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TIM S.A.

BOARD OF OFFICERS INTERNAL RULES

Chapter I

Purpose

**Article 1** - This Internal Rules ("Rules") governs the operation, responsibilities and attributions of the Statutory Board ("Board of Officers") of TIM S.A. ("Company"), as well as the activities of its members and the relationship of the Board of Officers with the other corporate bodies of the Company, in compliance with the legal and statutory provisions and the rules of financial thresholds in force.

Chapter II

Board of Officers

Section I

Board of Officers Mission

**Article 2** - The Company's Board of Officers, a collegiate decision-making body, has the mission of protecting and valuing the Company's assets and maximizing the long-term return on investments, in line with the mission of the Board of Directors. The Board of Officers must be fully aware of the company's values, purposes and beliefs of the stockholders, ensuring its improvement.

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**Powers and Responsibilities of the Board of Officers**

**Article 3** - The Company's Board of Officers is the executive body responsible for complying with the guidelines defined by the Board of Directors. The Officers are responsible for the active and passive legal representation of the Company.

**Sole Paragraph.** The Board of Officers shall manage the Company strictly in accordance with the provisions of its Bylaws and current legislation, and its members, jointly or separately, may not engage in acts that are foreign to the Company's purposes.

**Article 4** - Pursuant to the Company's Bylaws, the Board of Officers as the collegiate body is responsible for:

- I. Approve the proposals, plans and projects to be submitted to the Board of Directors and/or the General Shareholders' Meeting;
- II. Decide on the execution of agreements of any nature, except those mentioned in Article 10, item X, of the Company's Bylaws, between the Company or its controlled companies, on one side, and the controlling shareholder or its controlled companies, affiliated, or under the same control or controlling companies of the latter, or otherwise forming related parties to the Company, on the other hand, in an amount less than BRL 50,000,000.00 ( fifty million Reais), after prior assessment of the Statutory Audit Committee of the Company that the terms and conditions of the agreement in question are in compliance with standards normally adopted in the market for transactions of the same nature between independent parties;
- III. Decide on the participation of the Company and its controlled companies in any association and, provided that there is no provision for incorporation, in any joint venture, consortium or any similar structure;
- IV. Decide on the appointment of the Company and its controlled companies representatives in other companies and associations in which they participate;

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- V. Decide on the execution of agreements by the Company or by its controlled companies of loans, financing or other transactions implying indebtedness to the Company or its controlled companies, whose total value is equal to or lower than R\$500,000,000.00 (five hundred million Reais). Letter of bank guarantees or guarantees of any nature, hired by the Company or its controlled companies, to ensure judicial or administrative proceedings, are excepted;
  
- VI. Decide on the execution of agreements by the Company, or by its controlled companies, for the purchase of assets or services, whose total value is equal to or lower than R\$500,000,000.00 (five hundred million Reais);
  
- VII. Decide on the sale, donation, assignment, or encumbrance of any assets or rights classified in the non-current assets of the Company or its subsidiaries or controlled companies, whose original acquisition value, or in its absence, the market value, is equal to or lower than R\$50,000,000.00 (fifty million Reais);
  
- VIII. Decide on the granting of secured or personal guaranty by the Company in favor of third parties, controlled companies included, equal to or lower than R\$50,000,000.00 (fifty million Reais) and over the amount of R\$10,000,000.00 (ten million of Reais), except for any guarantees in favor of (i) employees of the Company or its controlled companies with respect to residential rental agreements, in the event of relocation at the request of the Company; and (ii) controlled or affiliated companies with respect to rental agreements for establishments, stores or commercial points;
  
- IX. Authorize the execution by the Company, by its subsidiaries or controlled companies, agreements, judicial or extrajudicial, terms of conduct adjustment agreement or any similar instruments, which result in the assumption of financial obligations, to do or not to do, the donation of goods or services , and/or the

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waiver of rights, whenever the total amount involved exceeds R\$10,000,000.00 (ten million Reais), and whose main objective is (i) to avoid the filing of lawsuits, (ii) to remove or suspend the application of penalties and/or the imposition of restrictions by the competent authorities, or (iii) to close litigations in progress;

- X. Decide on the performance of non-profit acts, for the benefit of employees or the community the value involved is equal to or lower than R\$2,000,000.00 (two million Reais);
- XI. Approve the execution of collective agreements by the Company or its controlled companies;
- XII. Establish financial thresholds to be applied down the hierarchical structure of the Company's administrative organization, based on the limits defined in the Company's Bylaws, for the practice of acts and execution of agreements, and those that may be approved for the Company's Board of Officers and attorneys-in-fact by the Board of Directors;
- XIII. Execute the Company's risk management policy and, whenever necessary, propose to the Board of Directors, any need for review;
- XIV. Propose the inclusion of sustainability indicators in its operations;
- XV. Approve the creation of technical and advisory committees for its assistance, to elect their members and approve the respective internal rules; and
- XVI. Approve the annual work plan of the Board of Officers.

