

ESG Report

2025

Message
from the CEO

Presentation

Highlights ESG
in 2025

Commitments
and recognition

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Message from the CEO

GRI 2-2, 2-3, 2-6, 2-22



Alberto Griselli
TIM CEO

Sustainability is a structural part of TIM's strategy, having guided our business decisions long before the acronym 'ESG' found its way into the reality of the global market. In 2025, more than simply celebrating achievements, we have continued with the consolidation of a model that combines, innovation, responsibility, and economic, social, and environmental value creation in a way that is truly long-lasting.

This directive has been transformed into objective results, constructed over the course of a long history of voluntary commitments and public targets, such as the 17-year-long adherence to the UN's Global Compact. This journey took on even more importance when TIM was recognized by the B3 at COP30, in Belém, as being the only telecommunications company

to be included simultaneously on the Brazilian market's three leading ESG indexes: ICO2, IDIVERSA, and the Corporate Sustainability Index (ISE). We have now been included in this final index for 18 years running - a record in the sector.

In terms of our international operations, we remain amongst the few companies with the best global performance in sustainability according to the S&P Global ESG Ratings. Furthermore, for the third consecutive year, we achieved the maximum score on the CDP Climate Change program, ensuring that the Company remains amongst the world leaders in climate change management.

These advances are supported by solid governance, led by the ESG Committee together with the Board of Directors.

This is the structure that ensures that sustainability is not just an objective, but a permanent principle that guides our decisions and priorities. Our annually reviewed ESG Plan continually reinforces the Company's environmental, social and governance commitments.

It is from this base that the concrete initiatives that are outlined over the course of this report are developed.





These are actions that connect innovation, responsible operations, and a positive impact for society.

In the environmental pillar, we have taken great steps forward in the energy transition and operational efficiency. In 2025, our Distributed Generation project had managed to implement 137 solar, hydro, biogas, and natural gas power stations, supplying 65% of the energy consumed by the Company. Add the purchase of I-RECs into this scenario, and it means that we have been working with 100% renewable energy since 2021. We also strengthened our sustainable infrastructure agenda when our concept store in São Paulo was awarded the LEED Gold Seal.

The circular economy and waste management remain priorities. Through the strengthening of the Reverse Logistics Program, in partnership with

the Brazilian Association for the Recycling of Electronic and Electrical Equipment (Abree), we have increased environmental awareness and recovered more than 66 tons of electronic waste over the course of the year, surpassing our target by reusing or recycling 99.7% of our solid waste.

In the social pillar, we have continued to increase access to quality connectivity. We were the first operator to provide 5G coverage for every district of the 27 Brazilian state capitals, meaning around 78% of the urban population and more than 1,000 cities across the country. The modernization of the network, which began in São Paulo, significantly improved our customers' digital experience and established a new standard of quality that will continue to be expanded.

This capacity to connect also puts technology at the service of science. In partnership with

the Brazilian Navy, the Ministry of Communication, and Anatel, we took 5G technology to the Antarctic, supporting scientific studies on climate change. In 2025, more than 180 researchers used our network on 29 CNPq projects, reinforcing the role of connectivity as a partner to sustainability.

The Instituto TIM has continued to fulfill its social role, with the launch of a second public call in partnership with the Gerando Falcões organization. With an investment of BRL 1 million, we supported ten community organizations by providing each one with BRL 100,000, as encouragement to use technology to increase social impact.

We also made headway on the diversity, equity and inclusion agenda, with measurable results: We have ensured that 21.3% of leadership positions are occupied by Black employees,

as well as 36.3% by women, whilst 52.6% of all new hirings were women. For the fifth year running, the FTSE Russell D&I Index recognized us as one of the world's most diverse and inclusive companies, whilst we were also awarded the international Age Friendly seal, reinforcing the value of generational diversity.

The telecommunications sector plays a central role in the construction of a more sustainable future. By connecting people, data, and solutions, we are enabling the digital economy, driving innovation, and contributing to a fairer and more resilient society that is better prepared for the challenges of tomorrow. Within this context, TIM leads the way with responsibility, a long-term vision, and the ever-present ability to evolve.

This movement is also reflected in the strength of our B2B

vertical market, which continues to connect and drive chains that are essential for the development of the country (from agribusiness to logistics, and from public services: to industry), increasing efficiency, competitiveness, and positive impact through technology.

This ESG Report presents this long and rewarding journey. But more than simply bringing together indicators and results, it shows how our strategic choices have been transformed into concrete initiatives, with real effects for business, society, and the environment.

We hope you enjoy the report,

Alberto Mario Griselli
TIM CEO





Presentation

About the report GRI 2-2, 2-3, 2-6

We are proud to present the TIM 2025 ESG Report, a publication that brings together information, results and advances relating to the environmental, social and corporate governance pillars, aligned with the 2025-2027 ESG plan and the commitments assumed for the three-year period.



For more than 20 years, TIM's annual reports have performed a fundamental role in our transparency with society and interaction with our stakeholders. As well as disclosing indicators and initiatives, the document guides the ways in which management is monitored and the ongoing improvement of the guidelines used in this report:

- **Global Reporting Initiative (GRI):** in accordance with general and specific content, depending upon the Company's material topics.
- **Sustainable Development Goals (SDGs):** in relation to the commitments contained in the UN's Global Compact, of which TIM has been a signatory since 2008.
- **Sustainability Accounting Standards Board (SASB):** specific indicators for the Telecommunications sector.
- **Task Force on Climate-related Financial Disclosures (TCFD):** information on climate risks aligned with the recommendations in IFRS S2 (ISSB).

The assembly of this year's report incorporated a number of relevant best practices, including:

- Structured content based upon the double materiality conducted in 2024;
- Active participation of the senior management;
- Limited assurance provided by EY on the GRI, SASB and GHG Emissions Inventory scopes (Brazilian GHG Protocol Program).

The data presented here follow the same scope as TIM's financial report, covering the period from January 1st to December 31st, 2025. GRI 2-3

Over the course of this publication, we present an overview of TIM's operations and business strategy in 2025, in the form of the following chapters: Our ESG journey; Connecting technology and purpose; Evolution with ethics and respect; Courage to shape the future today; and Inclusion that transforms.

The 2025 ESG Report is available in an interactive PDF format, in Portuguese and English, on the Company's website. We have also made a version available for people who are blind or people with low vision. Any doubts or comments may be sent to esg@timbrasil.com.br.

TIM's report performs a fundamental role in our transparency with society and interaction with our stakeholders.



Highlights

ESG in 2025



Business

BRL 4.3 billion

in net income

62 million

cell phone customers

The leader in 5G
coverage, present in

1,000+ towns and cities



B2B customers

In agribusiness, we now provide

26 million

hectares with 4G coverage

10,000+ km

of highways with connectivity

Expansion

of 5G coverage at the
Brazilian Antarctic base

1,885 active biosites



Financial results

Net revenue of

BRL 26.6 billion

Growth of **7.5%**
in terms of Adjusted
EBITDA





Environmental

65% of the energy used is sourced from the Distributed Generation (DG) Project, with **137** power stations, the majority operating with renewable energy

99.7% of waste is reused or recycled

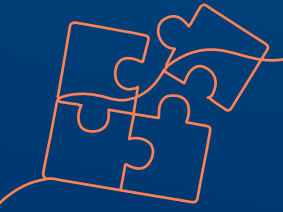
We increased energy efficiency by **129%** in the area of data trafficking



Social

36.3% of leadership positions are occupied by women and **21.3%** by Black employees

For the second year running, the Fortalecendo Redes public call made a donation of **BRL 1 million** to ten organizations within the Gerando Falcões network



Governance

For the fifth year running, we were included in the **2026 Sustainability Yearbook**

The only operator to be **recognized** at **COP30** for having been included simultaneously in the Brazilian market's three leading ESG indexes: **ISE, ICO2** and **IDIVERSA**



Commitments and recognition

GRI 2-23, 2-24

At TIM, we remain committed to employing best ESG practices in our management practices. We have made a firm commitment to topics that are fundamental to the company and society, including human rights, diversity and inclusion, tackling climate change, energy management, data privacy and security, digital inclusion, and the connectivity and quality of our services. We aim to take an integrated approach to our different areas of operation, seeking to boost the company's sustainable development.

Recognition of this constant and cross-sectional work can be seen in our appearance in numerous sustainability indexes and the domestic and international awards we have received over the course of our steady ESG journey.

Aware of the importance of mobilizing our efforts collectively, we have participated in forums and the initiatives of entities which host discussions focused on these and other topics, thus reinforcing

our leadership in promoting positive change both within the Company and in society as a whole. More information on these initiatives is provided below:



Global Compact and SDGs

TIM has been a signatory to the UN's Global Compact for 17 years. During this period, the Company has adopted the SDGs as a guide for formulating integrated strategies and is committed to supporting the ten established principles regarding topics such as human rights, environmental protection, working conditions, and tackling corruption, including them in its planning, its culture and its daily operations.

FGVces Corporate Initiatives

TIM has been a participant in the Business Initiatives network coordinated by the Center for Sustainability Studies of the Getulio Vargas Foundation (FGVces) for over a decade. This collaboration is essential as a means of exchanging experiences and advancing the sustainability agenda in the business world.

B3 indexes, the Brazilian stock exchange

Corporate Sustainability (ISE-B3)

TIM leads the ranking as the most sustainable company in Brazil. We are the only telecommunications operator to have been included in the index since 2008. The index brings together those Brazilian companies that operate with best corporate sustainability practices, demonstrating their maturity and desire to constantly evolve.

Carbon Efficient (ICO2-B3)

The Company's inclusion in the index reinforces our commitment to transparency in the reporting of greenhouse gas emissions.

Brazil ESG (S&P/B3)

For the past five years, TIM has been included in the index that gauges the performance of securities that meet sustainability criteria, weighted by the ESG scores in S&P Global's CSA.

B3 IDIVERSA

Since 2023, TIM has been included in this first diversity index that takes into account gender and race criteria in its selection of companies.

IGPTW B3

TIM has been one of the companies approved and certified by the Great Place to Work organization for three years.



TIM is honored by the B3 at COP30

TIM was the only company from the telecommunications sector to be recognized by the B3 at COP30, in Belém, for having been included simultaneously in the Brazilian market's three leading ESG indexes. This recognition highlighted the Company's commitment to sustainable practices and reinforced the importance of the ESG agenda as an essential pillar of the business, especially at this event dedicated to the future of the population, the environment and the global economy.

CDP

The company has voluntarily responded to the CDP Climate Change since 2010. In 2023, it was included in the "A List", this being the select group of organizations considered to be leaders in climate change management. In 2025, TIM's score remained 'A'.

GHG Protocol

TIM has been publishing its GHG emissions inventory as part of the Brazilian GHG Protocol Program for the past 15 years.

Ethos Institute

TIM emphasized its commitment to the ESG agenda by monitoring and aligning itself with the guidelines and initiatives established by the Ethos Institute, one of the leading Brazilian references in sustainability, integrity, and corporate social responsibility.

FTSE4GOOD

The Company is listed on the FTSE4Good Index Series (Latin America Emerging Markets Index).

Brazil Business Pact for Integrity

In 2025, TIM strengthened its commitment to corporate governance, ethics and transparency by monitoring the development of the Brazil Business Pact for Integrity, an initiative coordinated by the Federal Comptroller General (CGU), which encourages organizations to assume public commitments to integrity, ethics, and best governance practices.





Morgan Stanley Capital International (MSCI) indexes

MSCI ACWI ESG Leaders: TIM is listed on the MSCI ESG Leaders Index, a list which evaluates the governance, social and environmental indexes of more than 6,000 publicly-held companies around the world.

MSCI Emerging Markets ESG Leaders.

Pró-Ética

Since 2019, the Company has been included in the list of Pro-Ethics Companies of the Comptroller General of the Union (CGU), an initiative that recognizes organizations that are committed to advanced integrity practices, prevention of corruption, and socio-environmental responsibility. TIM was the country's first telecoms operator to be included in the *Pró-Ética* list.

Great Place To Work (GPTW)

TIM received the GPTW seal for the fourth time in 2025, consolidating its position as one of the Best Places to Work in Brazil and in the LATAM ranking. Recognized worldwide, the certification aims to gauge the level of confidence that employees have in an organization.

Equidade BR

For the third year running, TIM received the *Equidade BR* seal, a recognition that evaluates inclusive practices for the LGBTI+ community in initiatives involving awareness-raising, employability, and internal processes. This recognition, awarded by the +Diversidade Institute, in partnership with the Human Rights Campaign, positions us as one of the best companies for LGBTI+ people to work for.

Global S&P

For the fifth year running, TIM was considered to be one of the world's most sustainable companies by S&P Global ESG, the organization responsible for

the Dow Jones Best-in-Class Index (DJBIC). The Company was once again included in the 2026 Sustainability Yearbook for the evolution of its performance in the

DJBIC submission process. It was also recognized for its active participation in S&P Global's Corporate Sustainability Assessment (CSA) over the last ten years.

Top Employers Brasil

For the fourth year running, the Company received the 'Top Employers' seal, an award that recognizes companies that demonstrate a high level of Human Resources practices.





Age Friendly

TIM was the first company from Brazil's telecoms sector to receive this international seal, which attests to the Company's commitment to respect and concrete actions for the development of employees over the age of 50.



Época Negócios 360º

In 2025, of the 450 participating companies, we were placed 6th in the ranking of best companies in Brazil, taking first place in the IT and Telecoms sector. Our greatest highlight was taking 1st general place for our actions and attention paid to challenges involving People and 1st place in ESG Socio-environmental Challenges in the sector.

Valor 1000

For the 3rd year running, we took top spot in the IT and telecoms category of the Valor Econômico newspaper's *Valor 1000* ranking, with special mention made of our actions focused on the topics of valuing the customer and 5G innovation.

