

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.

Section II
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.

First 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.

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

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;
- 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 guarantee 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 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.

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 III 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
- 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 IV Investor Relations Officer

Article 7 - The specific duties of the Investor Relations Officer are:

- I. To ensure the relationship with the national and international financial community, ensuring compliance with the obligations of the capital markets regulators where the company's shares are listed and conduct the development and execution of the company's strategic planning, promoting alignment with budget planning, anticipating market movements and competition, and supporting senior leadership in decision-making based on robust analysis, vision of the future and focus on generating sustainable value.

Section V Chief Financial Officer

Article 8 - The specific duties of the Chief Financial Officer are:

- I. To ensure financial, administrative, economic-managerial and tax processes.

Section VI Legal Officer

Article 9 - The specific duties of the Legal Officer are:

- I. To ensure the supervision of the company's legal issues, with the exception of the management of tax issues, in partnership with internal clients, for alignment with business objectives and adherence to the strategic plan, with a view to continuous development of internal expertise and efficiency in processes.

Section VII Composition, Management Term and Investiture of the Officers

Article 10 - 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 Investor Relations Officer, the Chief Financial 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 the other Executive Officers appointed by the Board of Directors 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.

Article 11 - 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.

Chapter III

Section I

Meetings, convening and minutes

Article 12 - 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.

Article 13 - 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 convening notices 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 Board of Officers meetings may also be held in the form of virtual deliberative circuits, for the submission and deliberation of matters without the need for face-to-face meetings, via audio or videoconference. Meetings held in the form of a virtual deliberative circuit shall be convened in the manner and within the time limits provided for in this article, accompanied by supporting material, and shall be considered, for all purposes, equivalent to their in-person counterparts. The Officers shall express their position by email, approving or rejecting the topic, which shall be duly recorded in the minutes, which shall subsequently be circulated and approved by all participating Officers.

Article 14 – 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.

Article 15 - 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 13.

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 16 - 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 II

The Secretary

Article 17 - The secretary of the Board of Officers meetings shall be exercised by the Legal Officer of the Company. 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;
- 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

Periodic Evaluation

Article 18 - The members of the Board of Officers shall be submitted, at least once during each term of office, to the evaluation of the performance of the body as a collegiate body, conducted in accordance with the best governance practices and applicable regulations, with the purpose of promoting its continuous improvement.

Chapter V

Final Provisions

Article 19 - 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 20 - These Rules may be amended by the Company's Board of Directors at any time.

Article 21 - These Rules were approved at the Extraordinary Shareholders' Meeting of the Company held on July 29th, 2020, effective as of this date.

(Last update: November 3, 2025, as decided by the Board of Directors at its meeting held on the same date)



Annex I

In this annex to the Board of Officers' Internal Rules, the missions of the other Officers appointed by the Board of Directors 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) **Regulatory and Institutional Affairs Officer:** to prepare and represent the company's position in relations with public institutions and associations, to ensure the safeguarding of regulatory issues and public policies and to ensure institutional and market communication with the media and opinion makers, as well as to coordinate corporate social responsibility actions, certification of management, sustainability and climate change systems.

- 2) **People, Culture & Organization Officer:** establish, conduct and renew policies for the management of people, the organization and the workforce strategy, with a view to improving skills for cultural and digital transformation, in order to support the development of the business and the new work model, in line with the evolutions of the labor market and changes in society, providing the appreciation of each employee in the face of business challenges. The function uses health, occupational safety and environmental processes and programs, as well as internal communication, climate and employer brand management and relationship with internal and external entities, including unions and other entities, to achieve the objective, from the perspective of efficiency, sustainability and business ethics.