to physical aggression (one well-founded)
- Sixteen related to violations of labor laws by business partners (five well-founded)
- Four related to moral harassment (one partially well-founded)
- Ten related to sexual harassment (two well-founded)

Disciplinary measures were applied, including notification of the business partner, three dismissals, and the provision of social assistance support.

Adult content

Access to adult content services provided by TIM can only be made by customers with the use of a password and declaration that the user is of legal age. The company also limits its portfolio to classification 3.2 (international code) and implements appropriate filtering and abuse prevention systems in its services, including for nationally provided services such as image downloads, video streaming, and podcasts. In 2024, the revenue associated with access to adult content totaled about R\$ 16 million.



Instituto TIM

With over 10 years of experience, Instituto TIM is our main initiative for promoting human development. Through the institute's fundamental work, we strengthen and strategically guide the company's social investment. The organization's main focus is the democratization of knowledge, science, and technology. We believe in innovation as an important tool for social transformation. All supported and developed projects are aligned with TIM's ESG strategy. Since its creation, the Institute has benefited over 700,000 people in 500 cities across all Brazilian states.

The Institute operates in four main areas:

Teaching: develops and democratizes pedagogical approaches and didactic resources that contribute to education in Brazil;

Technological applications: invests in technological solutions that favor human development;

Work: creates and democratizes teaching strategies that promote the productive technological inclusion of young people;

Social inclusion: helps promote citizenship and the dissemination of knowledge.



Main projects in 2024

Bateria do Instituto TIM (Drum Group)

Bateria do Instituto TIM (Drum Group) completed another cycle with the traditional performance in the garden of the Centro da Música Carioca, the venue where the group's regular meetings take place. The cycle, which began in 2023, involved the participation of more than 50 people, mostly young individuals with disabilities.

The project offers free music classes and public performances, focusing on inclusion and celebrating diversity through music education. The program, composed of a multidisciplinary team, includes teachers of body expression, singing, and music, and also offers psychological support for participants and their families. Throughout the year, the Drumline held memorable performances, such as at the TIM Music Rio festival,

where they opened shows for Preta Gil and Iza on Copacabana beach (RJ), and at the pre-carnival celebrations in Rio de Janeiro.

Exponential Education

The Educação Exponencial program, a partnership between Instituto TIM and the NGO One By One, served 82 participants with and without disabilities throughout 2024, in two semester cycles. The digital literacy and entrepreneurship course provided participants with their first contact with tools and concepts from these fields.

Throughout each semester, participants were organized into groups and challenged to create innovative apps, going through all the development stages, from brand creation and market research to budgeting, layouts, and advertisements. At the end of the course, they presented their app projects. This year, the standout projects were "Inova," which provides support to victims of domestic violence, and "Olho no Futuro," which maps accessible

locations and trained drivers to assist people with disabilities. The course contributes to the digital inclusion of nearly 100 people each year, fostering technical skills and encouraging self-confidence and professional preparation.

AWC

Academic Working Capital (AWC) is a university entrepreneurship program by Instituto TIM that transforms Final Course Projects (TCCs) into products, services, or technologies ready for the market.

Structured in two stages – business vision validation and prototype development – the program offers workshops, ongoing guidance, and financial support to participants.

In 2024, AWC completed its eighth edition with the Investment Fair, where over 40 university students presented 15 projects to angel investors and market executives. Among the solutions developed by the university students are an energy drink and a cereal bar made primarily from coffee husks, high-frequency



ultrasonic waves and ultraviolet light powered by renewable energy to improve the quality of water in cattle drinking fountains, and the use of artificial intelligence to optimize shrimp farming. In July, the ninth edition was launched with 30 selected projects from 27 cities across eight Brazilian states. Since its launch in 2015, the program has supported around 240 initiatives, involving students from 7,088 universities and driving the creation of 128 startups.

Gerando Falcões

A partnership between Instituto TIM and the NGO Gerando Falcões allocated R\$ 1 million to 10 organizations selected through the Fortalecendo Redes public call. The public call aims to promote the development of the selected organizations within the Gerando Falcões Network. In 2024, we observed significant institutional strengthening among Civil Society Organizations (CSOs). Some actions directly impacted the communities served, through better structuring of their operations and hiring of specialized professionals. Each CSO received R\$ 100,000, with

the expectation of benefiting approximately 9,000 people.