Estadão Empresas Mais

We were included in the Top 30 of the Ranking 1500, which recognizes the country's biggest companies by size and performance. In the ESG+ Ranking, meanwhile, we were the only company to be placed in the Top 5 in all categories: Innovation and Technology; Sustainability and Climate Change; Corporate Governance; and Ethics, Citizenship and Society.



Our ESG Journey

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Steady progress

GRI 2-17, 2-22, 2-23, 2-25



In 2025, we reinforced the solid path we are taking on our ESG journey, one that has been under construction for more than two decades. We have overcome challenges and continued to constantly evolve in the business' main areas of activity, achieving important results, which can be seen in our ESG Plan over the next few pages.

Our commitment to sustainable development follows an intentional and continual path, cutting through environmental, social, and governance aspects in the performance of our activities. Creating positive and long-lasting value for society and our shareholders is at the core of our business strategy.

We have taken positive steps forward in the commitments assumed as part of the TIM ESG Plan, which is revised annually and includes short, medium, and long-term targets, all of which have been approved by the responsible committee. For the 2026-2028 Plan, TIM Brasil's climate targets will be revised once the TIM Group's Environmental Transition Plan has been finalized.

In the social pillar, we remain committed to increasing representativeness, with the targets of ensuring that 25% of leadership positions are occupied by Black individuals and that more than 36% of leadership positions continue to be occupied by women, with women also accounting for 50% of all new hirings by 2027. We have also set ourselves the challenge of maintaining above

84% favorability amongst our employees in the Climate and Engagement Survey (in 2026) and training 90% of the employees in digital skills, especially in the areas of Artificial Intelligence and Agile Methodologies (by 2027). Furthermore, aligned with our objective of supporting the digitalization of the country and promoting social and national inclusion through connectivity, another of our targets is to ensure that 32 million hectares are connected by 2027, thus expanding access to technology, information, and opportunities in regions that have historically been less well served.

In governance, we have remained focused on high levels of transparency, anti-corruption and cybersecurity, supported by the ISO 37001

We have continued to challenge our limits with targets and commitments that seek to reduce environmental impacts, encourage a circular and low carbon economy, and contribute to the construction of a society that is fairer, more inclusive, and more diverse.



and ISO 27001 certificates and the Pró-Ética Seal, as well as recognition in the form of placements on ESG indexes and ratings, such as the B3's ISE.

In order to constantly improve our ESG management, we monitor and analyze more than 100 indicators every month, which allows us to forecast risks and identify opportunities for improvement.

We understand that strengthening the organizational culture regarding ESG topics is essential for us to be able to move forward on this journey. To achieve this, we provide training and host meetings aimed at all the employees, including the leaders, thus encouraging an approach to work that is aligned with the company's objective and values. We believe that collective

mobilization is born out of individual engagement. [GRI 2-17](#)

Within this context, we have strengthened 'identity 101', which places the customer at the heart of our decisions, eliminates barriers, and values each employee as a leader. Our cultural values orient TIM's way of being and acting, guiding behavior based on

innovation, inclusion, and sustainability, all of which are essential for achieving our strategic objectives.

With a focus on social impact, we have been signatories to the UN's Global Compact and UN Women. We develop projects aligned with the Sustainable Development Goals (SDGs) and believe

that data privacy, internet security, access to information, and freedom of expression are non-negotiable rights.

[Read about the UN's Sustainable Development Goals.](#)

- We are the longest-standing telecommunications company on the B3's Corporate Sustainability Index Portfolio (ISE-B3).
- We voluntarily participate in the B3's *Novo Mercado*, the Brazilian stock exchange's highest level of corporate governance.

- We were the first Brazilian operator to be recognized as a Pro-Ethics company by the Comptroller General of the Union (CGU).

[Find out about our other awards and recognitions on page 8.](#)





Transparency and ESG commitments timeline

2000 - 2005

- **WE RECEIVE** the ISO 9001 certification (quality).
- **WE BEGIN REPORTING** our sustainability performance through the publication of annual reports.



2006 - 2010

- **WE ARE INCLUDED** in the B3's Corporate Sustainability Index (ISE), being the longest-standing company from our sector.
- **WE BECOME SIGNATORIES** to the Global Compact, undertaking commitments aligned with the SDGs.
- **OUR ESG REPORT** adopts the Global Reporting Initiative (GRI) guidelines, and our greenhouse gas (GHG) emissions management is mentioned in the Brazilian GHG Protocol Program and the CDP.
- **WE ARE AWARDED** the ISO 14001 certification (environment).



2011 - 2015

- **WE JOIN** the B3's Novo Mercado (New Market).
- **WE CONSOLIDATE** our private social investment in the Instituto TIM.





2016 - 2020

- **WE JOIN THE LIST** of Pro-Ethics Companies of the Comptroller General of the Union, with the distinction of being the first telecommunications operator to be included in this initiative.
- **WE OUTLINE** our targets and commitments in the annually revised ESG Plan.
- **WE INCLUDE** the SASB (Sustainability Accounting Standards Board) standards in our ESG Report.
- **AS THE TIM GROUP**, we establish GHG reduction targets that are aligned with the aims of the Paris Agreement and are defined by means of a scientific method developed together with the Science Based Targets initiative (SBTi).



2021 - 2025

- **WE ARE AWARDED** the ISO 37001 certification (anti-bribery management).
- **WE ARE PRESENTED** with the international GSMA 'Diversity in Tech' award.
- **WE ARE RECOGNIZED** as one of the most diverse and inclusive companies in the world on the FTSE Russell D&I Index (previously the Refinitiv D&I Index) for the fifth year running.
- **WE ARE AWARDED** the ISO 27001 certification (information security management).
- **OUR GREENHOUSE GAS EMISSIONS REDUCTION TARGETS** are approved by the SBTi (Science Based Targets initiative).
- **WE SUPPORT** the recommendations set forth by the Task Force on Climate-related Financial Disclosures (TCFD), incorporated into the IFRS S2 (ISSB).



- **WE HAVE BEEN PART** of the GPTW B3 Index since 2023.
- **WE ARE AWARDED** the Women on Board seal, which recognizes companies which have at least two women on the Board of Directors.
- **BLOOMBERG RECOGNIZES US** as the best company in Latin America, and 7th globally, in terms of gender equity.
- **IN 2023, WE WERE SELECTED** for inclusion in the Bloomberg Gender Equality Index, being named the most equitable company in the sector and in Latin America.
- **WE FORM PART OF THE IDIVERSA B3**, with the distinction of being the only telecommunications operator to be included in the index, for three years running.
- **WE WERE ONE OF THE MOST SUSTAINABLE COMPANIES** in the world for five years running,

with S&P Global ESG making us a Sustainability Yearbook Member (2021, 2022, 2023, 2024 and 2025).

- **FOR THREE YEARS**, we achieved the highest score on the CDP Climate Change questionnaire, making us one of the companies considered to be global leaders in climate change management.
- **OUR 2023 ESG REPORT** was named one of the 15 best in terms of Reporting Matters, as determined by CEBDS in partnership with the Report Group.
- **WE ARE HIGHLIGHTED** in the 2025 ESG Integrity Yearbook, as a sector leader and the only operator to be included in the list of 10 companies with consolidated initiatives.
- **THE 2024 ESG REPORT** was one of the finalists in the Sustainability Report category of the Jatobá PR award.



2026-28 ESG Plan

GRI 2-24, 2-25

Pillar	Commitments	2025-27 Plan	Deadline	2025 Results	2026-28 Plan	Deadline
Environmental	Net Zero (scopes 1, 2 and 3) tCO ₂ e	Net Zero	2040	580,204 ¹	Net Zero ^{2, 3}	2040
	Carbon neutral (scopes 1 and 2) tCO ₂ e	Carbon neutral	2030	0 ³	Carbon Neutral ^{2, 3}	2030
	Renewable electricity	100%	2025	100% ⁴	100%	2026
	Eco-efficiency in data trafficking (bit/Joule)	+110%	2025	+129% ⁵	-	-
	Reuse or recycling of solid waste	≥95%	2026	99.7% ⁶	≥ 95%	2026
Social	Engagement (per year)	≥82%	2025	87% ⁷	≥ 84%	2026
	Black employees in leadership positions	≥25%	2027	21.3% ⁸	≥ 25%	2027
	Women in leadership positions	>36%	2027	36.3%	>36%	2027
	Women new hires	50%	2027	52.6%	50%	2027
	Upskilling of employees in digital skills (AI Academy, Agile Academy)	≥90%	2027	60%	≥ 90%	2027
	Connected hectares (in millions)	≥32	2027	26	≥ 32	2027
Governance	Transparency and Anti-corruption practices and standards (e.g. ISO 37001 and the <i>Pró-Ética</i> seal)	Maintain	2026	Maintained	Maintain	2026
	Cybersecurity and Data Protection practices and standards (e.g. ISO 27001)	Maintain	2026	Maintained	Maintain	2026
	Positioning in ESG indexes and ratings (e.g. ISE)	Maintain	2026	Maintained	Maintain	2026

1 Results in absolute emissions. The calculation of the Scope 3 emissions of TIM in Brazil is performed by the TIM Group.

2 TIM Brasil's climate targets for the 2026-28 ESG Plan are to be revised once the TIM Group's Environmental Transition Plan has been finalized.

3 The result includes the purchase of carbon credits (Scope 1) in 2025 and 2026, and I- RECs (Scope 2, market-based approach) in 2025.

4 The results include the purchase of I- RECs (Scope 2) but not the natural gas or DG biogas plants, since they are calculated as fuels in Scope 1.

5 2019 base year.

6 Does not include Class C or D organic materials or civil construction waste.

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

8 Employees self-identifying as Black and Mixed-Race are included in the calculation.



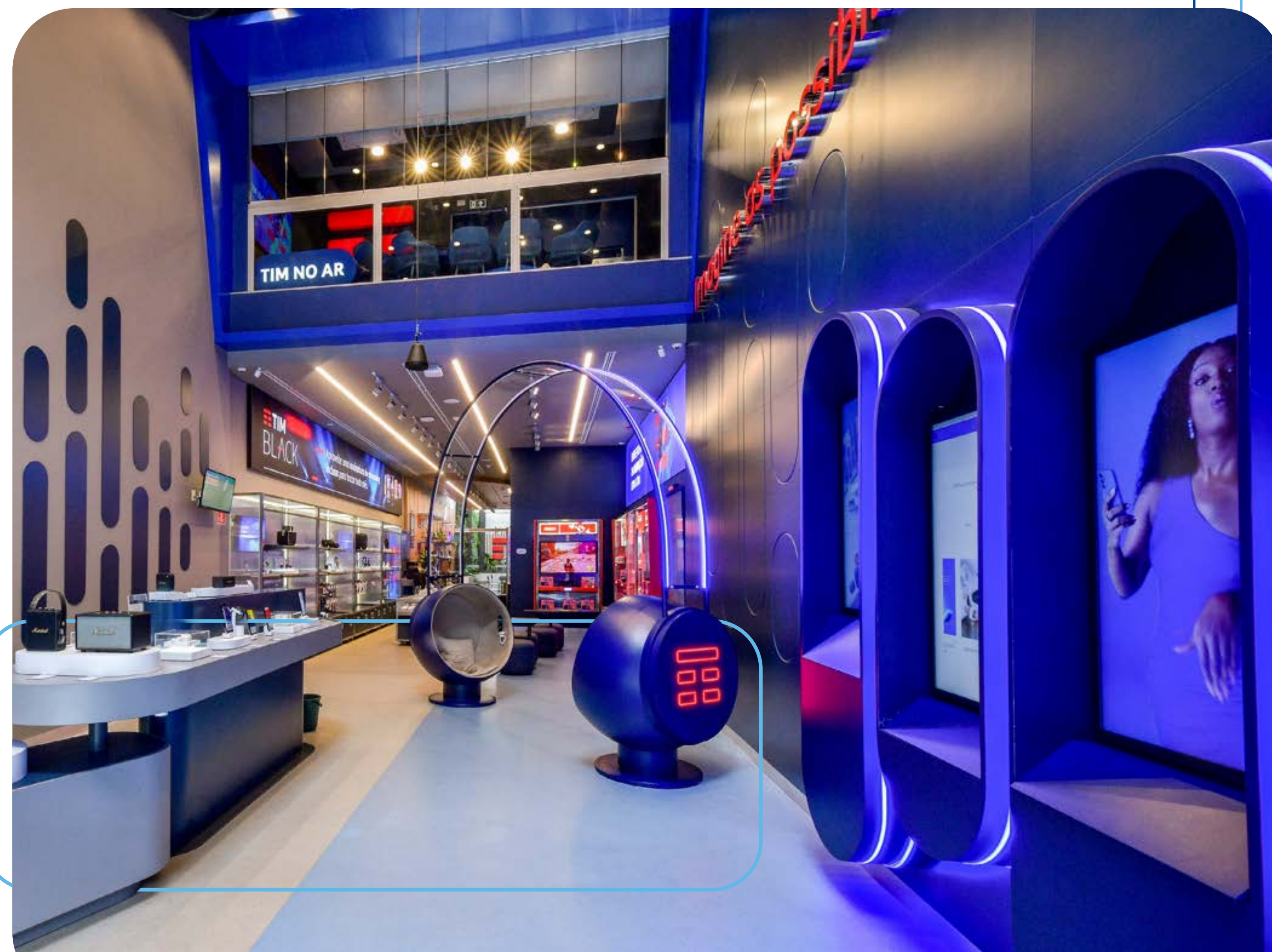
Materiality

GRI 2-14, 2-29, 3-1, 3-2

Our double materiality, drawn up in 2024, has defined our nine material topics, which are to be revised in 2026 in line with our strategy to revisit the process, on average, once every two years.

Our analytical model is made up of two aspects of materiality. Financial and Impact (socio-environmental). The impact materiality covers topics that generate significant effects on the economy, environment, people and society, arising from our activities and operations. The financial materiality, meanwhile, brings together environmental, social and governance matters that have a direct impact on the Company's economic performance and capacity to generate value.

