

## TIM S.A.

### INTERNAL RULES OF THE FISCAL COUNCIL

#### CHAPTER I

#### THE FISCAL COUNCIL

**Art. 1.** The Fiscal Council is the body responsible for inspecting the acts of the management of TIM S.A. ("Company") and for informing shareholders, and shall be constituted and operate independently, in accordance with the provisions of Law No. 6404, of December 15, 1976 ("LSA"), the Company's Bylaws, these Internal Rules, the Code of Best Practices defined by the Brazilian Institute of Corporate Governance (IBGC) and other applicable legal provisions.

**Art. 2.** The purpose of these Internal Rules is to establish, through the principles of transparency, fairness, responsibility, sustainability and integrity, the rules for the proper functioning of the Company's Fiscal Council, defining all its responsibilities and prerogatives, as well as defining the relationship with the Company's other corporate bodies.

#### CHAPTER II

#### COMPOSITION, MANDATE AND INVESTITURE

**Art. 3.** The Fiscal Council shall be composed of 3 (three) to 5 (five) effective members and an equal number of alternates, whether shareholders or not, elected by the Shareholders' Meeting. The members of the Fiscal Council must have an unblemished reputation and be independent. To qualify as independent, the Fiscal Council member must meet the following requirements: (a) not be or have been, in the last three (3) years, an employee or manager of the Company or of a subsidiary or company under common control; and (b) not receive any remuneration, directly or indirectly, from the Company or from a subsidiary or company under common control, except remuneration as a member of the Fiscal Council.

§ 1. The members of the Fiscal Council and their alternates shall hold office until the first Annual Shareholders' Meeting held after their election, re-election being permitted, and the members shall remain in office until their successors take office.

§ 2. Individuals may not be elected to the Fiscal Council if:

I. do not comply with the eligibility conditions set out in the LSA or are in a situation of impediment provided for in that legal provision;

II. are prohibited by special law, or have been convicted of bankruptcy, malfeasance, bribery, concussion, embezzlement, crimes against the popular economy, public faith or property, or criminal penalties that prohibit, even temporarily, access to public office;

III. are declared ineligible by an act of the Brazilian Securities and Exchange Commission ("CVM");

IV. hold positions in companies that may be considered competitors in the market, in particular on an advisory, management or fiscal boards, and have conflicting interests with the Company, unless waived by the Shareholders' Meeting; and

V. are not qualified as independent, in accordance with the provisions of the second part of the *caput* of this Article 3.

§ 3. At its first meeting, the members of the Fiscal Council shall elect its Chairman.

§ 4. The Company's management shall appoint qualified personal to provide technical support to the Fiscal Council.

**Art. 4.** Upon taking office, the members of the Fiscal Council shall sign, in addition to the term of office, a declaration in which they agree to the terms of the Internal Rules of the body, the policies and the Code of Ethics and Conduct of the Company, and shall also sign a declaration attesting that they are not prevented from taking office, under the terms

of paragraph 2 of article 3 of these Rules. These documents will be kept on file at the Company's head office.

### **CHAPTER III**

#### **DUTIES AND RESPONSIBILITIES**

**Art. 5.** The members of the Fiscal Council have the same duties and obligations as the directors referred to in articles 153 to 156 of the LSA, and are liable for damages resulting from omission in the fulfillment of their duties and from acts performed with fault or intent, or in violation of the Law or Bylaws.

**§ 1.** A member of the Fiscal Board is not liable for the unlawful acts of other members, unless they collude with them or contribute to the commission of the act.

**§ 2.** The members of the Fiscal Council shall be jointly and severally liable for omission in the performance of their duties, but the dissenting member shall be exempt from such liability if he or she records his or her dissent in the minutes of the meeting of the body and communicates it to the management bodies and the Shareholders' Meeting. If the other members of the Fiscal Council resist the registration of the dissenting member's position, the dissenting member shall be given the option of submitting a separate vote in writing.

**§ 3.** The members of the Fiscal Council shall immediately inform the CVM and the Stock Exchanges or organized over-the-counter entities on which the Company's securities are admitted to trading of any changes to their shareholding positions in the Company, under the conditions and in the manner determined by the CVM.

**Art. 6.** The Fiscal Council shall take measures or initiatives that, in its judgment and within the limits of its competence, represent assistance to the control bodies involved.

**Art. 7.** Matters of a confidential nature that are considered by the members of the Council shall be kept confidential, in compliance with the provisions of article 157, paragraph 5, of the LSA and the provisions of Resolution 44, of August 23, 2021, issued by the CVM.