TIM TEC

TIM Institute's online platform for free courses, TIM TEC, is designed to democratize access to quality content and promote skill development across various fields. In 2024, the platform surpassed 240,000 registrations, with São Paulo leading the number of registered users, totaling over 20,000. There are 32 courses available, mostly in the technology field. TIM TEC also offers content aimed at teachers who seek to strengthen basic skills, entrepreneurship, and financial education. In addition to the video lessons, supplementary materials and course completion certificates are provided, offering a complete and accessible learning experience.

Instituto TIM Scholarships – OBMEP

Instituto TIM-OBMEP Scholarships program completed the training of the last students from the 2020 public call. The program offers scholarships to medalists of the

Brazilian Public Schools Mathematics Olympiad (OBMEP) who have entered public universities and come from low-income families. Between 2015 and 2020, 50 scholarships were granted annually, with a duration of 12 months and renewable for up to 48 months. Since its inception, the program has supported 317 scholarship recipients from 52 universities.



LEARN
MORE_about
Instituto TIM's
projects





Private Social Investment GRI 413-1

TIM's Private Social Investment Policy sets the guidelines for allocating investments in activities related to corporate citizenship, donations for projects, and sponsorships with social benefits.

In 2024, R\$ 15.6 million was invested, of which 42% came from tax incentives, predominantly for cultural sponsorships.

Social investments (R\$ thousand)

	2022	2023	2024 ¹
Donations	2,160	1,280	2,780
Instituto TIM Projects	3,496	3,173	2,602
Education	1,185	960	160
Investments	0	0	0
Work	708	763	720
Inclusion	814	786	987
Others	789	664	735
Community Initiatives²	19,029	6,620	10,218
Sports sponsorships	1,680	1,100	0
Cultural sponsorships	16,619	5,520	10,218
Others	730	0	0
Total	24,684	11,073	15,600²

Support in emergency situations

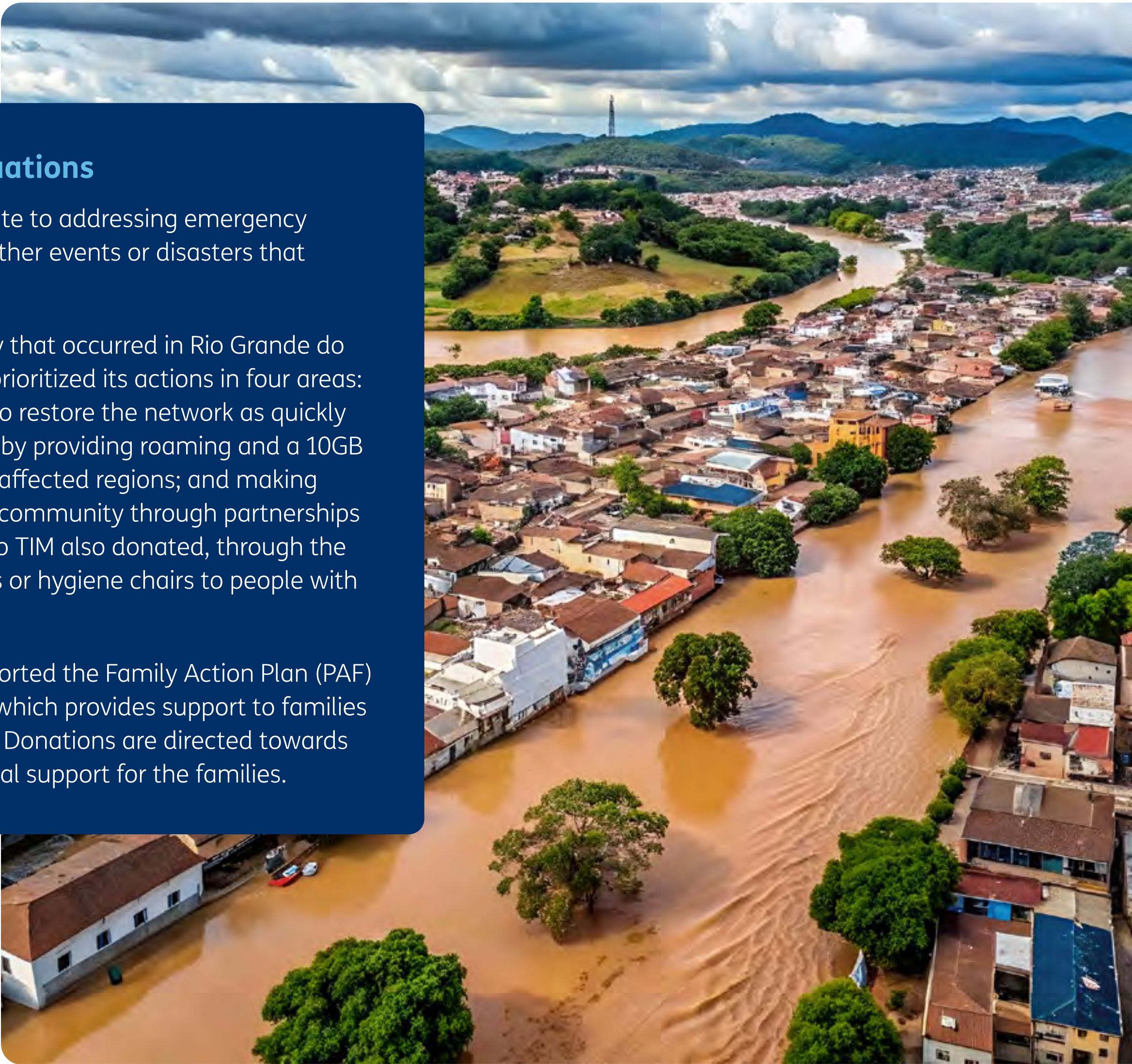
Through Instituto TIM, we contribute to addressing emergency situations caused by extreme weather events or disasters that impact thousands of families.

