

ESG Report

3rd Quarter 2025



Solid ESG path

Generating positive and lasting value for society and shareholders has always been part of our business strategy. If today, environmental, social, and governance aspects, so widely disseminated in the ESG acronym, are considered essential in conducting any activity, for TIM, the sustainable development agenda is part of an evolutionary and intentional journey.

Continuously, we challenge ourselves with goals and commitments that contribute to building a fairer, more inclusive, and diverse society, and reduce environmental impacts, in pursuit of a circular and low-carbon economy. At TIM, the ESG theme is at the core of the business, becoming an increasingly crosscutting principle in all planned and executed actions.

National and international recognition is the result of a trajectory that has been built up over more than two decades. We are the longest-serving telecommunications company - 17 years - in the B3 Corporate Sustainability Index Portfolio. Since 2011, the company has voluntarily been part of the Novo Mercado, the highest level of corporate governance on the Brazilian stock exchange, as well as being the first national operator to be classified as a Pro-Ethics company by the Comptroller General of the Union (CGU).

As signatories of the UN Global Compact since 2008 and UN Women since 2021, we develop projects connect to the Sustainable Development Goals (“SDG”) and recognizes the rights to data privacy, safe internet, access to information and freedom of expression as essential and unnegotiable.

Commitment to diversity and inclusion




We have adopted goals, commitments and implemented various initiatives on the themes of gender, race, LGBTI+ people, generations and people with disabilities, among others. In 2021, TIM became the **1st Brazilian** operator to be included in the **FTSE Russell D&I Index** (formerly Refinitiv Diversity & Inclusion Index, occupying the **1st position in Telecom at a global level**, a position it maintained in the following years.

We have been selected for **two consecutive years** for the **Bloomberg Gender Equality Index**, as the **most equal** company in the sector and in Latin America. In 2024, TIM remained, for the second consecutive year, **the only operator** in **IDIVERSA B3**, the first Brazilian stock exchange index to consider gender and race criteria when selecting the companies that will make up its portfolio, and since 2023, it has been part of B3's GPTW Index.

In the constant quest to build healthier, more inclusive and collaborative work environments, where people can be proud of themselves and achieve even better results, in 2025 we won the **Top Employers Brasil seal** for the **fourth year running** and the **BR Equity Seal** for the **third year**. We were also ranked **8th** among the **Best Companies to Work For in Brazil by Great Place to Work (GPTW)**, as well as standing out in the GPTW diversity awards, being the most awarded operator with seals in the **Women, Ethnic-Racial, LGBTI+ and 50+** categories.

2025-27 ESG Plan

TIM Group's commitment

Pillar	Commitments	Targets	Term
 Environmental	Net Zero (scopes 1, 2 and 3) tCO ₂ e	Net Zero	2040
	Reduction of scope 3 emissions)	— ¹	2030
	Carbon neutral (scopes 1 and 2) tCO ₂ e	Carbon neutral	2030
	Renewable electricity ²	100%	2025
	Eco-efficiency in data traffic (bit/Joule)	+110%	2025
	Reuse or recycling of solid waste ³	≥95%	2026
 Social	Engagement ⁴ (per year)	≥82%	2025
	Black employees in leadership ⁵	≥25%	2027
	Women in leadership positions	≥36%	2027
	Women in new hires	50%	2027
	Upskill of employees in digital capabilities (IA Academy, Agile Academy)	≥90%	2027
	Hectares connected (in millions)	≥32	2027
 Governance	Transparency and Anti-Corruption practices and Standards (e.g. ISO 37001, Pro-Ethics-Seal)	Maintain	2026
	Cybersecurity and Data Protection Practices and Standards (e.g. ISO 2700)	Maintain	2026
	Position in ESG indexes and ratings (e.g. ISE)	Maintain	2026

¹The 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.

²Base year 2019.

³Does not consider organic and construction waste from classes C and D.

⁴Measured through the favorability index of the Mercer Climate and Engagement Survey.

⁵Self-declared mixed race and black employees are considered.



ESG Governance

With solid ESG governance, TIM holds an ESG Forum, which fosters discussions and deliberations between the CEO and the executive board and has an ESG Committee – created in 2020 and linked to the Board of Directors –, in which executives and board members participate in the definition and implementation of the Company's ESG strategy, as well as in the review of its goals. In addition, they monitor actions to reduce climate emissions and the pursuit of carbon neutrality.

Focus on Transparency

Since 2004, we have been presenting our sustainability performance through sustainability indicators and for 18 years we have been publishing reports according to the guidelines of the Global Reporting Initiative (GRI). As of 2021, we have renamed this publication as the [ESG Report](#) and we continue with our commitment to transparency and accountability to our stakeholders, organizing the report into three pillars: Environmental, Social and Governance. Since 2009, TIM's reports have been assured by an independent third-party.