**CHAPTER IV**  
**COMPETENCE AND ATTRIBUTIONS**

**Art. 8.** In addition to the duties provided for in the LSA, in the Bylaws, as well as in the rules, regulations and provisions issued by the competent regulatory bodies, it is the responsibility of the Fiscal Council:

I. to supervise, by any of its members, the acts of the management and to verify compliance with their legal and statutory duties;

II. to opine about the annual management report, including in its opinion any additional information it deems necessary or useful for the resolution of the Shareholder's Meeting;

III. to opine on the proposals of the management bodies, to be submitted to the Shareholders' Meeting, regarding the modification of the share capital, issue of debentures or subscription bonus, investment plans or capital budgets, distribution of dividends, transformation, incorporation, merger or split;

IV. denounce, by any of its members, to the management bodies and, if the latter do not take the necessary measures to protect the Company's interests, to the Shareholders' Meeting, any errors, fraud or crimes they discover, and suggest measures useful to the Company;

V. to call an Annual Shareholders' Meeting if the management bodies delay the call for more than one month, and an Extraordinary Shareholders' Meeting whenever there are serious or urgent reasons, including the matters they deem necessary on the agenda of the Meetings;

VI. to analyze, at least quarterly, the financial statements prepared periodically by the Company, and may, whenever necessary, request additional clarifications from the independent auditors regarding the financial statements audited or in the process of being audited, as well as opinions issued, before or after the quarterly closings;

VII. to examine the financial statements and the proposal for allocating the results of the financial year, and to express an opinion on them;

VIII. monitoring and clarifying any adjustments from previous fiscal years;

IX. to review and decide on the Internal Rules of the Fiscal Council; and

X. to define with the Company's management, at the beginning of the term of office, the additional requests necessary for the ordinary activities of the calendar of corporate events to make up the work plan for the fiscal year.

**Art. 9.** The Chairman of the Fiscal Council is responsible for:

I. to guarantee the effectiveness and good performance of the body;

II. to call meetings of the Fiscal Council;

III. to guarantee the effectiveness of the monitoring and evaluation system by the Fiscal Council itself;

IV. to preside over meetings of the Fiscal Council, informing the other members of the agenda, in accordance with these Internal Rules;

V. to guide the work, keeping the debates in order, as well as seeking to resolve questions of order arising at the meetings;

VI. to sign and receive official correspondence from the Fiscal Council, forwarding it to the other members;

VII. to request tax, accounting and corporate books, documents and/or information, among others, necessary for the performance of the Fiscal Council's duties, without prejudice to requests made individually by any of its members;

VIII. to communicate the results of the Fiscal Council's deliberations to those entitled to do so;

IX. to analyze the requests of any of the members of the Fiscal Council, making it possible, whenever possible, to take the necessary steps to respond to them in a timely manner, including the call to meetings of the Fiscal Council of persons who, by themselves or entities they represent, can provide clarifications pertinent to the matter on the agenda;

X. to organize, whenever necessary, meetings and workshops between the members of the Fiscal Council and management, the internal auditors and the independent auditors to deal with matters within the competence of the body; and

XI. to comply with and enforce these Internal Rules and the other legal or regulatory provisions concerning the functioning of the Council.

**Art. 10.** Each member of the Fiscal Council is individually responsible for:

I. to attend Fiscal Council meetings;

II. to examine, with due diligence, the matters assigned to them, reporting on them and, where appropriate, issuing opinions on them;

III. take part in discussions and votes, asking to see the matter, if deemed necessary, during the discussion and before the vote;

IV. to request, through the Fiscal Council or directly from the Company's management bodies (the Board of Directors and the Board of Officers), any documents and/or information necessary for the performance of their duties, always informing the other members of the Fiscal Council of the act by sending a copy of the request;

V. to attend meetings of the management bodies or of the Shareholders' Meeting, in which decisions are taken on matters on which he or she must express an opinion, or whenever called upon to do so;

VI. to communicate, in writing, to the Chairman of the Fiscal Council and to the Company, at least five (5) days before the date set for the meeting of the Fiscal Council, the impossibility of attending said meeting, for the purpose of calling an alternate;

VII. to maintain confidentiality with regard to any and all Company information to which they have access as a result of their office, and to demand the same confidential treatment from the professionals who advise them, using it only for the performance of their duties as a Fiscal Council member, under penalty of being held responsible for any act that contributes to its undue disclosure;

VIII. to declare, prior to the resolution, that, for any reason whatever, they have a particular or conflicting interest with that of the Company, about a given matter submitted for their consideration, abstaining from its discussion and voting; and

IX. to ensure that the Company adopts good corporate governance practices.

## **CHAPTER V MEETINGS**

**Art. 11.** The Fiscal Council will meet ordinarily once a quarter and extraordinarily at least once every six months to deal with issues included in the work plan and not associated with ordinary meetings. Meetings shall be held at the Company's headquarters and may also be held at another designated location.

