

TIM S.A.

**INTERNAL RULES OF THE ESG COMMITTEE
(Environmental, Social & Governance)**

These Internal Rules ("Rules") are intended to establish the rules applicable to the advisory committee of the Board of Directors ("Board") of TIM S.A. ("Company") which purpose is to support the Board in the development and implementation of the strategy and principles of ESG (Environmental, Social & Governance), including, among others activities, the recommendation of the Company's guidelines and strategy applicable to the management of environmental, social and governance issues.

ESG COMMITTEE ATTRIBUTIONS

Art. 1 – Without prejudice to other obligations determined by the Board of Directors, the ESG Committee attributions shall be:

- I. To evaluate the plan and general strategy of the Company's ESG (ESG Plan) that will consolidate the ESG action plans, projects, proposals and initiatives, and how they may be organized and integrated into the internal processes and organizational structures for implementation of the ESG Plan by the Company, in line with the best practices of the market and the legislation in force;
- II. To review the goals and indicators panel of the Company's ESG Plan, and recommend its approval by the Board of Directors;
- III. To follow up and routinely monitor the execution of the ESG Plan and its indicators;
- IV. In the course of the monitoring described in item III above, inform the Board of Directors and the Statutory Audit Committee ("CAE") and the Control and Risks Committee ("CCR"), as the case may be, of situations involving ESG topics and approaches with potential impact on the Company's image, reputation and equity;
- V. To request to the Company's management, through its Chief Executive Officer, for any risk analysis or opportunities in the ESG area, whenever deemed necessary and appropriate for the effort of preventive performance or for the proper management of environmental, social and governance issues;
- VI. To recommend to the Board of Directors the approval of corporative norms and procedures related to ESG issues, as well as the adoption of actions for their disclosure and for monitoring their compliance;

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VII. To review the ESG reports, institutional communications and initiatives with public repercussion regarding the environmental, social and governance issues, and to recommend and suggest changes and possible improvements to the Board of Directors;

VIII. To recommend adherence or continuity in national or international "Protocols", "Principles", "Agreements", "Pacts", "Initiatives" and "Treaties", directly or indirectly related to ESG;

IX. To recommend to the Board of Directors, whenever deemed necessary, development or improvement programs to the management's members, executives or employees, in order to provide training and disseminate knowledge in the ESG area; and

X. To recommend the adoption of actions to strengthen the ESG culture in the Company.

Paragraph 1 - In order to perform its functions, the ESG Committee shall maintain close cooperation and coordination with the other Company's advisory committees, notably the CAE and CCR, in matters and events that are of interest or of transversal responsibility. Such interaction and coordination may take place through communications, by participation of members of one committee in meetings of another committee, joint meetings or other means that are appropriate to the context, circumstances and needs of the subject or event.

Paragraph 2 - In order to perform its functions, the ESG Committee will have the support of the ESG Steering Committee, with the attribution of incorporating the ESG Committee's guidelines and directions in the conduct of the Company's activities and organizational structures, presenting the development of environmental, social and governance issues in its functions.

Paragraph 3 - The ESG Steering Committee shall be composed of directors representing the following organizational functions, according to the Company's organizational chart: Regulatory, Institutional and Press Relations, Legal & Corporate Affairs and Human Resources & Organization.

TERM AND COMPOSITION

Art. 2 - The ESG Committee will operate for an indefinite period of time and will act regardless of requests within the scope of their respective responsibilities.

Art. 3 - The ESG Committee shall be composed by, at least, 3 (three) and, at most, 5 (five) members elected by the Board of Directors amongst their peers.

Paragraph 1 - Re-election of members of the ESG Committee is permitted, and the Board of Directors may, at any time, remove and / or appoint a new member of the Board to serve on the ESG Committee.

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Paragraph 2 - Any member of the ESG Committee may resign from his position by sending correspondence addressed to the Chairman of the Board of Directors, and he shall remain on the Committee until the appointment of his replacement.

Paragraph 3 - In the event of absence or temporary impediment of any member, the ESG Committee shall operate with the other members, as long as the minimum number of members of the Committee is respected.

MANDATE AND REPORTS TO THE BOARD OF DIRECTORS

Art. 4 - The members of the ESG Committee shall be elected for a term of office of 2 (two) years, which shall always end at the end of the term of office of the Board members.

Art. 5 - The members of the ESG Committee shall elect their Chairman and eventual replacement, whenever necessary.

Art. 6 - The ESG Committee shall consider the matters within its competence and prepare reports for the Board of Directors, which shall always be read and made available at the first meeting of the Board of Directors following the ESG Committee meetings.

Sole Paragraph - The recommendations embodied in the ESG Committee reports and minutes are not binding, and only the Board of Directors may make decisions on any matter within its competence.

ANNUAL CALENDAR OF MEETINGS, CONVENING MODE AND QUORUM

Art. 7 - The ESG Committee will meet whenever necessary, according to the needs of the Company's management and the Board of Directors.

Sole Paragraph - It is, however, up to the Chairman of the ESG Committee to propose, at the beginning of each financial year, the annual calendar of ordinary meetings of the ESG Committee, accompanied by the respective work plan.

Art. 8 - The ESG Committee meetings may be called by its Chairman, or by 2 (two) of its members, or by the Chairman of the Board of Directors, or by the Chief Executive Officer of the Company.

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Paragraph 1 - The call notice shall be made by e-mail or by any digital platform used by the Company and will be delivered at least 7 (seven) days in advance, except in cases of manifest urgency, at the discretion of the Chairman of the ESG Committee. In any situation, the convening notices shall contain the agenda.