In response to the climatic tragedy that occurred in Rio Grande do Sul at the beginning of 2024, TIM prioritized its actions in four areas: ensuring connectivity by working to restore the network as quickly as possible; supporting customers by providing roaming and a 10GB bonus; assisting employees in the affected regions; and making emergency item donations to the community through partnerships with local institutions. The Instituto TIM also donated, through the NGO One by One, 490 wheelchairs or hygiene chairs to people with disabilities affected by the floods.

In recent years, we have also supported the Family Action Plan (PAF) Program, from the Dara Institute, which provides support to families in situations of social vulnerability. Donations are directed towards the purchase of food and nutritional support for the families.

¹ Expenses for the management of social investment totaled R\$ 368,000. The value equivalent to the volunteer hours carried out by employees in 2024 was R\$ 3,096.50.

² In 2024, TIM promoted the third edition of the largest free music festival in Brazil.



Attachments

151 GRI Content Summary

162 SASB Content Index

164 Assurance Report



GRI Content Summary

Statement of use • TIM S.A. has reported in accordance with the GRI Standards for the period from January to December 2024.

GRI 1 used • GRI 1: Foundation 2021

GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 2: General Disclosures 2021							
The organization and its reporting practices	2-1 Organization details	Page 57					
	2-2 Entities included in the organization's sustainability report	Pages 5 and 57					
	2-3 Reporting period, frequency and contact point	Pages 5 and 70 . TIM's financial report and ESG report refer to the period from January 1st to December 31st, 2024. On a quarterly basis, TIM discloses on its Investor Relations website the main financial and ESG information (https://ri.tim.com.br/en/services/corporate-events-calendar/)					
	2-4 Restatements of information	No restatements of information from previous reporting periods were carried out.					
	2-5 External assurance	Page 164					



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 2: General Disclosures 2021							
Activities and workers	2-6 Activities, value chain and other business relationships	Pages 5 , 27 , 33 , 45 and 86				3	
	2-7 Employees	Pages 115 , 116 and 117				8, 10	
	2-8 Workers who are not employees	In line with efforts to centralize information about non-employee workers, distributed across various contracts and allocated to customer service and mobile sales (call center and sales structures), the total of 25,787 workers is indicated.	a; b; c	Information unavailable / incomplete.	In upcoming cycles, TIM will enhance its controls and continue efforts to map the number of non-employee workers whose activities are managed by the organization—specifically in customer service roles and outsourced sales related to the broadband business—in order to establish a continuous monitoring process for these identified categories.	8, 10	