The double materiality process was developed according to the guidelines published by the Global Reporting Initiative (GRI) and the European Financial Reporting Advisory Group (EFRAG), being performed in parallel and looking for synergies between the two aspects. The methodology combined objective criteria (such as a review of the available literature, benchmarking, and analysis of the corporate risk matrix - Enterprise Risk Management - and research on the opinions held by the stakeholders) and judgment criteria, applied in qualitative interviews, prioritization panels, and a final approval of the results.





Stages of the process

1

Mapping of stakeholders

Socio-environmental impact:

Mapping of the main stakeholders together with the ESG team, using impact criteria (the company's influence on these groups) and relevance (the importance of these groups in the company's decision-making process) to define its priorities.

Financial impact:

Mapping of the principal areas and market players related to the analysis and management of TIM's risks and opportunities.

2

Contextual analysis

Socio-environmental impact:

Benchmarking of peers in the sector and research of frameworks, standards, ratings, indexes, and internal documents.

Financial impact:

Research of frameworks, standards, ratings, indexes, and internal documents, with special emphasis on the map of risks.

3

Materiality territory

Grouping of the inputs obtained during the preceding stages, with compilation of the relevant topics and their implications for the organization, including:

- **20** socio-environmental impact topics and
- **17** financial topics.

4

Research with stakeholders

Consultation with the company's key stakeholders to understand their perceptions of real and potential impacts, as well as risks and opportunities, from the perspective of sustainability, with the following results:

- **428** responses obtained from an online questionnaire; and
- **13** interviews conducted on socio-environmental impact materiality and financial materiality.

The stakeholders involved were: shareholders, customers/consumers, employees, suppliers, regulatory bodies, and civil society.

5

Consolidation

Consolidation of the results from previous phases, with compilation of the relevant topics and their implications for the organization.

6

Prioritization of topics

Based on the consolidated results and other findings from the process, the topics that make up the two materialities were defined.

[See page 20.](#)

7

Validation

Presentation of the prioritization results to TIM's ESG Committee, which reports to the Board of Directors, for validation and approval.

GRI 2-14





TIM's Materiality GRI 3-2

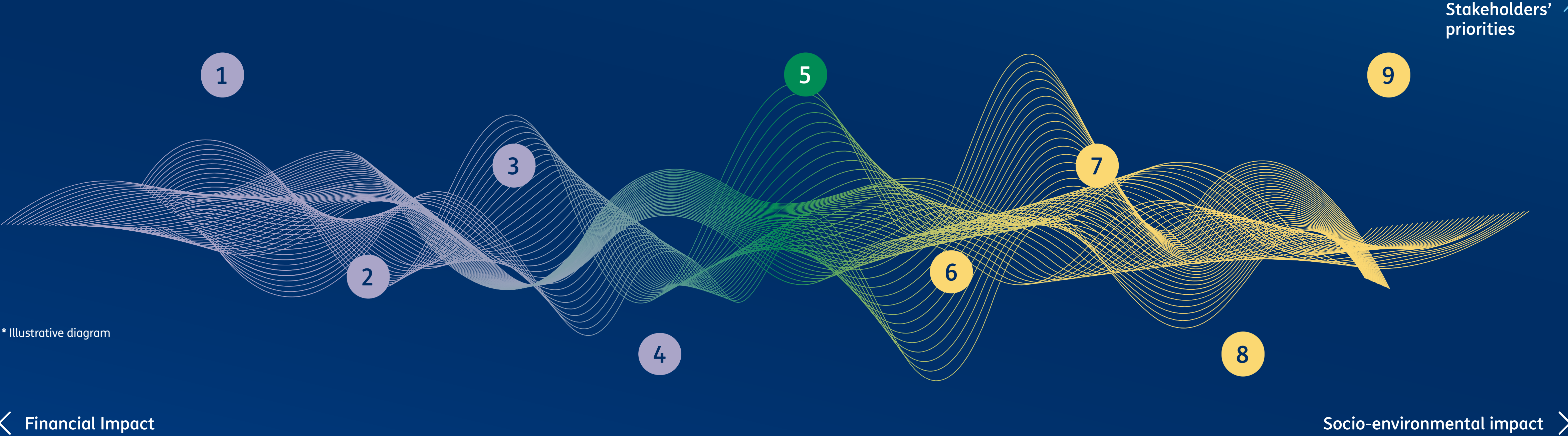
In this representation of TIM's materiality*, the topics located further to the left are those with the greatest financial impact, while those on the right represent greater socio-environmental impact. The center shows topics with both financial and socio-environmental impact.

The topics located at the top of the chart are those prioritized by stakeholders.

Financial materiality

Financial and impact materiality

Societal and environmental impact



* Illustrative diagram

- 1

Cyber security, data privacy, and protection
- 2

Responsible supplier management
- 3

Non-compliance with regulatory obligations
- 4

Artificial intelligence
- 5

Climate change
- 6

Diversity, inclusion and non-discrimination
- 7

Digital inclusion and connectivity
- 8

Energy management
- 9

Quality of service and customer experience



Material Topics

GRI 3-2

Material topic	Approach	Impacts	Risks	Opportunities	Indicators	Related SDGs
 Energy management (I)	Adopt efficient and sustainable energy management practices, focusing on reducing energy consumption and adopting renewable sources, in order to minimize environmental impacts and ensure the operational resilience of the telecommunications infrastructure.	- Increased consumption of renewable energy. - Boosting of the free energy market and distributed generation. - Generation of jobs at power stations. - Reduction of GHG emissions (scopes 1 and 2). 5G technology as a precursor of more efficient processes	- The pursuit of greater energy efficiency may increase the company's dependence on specific technologies, which could pose risks in the event of failures or disruptions in supply. - Dependence on public pricing policies and inability to prepare long-term budgets. - Changes in legal and regulatory environments.	- Implementation of more efficient network technologies. - Expansion of the Distributed Generation Project.	GRI 302: Energy 2016	7 12 13
 Responsible supplier management (F)	Establish and strengthen management practices within the supply chain, ensuring that strategic partners meet ESG criteria, focusing on reducing environmental impacts, promoting fair and ethical working conditions, and ensuring compliance with regulatory standards.	- Engagement of suppliers in adopting sustainable practices and reducing their environmental impact. - Prioritization of local suppliers, contributing to the economic and social development of the regions where they operate.	- Risks of ethical and compliance deviations in the supply chain may negatively impact the reputation, leading to a loss of trust amongst customers and investors. - Dependency on critical suppliers for the provision of essential products and services for their operations.	- Strengthening of the value chain and driving innovation. - Expansion of the partner network and creation of new business opportunities.	GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016	8 12
 Artificial intelligence (F)	Drive operational, financial, and customer experience benefits through innovation and automation.	Cost reduction and improvement in operational efficiency and productivity due to the application of AI solutions in customer services, network asset management, and business support areas.	- Non-compliance with regulations, and ethical failures or misuse of AI could result in fines, penalties, and/or lawsuits. - Loss of competitiveness to competitors who use AI technology more innovatively.	- Smart management of networks and infrastructure. - Customization of products and services. - Optimization and automation of customer services and internal processes.	In-house indicators	8 9

Key: (I) topics prioritized in impact materiality; (F) topics prioritized in financial materiality.



Material topic	Approach	Impacts	Risks	Opportunities	Indicators	Related SDGs
 Climate change (I) (F)	Manage the risks related to climate change by adopting practices for impact mitigation and adaptation to extreme weather conditions, aiming to protect people, infrastructure, and the company's operations.	- Reduction of GHG emissions (scopes 1 and 2). - Acquisition of carbon credits from projects focused on Emission Reductions due to Deforestation and Forest Degradation. - REDD+ and Renewable Energy (RE) - Increased consumption of renewable energy.	- Exposure to natural disasters can damage facilities and infrastructure, resulting in high repair and maintenance costs. - Climate change can affect water availability, increasing the business's vulnerability due to the high dependence on water sources in Brazil's energy matrix. - Climate change can affect the supply chain, impacting the availability of resources and production costs.	Mitigating climate risks can reduce energy costs and prevent financial losses due to extreme weather events.	GRI 201: Economic Performance 2016 GRI 305: Emissions 2016	12 13
 Cyber security, data privacy, and protection (F)	Ensure the continuous protection of sensitive customer and company information, ensuring compliance with applicable regulations through the implementation of policies, system monitoring, employee training, and the adoption of advanced technologies to prevent, detect, and respond to cybersecurity incidents.	- Strengthening customer trust. - Regulatory compliance and penalty mitigation. - Strengthening the brand image and reputation.	- Data breaches involving customer information or confidential data (such as payment details) could lead to financial and reputational losses - Cyberattacks can cause damage to systems and service outages, and allow malware infiltration	- Development of new cybersecurity solutions and projects. - Strengthening of the strategy of selling value-added services and products to customers.	GRI 418: Customer Privacy 2016	9 16
 Non-compliance with regulatory obligations (F)	Ensure compliance with regulatory obligations, thus minimizing financial and reputational risks	—	- Increased costs to adapt to new regulations - Fines, financial penalties, and operational restrictions in case of non-compliance - Payment of remuneration or indemnities to customers and third parties	- Strengthening the corporate image and improving reputation - Reduction of financial risks and costs - Access to tax incentives	—	16

Key: (I) topics prioritized in impact materiality; (F) topics prioritized in financial materiality.



Material topic	Approach	Impacts	Risks	Opportunities	Indicators	Related SDGs
 Diversity, inclusion, and non-discrimination (I)	Implement practices and policies that expand the diversity of the workforce, guarantee equal opportunities, eliminate barriers, and promote the full participation of all.	- Increased employee engagement and satisfaction. - Improved performance and business results. - Expansion of creativity and innovation. - More assertive decision-making. - Strengthening of the reputation and the employer brand. - Potential loss of reputation related to incidents of discrimination.	—	—	GRI 405: Diversity and Equal Opportunities 2016 GRI 406: Non-discrimination 2016	5 8 10 16
 Digital inclusion and connectivity (I)	Promote digital inclusion and expand access to quality connectivity at affordable prices to every municipality in the country, especially those in regions and communities far from the urban centers.	- Promotion of digital transformation in various sectors, such as education, agriculture, healthcare, finance, and public services. - Digital inclusion supported by digital literacy initiatives and encouragement of the correct use of technology. - Ensuring access to various public services that are being digitized.	—	—	GRI 203: Indirect economic impacts 2016 GRI 413: Local Communities 2016	1 5 9 16
 Service quality and customer experience (I)	Ensure the delivery of reliable, efficient and innovative telecommunications services, providing customers with a positive and consistent experience. Offer the consumer a fast and efficient service, ensuring their satisfaction and loyalty.	- Customer loyalty (clarity in communications, respect and care in services; using the brand's potential to engage in causes it believes in) and positive customer experience. Support for behavioral change with more use of data than voice. - Support for access to digital public services, education, and others. - Brand differentiation and improvement in reputation. Service outages; Supplier dependency to ensure service quality.	—	—	GRI 417: Marketing and Labeling 2016 GRI 416: Consumer Health and Safety 2016 In-house indicators	9

Key: (I) topics prioritized in impact materiality; (F) topics prioritized in financial materiality.

Stakeholders engagement

GRI 2-6, 2-24, 2-25, 2-29

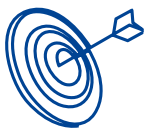
We maintain trusting relationships with our stakeholders since we believe that transparent interaction is essential for generating shared value for TIM and for society.

Constant evolution in terms of risk management and ethically and transparently strengthening our corporate reputation are amongst the most important objectives of this relationship, which involves the customers, employees, investors and other stakeholders.

The Climate and Engagement Management Model guides our practices and defines the principles that promote open dialog, active listening, and transparent communication, encouraging involvement, mutual learning, and innovation. By means of this policy, we seek to establish solid and long-lasting ties, based on integrity and trust.

Its guidelines also contribute to risk management and the identification of opportunities, ensuring that the opinions expressed by the stakeholders are addressed internally and responded to effectively.

2025-27 ESG Plan



Target

To maintain the annual employee engagement level equal to or above 82%



Result

2025		87%
2024		86%
2023		86%





The Company's Leading Stakeholders and Engagement Actions

Shareholders and Financial Institutions

- Quarterly results disclosure and market announcements, as well as the hosting of events.
- "Contact IR" channel for requesting information and sharing suggestions addressed to the Board of Directors.
- Publication of information for investors and analysts on the Investor Relations website.
- Sending of the Investor Relations mailing list through registration on the website and requesting information or clarification of doubts via the email address ri@timbrasil.com.br.

Local communities

- Engagement through Instituto TIM projects, such as the *Edital Fortalecendo Redes* (Strengthening Networks Public Call), conducted in partnership with the Gerando Falcões NGO, Academic Working Capital (AWC), focused on university entrepreneurship; and the *Bateria do Instituto TIM* (percussion group), composed of children, young people, and adults with and without disabilities.
- Development of the Favela 5G project, in partnership with the Gerando Falcões NGO, to create Brazil's first fully 5G-connected community in Favela Marte, São José do Rio Preto (SP).

Employees

- Quarterly Management Meeting for all leaders and monthly meetings with managers to address people management and cross-functional topics within the company.
- Communication initiatives, internal marketing, training sessions, workshops, and roundtable discussions that promote reflections on key business topics.
- Performance evaluation, career plans, and succession planning.
- Intranet and the corporate social network with content of interest to employees, integrated with the use of digital systems and tools in daily operations.
- Endomarketing actions for aligning employees with the brand's positioning and new offers and services.
- Organizational climate surveys and recurring Pulse surveys.
- Acknowledgment Programs (Valeu, TIMe! and TIMaço) to strengthen the new cultural values and increase the visibility of deliverables aligned with the challenges of the strategic plan.

Suppliers and service providers

- Engagement in best practices related to ethics and social and environmental aspects through the purchasing process, integrity and socio-environmental due diligence questionnaires, and promotion of workshops and awareness campaigns on these topics.