**§ 1.** The meetings, ordinary or extraordinary, shall be called by the Chairman of the Fiscal Council or by two (2) Fiscal Council members, by sending a letter or e-mail with acknowledgement of receipt at least seven (7) days in advance, addressed to all the members at the addresses informed by them to the Company. However, in cases of obvious urgency, at the sole decision of the Chairman of the Fiscal Council, meetings may be called at shorter notice.

**§ 2.** The supporting material to be used at meetings of the Fiscal Council will be sent out no later than five (5) days before the meeting.

**§ 3.** The call notice referred to in paragraph 1 above shall briefly contain the date, time and place where the meeting of the Fiscal Council will be held, as well as the agenda, and a copy of the call notice shall be sent to the Company's Financial Area.

**§ 4.** The call notice formalities provided for in this article may be waived by agreement between all the members of the Fiscal Council and, in the event of urgency recognized by the Fiscal Council, documents not included on the agenda may be submitted for discussion and voting.

**§ 5.** The meetings of the Fiscal Council shall be installed with the presence of the majority of its members.

**Art. 12.** The Fiscal Council shall decide by a majority vote of its members present at the meeting, with the dissenting member being entitled to record their vote in the minutes of the meeting and to communicate it to the management bodies and the Shareholders' Meeting.

**Art. 13.** The members of the Fiscal Council shall be replaced, in their absence or impediment, by the respective alternate.

**Art. 14.** In addition to the cases of death, resignation, dismissal and others provided for by law, a vacancy shall occur when a member of the Fiscal Council fails to attend, without just cause, two (2) consecutive meetings or three (3) interspersed meetings during the year.

**§ 1.** In the event of a vacancy in the position of member of the Fiscal Council, the replacement shall be made by the respective alternate.

**§ 2.** If more than half of the positions are vacant and there are no alternates to be called, the Chairman of the Fiscal Council must notify the Company's management so that it can call a Shareholders' Meeting to elect their alternates.

**Art. 15.** The members of the Fiscal Council may also participate in meetings by audio, videoconference or virtual circuit, in order to submit matters without the need for



meetings to be held in person or remotely (audio or videoconference), without any prejudice to the validity of the decisions taken. In all cases, the members of the Fiscal Council will be considered present at the meeting and must sign the corresponding minutes.

**Art. 16.** In the event of the absence of the Chairman of the Fiscal Council, the meeting shall be chaired by his respective alternate and, in his absence, by the member chosen at the time of the meeting by the majority of the members present.

**Art. 17.** The minutes of the meetings shall include the agenda, date, place, members present, a brief report of the proceedings and the decisions taken, which shall be transcribed in the "Book of Minutes and Opinions of the Fiscal Council", in accordance with the rules in force. Copies of the minutes will be sent to the Company's Financial Area and will be made available to the Board Members.

**Art. 18.** During the analysis and discussion of the reports and opinions, the Chairman shall grant the floor to those members who request it, who may make verbal or written requests and ask for measures to be taken to investigate the matter under discussion.

**Art. 19.** The member who does not feel sufficiently informed must formally ask the Chairman of the Fiscal Council to see the document or postpone the discussion.

**§ 1.** The period for viewing the documents will be a maximum of 5 (five) calendar days.

**§ 2.** When there is a clear emergency, the Chairman may order that a new meeting be held within 5 (five) calendar days, without the formalities of call.

**Art. 20.** The Company's Legal Area shall directly assist the Fiscal Council in its work, in organizing the meeting and in interacting with management and the different areas of the Company.

## **CHAPTER VI**

### **OWN BUDGET, EXPENDITURE AND REMUNERATION**

**Art. 21.** The Company shall pay the costs and expenses incurred by the Fiscal Council in carrying out its activities.

**Art. 22.** The remuneration of the members of the Fiscal Council shall be set by the Annual Shareholders' Meeting that elects them, and may not be less, for each member in office, than one tenth of that which, on average, is attributed to each member of the Board of Officers, not including profit sharing.

**Sole Paragraph:** An acting alternate will be entitled to the remuneration that would be due to the effective member for the period in which the replacement takes place, counted month by month, during which time the effective member will not receive the monthly remuneration.

(Last updated: October 10<sup>th</sup>, 2023, as resolved by the Fiscal Council at a meeting held on the same date.)