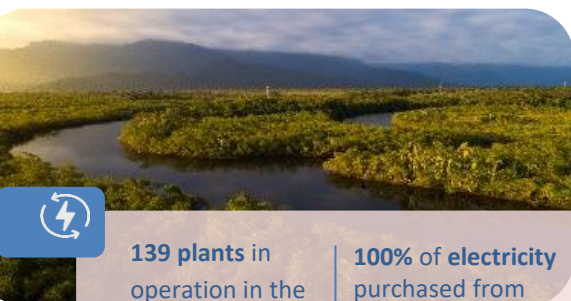
In addition, every quarter, together with the financial information, the [ESG Quarterly Report](#) is released, with the main highlights of the performance of its environmental, social, and governance indicators. Since 2022, TIM has also been publishing [Issue Briefs](#), to give more visibility to its actions in the areas of biodiversity, risks related to climate change, data center efficiency, emerging risks, among others.

We have been reporting to CDP - the largest database in the world on Greenhouse Gases related to Climate Change - since 2010 and have registered our emissions in the Public Emissions Register of the Brazilian GHG Protocol Program. In 2023, we became part of the select group of CDP "A List" companies and in 2024 we again achieved the maximum score of A in the questionnaire. Through the TIM Group, we have also joined the Science Based Target Initiative (SBTi) and aligned our approach to climate risks with the recommendations of the Task Force on Climate related Financial Disclosures (TCFD).

[Our main policies](#) - such as the Corporate Social Responsibility, Human Rights, Diversity, Environmental, Climate Change, Supplier Relations, Risk Management, Anti-corruption, Safety & Occupational Health and Privacy Policies - are publicly available to the consultation of our stakeholders.

Founded in 2013, [Instituto TIM](#) has a mission to democratize access to science, technology and innovation, in order to promote human development in Brazil. More than 700,000 people from all Brazilian states and the Federal District have been benefited by the education and inclusion projects of Instituto TIM, some of which were internationally awarded (i.e. Governarte Awards – BID 2015).

We integrate national and international indexes and ratings, such as the B3 Corporate Sustainability Index (ISE-B3), Diversity Index (IDIVERSA-B3), [Carbon Efficient Index](#) (ICO2-B3), Brazil ESG Index (S&P/B3), Great Place to Work Index (IGPTW-B3), FTSE Russell D&I Index, *FTSE4GOOD* Emerging Markets, *FTSE4GOOD Latin America*, *MSCI ACWI ESG Leaders*, *MSCI Emerging Markets ESG Leaders*, TEVA ESG Women on the Board Index, seal Women on Board, among others, in addition to being certified by ISO 9001 (since 2000), ISO 14001 standard (since 2010), , ISO 37001 standard (since 2021) and ISO 27001 (since 2022).



139 plants in operation in the Distributed Generation

100% of electricity purchased from renewable sources (with the acquisition of I-RECs)

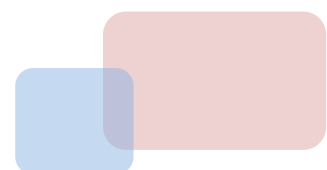


In its 15 years, the **Bateria do Instituto TIM** (Drum Group) has had 250 participants, most of whom are **people with disabilities**








3rd Quarter 2025 Highlights

- TIM is the only telecommunications company in the TOP10 of the 2025 ESG Integrity Yearbook. In its third edition, the initiative is organized by Insight Comunicação and the ESG Integrity Portal, with support from Fundação Getúlio Vargas (FGV), and highlights the ESG agenda of leading companies operating in Brazil. Among TIM's standout projects are investments in distributed energy generation and its diversity and inclusion goals.
- For the fifth consecutive year, TIM is the most inclusive telecom operator globally and the only Brazilian company recognized in the 2025 FTSE Russell D&I Index, which evaluates over 15,000 companies worldwide based on their diversity, inclusion, people development, and social impact initiatives. This recognition reinforces the importance of TIM's ongoing journey in diversity and inclusion.
- Recognized as one of the best companies for LGBTI+ individuals to work for, TIM received the Equidade BR seal for the third year in a row. Promoted by Instituto +Diversidade and the Forum of Companies and LGBTI+ Rights, the program is now in its fourth edition. TIM stood out for its performance indicators and a set of initiatives addressing employability, career development, societal awareness, and inclusion policies, among other topics.
- TIM's connectivity across more than 400 km of highways is accelerating the digital transformation of Rota Verde Goiás, the concessionaire responsible for managing highways BR-060 and BR-452. The new connectivity infrastructure will provide greater comfort and safety for drivers traveling these roads, while also enabling digital inclusion for approximately 2.4 million people in 32 municipalities and 37 neighboring districts, including nine public schools, four healthcare units, and five thousand rural properties.
- In line with its commitment to promoting the best environmental practices, TIM has earned ISO 14001 certification for the 15th consecutive year—one of the world's most recognized standards for environmental management. The certification acknowledges the maturity of the company's Environmental Management System, as well as its dedication to ESG best practices and the engagement of all TIM departments in sustainability, from planning to operations.
- TIM and Eletrobras have jointly announced an innovative initiative for the commercialization of electric energy. TIM's corporate clients in the SME (small and medium-sized enterprises) segment will be able to purchase energy from Eletrobras in the free market. The project offers entrepreneurs an average monthly electricity expenditure of R\$10,000 or more savings of up to 30% on their energy bills, while also ensuring the use of clean and renewable energy.
- As part of the evolution of its Distributed Generation project, TIM ended the 3rd quarter with 139 power plants in operation. The project is responsible for supplying more than 17 thousand sites with the use of renewable energy plants, with a predominance of solar plants. In addition, 100% of the electricity purchased by TIM comes from renewable sources (with the acquisition of I-RECs).
- TIM ended the 3rd quarter with 1,874 active biosites on its network. These structures, similar to a common pole, offer a solution for densifying the mobile access network (antennas/towers) with a very low visual and urban impact, lower cost and quick installation.



