

National and International Associations Management Policy

TIM S.A.



NATIONAL AND INTERNATIONAL ASSOCIATIONS MANAGEMENT POLICY

PREMISE

TIM Brasil areas and employees deal daily with Associations, which are National and/or International Organizations resulting from the legal union between two or more people, with legal personality, non-profit, for the representation and defense of the interests of members who discuss and adopt necessary and relevant actions for the sector and activities of interest to the company, therefore, it is necessary to establish a flow of control for the communications and obligations that will be adopted towards such Associations. The objective is to identify and prevent the occurrence of acts contrary to established standards and TIM's policies and positions.

RECIPIENTS

This document establishes guidelines for governance, which covers the process of selection, membership (or accreditation), monitoring and de-accreditation/discontinuation of National and International Associations, which must be respected by all areas of the company, including the TIM Institute.

The management of this activity applies to the RI&PR function – Regulatory, Institutional and Press Relations, Public Policies – Sectoral Policies and Associations, supported by the Legal & Corporate Affairs, Risk & Compliance and People, Culture & Organization functions.

OBJECTIVE AND SCOPE OF APPLICATION

The objective of this document is to maintain the regularity of TIM Brasil's participation in Associations and as mentioned above, it applies to all areas of the company and Instituto TIM.

At the time of membership, an amount due may be established for membership or renewal of the enjoyment of rights established by statute, equivalent corporate document, or contractual document, for eligible members to join or remain members of the Association (associative contribution or membership fee).



Membership fees or association contributions can only be paid in favor of Associations of proven reliability and recognized reputation in terms of honesty and good practices.

For the purposes of joining or renewing a membership fee or association contribution, the Association must meet one or more of the following criteria:

- Opportunities in terms of benefits for TIM Brasil, even indirect ones (for example, corporate image, public relations, etc.).
- Importance regarding to TIM Brasil's mission and business, as well as the responsibilities assumed by it towards its stakeholders.
- Significant sectoral performance in defending the interests and businesses in which TIM Brasil operates.
- Relevant associates for the integration and exchange of experiences of TIM's interests such as telecommunications, digitalization, relationships with significant stakeholders or specific topics in TIM Brasil's business areas.
- Correlation between TIM Italy and TIM Brasil interests.
- Effectiveness (i.e. ensuring that there are no duplicate contributions to the same subject or association within the Company).
- The prior authorization process must provide an adequate description of the nature and purpose of the membership fee and/or association contribution and the corporate interest in paying it, as well as verification of the legitimacy of the contribution based on applicable laws.
- Payment of association fees/contributions to political parties or movements, nor to worker unions, directly or indirectly, is not permitted.

Stakeholders can be:

a) National and international private non-profit entities, such as Associations and their confederations, Foundations, Institutes, Unions, Chambers of Commerce, Non-profit Organizations, Innovative Arrangements or Debate Groups.

b) National and international organizations.

Jointly or individually, hereinafter, for the purposes of this Policy referred to as Association or Associations.

In all cases, the Association must have objectives aligned with the mission and main business of TIM Brasil, as well as the responsibilities assumed towards its stakeholders, objectives in one or more of the following areas:

- representation/protection of the interests of sector providers.
- representation/protection of the company's interests.
- scientific, economic and legal research.
- social responsibility;
- diversity;
- socioeconomic development.

It is worth highlighting that Donations or Sponsorship procedures granted to Associations, when applicable, must follow their own procedures.

DISCLOSURE

The content of this document will be disseminated to all employees through the availability of an infographic on the Company's internal channels and formalized via email highlighting the main guidelines for executives.

GENERAL DESCRIPTION OF THE PROCESS AND RESPONSIBILITIES

The objective of this Policy is to define the general guidelines, responsibilities, and competencies for the management of Associations that establish links with TIM Group Companies in Brazil.

Associations are defined as the union of people who organize themselves for non-economic purposes. In this way, Associations constitute a group of individuals or legal entities, with a common purpose that pursues the defense of certain interests. For the purposes of this policy, they are Associations within the Telecommunications and ICT Sector, without profit as their objective.

It is important to highlight that, although the purposes of the Associations are not of an economic nature, they are not prohibited from carrying out revenue-generating activities, as there is no legal prohibition on the performance of such activities if such revenues are characterized as means of meeting its purposes. Therefore, they do not lose their Association

category, even if they carry out business to maintain or increase their assets. They cannot provide profit to members, directors, or founders. To this end, the economic activities carried out must be expressly provided for in their statutes or equivalent corporate documents, as well as express the intention of fully reverting the revenue generated to the achievement of their social objectives.