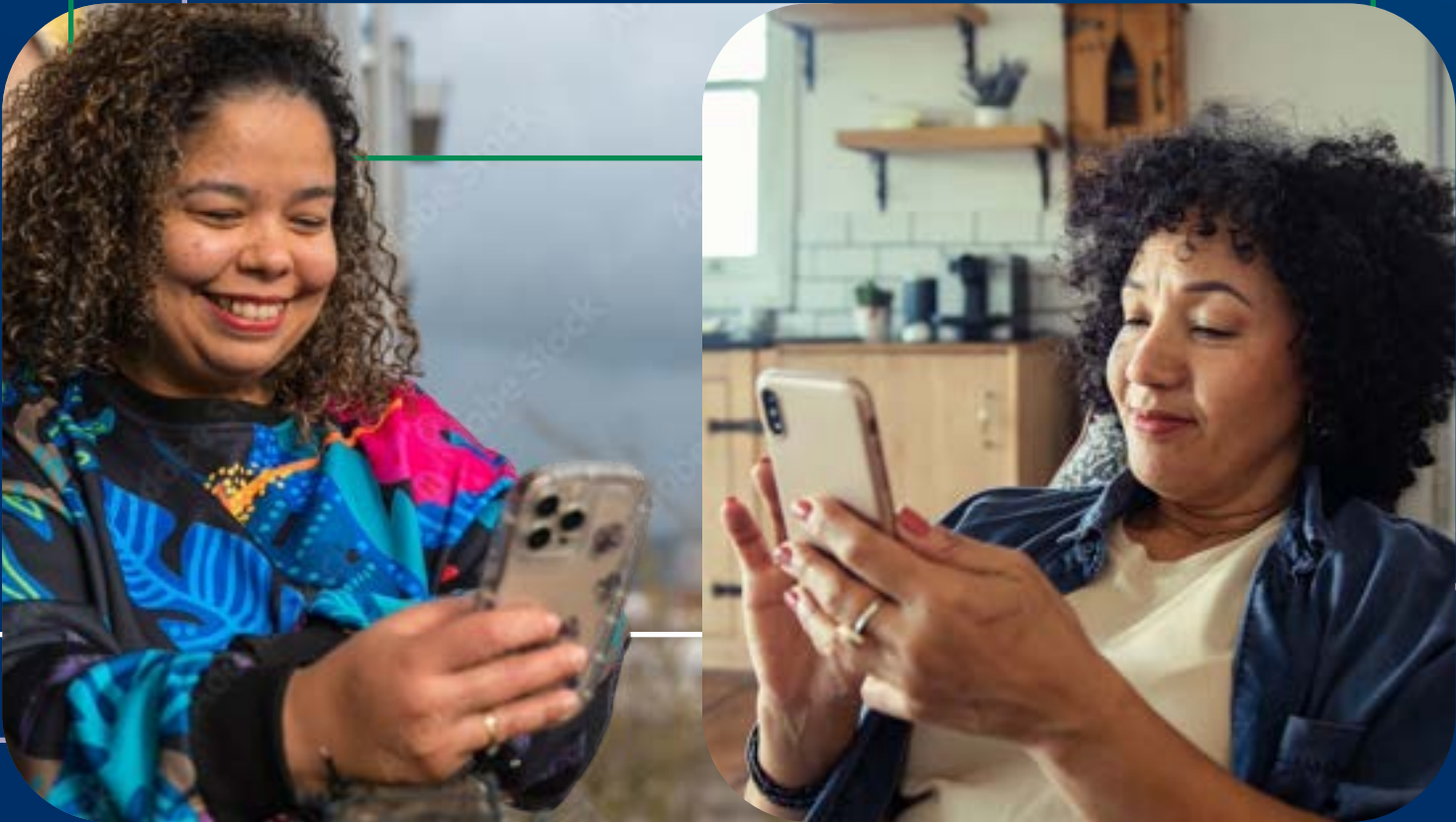


Customers/consumers

- Multichannel service: Meu TIM App; Virtual Assistant; Social media; WhatsApp; online chat; Call Center (*144 and 1056; Meu TIM Website).
- Ombudsman: a second-level channel providing assistance to customers who have already used TIM's customer service channels.
- Specialized service for the hearing impaired;
- User Council with participation from users and representatives of consumer protection entities.
- Research aimed at continuously improving our customers' experience and the TIM brand image among consumers in the market, such as: monitoring NPS (Net Promoter Scores) and satisfaction indicators regarding our products and services; monitoring of the brand image and campaign indicators; usability testing of TIM apps and websites; pre-tests of services, products, and the attractiveness of campaigns; and mapping of consumer profiles/habits and needs, among others.
- Branding initiatives aimed at greater connection with customers through experiences in brand territories, such as Rock in Rio and TIM Music.

Competitors

- Participation in working groups coordinated by the National Telecommunications Agency (Anatel) and industry-representative entities.



Government

- Monitoring of the agenda of strategic public policies and regulations for the telecommunications sector, changes in legislation, and enactment of new laws;
- Participation in discussions on strategic topics, such as the implementation of 5G, enabling the telecommunications infrastructure, increasing access to connectivity, regulating the use of new technologies (IoT), and energy efficiency.
- Participation in associations with the aim of monitoring and promoting the development and implementation of public telecommunications policies at national and regional levels.

Consumer protection and advocacy organizations

- Meetings User Council with participation from users and representatives of consumer protection entities.
- Continual dialog with the Municipal and State Procons (consumer defense agencies), thereby strengthening transparency and contributing to the improvement of the consumer journey.



NGOs

- Partnership and support for various organizations through the projects and initiatives of Instituto TIM.
- Participation in forums of third-sector associations and the Group of Institutes, Foundations, and Enterprises (Gife).



Society as a whole

- Engagement through Instituto TIM projects, such as the *Editais Fortalecendo Redes* (Strengthening Networks Public Call), conducted in partnership with the Gerando Falcões NGO, Academic Working Capital (AWC), focused on university entrepreneurship; and the *Bateria do Instituto TIM* (percussion group), composed

of children, young people, and adults with and without disabilities.

- Development of the Favela 5G project, in partnership with the Gerando Falcões NGO, to create Brazil's first fully 5G-connected community in Favela Marte, São José do Rio Preto (SP).
- Holding of events and provision of sponsorships for various cultural initiatives and diversity and inclusion actions.

Regulatory agencies

- Participation in working groups coordinated by the National Telecommunications Agency (Anatel) and industry-representative entities.

Unions

- Participation in working groups coordinated by the National Telecommunications Agency (Anatel) and industry-representative entities.

Startups

- Partnerships with innovation hubs through the TIM Open Innovation program, focusing on the identification, experimentation and evaluation of solutions that are aligned with the needs of the business and which contribute to strengthening the structured ecosystem of collaboration with startups.
- Creation of the 5G Fund to map technology-based solutions and assist in the development of companies and startups.



Participation in key external organizations

GRI 2-28

We present below the entities, organizations, and associations that TIM is a member of. The Company is actively engaged with government bodies, especially those with significant involvement in the institutional and regulatory environment of the telecommunications sector. The company also contributes technically to the development of best practices and participates in qualified forums that strengthen interactions and the evolution of the market.

Entity	Purpose	TIM's participation
National Union of Telephony Companies and Mobile and Personal Services (Conexis Brasil Digital)	This non-profit organization provides institutional representation for fixed and mobile service providers authorized by the National Telecommunications Agency (Anatel) to operate in Brazil.	Member of the Executive Board
Brazilian Telecommunications Association (Telebrasil)	A non-profit, private civil entity that represents and works for the development of operators and suppliers of products in the communications and information technology sector.	Member of the Executive Board
GSM Association (GSMA)	An organization that provides global and institutional representation for mobile telecommunications providers and contributes to the development of technology in the mobile communication industry worldwide.	Member
Brazilian Association of Telecommunications Resources (ABR Telecom)	The mission of this organization is to promote, operate, and manage integrated technical solutions among its members for the provision of telecommunications services and compliance with regulatory obligations.	Member of the Board of Directors
ConectarAgro	This association aims to promote connectivity in rural areas of the country, making it accessible to farmers throughout Brazil, to boost agribusiness.	Member of the Board of Directors
Association of Information and Communication Technology (ICT) and Digital Technologies Companies (Brasscom)	This association plays a key role in coordinating and promoting the ICT sector with public authorities, public and private clients, and other representative entities.	Member



Connecting technology and purpose

2

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Business

context and new opportunities

GRI 2-6

The telecommunications sector is assuming more of a leading role in the transition to a more sustainable future, acting as a powerful and inseparable vector of decarbonization and social inclusion. By providing connectivity, telecommunications companies are enablers of initiatives to digital economy, driving innovation initiatives applied in a range of different business segments. Within this scenario, one of TIM's strategic differentials lies in having an extensive portfolio of solutions for the B2B market, with constant growth in sectors such

as agribusiness, logistics, utilities, mining and the Internet of Things (IoT), contributing to a reduction in their environmental impacts [\(read more on page 63\)](#).

We believe in the strength of our work that connects, innovates, and builds. With a vision that integrates ESG, cutting-edge infrastructure, and shared-value solutions, we are well positioned to shape a digital future in Brazil, one in which connectivity is synonymous with freedom, sustainability, and prosperity for all.

Advances in the use of AI

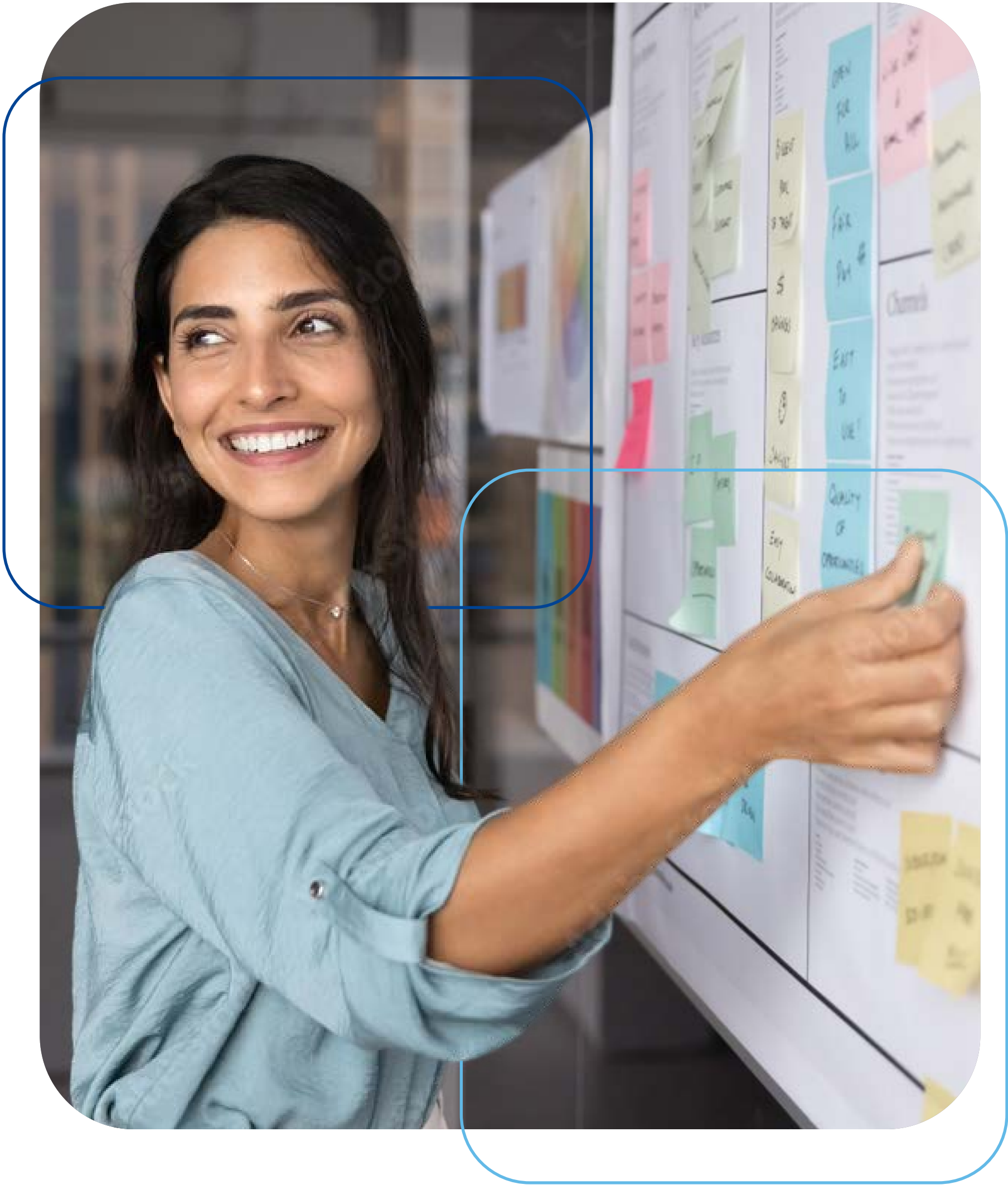
Monitoring the trends in the sector, in 2025 we intensified the adoption of artificial intelligence as an important element of our innovation strategy. Based upon the evolution and application of tested solutions, AI has been contributing to improving the operational efficiency and quality of services. We have implemented predictive analysis systems throughout our access infrastructure, meaning the early detection of possible problems is that much more assertive. We have thus been able to reduce the number of corrective interventions and bring preventive maintenance work even further forward, with all the consequent savings and greater reliability of the network [\(read more on page 45\)](#).





We have also invested in internal training in the form of the AI Academy, where field technicians and employees from different levels have been trained to operate with AI tools, with the aim of consolidating the culture of innovation, stimulating experimentation and the development of applied solutions, and ensuring governance in the use of technology [\(read more on page 151\)](#).

We see the use of this technology as one of the vectors providing support for the Company's digital transformation, contributing to more resilient networks, quicker and more personalized services, and the construction of a solid technological base to meet the future demands of the sector.