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**Article 5** - In compliance with the powers attributed by the Company's Bylaws, the current rules of financial thresholds and the legislation in force, it is incumbent upon the members of the Board of Officers to:

- I. Represent the Company, being responsible for performing all acts of management of corporate business, within the limits of the law and the Company's Bylaws; and
- II. Propose initiatives, business plans and policies, as well as conduct the Company's daily operations within the scope of its duties and responsibilities.

**Section II**

**Chief Executive Officer**

**Article 6** - The specific duties of the Chief Executive Officer are:

- I. To ensure the effectiveness and proper functioning of the body;
- II. To organize and coordinate, with the collaboration of the Secretary, the guidelines of the meetings;
- III. To convene, directly or through the Secretary, the Board meetings;
- IV. To install and chair Board meetings;
- V. To coordinate the discussions and deliberations taken at the Board of Officers meetings, promoting active debate of all members in decision making, safeguarding their free position, and taking responsibility for the effective functioning of the meeting;
- VI. To make the activities of the Board of Officers compatible with the interests of the Company, its stockholders, and other interested parties; and

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- VII. In order to facilitate and align communication with the Board of Directors, address any doubts and requests of information from the members of the Board of Officers to the Chairman of the Board of Directors.

**Sole Paragraph.** In case 2 (two) Officers insist on the inclusion of a certain subject in the guideline, even if previously rejected, the Chairman shall include it.

**Section III**

**Composition, Management Term and Investiture of the Officers**

**Article 7-** The Board of Officers will be composed of at least 3 (three) and at most 12 (twelve) members. All the Officers will be elected and removed at any time by the Board of Directors.

**First Paragraph.** When electing the Officers, the Board of Directors must necessarily designate the Chief Executive Officer, the Chief Financial Officer, the Investor Relations Officer and the Legal Officer. The other Officers will receive a designation, specific or not, which may be assigned to them by the Board of Directors.

**Second Paragraph.** The individual duties and competences of each Officer are set out in the document attached to this Rules ("Annex I"). Any adjustments proposed will be implemented in Annex I by the People, Culture & Organization area of the Company.

**Third Paragraph.** The same Officer can be elected to accumulate attributions and designation of more than one position on the Board of Officers.

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**Article 8** - In addition to cases of dismissal, resignation, death, permanent disability and others provided for by law, the position will be vacant when the Officer, including the Chief Executive Officer, fails to sign the terms of investiture provided for in the Company's Bylaws within 30 (thirty) days of the election, all without just cause, at the discretion of the Board of Directors.

**First Paragraph.** In the event of a permanent vacancy in the position of Officer, including the Chief Executive Officer, provided for in the caput of this Article, it will be up to the Board of Directors to elect the new Officer or designate the replacement, who will complete the term of office of the Officer thus replaced.

**Second Paragraph.** In the event of absences or temporary impediments, understood as the absence from the exercise of the position for a period of less than 30 (thirty) consecutive days or 90 (ninety) non-consecutive days, of any of the Officers, including the Chief Executive Officer, the substitute Officer will be appointed by the Chief Executive Officer or, in his/her absence, by decision of the majority of the Board of Officers.

**Third Paragraph.** If a conflict of interest situation is identified, the Officer involved shall observe the conduct set forth in the Company's Conflict of Interest Policy.

#### **Section IV**

##### **Meetings, convening and minutes**

**Article 9** - The Board of Officers shall meet whenever necessary, but at least monthly, and preferably at the Company's headquarters, unless otherwise requested by the Chief Executive Officer defining the meeting to be held elsewhere.

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**Article 10-** The Board of Officers shall meet whenever called by the Chief Executive Officer or by any 2 (two) members of the Board of Officers.

**First Paragraph-** The convenes for the Board of Officers meetings shall be made by letter or e-mail delivered at least 2 (two) days in advance, except in the event of manifested urgency, at the sole discretion of the Chief Executive Officer. The prior call may be waived with the presence of all Officers.