➤ **Membership, Creation and Duration of Associations**

The procedures for joining and establishing new Associations, as well as appointing a representative to conduct interaction with them, must follow the rules of this policy and the procedures described in POP.1027 - Management of Registration, Validity and Cancellation of National or International Associations , as well as guidance on maintenance and payment procedures, which are available in POP.892 - Management of Out-of-scope Contracts (National or International Associations), in addition to the TIM SA Statute itself

It is worth highlighting that, as described in the operational procedure mentioned above (POP.1027 - Management of Registration, Validity and Withdrawal of National or International Associations), the formalization of interest in joining an Association must be carried out by function N2 of the requesting area, through email to the RI&PR – Public Policies – Sector Policy and Associations function (dl_ar_politicasetorial@timbrasil.com.br), the management area for matters related to these Associations, containing the following information:

- 1) Justifications for the interest in joining the association in question.
- 2) Specification of benefits for TIM Group Companies.
- 3) Indication to occupy a relevant position/chair, if there is a TIM representative in a management, governance body or working/discussion group.
- 4) Forwarding the Bylaws/Social Contract or Internal Regulations for Governance assessment.
- 5) Indication of possible costs (association fees, sponsorship, payment for services and others);
- 6) Information on the Cost Center or area responsible for payments, depending on the situation.

It is also the responsibility of the RI&PR – Public Policies – Sector Policy and Associations function to carry out a preliminary analysis of the data received to submit the affiliation for approval by the competent bodies. The appointment of Company representatives to decision-making/ governance positions (such as Boards of Directors, Fiscal Councils, Board of Directors and representatives at Assemblies) in the Associations must also be submitted for approval by

the competent corporate bodies. Cases of urgency in the appointment of representatives provided for herein will be dealt with as they arise, without prejudice to the Company's statutory rules.

For reputational analysis, the RI&PR – Public Policies – Sector Policy and Associations area will forward a request to the Risk & Compliance – Governance & Integrity Compliance area, responsible for evaluating the Association's compliance with TIM's Code of Ethics and Anti-Corruption, which You may also request to fill out a Due Specific due diligence for Associations.

The RI&PR – Public Policies – Sector Policy and Associations area also has the autonomy to appoint or replace the representative to defend TIM's interests with the Association in question, representing the Company in Committees, Working Groups, or at any time necessary. To this end, the Association's governance, and the level of representation in each work instance must be assessed, to promote proper representation of TIM in the Association's governing bodies.

Even so, it is important to highlight that whenever an Association representative needs to participate in events or interviews – whether representing TIM or the Association, the functions RI&PR – Public Policies – Sector Policy and Associations and RI&PR – Press Relations must be involved for prior alignment.

Public Policies – Sector Policy and Associations function may also indicate the need for budgetary approvals for special or extraordinary Association Projects that result in the hiring of third parties, such as: law firms, technical assistant, or selected expert), to act institutionally on behalf of TIM. For this scope of contracting there must be approval from the Legal & Corporate Affairs function (following the guidelines of PL 085 – Policy for hiring law firms, technical assistant, or selected expert), alignment with the area responsible for the action, as well as the existence of budget and compliance with the guidelines of PL.818 – Active Representation and Power of Attorney Policy.

The body approving decisions must respect PL 818 – Active Representation and Power of Attorney Policy, in order to (i) Inform/register by email to the RI&PR area – Public Policies – Sector Policy and Associations, in situations in which that the representation is made by the responsible business area itself, which is also responsible for saving the emails and final approval and/or positioning documents or (ii) Forwarding positioning and justification to the RI&PR area – Public Policies – Sector Policy and Associations, in situations where representation in the decision-making body is made by the Regulatory, Institutional and Press Relations .

All instructions in this regulation must follow the guidelines of PL.818 - Active Representation and Power of Attorney Policy, PL.565 - Related Party Contracting Policy, paying due attention to the procedures described in POP.1056 - Procedure for Issuance and Revocation of Power of Attorney. These determine the assumption of responsibilities that result in expenditure, or the waiver of rights for the TIM Group Companies in Brazil, considering financial limits according to the position and reporting level of the grantees, criteria considered to define the authority to be specified in the Power Block.

This policy and all related regulations also follow the guidelines of the TIM SA Conflict of Interest Management Policy and the associated procedure through the POP. 1042 - Conflict of Interest Management.

➤ **Related Party Contracting Policy**

As provided for in Brazilian Securities and Exchange Commission (CVM) regulations, favoritism, the existence of unfair clauses or the characterization of any type of differentiated treatment in Transactions with Related Parties are prohibited. Therefore, this type of contracting must occur under the same conditions normally practiced by the market in contracts of the same nature with an unrelated party, that is, under Equitable Market Conditions, according to the guidelines of PL.565 - Contracting Policy with Related Parties and POP .813 - Operations with Related Parties that establish that no contract, instrument, negotiation or agreement with Related Parties may be entered into without prior verification by Governance & Integrity Compliance and approvals, as indicated above.

➤ **Unregistering Associations**

The RI&PR function - Regulatory, Institutional and Press Relations, Public Policies - Sector Policy and Associations is also responsible for the Association unsubscription process, which is formalized through an internal communication to the competent Social Bodies, when necessary, implying the discontinuation of the payment of association fees/contributions, and eventually formalized in writing, or with the execution of a cancellation, when indicated.