Corporate strategy

At TIM, we aim to transform technology into freedom. To achieve this, we operate with a combination of resilience and flexibility, constantly adapting ourselves to the dynamic business scenario to deliver solutions, experiences and innovations which positively impact the lives of our customers.

The corporate strategy remains aligned with the Company's objectives and with the creation of sustainable value

for the entire chain. By means of a collaborative process that involves all the leaders, the planning is reviewed periodically, with the intention of understanding the future, identifying potential impacts - both positive and negative - and proactively directing our efforts.

We are focused on strengthening our services even more by 2026, expanding provision beyond connectivity and, consequently, increasing the profitability of the business.



We have continued investing to ensure that TIM is increasingly more qualified in the new digital capabilities required by the market, and improving our way of being and doing things.

We recognize that the adoption of AI requires a solid and well-structured organizational transformation. To ensure this, we have created the AI Committee, which is responsible for establishing recognized policies, governance, and architectures for the industrialization of use cases. The launch of the AI Academy is another important initiative, which aims to train the management, technology, and business teams, and promote a culture

of collaboration between people and AI agents. These actions reinforce our commitment to responsible governance and to the development of skills that ensure the effective integration of AI into our operations.





Our values

Surprise the customer

- Delighting the customer is our greatest motivation.
- We deliver freedom of choice, offering the best solutions and experiences for both customers and society.
- Because we want to make a difference in people's lives.

Build trust

- Transparency and respect are the foundations for trust in all our relationships.
- We practice active listening, empathy, and collaboration to strengthen connections.
- Ethics and integrity are non-negotiable.

Be a leader

- We make things happen with enthusiasm.
- We take on challenges with energy, a positive attitude, and determination.
- We act with responsibility and commitment in everything we do.

Think big

- We are anticipating and building the future.
- The pursuit of innovation drives us to deliver solutions that always keep us at the forefront.
- We have the courage to dare, go beyond, and transform society.

Promote inclusion

- Here, everyone has a voice and takes pride in who they are.
- We value diversity of ideas, skills, and stories.
- We use technology in favor of responsible socio-environmental development.

Overcome obstacles

- Agility and collaboration drive us to achieve.
- We challenge norms and adapt to changes quickly and with quality.
- We simplify the way things are done to deliver exceptional results.

Objective

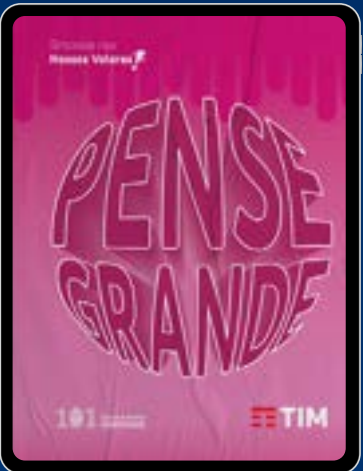
To be Brazil's preferred operator

Strategy

- The customer **comes first**
- **Zero** obstacles
- **Leadership**

Purpose

To evolve together, with **respect and courage**, transforming technology into freedom





The journey of cultural evolution

The foundation for TIM’s entire business strategy and for our ESG Plan is our of journey of cultural evolution, in which we actively promote the engagement of the senior management, executives, and employees from all levels of the Company. By means of workshops, we seek to strengthen our culture and plan engagement, training and development initiatives. We also have an action plan to spread and support our cultural values, ensuring that every member of the team is connected to our objective.

We can also count upon a communication plan that is dedicated to cultural evolution and a team of Culture Ambassadors, involving more than 220 employees

from different sectors and organizational levels, who monitor the actions and act to spread and promote the internal culture on a daily basis.

In practice, they share positive stories of achievements and behavior that demonstrate the culture we wish to establish. We also convert our values into concrete attitudes, transforming challenges into opportunities and working with empathy to overcome resistance and support the leaders. They also spread information on behavior aligned with TIM’s values, engage people in cultural initiatives, take part in internal communications, and contribute to breathing life into cultural guidelines, whilst always involving active listening, acceptance, and connection. The Ambassadors can be engaged

through internal channels, or at events and meetings, whilst they can also be contacted by e-mail or Teams.

These initiatives reinforce the importance of our strategy and our efforts to train and inspire the people who build TIM, ensuring that we are always leading the way in delivering value and building a more connected and unhindered future.



Cultural engagement

This is a recurrent and priority topic at our Management Meetings that are held every quarter. Through recognition programs, we celebrate the performance and innovation of

our employees, as well as through internal and external activities organized by the different departments. As an example:

Valeu, TIMe!: this is focused on the highlighting of people who inspire new values.



Climate and engagement

We are committed to ensuring a safe and healthy working environment, which not only promotes dialog, but also strengthens the connections between all the employees. To continually monitor and improve this experience, we have the Climate and Engagement Survey, which, in 2025, registered 98% adhesion and a general favorability rating of 87%.

This tool allows us to closely evaluate the level of engagement of our workforce on a range of different fronts, including:

- A Culture of Integrity: includes aspects of culture and integrity, such as a safe and ethical environment, social responsibility, and diversity.

- Organizational Agility: this covers aspects that support agility and innovation, such as a digital mindset, collaboration, adaptability, a focus on the customer, and quick decision-making.
- Responsible Leaders: a focus on a trusting relationship with the leaders, good management practices, and a connection with the Company's strategy.
- A Healthy Environment: this evaluates the quality of the environment from the perspective of health, including psychological security, balance, and belonging aspects.
- Organized Processes: this seeks to fine-tune the structure, improve the processes and access to information, and ensure efficient execution.
- Fair Compensation: this goes beyond ensuring fair salaries and benefits, since it also includes performance management, providing fair evaluations and considering meritocracy.

- Attractive Careers: this includes the learning process in different areas and opportunities for growth and career.
- Prosperous Individuals: this highlights individual success, including the courage to suggest improvements, with honesty, fulfillment and responsibility.
- Engagement: the essence of engagement consists of the self-awareness of pride in belonging and motivation, as well as the ability to make the maximum effort at work.

Based upon the data collected, we gain a more comprehensive understanding of how our employees feel in relation to the company and to each of these topics, which in turn allows us to understand the different departments within the company. The results are essential in helping us to identify opportunities for improvement and define action and monitoring plans.

These plans are strategically segmented: some have corporate reach, having a cross-sectional impact throughout the Company, while others are functional, with specific actions designed for each area. All are monitored and

managed over the course of the year by personnel management teams and by the leaders of the respective departments, ensuring constant evolution that is aligned with our values and objectives.

Principal results of the 2025 Climate Survey

Pride and belonging	94% of the team stated that they were proud to be a part of TIM.
Integrity and inclusion	A high level of favorability in the recognition of an inclusive culture, a level that remains consistent with the past few years. 97% of the employees agree that the company promotes a diverse and inclusive environment, and 95% state that the company does not accept any form of discrimination or harassment.
Satisfaction at work	7 out of 10 employees want to continue working at TIM, reflecting the high level of engagement and the strength of our culture and our employer brand.
Objective and alignment with the culture	93% of the participants recognize that they directly contribute to TIM's results and achievements.
Ongoing development	94% of the employees confirm that they have had access to learning and development opportunities over the course of their time with the company, and 90% of people feel that the performance evaluation is coherent.



Operations

GRI 3-3, 203-2, 2-6

Material topic: Quality of service and customer experience

SDGs 9

2025-27 ESG plan



Target

To connect 32 million hectares by 2027



Result

2025		26 million
2024		20 million

The telecommunications sector is, by its very nature, an intensely competitive environment involving continuously evolving technology. Within this dynamic scenario, the provision of top-quality and reliable mobile and internet services is a key element in guaranteeing the customers' satisfaction and loyalty. But more than this, we believe in connectivity as an essential condition for social well-being and the economic development of the country. We are therefore fully committed to offering the best experience to the customer, ranging from the efficiency of our customer service channels to agility in solving problems. To achieve this, we invest every year in the expansion and constant improvement of our network infrastructure, ensuring stability and performance that surpass

expectations, always aligned with the directives of our business plan and confident in the supervision provided by the internal committee dedicated to these objectives.

A leader in coverage and connectivity

With a stable and expansive domestic presence, in 2025, we were the first operator to provide 1,000 Brazilian towns and cities with 5G coverage, a leading position that we have maintained since 2023. We were also the first to guarantee 100% coverage with 2G, 3G or 4G technologies throughout the country. Since 2023, we have provided a 4G service to every one of the country's 5,570 municipalities, democratizing high-speed internet access.

Our efforts through until 2027 will be focused on the ambitious target of expanding connectivity to 32 million hectares of land in different regions of Brazil, an important step in boosting digital inclusion and development in strategic areas such as agribusiness.

As such, we remain committed to strengthening our network and innovating, ensuring that TIM's connectivity is a driver for the progress and freedom of our customers and society as a whole.





Investments in infrastructure and service support

GRI 203-1

The telecommunications sector is intrinsically shaped by a solid legislative system. Every regulation, with its direct or indirect impacts, establishes a central pillar for the infrastructure, investments, improvements to the business scenario, legal security and the very dynamic of the virtual environment.

In Brazil, the regulator performs a central role in defining the essential guidelines for investments in the area of telecommunications. Below, we have set out those regulations that are most important in guiding the progress of the infrastructure in Brazil and the advances that were made in 2025:

Machine to machine (M2M) communication systems

MCOM Ordinance n° 17.456/2025 waives the need for licensing of telecommunications stations that integrate M2M systems, simplifying processes and accelerating the implementation of connected solutions.

RGST – General Regulation of Telecommunications Services

Anatel Resolution n° 777/2025 revises and annuls previous regulations and approves the new version of the RGST, updating the regulatory benchmark for telecom services.

Brazilian Artificial Intelligence Plan

CITDigital Resolution n° 2/2025 establishes a Working Group responsible for management of the Brazilian

AI Plan, strengthening the national agenda of innovation and digitalization.

Exportation Processing Zones (ZPE)

CZPE/MDIC Resolution n° 95/2025 defines the services that qualify for the ZPE system, including engineering services applied to telecommunications, broadcasting and television services.

Tackling robbery and theft of cables and equipment

Law n° 15.181/2025 increases the penalties for theft and receipt of cables, wires and equipment used in energy, telephone, and data transmission networks, whilst also establishing sanctions to be applied to providers that use materials resulting from crime.





Mercosur Roaming

Legislative Decree nº 192/2025 sanctions the Charging for International Roaming Agreement between Mercosur countries, thus removing additional costs for the end users.

Telecommunications included in the cashback package

Complimentary Law nº 214/2025, that created the Tax on Goods and Services (IBS), Social Security Contributions (CBS), and the Selective Tax, extends the cashback mechanism to telephone and internet services, expanding access and reducing tax inequalities.

Environmental licensing

Law nº 15.190/2025 modernizes the environmental licensing process at federal level, revising previous regulations and providing greater clarity and legal

security for projects, including those regarding telecommunications infrastructure.

Exemption of IoT devices until 2030

Law nº 15.320 extends the tax benefits applicable to telecommunications stations used in machine to machine (M2M) communication systems, including Internet of Things (IoT) devices and small satellite stations until December 31, 2030.

Regulatory Framework for the Internet

SASB TC-TL-520a.3

The **Regulatory Framework for the Internet (Law nº 12.965/2014)** and its regulations, by means of Decree nº 8.771/2016, establish principles, guarantees, rights, and responsibilities for the use of the internet in Brazil. Amongst the regulated

devices, the principle of network neutrality establishes that the party responsible for transmission, commutation or routing has a duty to handle every data package equally, regardless of content, origin or destination, service, terminal, or application.

To ensure that these principles are followed, TIM has adopted measures to ensure transparency and equality in its service provision, in the field of 'zero rating' application regulations, being available to establish business arrangements with application providers interested in remaining competitive, whilst also retaining access to legal content. We believe that, by using zero rating applications, we can offer services that are more aligned with the interests of our users.

In 2025, 21 new laws across 10 states in the country established parameters to encourage the development and expansion of telecommunications infrastructure coverage:

Region	Nº of new laws
North	2
Northeast	0
Midwest	2
Southeast	10
South	7

System Outages

SASB TC-TL-550a.1

Average duration of system outages in minutes

Personal Mobile Service - PMS

2024

95.64

2025

86.84

Multimedia Communication Service (fixed broadband) – MCS

4.97

4.3

Switched Fixed Telephone Service - SFTS

16.35

15.45

Average system outage frequency (number of service outages per customer)

Personal Mobile Service - PMS

0.53

0.49

Multimedia Communication Service (fixed broadband) – MCS

0.01

0.01

Switched Fixed Telephone Service - SFTS

0.10

0.11

Average duration of system outages in minutes

Personal Mobile Service - PMS

196.96

181.92

Multimedia Communication Service (fixed broadband) – MCS

326.58

329.65

Switched Fixed Telephone Service - SFTS

222.92

211.42



Equipment and infrastructure

GRI 416-1, 416-2, 417-1, 417-2

The commercialization and activation of base and mobile radio-communications equipment, as well as the entire telecommunications equipment infrastructure, are approved in advance by the National Telecommunications Agency (Anatel). Anatel is also responsible for verifying compliance with the regulations for the provision of Personal Mobile Services (SMP), as well as the safety parameters related to exposure to the electric, magnetic, and electromagnetic radio-frequency fields (CEMRF) established by Brazilian legislation.

TIM is based upon manufacturers’ reports and regulatory compliance to ensure the precision of the labeling information on the products it sells.

This control aims to ensure reliability and protection for our users. Based upon these resolutions, we demand that our suppliers provide a guarantee of ratification or certification from Anatel for each device that forms part of our network. By doing so, we ensure that every one of the products reaches our customers in the correct packaging, along with the manuals containing clear instructions for correct and safe assembly and use.

In 2025, there were no incidents of non-compliance concerning

regulations relating to published information or the labeling of the company’s services. Neither were there any administrative Procedures for Breach of Obligation (Pado) opened against TIM within the scope of Anatel, nor any administrative processes from the National Consumer Secretariat (Senacon) or the Administrative Council for Economic Defense (Cade).