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
Governance	2-9 Governance structure and its composition	Pages 58 , 59 , 62 and 63				16	
	2-10 Nomination and selection to the highest governance body	Pages 60 and 61				16	
	2-11 Chair of the highest governance body	Page 59				16	
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 59 and 62				16	
	2-13 Delegation of responsibility for managing impacts	Pages 59 , 62 , 63 and 96				5, 16	
	2-14 Role of the highest governance body in sustainability reporting	Pages 6 and 62				16	
	2-15 Conflicts of interest	Pages 75 and 77				5, 16	
	2-16 Communication of critical concerns	Pages 62 and 63				16	
	2-17 Collective knowledge of highest governance body	Pages 12 and 124				16	
	2-18 Evaluation of the performance of highest governance body	Page 61				16	
	2-19 Remuneration policies	Pages 64 and 118 . Regarding the Private Pension Plan, it should be noted that it does not include the members of the Board of Directors and the members of the Fiscal Council.				16	
	2-20 Process to determine remuneration	Pages 64 and 67				16	
	2-21 Annual total compensation ratio	Page 141				16	



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
Strategy, policies and practices	2-22 Statement on sustainable development strategy	Pages 4 and 12					
	2-23 Policy commitments	Pages 12 , 22 , 70 , 75 , 79 , 80 , 86 , 90 , 94 and 144					
	2-24 Embedding policy commitments	Pages 16 , 22 , 75 , 76 , 77 , 79 , 86 and 144					
	2-25 Processes to remediate negative impacts	Pages 12 , 16 , 18 , 71 , 78 and 144					
	2-26 Mecanismos para aconselhamento e apresentação de preocupações	Page 78				16	
	2-27 Compliance with laws and regulations	Page 80				16	
	2-28 Membership in associations	Page 25 . In 2024, TIM's total associative contributions were R\$ 15.1 million. The main associative contributions were: - Conexis: R\$ 3,188,000.00; - ABR Telecom: R\$ 9,900,000.00; - GSMA: R\$ 619,920.00; - Telebrasil: R\$ 32,000.00 and - ConectarAgro: R\$ 70,000.00.				16	
Stakeholder engagement	2-29 Approach to stakeholder engagement	Pages 6 and 18					
	2-30 Collective bargaining agreements	Page 120				8	
GRI 3: Material Topics 2021							
	3-1 Process to determine material topics	Page 6				17	
	3-2 List of material topics	Pages 6 and 8					
Diversity, inclusion and non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 134				5, 8, 16	6



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	Pages 138 , 139 , 140 and 142				5, 8, 10	6
	405-2 Ratio of basic salary and remuneration of women to men	Page 141				5, 8, 10	6
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 137				5, 8	6
Energy management							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 101				7, 12, 13	7, 8
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 103				7, 8, 12, 13	7, 8
	302-3 Energy intensity	Page 104				7, 8, 12, 13	8
	302-4 Reduction of energy consumption	Page 104				7, 8, 12, 13	8, 9
Digital inclusion and connectivity							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 110				1, 5, 9, 10, 11	
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Pages 33 , 94 and 110				1, 5, 9, 10, 11	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 149				1, 5, 9, 10, 11	1
	413-2 Operations with significant actual and potential negative impacts on local communities	Page 91				1, 5, 9, 10, 11	1
Climate change							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 94				12, 13	7
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Page 71				13	7



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Pages 97 and 98				3, 12, 13, 14, 15	7, 8
	305-2 Energy indirect (Scope 2) GHG emissions	Page 98				3, 12, 13, 14, 15	7, 8
	305-3: Other indirect (Scope 3) (GHG) emissions	Pages 98 and 99				3, 12, 13, 14, 15	7, 8
	305-4 GHG emissions intensity	Page 99				13, 14, 15	8
	305-5 Reduction of GHG emissions	Pages 96 and 100				13, 14, 15	8, 9
Quality of services and customer experience							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 33				9	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Page 36				3, 12	
	417-2 Incidents of non-compliance concerning product and service information and labeling	Pages 36 and 79				16	
	417-3 Incidents of non-compliance concerning marketing communications	Page 79				16	
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 36				3, 12	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 36				16	
Cybersecurity, privacy and data protection							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 81				16	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pages 82 and 83				16	
Responsible supplier management							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 86				8, 12	
GRI 204: Práticas de Compra 2016	204-1 Proportion of spending on local suppliers	Page 88				8	