**Second Paragraph -** The members of the Board of Officers may attend the meetings through audio or videoconference, all without any prejudice to the validity of the decisions taken. Votes will also be accepted by letter or e-mail, or registered through the corporate governance system or any other formal means of communication, as long as they are received by the Chief Executive Officer, or his/her substitute, until the respective meeting.

**Third Paragraph-** The Chief Executive Officer, through the Secretary, may authorize the holding of virtual meetings that will consist in the approval of a certain subject by sending the convenes, the agenda and the minutes of the deliberation by e-mail. After due consideration and clarification, if necessary, the Officers will express their position by e-mail, approving or not the matter, which will be duly recorded in minutes that will be later circulated and approved by all attended Officers.

**Article 11 –** The Board of Officers meetings may be suspended or closed when circumstances so require, at the request of any of its members, and upon the approval of the majority of the members attending the meeting.

**Sole paragraph.** In the event of suspension of the meeting, the Chief Executive Officer shall set the date, time and place for its continuation, waiving the necessity of new convene.



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**Article 12** - The topics, deliberations and all discussions held at the Board of Officers meetings shall be recorded in minutes, which shall be signed by the Officers who attended the meeting, in person or by means provided for in Article 10.

**First Paragraph**- The minutes shall contain the relevant points of discussions, the list of those present and mention of justified absences, requested measures, approved recommendations and any points of disagreement between the Officers.

**Second Paragraph** - All supporting material previously made available and/or presented during the meetings will be filed at the Company's headquarters.

**Article 13** - The decisions of the Board of Officers will be taken by the vote of the majority of the Officers present, and the Chief Executive Officer, in the event of a tie, shall have the casting vote.

**Section V**

**The Secretary**

**Article 14** - The secretary of the Board of Officers meetings shall be exercised by the Executive who receives the duties related to the position of Legal Officer of the Company, regardless of the designation of his/her position. The Secretary will directly assist the Board of Officers in its work, including among other activities:

- I. Prepare the work plan of the Statutory Board;
- II. Organize the guideline of the matters to be discussed, based on the requests of the Officers, and submit it to the Chief Executive Officer for later distribution;
- III. Prepare the convening of the meetings and respective agendas, sending to all the Officers, at the request of the Chief Executive Officer;

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- IV. Organize meetings, including the verification of all technical aspects to ensure the connection of the Officers, the invitation of representatives of the areas responsible for the topics provided for in the agenda of each meeting, and other aspects related to the organization of meetings; and
  
- V. Preparation, review, filing, if necessary, as well as keeping the minutes and respective supporting material.

**Sole paragraph.** The Secretary may be temporarily replaced by another person appointed by him/her, without any formality or prior communication of such appointment.

## **Chapter IV**

### **Annual Evaluation**

**Article 15** - The members of the Board of Officers shall be annually submitted to a formal performance evaluation, as a collegiate body, to be made by the Board of Directors. Additionally, the Officers shall respond to the Board of Officers' self-assessment questionnaire in order to promote the continuous improvement of this collegiate body.

## **Chapter V**

### **Final Provisions**

**Article 16** - The omissions of these Internal Rules, doubts of interpretation and any adjustments of its provisions shall be decided at the meeting of the Company's Board of Directors.

**Article 17** - These Rules may be amended by the Company's Board of Directors at any time.

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**Article 18** - These Rules were approved at the Extraordinary Shareholders' Meeting of the Company held on July 29<sup>th</sup>, 2020, effective as of this date.

*(Last update: March 31<sup>st</sup>, 2023, as decided by the Board of Directors at its meeting held on the same date)*



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**Annex I**

In this annex to the Board of Officers' Internal Rules, the missions of the other Officers are indicated within the TIM S.A.'s organizational structure. These missions are established in the company's organizational chart and are timely updated upon changes in perimeter of activity or strategic direction:

- 1) **Chief Financial Officer:** ensure financial, administrative, economic-managerial, tax and strategic planning processes.
- 2) **Investor Relations Officer:** ensure the relationship with the national and international financial community, ensuring compliance with the obligations of capital market regulators where the company's shares are cited.
- 3) **Business Support Officer:** ensure management of the company's supply chain and logistics. The function is also responsible for the management of properties, general services and energy sources and for the management of property security, information security and cybersecurity.
- 4) **Regulatory and Institutional Affairs Officer:** ensure the relationship with public institutions and associations, the management of regulatory issues, public policies and corporate social responsibility and ensure institutional and market communication with the media and opinion makers.
- 5) **Legal Officer:** ensure the Company's tutelage and legal support, except for tax matters.
- 6) **People, Culture & Organization Officer:** ensure the management of people, organization and workforce strategy.