Advances and consistency in 5G coverage

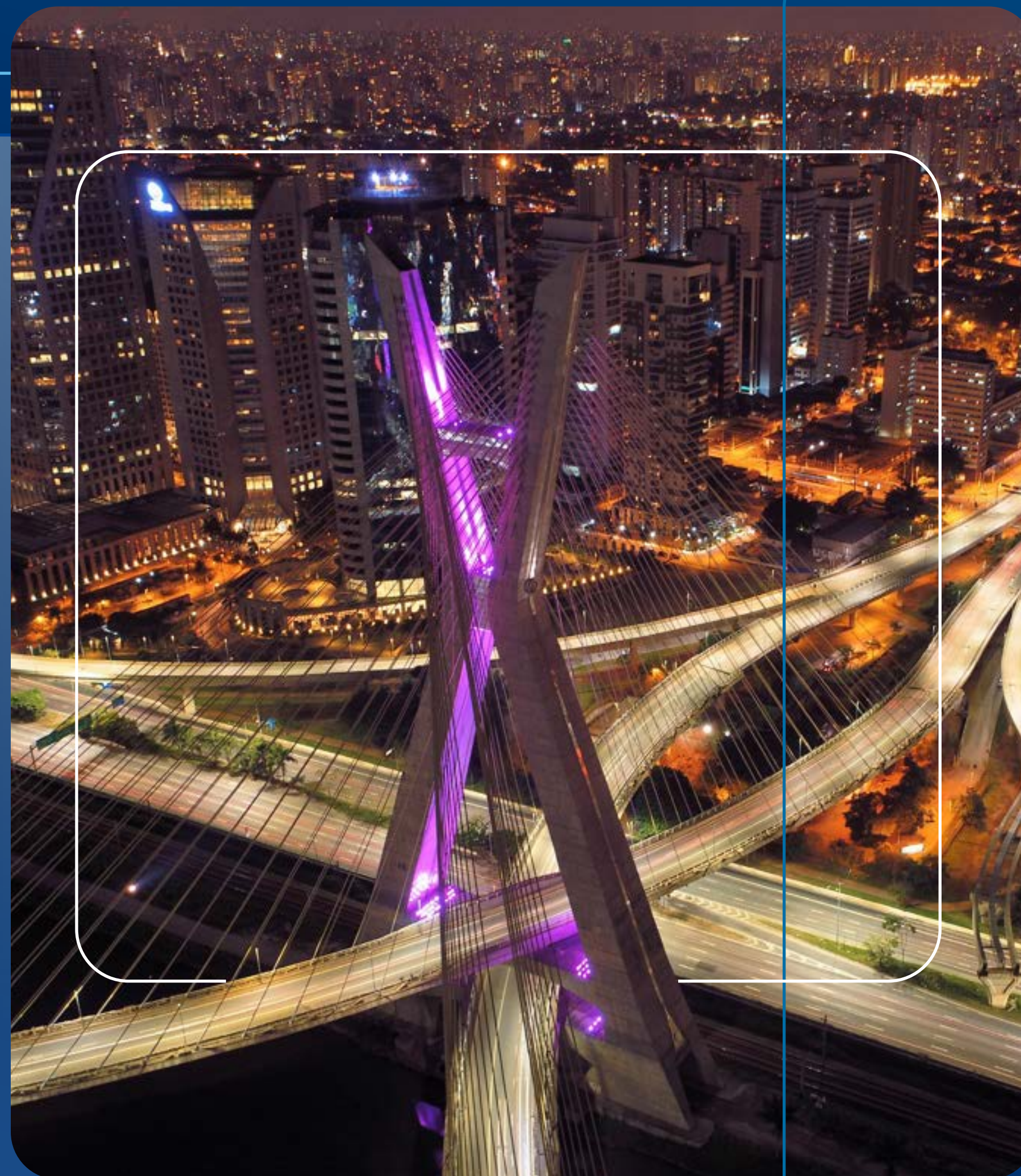
Continuing with the strategy of offering a unique 5G experience to our customers, TIM is now the only operator to provide 5G coverage to 100% of the districts in every

one of Brazil’s state capitals. A market leader in fifth generation technology, TIM has set itself apart by investing in the densification of antennas to expand end-to-end 5G coverage.



The operator has connected 1,000 Brazilian cities with 5G coverage, reaching 78% of the urban public. TIM’s aim is to support digitization in the country and facilitate the lives of its customers through 5G.

One of the highlights of the year was the conclusion of the biggest mobile network modernization project in TIM's history. The project took place in São Paulo, and is recognized as being one of the most extensive projects in the Brazilian telecommunications sector ever undertaken.



With investments totaling one billion reais and a direct impact on around 10 million customers, the initiative has modernized 3,000 sites in 64 cities falling within the '11' dialing code ('DDD'), as well as upstate towns and cities within the 12, 13, 15 and 19 DDDs, meaning the capacity of the network in São Paulo has increased by 40%. In the interior of São Paulo state, the expansion was especially significant, with more than 700 additional sites being installed, increasing coverage and benefiting thousands of users in roughly 160 towns. We remain committed to providing the public with the very best digital experience, always combining advanced technology, operational efficiency, and socio-environmental responsibility.



Focus on the expansion of 5G in Minas Gerais

In 2025, TIM invested BRL 250 million in the expansion of 5G coverage in Minas Gerais, aiming to connect highways and strengthen the brand presence. The expansion resulted in 150 towns and cities receiving fifth generation technology.

A benchmark in service quality in Belo Horizonte, the Company has expanded its network by focusing on

DDDs 31 and 34 to provide an even better connection experience. The initiatives provided in the region also include network coverage on the highways, opening new stores, and strengthening the brand to be closer to consumers in Minas Gerais.

TIM was the first operator (and is still the only operator) to provide every town in Minas with 4G coverage. It is currently the market leader in the implementation of 5G in the state, establishing itself as a pioneer in providing fifth generation technology to 100% of the districts of Belo Horizonte.

Since 2022, we have invested in expanding the structure for the commercial activation of 5G Standalone (5G SA), a technology known as “Pure 5G”, which does not depend on 4G. This type of technology is essential for the provision of fifth generation services in line with the requirements established by the Brazilian government. One of the differentials is an improvement in the customers’ experience due to its characteristics that offer ultra-high speed and low latency.

The range of applications permitted by 5G:

- Industrial automation
- Remote healthcare services
- Smart vehicles
- Connected homes

Investing in the expansion of infrastructure, and working to connect customers and possible partners are amongst our main objectives to continue to make this hyper-connected future a reality.





Differentiated Connectivity in 5G and a record in Advanced 5G

TIM was the first operator in Brazil to test its customers' experience with 5G, using the concept of Differentiated Connectivity. At the Interlagos Racetrack (SP), prior to the staging of the region's biggest ever event, TIM tested the capacity to differentiate the experience in relation to certain services, depending upon the needs of its customers. Using technologies such as Standalone 5G, network slicing, Guaranteed Bit Rate (GBR) and programmable APIs, it has been possible to guarantee the user an even better experience, delivering constant speed and quality, even in densely populated spaces.

In the same region, the company was recognized in the most recent Opensignal study as the leader in 5G, as well as registering the fastest Advanced 5G service in Brazil, getting up to speeds of 5Gbps outdoors. In 2024, TIM was the first operator to test Advanced 5G in a laboratory, achieving the highest speed ever recorded for data transfer in the Americas. We are focused on constantly investing in a solid and intelligent 5G infrastructure, capable of automatically adapting to users' demands.

5 years of 5G in Brazil

2021

We acquire 11 lots, three national and eight regional, in the 5G Auction. A portion of these lots forms part of the 3.5 GHz frequency band, but we also acquired higher frequencies, where the potential for speed and connection quality is even greater.

2022

Anatel approves the release of the 3.5 GHz spectrum, the main frequency for 5G, and the start of operations in the Federal District.

Deployment in the other 26 capitals, in line with Anatel's schedule.

2023

We are recognized by Opensignal with the first 5G Consistent Quality award.

2024

Presence in 398 cities, including all 27 state capitals, totaling 607 cities.

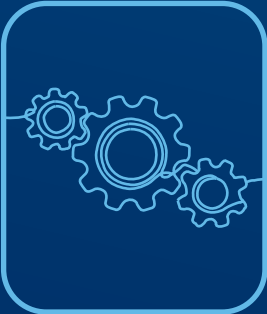
2025

Presence in 1,089 cities, providing coverage for 78% of the urban population.



Characteristics of 5G

- Higher data transfer speeds (can reach download peaks of up to 20 gigabits per second in millimeter waves);
- Data rates ten to a hundred times higher compared to 4G;
- Lower latency (connection response time, which can reach up to 1 millisecond);
- Generation of an ecosystem for the Internet of Things (IoT) and new use cases in both B2B and B2C markets;
- Greater number of simultaneous IoT connections: up to 1 million per km²;
- Increased stability and reliability of the connection (perceived availability of 99.9%);
- Greater energy efficiency in relation to the data transmitted.



Application of 5G

- Industry 4.0 (technologies for automation of industrial production chains);
- Fixed Wireless Access (FWA), a great opportunity for offering residential broadband through the mobile network;
- Precision farming;
- Telemedicine and remote surgery;
- Digital transformation in the financial sector;
- Automotive sector;
- Augmented and virtual reality (AR/VR);
- Public security.



Perspectives of 5G

- New system architectures, with improved communication between machines;
- Cloud computing model with gains in terms of scale, flexibility, and security;
- Next-generation networks, enabling the convergence of disruptive technologies such as edge computing, artificial intelligence, machine learning, and blockchain, among others;
- Network slicing, allowing for an end-to-end isolated 5G network architecture tailored to meet various requirements requested by a specific application;
- Open systems for creating solutions and applications;
- To be an enabler of digital transformation across various industry segments, Result: increased efficiency, productivity, and competitiveness of the country;
- Positive environmental and social impacts;
- Open lab initiatives.



Infrastructure for 5G

We need to fulfill certain obligations, such as financial contributions or the construction of mobile and fixed network infrastructures to operate in each band frequency of 5G technology in Brazil (3.5 GHz, 2.3 GHz, and 26 GHz). These commitments work together to ensure the capacity to continue to grow in the mobile telecommunications market, prepare for customer demands, explore new applications, and develop innovative solutions that require connectivity and high speed.

Principal obligations associated with each band

2.3 GHz

- 4G coverage in 114 municipalities and 1,085 locations specified by Anatel in the tender (South and Southeast regions excluding the state of São Paulo).

3.5 GHz

- 5G coverage in all municipalities with populations of 30,000 inhabitants or more.
- Fiber backhaul obligations in 138 municipalities.
- Contributions to the Administrating Entity of the 3.5 GHz Band (EAF) to carry out the following projects: Migration of TVRO - Free-to-Air TV - from Band C to Band KU; Vacating the 3.5 GHz band frequency by the fixed satellite service (FSS);

Construction of the six infovias network of PAIS - Integrated and Sustainable Amazon Program and Implementation of the Private Communication Network of the Federal Government.

26 GHz

- Contributions to the School Connectivity Administrating Entity (EACE) for public school connectivity. The EACE was established by TIM and the other winning operators in this area of the 5G tender, so that it can operationalize the procedures related to projects aimed at connecting public basic education units. By 2024, 14,166 schools had already been connected to high-speed internet as part of the pilot project and phases 2, 3, 4.1, and 4.2 of the project.

Innovation

GRI 3-3

Material topic: Artificial intelligence SDGs **8** **9**

An ally that boosts our efficiency, innovation can be found in our stated value “Think big”, that drives us to predict and build the future, seeking solutions that constantly place us at the forefront, with the courage to be bold, go further, and transform society.

We are constantly investing in infrastructure and abilities to support the growth and expansion of data and access to the internet in important sectors such as education, healthcare, finance, entertainment, agribusiness, and the public sector. We also encourage the use of disruptive technologies to develop products and services that generate value for the company and society.

Artificial Intelligence as a strategic topic

Artificial Intelligence (AI) has become a material topic for TIM, driving operational efficiency, innovation in our services, and personal customization of the customer experience. Some benefits of its application can be seen in the:

- optimization of networks;
- reduced costs regarding maintenance and operating expenses;
- improved customer experience;
- innovation and growth; and
- leveraging of new business opportunities.

Since 2024, we have had AI support for predictive analysis implemented throughout our entire network, focusing on operational efficiency and quality of service. This means that we have made the right choices 85% of the time in our AI-based predictive model, which has led to results such as:

- more precise preventive maintenance interventions;
- a reduction in operating errors and costs; and
- improved reliability of the service.

In 2025, we published the [Guidelines on the Responsible Use of Artificial Intelligence Policy](#), which set forth the fundamental principles and responsibilities regarding the use of AI solutions attributed to the different departments



within TIM. Different ethical, technical and operational aspects are addressed, aligned with the Company's values and legal requirements. These guidelines intend to:

- define the ethical principles that inspire development, use,

acquisition, contracting, adoption and other actions related to AI;

- define the benchmark regulatory framework, both externally and internally; and
- define and describe the organizational and governance models focused on management of the issue.



AI training course for customers

In partnership with the Descomplica platform and Google, we have provided our customers with a 100% online, open-education training course on Artificial Intelligence. Free to access and using accessible language, the content has been designed with a focus on employability. The aim is to ensure that anyone can take their first steps in AI, even if they have never had any contact with the subject. In its first few months, the course received 50,000 enrollments, which were added to the 250,000 students already registered in TIM's educational portfolio.

Ethical management of AI

We understand that, even with the very highest security standards, the adoption of Artificial Intelligence presents challenges. The financial risks related to privacy and data protection, cyberattacks, and vulnerabilities can lead to fines and reputational damages if the control mechanisms do not evolve at the same rate. It is therefore our priority to take a balanced approach to the management of these risks and how we take advantage of the opportunities to create competitive and financial value.