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 308: Environmental Evaluation of Suppliers 2016	308-1 New suppliers that were screened using environmental criteria	Page 86				12	7
	308-2 Negative environmental impacts in the supply chain and actions taken	Pages 86 and 131				12	7
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 86				5, 8, 12, 16	2, 8
	414-2 Negative social impacts in the supply chain and measures taken	Page 86				5, 8, 16	2, 8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 86				5, 8, 16	5
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers with significant risk of forced or compulsory labor	Page 86				5, 8	4
Artificial Intelligence							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 39				8, 9, 11	
Non-material indicators							
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 68				8, 9	
	201-4 Financial assistance received from the government	Page 22				16, 17	
GRI 415: Public Policies 2016	415-1 Political contributions	Page 76				16	10
GRI 301 - 2016 Materials	301-1 Materials used, broken down by weight or volume	Page 100				8, 12	7, 8
	301-3 Products and their packaging recovered	Page 105				8, 12	



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Page 93				6, 12	
	303-2 Managing impacts related to water discharge	Page 93				6	
	303-5 Water consumption	Page 93	b; c	Information unavailable / incomplete.	As the topic is not considered material for TIM and the Company’s activities do not rely on intensive water use, there is no information regarding water stress conditions or changes in water storage that could have significant impacts. TIM will evaluate the measures to obtain the information for the next cycles.	6	



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 304: 2016 Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 92 and 100	a: v; vi; vii	Information unavailable / incomplete.	TIM does not have detailed information on the extent of the operating units located in areas of environmental protection and high biodiversity value. TIM will evaluate the measures to obtain the information for the next cycles.	6, 14, 15	8
	304-2 Significant impacts of activities, products and services on biodiversity	Pages 90 , 91 and 100				6, 14, 15	8
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Pages 105 and 106				3, 6, 11, 12	
	306-2 Management of significant waste-related impacts	Page 105				3, 6, 8, 11, 12	
	306-3 Waste generated	Page 108					
	306-4 Waste diverted from disposal	Page 108				3, 11, 12	
	306-5 Waste sent for final disposal	Page 108				3, 6, 11, 12, 15	
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	Page 124				4, 8	6
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 123				8	
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 122				5, 8, 10	6
GRI 401: Employment 2016	401-1 New hirings and employee turnover	Page 143				5, 8, 10	6
	401-3 Licença-maternidade/paternidade	Page 133				5, 8	6



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 129				3, 8, 12	
	403-2 Hazard identification, risk assessment and incident investigation	Page 131				3, 8, 12	
	403-3 Occupational health services	Page 133				8	
	403-4 Participation of employees, and consultation and communication with employees about occupational health and safety	Page 131				8, 16	
	403-5 Training of workers in occupational health and safety	Pages 123 and 130				8	
	403-6 Promotion of worker health	Pages 114 , 118 , 130 and 133				3, 8, 12	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 131				8	
	403-8 Workers covered by an occupational health and safety management system	Page 129	403-8-a	Information unavailable / incomplete.	TIM remains committed to improving its management model for contractors and, especially, subcontractors, and currently has partial visibility of the information required by the indicator. TIM will evaluate the measures to obtain the information for the next cycles. See more in GRI 2-8.	8	
	403-9 Work-related injuries	Page 132	403-9-b	Information unavailable / incomplete.	TIM remains committed to improving its management model for contractors and, especially, subcontractors, and currently has partial visibility of the information required by the indicator. TIM will evaluate the measures to obtain the information for the next cycles. See more in GRI 2-8.	3, 8, 12, 16	



GRI STANDARD	CONTENT	DIRECT RESPONSE/LOCATION	OMISSION			SDG	GLOBAL COMPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	Page 133	403-10-b	Information unavailable / incomplete.	TIM remains committed to improving its management model for contractors and, especially, subcontractors, and currently has partial visibility of the information required by the indicator. TIM will evaluate the measures to obtain the information for the next cycles. See more in GRI 2-8.	3, 8, 16	
GRI 207: Tax 2019	207-1 Approach to tax	Page 69				1, 10, 17	
	207-2 Tax governance, control, and risk management	Page 69				1, 10, 17	
	207-3 Stakeholder engagement and management of concerns related to tax	Page 69				1, 10, 17	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Pages 34 and 111				8, 9, 11	
GRI 205: Fighting Corruption 2016	205-1 Operations assessed for risks related to corruption	Page 77				16	10
	205-2 Communication and training about anti-corruption policies and procedures	Page 79				16	10
	205-3 Confirmed incidents of corruption and actions taken	Page 78				16	10
GRI 206: Concorrência Desleal 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	Page 79				16	
GRI 410: 2016 Security Practices	410-1 Security personnel trained in human rights policies or procedures	Page 144					1