Shareholders information

The main activities carried out by the Company's Board of Directors and its Advisory Committees, and by Fiscal Council in the 3rd Quarter 2025 are presented below:

Corporate body	Members	Female representation (%)	Meetings (Nº)	Attendance (%)
Board of Directors *	10 members, 4 independents (40%)	30%	4	
Fiscal Council	3 effective members and 3 alternate members, all independents	33%	3	
Statutory Audit Committee	3 members, all independents	33%	4	
Control and Risks Committee	5 members, 2 independents (40%)	20%	1	
Compensation Committee	3 members, 1 independent (33%)	-	-	-
ESG Committee	5 members, 2 independents (40%)	20%	1	

*In 2024, TIM's Board of Directors had an average attendance of 90% of its members at the 10 meetings held throughout the year.

Most relevant activities of Board Directors:

- Acknowledged on the activities carried out by the Statutory Audit Committee;
- Approved the payment proposal of the Company's interest on shareholders' equity ("JSCP");
- Acknowledged on the activities carried out by the Environmental, Social & Governance Committee;
- Acknowledged on the activities carried out by the Control and Risks Committee;
- Acknowledged on the activities carried out by the Statutory Audit Committee;
- Approved the amendment proposal of the Company's Corporate Risk Management Policy;
- Acknowledged on the Company's Quarterly Financial Report ("ITRs") for the 2nd quarter of 2025, dated as of June 30th, 2025;
- Acknowledged the Company's Informe de Governança Corporativa;
- Approved the amendment of the Company's Organizational Structure;
- Approved the Company's energy self-production project;
- Acknowledged on the activities carried out by the Statutory Audit Committee; and

- Approved the payment proposal of the Company's interest on shareholders' equity ("JSCP").

Most relevant activities of the Fiscal Council:

- Evaluated the payment proposal of the Company's interest on shareholders' equity ("JSCP");
- Acknowledged the Tax, Regulatory, Civil and Labour contingencies.
- Evaluated the Company's Quarterly Information Report ("ITRs") for the 2nd quarter of 2025, dated as of June 30th, 2025;
- Acknowledged on the information provided by Ernst & Young Auditores Independentes S/S ("EY") on the Company's Quarterly Information Report ("ITRs") for the 2nd quarter of 2025, dated as of June 30th, 2025; and
- Evaluated the payment proposal of the Company's interest on shareholders' equity ("JSCP").

Most relevant activities of the Statutory Audit Committee:

- Evaluated of the proposal for payment of interest on the Company's equity ("JSCP")
- Avaliaram a proposta de pagamento de juros sobre o capital próprio ("JSCP") da Companhia;
- Supervised and evaluated the activities carried out by the Internal Audit;
- Evaluated of the Company's Semi-Annual Internal Control System (ICRMS);
- Analysed and evaluated the reports received by the Whistleblowing Channel;
- Supervised and evaluated the activities carried out by the Risk & Compliance area;
- evaluated the proposed amendment to the Company's Corporate Risk Management Policy;
- Supervised and evaluated the activities carried out by the Internal Audit;
- Evaluated the Company's Informe de Governança Corporativa;
- Evaluated the results of the 2024 annual evaluation questionnaires for the Internal and Independent Audits;
- Acknowledged the Tax, Regulatory, Civil and Labor contingencies;
- Evaluated the Company's Quarterly Information Report ("ITRs") for the 2nd quarter of 2025, dated as of June 30th, 2025;
- Acknowledged on the information provided by Ernst & Young Auditores Independentes S/S ("EY") on the Company's Quarterly Information Report ("ITRs") for the 2nd quarter of 2025, dated as of June 30th, 2025; and
- Evaluated the payment proposal of the Company's interest on shareholders' equity ("JSCP").

Most relevant activities of the Risk and Control Committee:

- Supervised and evaluated the activities carried out by the Internal Audit;
- Evaluated of the Company's Semi-Annual Internal Control System (ICRMS);
- Evaluated the reports received by the Whistleblowing Channel;
- Supervised and evaluated the activities carried out by the Risk & Compliance area; and

- Evaluated the amendment proposal of the Company's Corporate Risk Management Policy.

Most relevant activities of the Environmental, Social and Governance Committee:

- Acknowledged of the 2nd quarter 2025 results of the ESG Plan.