Our Code of Ethics and Conduct specifically addresses the use and application of AI, reinforcing our commitment to using it

conscientiously and ethically, always for the benefit of society and always aligned with our fundamental values. Another document that guides us in relation to our responsibilities in this area is the Guidelines on the Responsible Use of Artificial Intelligence Policy, which was published in 2025. We recognize the transformative potential of AI for our business and for technological development, and we have assumed the responsibility of guaranteeing that an ethical approach is taken to this transformation.

One of the principles of the Policy is non-discrimination and prevention of bias, in which we reinforce the fact that we do not tolerate any form of discrimination, offense, or discrimination. We are committed to the acquisition, development, and use of AI, avoiding any possible bias or misstatement of results that could lead to unfair discrimination.

Sustainability also guides the creation and use of AI solutions at TIM. In our Policy, we prioritize the use of renewable energy, energy efficiency, a reduction in the carbon footprint, and the responsible use of computing resources. All AI projects must consider environmental criteria right from the moment of conception, including the choice of less intensive energy models, the use of an infrastructure with renewable sources,

and support for the reuse of technological components. We also aim to ensure that our AI solutions make a positive contribution to society, increasing access to the services, respecting cultural diversity, and promoting the collective well-being, whilst also taking into consideration the needs of the preset and future generations and the importance of the engagement and participation of all the stakeholders.

We have made a 100% online, open-education course on Artificial Intelligence available to our customers.



Learning and cultural development initiatives

The extremely fast development of technologies has led to significant transformations in different professional activities, which is why we are working hard on expanding our employees' skill sets. As such, our team has expanded its opportunities, reducing the amount of manual activities undertaken and focusing on more strategic functions.

A fundamental part of the construction of this culture of innovation is the training of the Company's senior management, given that this is the group of individuals that evaluates, prioritizes and defines the business's directives. This is why we have founded the AI Competence Center, a committee that is connected to the CEO's office with the aim of encouraging experimentation, in order to define the technological architecture and structure of the training sessions.

TIM Lab

TIM Lab Innovation is a space that has been created by TIM for the development of open innovation, contributing to expanding our ability to analyze and approve new software, functions, solutions, technologies, services, and devices. It is also a multi-disciplinary space designed to validate Credibility Tests and Proof of Concept services.

Through the Lab, we are able to expand our relationship with our key suppliers and technology partners by means of collaborations that position us as a reference in research and development in the Brazilian telecommunications market. Our laboratory also works in partnership with the TIM Lab in Italy, which has over 50 years of experience.



Having been in operation for two years in a space measuring approximately 850 m² in São Cristóvão (RJ), the TIM Lab has developed projects in the following areas and with the following objectives:

- Next-generation network;
- To have a positive impact on the environment and society;
- Future internet applications; and Open Lab initiatives.



TIM is driving technological developments that benefit society and the economy.

Open Lab Initiatives

TIM is a leader in a number of collaborative initiatives that aim to boost the telecommunications infrastructure both in Brazil and elsewhere in the world. TIM has been a participant in the Telecom Infra Project (TIP) since 2017, a global initiative that brings together large companies including Meta, Vodafone, Deutsche Telekom, Nokia and Intel, as well as many others. With the TIM Lab being the first TIP Community Lab in Latin America, we are working to create universal standards for transport network solutions.

Below we would like to present a few of the initiatives that reinforce TIM's position as an active agent in building the future of connectivity, driving technological developments that benefit society and the economy.

Conecta 2030 Project

- Started in 2023.
- A partnership with the Centro Universitário Facens, Stellantis, USP university - São Carlos, UFSCar, and the German company Technische Hochschule Ingolstadt (THI).
- The focus is on development of a connected mobility project, using 5G technology to increase the safety of pedestrians and cyclists on road crossings. "Conecta 2030: A Connected and Cooperative Ecosystem for the Detection of Pedestrian Crossings "
- It was approved as part of the Rota 2030 program, following a public call announced by Fundep.

5G Open Labs BR

- Started in 2023.
- A partnership with the Federal University of the Pernambuco (UFPE).

- The mission here is to promote teaching, research, dissemination, and innovation activities involving the exchange of technical and scientific information, especially in the area of Information and Communication Technology (ICT).

Living Lab 5G Florianópolis

- Started in 2024.
- A partnership with the Florianópolis Municipal Government and the Associação Catarinense de Tecnologia (Santa Catarina Technology Association / Acate).
- The urban laboratory uses the city itself to test and validate technological innovations and business models using 5G technology.
- It contributes to growth and digital transformation in sectors such as education, healthcare, transport, and security.





Network Slicing

- In 2024, we became the first operator in Brazil to use the Network Slicing technique in 5G for real-time video transmission.
- During the final stage of the 2024 Porsche Cup season, staged at the Interlagos racetrack (SP), we were able to transmit high definition images of 10 vehicles traveling at speeds of over 260 km/h.
- This technique allows the creation of customized virtual networks for different applications, with levels of service, performance, and other characteristics being adapted to specific needs.

Digital security networks and platforms

TIM has consolidated its leadership status by attracting the first clients in the Brazilian market connected to the Open Gateway initiative.

Led by GSMA, Open Gateway is revolutionizing telecommunications networks, converting them into programmable digital platforms through the use of global and standardized Application Programming Interfaces (APIs).

We stand out in the market as one of the first operators anywhere in the world to have these APIs ready for commercialization in Brazil. Our expertise and leadership in 5G technologies have been fundamental in leveraging the provision of global solutions in the areas of security and tackling fraud.

Our main objectives are to reinforce our customers' security, support the corporate market, and benefit the entire public with anti-fraud and identification tools.

Initially, we have launched three essential APIs:

- **Number Verify:**
Real-time verification of mobile telephone numbers.
 - **SIM Swap:**
Detection of recent SIM card swaps.
 - **Device Location:**
Confirmation of the proximity of a device to a certain location, helping prevent fraudulent transactions.
- Each interface is available locally and globally, meaning developers will be able to reach new international customers as the initiative develops. We believe that the Open Gateway initiative is fundamental to accelerating the growth of digital services and applications, ensuring seamless integration with national and international mobile networks.



We have strengthened our customers' security through anti-fraud and identification tools.



Innovation Hubs

Based upon collaboration with the ecosystem of innovation, TIM promotes initiatives that seek to identify, experiment, and evaluate solutions aligned with the evolution of the business and the digital transformation. Through the TIM Open Innovation program, which has been in place since 2016, we work with innovation hubs, startups, and other strategic institutions, with our sights focused on the identification, controlled testing, and analysis of the viability of solutions.

These initiatives aim to transform opportunities into solutions and business models focused on the strategic, social and technological challenges.

One example of this approach is the partnership with Cubo, one of the biggest innovation hubs in Latin America. In 2025, the operator was recognized as being the longest-standing member (having been in the

partnership for nine years) and as one of the companies with the most interactions with startups in the hub, at an event that commemorated the 10th anniversary of Cubo hub. During this period, TIM has had relations with more than 500 startups and formalized approximately 50 commercial contracts in different areas of business.

Two Innovation Days were also staged, focusing on the B2B team, with the aim of engaging the business areas of startups and focusing on identifying and evaluating solutions for the Agriculture and Logistics vertical markets, as well as any potential application in TIM's B2B portfolio.

Since 2022, the company has operated the 5G Space at Cubo, aimed at enabling experiments involving use cases that explore the possibilities of the fifth generation network, thus contributing to the digital transformation of society and evolution of services.

Promoting creativity and new partnerships



To encourage creative ideas, the 'TIM Open Gateway Hackathon' was staged, this being an initiative that challenged Cubo startups to develop use cases focused on digital security, identity checking, geolocation, and prevention of fraud, using TIM APIs that are available in the Brazilian market, such as SIM Swap, Device Location, Number Verify and KYC (Know Your Customer). The solutions developed were evaluated by specialists at the Company, based upon technical criteria and adherence to the business.



We also support initiatives focused on inclusion and the development of talents in the context of innovation, such as the ‘Hacking Her’ hackathon, which encourages women to get involved in technology and the creation of innovative solutions. As well as the practical challenges regarding innovation, the meetings encourage the exchange of knowledge and the development of solutions in a collaborative environment.

Our work in the ecosystem of innovation has been recognized by external institutions, including ranking and awards, such as Cubo Itaú, 100 Open Startups and the MIT Technology Review, demonstrating the consistency and evolution of the practices adopted, structured around governance, technical criteria, and strategic alignment. Read below about some of the standout initiatives:

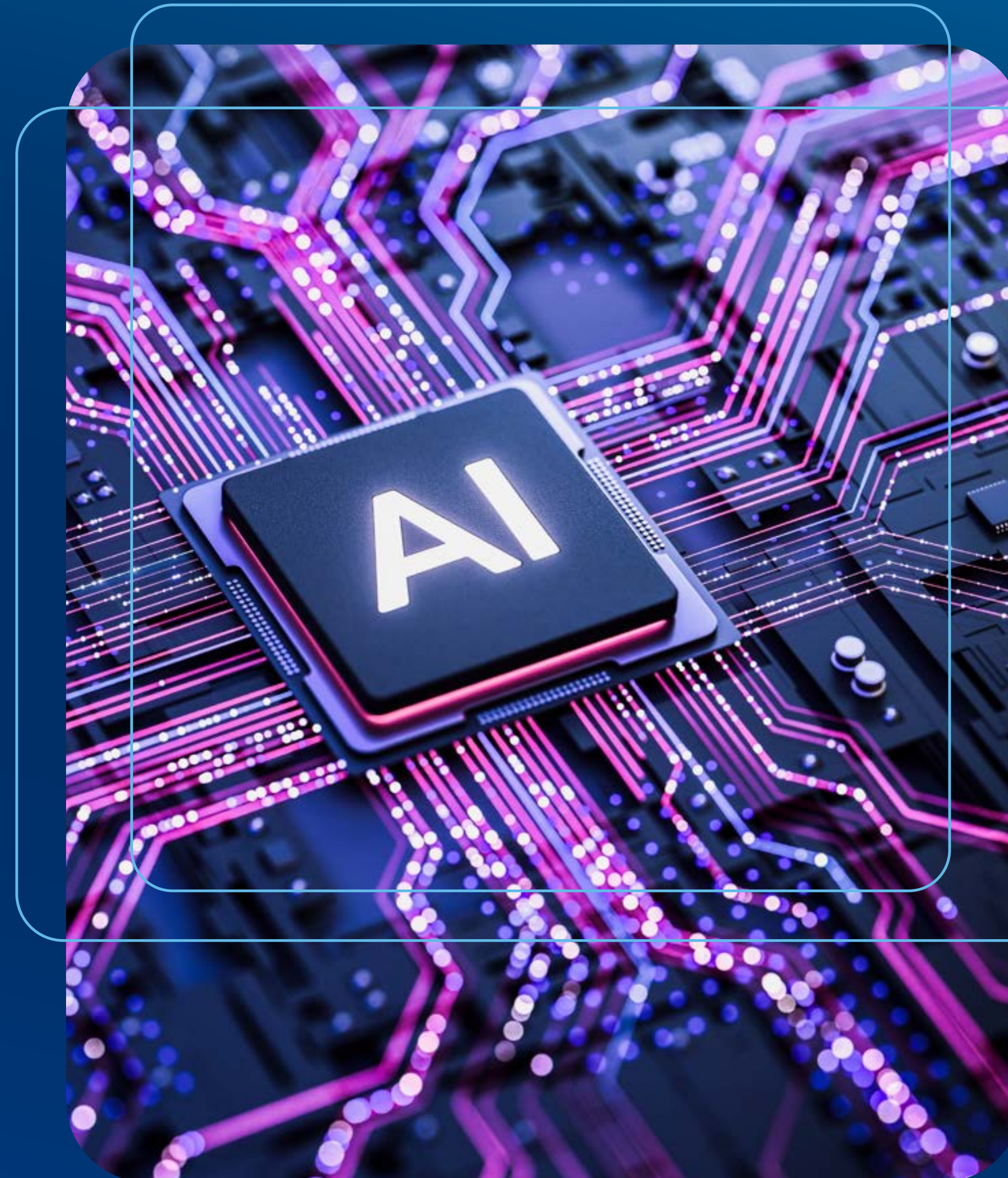
5G Fund

We have structured the 5G Fund as a strategic instrument for the identification, investment and acceleration of technological solutions that are capable of transforming key sectors of the economy. Developed in partnership with Upload Ventures (an independent asset management firm specializing in companies in the B2B segment), the aim of the Fund is to boost businesses which have consolidated models and great growth potential, connecting them to our industrial and technological assets.

Although TIM is the principal investor, the Fund was conceived as an initiative that is open to the participation of other partners interested in supporting projects in the primary B2B verticals, such as agribusiness, healthcare,

transport, logistics, and mining. Startups and Scaleups that form part of this ecosystem also benefit from access to TIM’s infrastructure and knowhow, thus accelerating their scaling capacity.

With its independent management, it has already supported three companies: Topshort, a media-technology platform for the retail sector; Simetrik, an infrastructure provider for financial reconciliation; and Traction, a benchmark in predictive industrial maintenance solutions. The combined performance of the portfolio resulted in gains of BRL 78 million for TIM in 2025, thus reinforcing the attractiveness and consistency of the model. Upload works as a Partner-Manager, responsible for fund-raising, and the selection and continual monitoring of the companies making up the portfolio.





TIM Guaratiba Valley

We have an infrastructure innovation campus, covering around 10,000 m², which operates as a central environment for the development, testing, and approval of infrastructure solutions that can be applied to the TIM network. Inspired by Silicon Valley, Guaratiba Valley combines initiatives that boost operational efficiency, connectivity in remote areas, and practices aligned with our sustainability commitments.