SASB Content Index

SASB STANDARD	CONTENT	PAGE/RESPONSE
Innovation and Technology		
SASB TC-TL-520a.2	Actual average download speed: (1) own content and associated with business partner and (2) non-associated content (Mbps)	The methodology used in the calculation of the measurement, according to the standard adopted in Brazil by Anatel, differs from that suggested. Disclosure in absolute amounts is not possible for strategic confidentiality reasons.
SASB TC-TL-520a.3	Description of risks and opportunities associated with net neutrality, paid peering, zero rating and related practices	Page 35
Digital inclusion and connectivity		
SASB TC-TL-000.A	Number of wireless subscribers	Page 45
SASB TC-TL-000.B	Number of landline subscribers	Page 45
SASB TC-TL-000.C	Number of broadband subscribers	Page 45
SASB TC-TL-000.D	Network Traffic.	Page 104
Cybersecurity, privacy and data protection		
SASB TC-TL-220a.1	Description of policies and practices related to behaviors in advertising and customer privacy	Page 82
SASB TC-TL-220a.2	Number of clients whose information is used for secondary purposes	Page 82
SASB TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Page 85
SASB TC-TL-220a.4	(1) Number of lawful requests for customer information (2) Number of customers whose information was requested (3) Percentage that resulted in disclosure	Page 85 / (2) TIM reports that the figures related to court-ordered breaches of confidentiality reflect the number of telephone lines for which a breach request was made, not the number of affected customers, as a single customer may have more than one line registered in their name.



SASB STANDARD	CONTENT	PAGE/RESPONSE
SASB TC-TL-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (3) Number of customers affected	Pages 81 and 82
SASB TC-TL-230a.2	Description of approach to identifying and assessing risks associated with data security, including use of third-party cybersecurity standards	Page 81
Energy management		
SASB TC-TL-130a.1	(1) Total energy consumed (2) Percentage of grid electricity (3) Renewable percentage	Page 101
Quality of services and customer experience		
SASB TC-TL-550a.1	(1) Average system outage frequency (outages per customer) (2) Average system outage duration (hours per customer)	Page 35
SASB TC-TL-550a.2	Discussion of systems for continuous service provision during outages	Page 70 . Note: the main business continuity risks associated with technological interruptions at TIM are: i. events that compromise the ICT infrastructure, partially or totally, resulting in loss of service or, in more serious situations, loss of business; ii. TIM's structural connectivity routes, built on third-party infrastructure, subject to contracts that involve risks that compromise our ability to maintain them.
Indicators not associated with material topics		
SASB TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior	Page 79
SASB TC-TL-440a.1	(1) Materials recovered through return programs (t) (2) Percentage of materials recovered that were reused (3) Percentage of materials recovered that were recycled (4) Percentage of materials recovered that were destined for landfill	Pages 105 and 106



Assurance Report



Shape the future
with confidence

Centro Empresarial PB 370
Praia de Botafogo, 370
8º ao 10º andar - Botafogo
22250-040 - Rio de Janeiro - RJ - Brasil
Tel: +55 21 3263-7000
ey.com.br

A free translation from Portuguese into English of auditors' limited assurance report on non-financial statements, originally prepared in Portuguese.

Independent Auditors' Limited Assurance Report on Non-Financial Information

To the
Shareholders, Board Members and Management of
TIM S.A.
Rio de Janeiro – RJ, Brazil

Introduction

We were engaged by **TIM S.A.** ("TIM") to provide a limited assurance report on the non-financial information included in TIM's "2024 ESG Report" for the year ended December 31, 2024.

Our limited assurance engagement does not cover information from prior periods or any other information disclosed alongside the "2024 ESG Report", including embedded images, audio files, or embedded videos.

Responsibilities of TIM's management

TIM's management is responsible for:

- selecting and applying appropriate criteria for the preparation of the information included in the "2024 ESG Report";
- preparing the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI Standards) and the Sustainability Accounting Standards Board – Telecommunications Sector (SASB); and
- designing, implementing, and maintaining internal controls relevant to the preparation of the information disclosed in the "2024 ESG Report" to ensure it is free from material misstatement, whether due to fraud or error.