GLOSSARY

- **ACPR:** Approval of Contracting with Related Parties
- **General Shareholders' Meeting:** AG is the supreme body of corporations with at least one annual meeting called the Ordinary and/or Extraordinary General Meeting (AGO, AGE or AGOE respectively), composed of all shareholders, with broad competence to deliberate on any matter relating to the interests of the company.
- **Senior Management:** These are all members of the Board of Directors, the Fiscal Council and the Statutory Board of TIM Participações SA TPART or Company and, also, any person who holds or performs the role of administrator in any of the TIM Group Companies in Brazil.
- **Requesting or Responsible Area:** Any area of the TIM Group Companies in Brazil or TIM Institute that needs to carry out an operation with a related party.
- **CAE (SAC):** Statutory Audit Committee.
- **BOD Board of Directors:** Collegiate deliberation body that exercises superior management of the company, with periodic meetings, whose members are elected by the General Shareholders' Meeting – AG and, exceptionally, by the BOD itself.
- **TIM Group companies in Brazil:** TIM SA (“Company”) and controlled companies, directly or indirectly. For the purposes of this Policy, Instituto TIM incorporates this definition.;
- **Similar Entity:** National and/or International Organization of which TIM may be part, whether Institutes, Unions or Debate Groups, but as specified above, called Associations for the purposes of this document.
- **Reference Form:** Document that all publicly traded companies are required to send annually to the Securities and Exchange Commission (CVM) and which is available to the general public;
- **Fuori Ambito:** Classification based on evaluations by Telecom Itália Group for the “Out of Scope” (Fuori Ambito) assigned to the Regulatory, Institutional function and Press Relations, which involves Associations (national and international) that operate on a membership

basis, with no margin for negotiation of values, formalized through Annex 3 - “Out of Scope” (Fuori Ambito) of PL.1094 - Guidelines for Purchasing Materials and Services;

- **Working Group:** Space for discussion and contribution of point of view, positioning and assessment of the situation of defending the interests of members through the Association or the Association itself. It may have decision-making power, or even forward a suggestion of position or action for decision by the appropriate deliberation body, in accordance with the Association's Governance.
- **Competent Corporate Bodies:** Deliberation bodies of the TIM Group Companies in Brazil, understood as follows: General Shareholders' Meeting, Supervisory Board, Board of Directors and Statutory Board of Directors.
- **Related Parties:** The concept that permeates this definition is that related parties will be considered to be persons, natural or legal, who have any link that allows them to characterize a relationship of dependence or control, resulting in the possibility that negotiations between them will not be carried out as if they were carried out with third parties. CVM Resolution No. 642, of October 7, 2010, provides the definition for related parties, which can be summarized as follows: Related party is the person or entity that is related to the entity that is preparing its financial statements:
 - It will be an individual, or a close member of their family, related to the entity that is preparing its financial statements, if: (i) it has full or shared control of the entity that reports the information; (ii) has significant influence over the entity reporting the information; or (iii) is a member of the key management personnel of the entity reporting the information or the controlling entity of the entity reporting the information;
 - It will be a legal entity related to the entity that is preparing its financial statements, if: (i) the entity and the entity reporting the information are members of the same economic group (which means that the controlling company and each controlled company are interrelated, as well as entities under common control are related to each other); (ii) the entity is an affiliate or joint venture of another entity (or an associate or joint venture of an entity that is a member of an economic group of which the other entity is a member); (iii) both entities are under the joint control (joint ventures) of a third entity; (iv) an entity is under the joint control (joint venture) of a third entity and the other entity is

an affiliate of that third entity; (v) the entity is a post-employment benefit plan whose beneficiaries are employees of both entities, the one reporting the information and the one related to the one reporting the information;

- **REDIR:** Meeting of the Statutory Board of Directors, which is the executive body representing the Company, whose members are elected by the BOD or Assembly.
- **N1 Responsible for the Requesting Area:** functions directly linked to the role of Chief Executive Officer of TIM Participações SA, represented on the first page of the Company's organizational chart.
- **Responsible N2 of the Requesting Area:** functions directly subordinate to the First Level functions, established in the Company's organizational chart.
- **Legal Representatives:** these are the Statutory Directors and Attorneys.
- **SAS:** Request for Corporate Approval.
- **ICT:** Information and Communication Technology.
- **Intragroup Transactions:** These are transactions with or between subsidiaries or companies of the TIM Group.
- **Non-Intragroup Transactions:** These are transactions carried out with or between a Related Party that is not directly part of the TIM Group, that is, that is not controlled or affiliated with the TIM Group.
- **PL:** Corporate Policy.
- **POP:** Standard Operational Procedure.

Version 00 - This is the first version of this policy, approved by TIM's Executive Board and published on 08/09/2023.

A copy of this document is not valid in printed form.