Paragraph 2 - The Chairman of the ESG Committee and the General Secretary shall ensure that the supporting documentation on the topics to be discussed by the Committee is made available to its members, at least 7 (seven) days before the date of the meeting, that is, on the convening's date of each meeting. This deadline does not apply to the situations of meetings convened as a matter of urgency, and to situations in which the Committee's Chairman, at his sole discretion, waives its compliance.

Paragraph 3 - Notwithstanding the prerogative to make the deadlines for convening a meeting more flexible and to send the supporting documentation provided for in these Rules, the right of ESG Committee members to impair the analysis of any item of the agenda of a convening is preserved whenever, in their judgment, the time and material made available have not been sufficient for a proper assessment of the matter.

Paragraph 4 - Regardless of the formalities prescribed in these Rules, the meeting in which all members of the Committee participate, either personally or in the forms provided for in Article 12 of these Rules, will be considered regular.

Art. 9 - The meetings shall be installed with the presence of the majority of the members of the ESG Committee.

Art. 10 - The recommendations and opinions of the ESG Committee shall be approved by the majority of the members present at the meeting, allowing the dissenting member to record their disagreement in a separate document and communicate it to the Board of Directors or to the Company's management.

Paragraph 1 - In the event of a tie, the Committee's Chairman shall exercise the casting vote.

Paragraph 2 - The Committee member who has conflicting interest with that of the Company shall abstain from examining the documents and information of the items of the agenda subject to the conflict, as well as abstain from discussing and voting on such items at the meeting, including departing from the discussions and deliberations, in order to inform the other members of his/her impediment and record the nature and extent of his/her conflicting interest. If the Committee member with a conflicting interest does not manifest his/her impediment, any other member who is

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aware of the impediment may do so in his place. In this case, the Committee shall deliberate on the nature and extent of the impediment of its member before the discussion and voting on the item of the agenda object of the conflict, and the appropriate measures shall be taken as if the member had manifested his/her impediment.

MEETINGS AND MINUTES

Art. 11 - The ESG Committee meetings shall be held, preferably, at the Company's headquarters, unless otherwise requested by its Chairman, after hearing the other members of the Committee.

Art. 12 - ESG Committee members may participate in meetings through audio or video conference, without prejudice to the validity of the decisions taken. In this case, the members of the Committee shall be considered present at the meeting and must sign the corresponding minutes.

Sole Paragraph - If necessary, members of the ESG Committee may speak by e-mail, since they are received by the Chairman of each Committee before the end of the meeting.

Art. 13 - The Chairman of the ESG Committee may invite any member of the Board of Directors, the Board of Officers or other executives of the Company to participate in its meetings, as well as third parties who may contribute to the evaluation of the subjects that are the object of their evaluation.

Sole Paragraph - For the performance of his duties, the President of the ESG Committee may request information from the Board of Officers about specific processes or issues of the Company and / or its subsidiaries, whenever deemed appropriate.

Art. 14 - ESG Committee meetings may be suspended or closed when circumstances so require, at the request of any of its members, and subject to the approval of the majority of members present at the meeting.

Sole Paragraph - In the event of suspension of the meeting, the Chairman shall set the date, time and place for its continuity, being dispensed with the need for a new call.

Art. 15 - The ESG Committee's subjects, recommendations and opinions shall be recorded in the minutes, which will be signed by the ESG Committee members who participated in the meeting, either in person or by means provided for in Article 12.

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Paragraph 1 - The minutes shall contain the relevant points of the discussions, the list of those present and mention of justified absences, requested measures, approved recommendations and possible points of disagreement between the members. The manifestations of votes submitted by the members of the Committee will be attached to the minutes and filed at the Company's headquarters.

Paragraph 2 - All supporting material previously made available and / or presented during the meetings is considered an integral part of the minutes and will be filed at the Company's headquarters.

SECRETARY

Art. 16 - The ESG Committee's secretariat shall be exercised by the Company's Secretary and Legal Officer who will directly assist the Committee in their work, including among other activities:

- I. The preparation of the annual calendar of ordinary meetings and the respective work plan;
- II. The preparation of the convening notices of meetings and respective agendas, arranging for them to be sent to all members, at the request of the Chairman of the ESG Committee, as the case may be;
- III. The organization of the meetings, and the interaction of the ESG Committee with the various areas of the Company, including the invitation to representatives of the responsible areas for the topics provided for in the agendas of each meeting;
- IV. The preparation, review and safekeeping of the minutes and respective supporting material; and
- V. Disclosure of the guidelines adopted by the ESG Committee, when applicable, and the execution or fulfillment of any request that has been made by the Chairman of the ESG Committee.

Sole Paragraph - The Secretary may be temporarily replaced by another person appointed by him/her, without any formality or prior notice of such indication.

COMPENSATION

Art. 17 - ESG Committee members shall be responsible for the compensation that may be established by the Board of Directors for the exercise of their functions.

Paragraph 1 - The compensation of the ESG Committee members shall be proposed annually by the Company's Management, based on market studies and the activities and responsibilities of each member, and there may be differentiation between the compensation of its members and that of the Chairman.

Paragraph 2 - The compensation of the ESG Committee members shall be part of the proposal for the annual compensation of the Company's management to be approved by the Ordinary Shareholders'

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Meeting that approves the Company's financial statements for each financial year ended, after their evaluation by the Compensation Committee and submission to the Company's Board of Directors.

FINAL PROVISIONS

Art. 18 - The omissions of these Internal Rules, doubts of interpretation and eventual changes to its provisions shall be decided in a meeting of the Company's Board of Directors, after hearing the Chairman of the ESG Committee, and observing the law and the Company's Bylaws.

Art. 19 - These Rules may be changed by the Company's Board of Directors at any time.

Art. 20 - These Rules were approved at the Company's Board of Directors' meeting, held on December 10th, 2020, coming into effect as of this date.

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