Independent Auditor's responsibility

Our responsibility is to express a conclusion on the non-financial information included in TIM's "2024 ESG Report" based on our limited assurance engagement conducted in accordance with Technical Communication CTO No. 07/2022, issued by the Federal Accounting Council (CFC), and with NBC TO 3000 – Assurance Engagements Other Than Audits or Reviews, also issued by the CFC, which is equivalent to the International Standard ISAE 3000 – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that the auditor comply with ethical requirements, including independence requirements, and fulfill other professional responsibilities, including the application of the Brazilian Standard on Quality Control



(NBC PA 01), thereby maintaining a comprehensive quality control system, including documented policies and procedures regarding compliance with ethical and professional standards as well as applicable legal and regulatory requirements.

Additionally, these standards require that the engagement be planned and performed to obtain limited assurance as to whether the non-financial information disclosed in the “2024 ESG Report”, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) primarily consists of inquiries of TIM’s management and other professionals involved in the preparation of the information, as well as the application of analytical procedures to gather evidence that enables us to conclude, based on limited assurance, on the information taken as a whole. A limited assurance engagement also involves the performance of additional procedures when the independent auditor becomes aware of matters that may lead them to believe that the information disclosed in the “2024 ESG Report”, taken as a whole, may contain material misstatements.

The procedures performed were based on our understanding of the aspects related to the compilation, materiality, and presentation of the information contained in the “2024 ESG Report”, other engagement circumstances, and our consideration of the areas and processes related to the material disclosures in the report where material misstatements could exist. The procedures included, among others:

- (a) planning the work considering the relevance, volume of quantitative and qualitative information, and the operational and internal control systems that formed the basis for the preparation of the information disclosed in the “2024 ESG Report”;
- (b) understanding the calculation methodologies and the procedures for compiling the indicators through inquiries with the managers responsible for the preparation of the information;
- (c) applying analytical procedures to quantitative data and inquiries regarding qualitative information and its correlation with the indicators disclosed in the “2024 ESG Report”; and
- (d) where non-financial data were correlated with financial indicators, comparing these indicators with the financial statements and/or accounting records..

The limited assurance engagement also included assessing the adherence of the disclosures to the applicable GRI Standards and SASB frameworks used in the preparation of the information contained in the “2024 ESG Report”.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and Limitations

The procedures performed in a limited assurance engagement vary in nature and timing and are less extensive than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than in a reasonable assurance engagement. Had we performed a reasonable assurance engagement, we might have identified additional matters and potential misstatements in the “2024 ESG Report”. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate, or estimate such data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgment. Additionally, we did not perform any procedures on data for prior periods nor on future projections or targets.

The preparation and presentation of sustainability indicators followed the criteria established by the GRI Standards and SASB, and are therefore not intended to ensure compliance with legal, social, environmental, economic, or engineering regulations. These standards, however, require the disclosure of significant sanctions or fines related to non-compliance with such regulations. Our assurance report should be read and understood in this context, inherent to the selected criteria (GRI Standards and SASB).

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information contained in TIM’s “2024 ESG Report” for the year ended December 31, 2024, has not been prepared, in all material respects, in accordance with the criteria and guidelines of the Global Reporting Initiative – GRI Standards and the Sustainability Accounting Standards Board – Telecommunications Sector (SASB).

Rio de Janeiro (RJ), May 13, 2025.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC-SP-015199/F

Leonardo Amaral Donato
Contador CRC RJ-090794/0



Shape the future
with confidence

Centro Empresarial PB 370
Praia de Botafogo, 370
8º ao 10º andar - Botafogo
22250-040 - Rio de Janeiro - RJ - Brasil
Tel: +55 21 3263-7000
ey.com.br

A free translation from Portuguese into English of auditors' limited assurance report on non-financial statements, originally prepared in Portuguese.

Independent Auditor's Limited Assurance Report on the Greenhouse Gas (GHG) Emissions Inventory – Base Year 2024

To the
Shareholders, Board Members and Management of
TIM S.A.
Rio de Janeiro – RJ, Brazil

Introduction

We were engaged by **TIM S.A.** (“TIM” or the “Company”) to present our limited assurance report on the data contained in the Company's Greenhouse Gas Emissions Inventory (“GHG Inventory”) for the year ended December 31, 2024, disclosed together with other non-financial information in the 2024 ESG Report. The GHG Inventory report includes, among other information, a description of significant quantification procedures, criteria, the methodology used for preparing the 2024 GHG Inventory, and the organizational and operational boundaries related to the Company's activities.

Our limited assurance does not cover prior period information or any other information disclosed along with the GHG Inventory, including images, audio files, or embedded videos.

Responsibilities of TIM's management

The Company's management is responsible for the preparation and presentation of the information contained in the GHG Inventory in accordance with the guidelines and specifications of the Brazilian GHG Protocol Program (“PBGHG”) (or “Criteria”) and metrics, as explained in the “Methods” section of the GHG Inventory. This responsibility includes planning, implementing, and maintaining internal controls relevant to the preparation of such GHG Inventory information, ensuring it is free from material misstatement, whether due to fraud or error.

The quantification of GHG emissions is subject to inherent uncertainty due to incomplete scientific knowledge used to determine emission factors and values required to aggregate different greenhouse gas emissions.

The quantification of GHG emissions is subject to inherent uncertainty due to incomplete scientific knowledge used to determine emission factors and values required to aggregate different greenhouse gas emissions.

Our independence and quality control

We comply with the Code of Professional Ethics for Accountants and the professional standards issued by the Brazilian Federal Accounting Council (CFC), which include independence requirements and other requirements based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

We apply the Quality Management Standard NBC PA 01, issued by the CFC, which requires the firm to design, implement, and operate a quality management system, including policies and procedures related to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Independent Auditor's responsibility

Our responsibility is to express a conclusion on the non-financial information contained in TIM's GHG Inventory based on the limited assurance engagement conducted in accordance with Technical Communication CTO No. 07/2022 issued by the CFC, and the assurance standards NBC TO 3000 – Assurance Engagements Other than Audits and Reviews, and NBC TO 3410 – Assurance Engagements on Greenhouse Gas Statements and Climate Change, also issued by the CFC. These standards are equivalent to the international standards ISAE 3000 – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, and ISAE 3410 – Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB).

These standards require that the engagement be planned and performed to obtain limited assurance that the non-financial information in the 2024 Greenhouse Gas Emissions Inventory, taken as a whole, is free from material misstatement.

The limited assurance engagement conducted under NBC TO 3410 involves assessing the appropriateness, in the circumstances, of TIM's application of the PBGHG guidelines and specifications as the basis for preparing the GHG Inventory, assessing the risk of material misstatement in the GHG Inventory due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG Inventory. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement, both in terms of risk assessment procedures, including understanding internal control, and in the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes carried out, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods and reporting policies, and agreement or reconciliation with underlying records.



Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained, through inquiries, an understanding of TIM's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of specific control activities, nor did we obtain evidence or test their implementation;
- Assessed whether TIM's methods for developing estimates are appropriate and were applied consistently. However, our procedures did not include testing the data on which the estimates are based nor independently developing our own estimates to assess those made by TIM;
- Evaluated the completeness of emission sources, data collection methods, source data, and relevant assumptions applicable to the selected sites. Sites selected for testing were chosen considering their emissions relative to total emissions, emission sources, and sites selected in prior periods. Our procedures did not include testing of information systems used to collect and aggregate site-level data or controls at these sites.


The procedures performed in a limited assurance engagement vary in nature and are less extensive than those in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable assurance engagement been conducted. Accordingly, we do not express a reasonable assurance opinion as to whether TIM's GHG Inventory was prepared, in all material respects, in accordance with the guidelines and specifications of the Brazilian GHG Protocol Program and metrics as explained in the "Methods" section of the GHG Inventory.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the data presented in TIM's GHG Inventory for the year ended December 31, 2024, was not prepared, in all material respects, in accordance with the guidelines and specifications of the Brazilian GHG Protocol Program and metrics as described in the "Methods" section of the GHG Inventory.

Rio de Janeiro (RJ), May 13, 2025.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC-SP-015199/F



Leonardo Amaral Donato
Contador CRC RJ-090794/0



Credits

TIM Brasil

TIM coordination

Regulatory, Institutional and Press Relations – Environmental,
Social & Governance – Corporate Social Responsibility

GRI consulting, content and design

Juntos | Approach Comunicação – approach.com.br

Photography

Adobe Stock

REDD+ RESEX Jacundá (VERRA ID: 1503) Project – Ambipar

TIM

Translation

MS Tradução Juramentada e Técnica

Contact

TIM Brasil will receive messages about this report
by email esg@timbrasil.com.br.