Amongst the standout solutions are the biosites ([read more on page 111](#)) and the ELC (Extreme Low Cost) off-grid site, which operates independently using solar power and lithium batteries. In the area of energy efficiency, we can highlight technologies such as reflective paint, which reduces heat absorption and reduces air-conditioning use, and optimized energy solutions that have been incorporated into equipment, cabinets, and field structures. In the agribusiness segment, meanwhile, the Meteorological Station and the Smart Greenhouse allow for the testing of sensors, monitoring of micro-climates, and approval of IoT apps for precision farming, thus supporting the provision of sustainable digital solutions for the sector.

These initiatives highlight the strategic role that Guaratiba Valley plays in TIM's sustainable innovation, contributing to the continual modernization of the infrastructure, expansion of connectivity, and reduction of environmental impacts.

Next-generation network projects

Our network evolution strategy is constantly evolving, with projects focused on optimizing and expanding coverage, always ensuring the best experience for our users.

One of the main fronts of this evolution is the refarming of frequencies, a process designed to adjust the 2G/3G 1800 MHz, 850 MHz, and 2100 MHz bands to 4G (LTE). This initiative has provided us with significant competitive advantages:

- Reduction in costs for implementing LTE (Long Term Evolution), which is the communication standard for the fourth generation (4G);
- Expansion of the LTE coverage area and facilitation of the 'carrier aggregation' strategy, improving customer experience due to its greater reach; and
- Enhancement of network performance through technology with better spectral efficiency (4G) in the 850/1800/2100 MHz bands, increasing capacity in cities already covered by LTE in the 2.6 GHz band, with limited additional cost.



In parallel with this, the implementation of the 700MHz LTE layer has been fundamental to expanding our coverage and consolidating TIM as a leader in this communication standard. One differential is the diverse mobile terminals park and devices that are compatible with different bands.

We ended the year providing 700 MHz LTE coverage for more than five thousand towns and cities, meaning 100% of urban dwellers.

Internet of Things (IoT)

Since 2018, TIM has been a pioneer in Latin America in the expansion of the NB-IoT (Narrowband Internet of Things) commercial network. We believe that IoT solutions generate positive impacts on

the environment and the efficiency of companies, aspects that are directly aligned with our business.

With TIM IoT Solutions, we wish to open new business frontiers through the Internet of Things, making us the leading enabler of digital transformation for Brazilian industry. Our solutions are designed for segments such as: Agribusiness, Utilities, Logistics, Mining, and IoT.

We are focused on providing the digitization of processes, operational automation, and manufacturing efficiency for our corporate clients. With the expectation that the revenue from IoT in Brazil by 2027 will be four times greater than it is at present, we are well positioned for considerable growth in this market.



At the end of 2025, TIM and the Rio Operations Center (COR-Rio) signed a Memorandum of Understanding (MoU) to develop a working plan in support of technological innovation in urban management, public security, mobility, and the environment. It is expected that Rio de Janeiro will become an even more intelligent city, through the implementation of technologies such as 5G, the Internet of Things (IoT), and Artificial Intelligence.



RAN Sharing

TIM is investing in a collaborative strategy that contributes to the telecommunications infrastructure in Brazil: RAN Sharing. This project, implemented in partnership with other mobile telephone operators, aims to optimize resources and reduce costs (through increased sharing of the access network), at the same time as it speeds up the dissemination of 4G technology in the country.

In 2025, the Administrative Council for Economic Defense (Cade) approved the expansion of RAN Sharing agreements between TIM and Vivo, involving 2G, 3G, and 4G technologies. This

new development expands the geographical scope of the agreement, which was motivated by both technical incompatibilities in the original implementation, and by the operators' interest in providing new municipalities with coverage. For more than five years now, the joint initiatives between TIM and Vivo have led to greater efficiency in management of the network. This partnership can be seen in two main fronts:

Single Grid

- This model consists of sharing the 3G and 4G networks in municipalities with fewer than 30,000 inhabitants, where operators provide services.

- **Benefits:** by consolidating the infrastructure in a single network in these locations, it is possible to completely shut down redundant sites, resulting in savings on energy, rental, and maintenance costs.
- **Perspective:** the initiative also improves efficiency in future investments, since it allows for full spectrum sharing in Multi-Operator Core Network (MOCN) mode.

2G Switch Off

- Focused on the national sharing of the 2G network, this initiative employs Gateway Core Network (GWCN) technology.
- **Direct impact:** allows operators to shut down approximately 50% of this network, saving on energy and maintenance costs.



Developed in partnership with other mobile telephone operators, RAN Sharing aims to optimize resources and reduce costs.



Customer

GRI 2-6, 3-3; SASB TC-TL-000.A, TC-TL-000.B, TC-TL-000.C

Material topic: Quality of service and customer experience 9



The customer experience lies at the heart of TIM’s strategy. Our priority is to ensure quality and reliability in the dynamic and highly competitive context of the telecommunications sector. We believe that this is the basis for our customers’ satisfaction and loyalty. We recognize the importance of the customer experience for our reputation and the perception of value of our services. To be Brazil’s preferred operator, we are working to continually exceed our customers’ expectations.

Our value proposal is fundamental on three fronts: having the best provision of services; guaranteeing the best quality network; and maintaining an excellent standard of customer service.

A good experience creates important positive impacts, including loyalty, brand differential, a strengthening of the reputation, and support for a change in the public’s behavior, with an increased use of data and access to digital public services, education, and entertainment. On the other hand, service outages and the dependence on suppliers to ensure high-quality standards represent risks that require constant attention.

We prioritize digital transformation initiatives that promote the empowerment of our customers, increasing access to multiple relationship channels and guaranteeing inclusive service solutions.

The proximity of the stakeholders is a central part of this strategy. We operate a number of channels designed to provide interaction with the customers, offer an Ombudsman service, have a Board of Users, made up of consumers and representatives of consumer rights entities, and carry out periodic surveys to gauge experience and satisfaction that guide our decisions and ongoing improvements.

The recognition received in 2025 is the result of these efforts. We were named the operator offering the best quality network in Brazil, receiving the highest score on the Opensignal Consistent Quality Index, and we came top in the Valor 1000 ranking as the biggest and best company in the IT and Telecoms sector.



TIM has more than 63.4 million customers, distributed as follows:

29.2 million
on pre-pay contracts

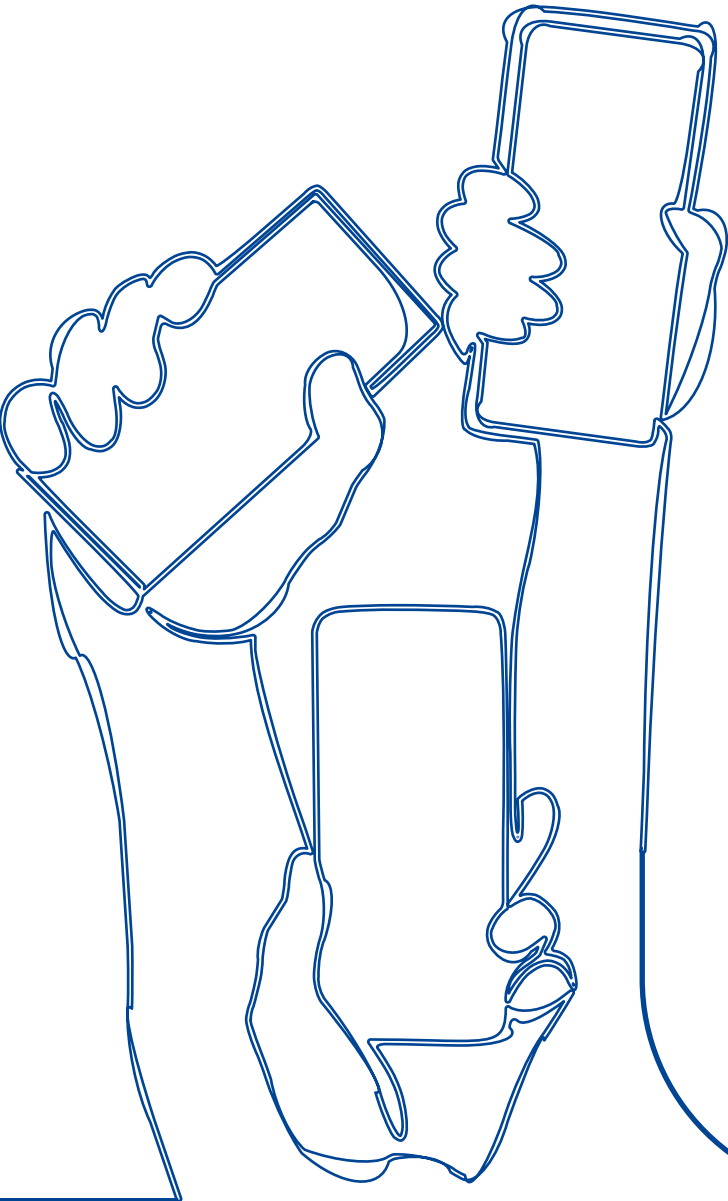
32.7 million
on post-pay contracts

850,000
using TIM Ultrafibra

685,000
with landlines

To support this base and improve the experience, we are constantly increasing our investments in infrastructure, expanding 5G, 4.5G, 4G, and FTTH (*Fiber to the Home*) fiber optics coverage.

As well as technological excellence, we prioritize the empowerment of the customer, through digital transformation. This means multiple relationship channels, designed to offer the best experience and democratize access to our services, with inclusive and efficient customer service solutions.



The 'MEU TIM' app, redesigned in 2025, already has 17.7 million unique users. More than 96% of those who access the platform resolve their questions during their first interaction. Another highlight in terms of engagement is 'TIM Mais', a relationship program exclusively provided for post-pay and control customers, which has two million active monthly users and has already distributed more than 20,000 Uber gift cards and 120,000 cinema tickets.

Focus on innovation and disruptive partnerships:

AMAZON PRIME VIDEO

An exclusive and unique partnership with Amazon Prime

TIM ON THE PLANE

We offer complimentary onboard internet connectivity on GOL and LATAM aircraft

APPLE ONE SUBSCRIPTION

We are the first and only operator in Brazil to incorporate Apple One into our plans

TEST DRIVE

30-day free mobile internet trial

ZÉ DELIVERY

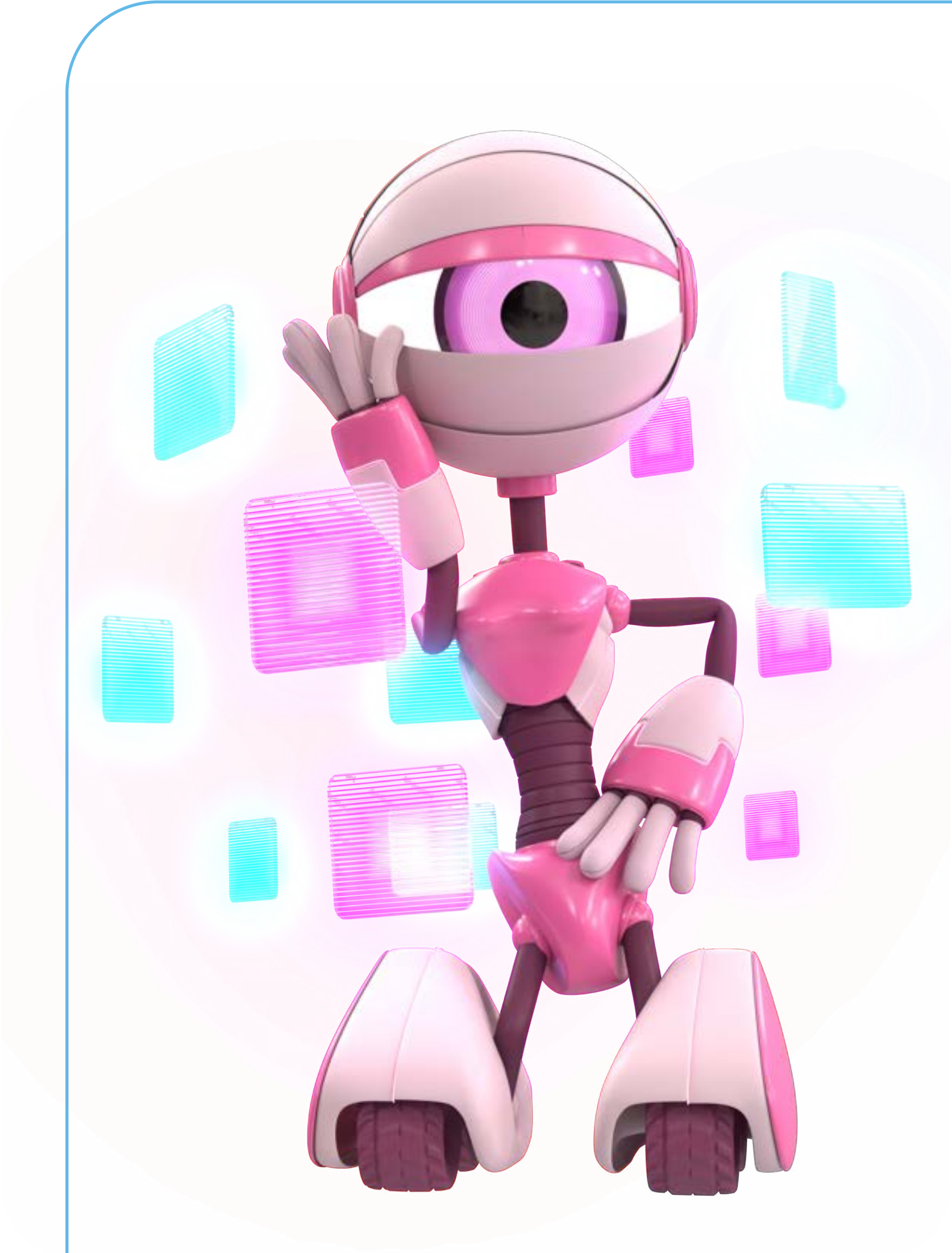
Top-ups become cashback on Zé Delivery orders

DESCOMPLICA

An online learning platform with free or discounted courses for our customers

CARTÃO DE TODOS

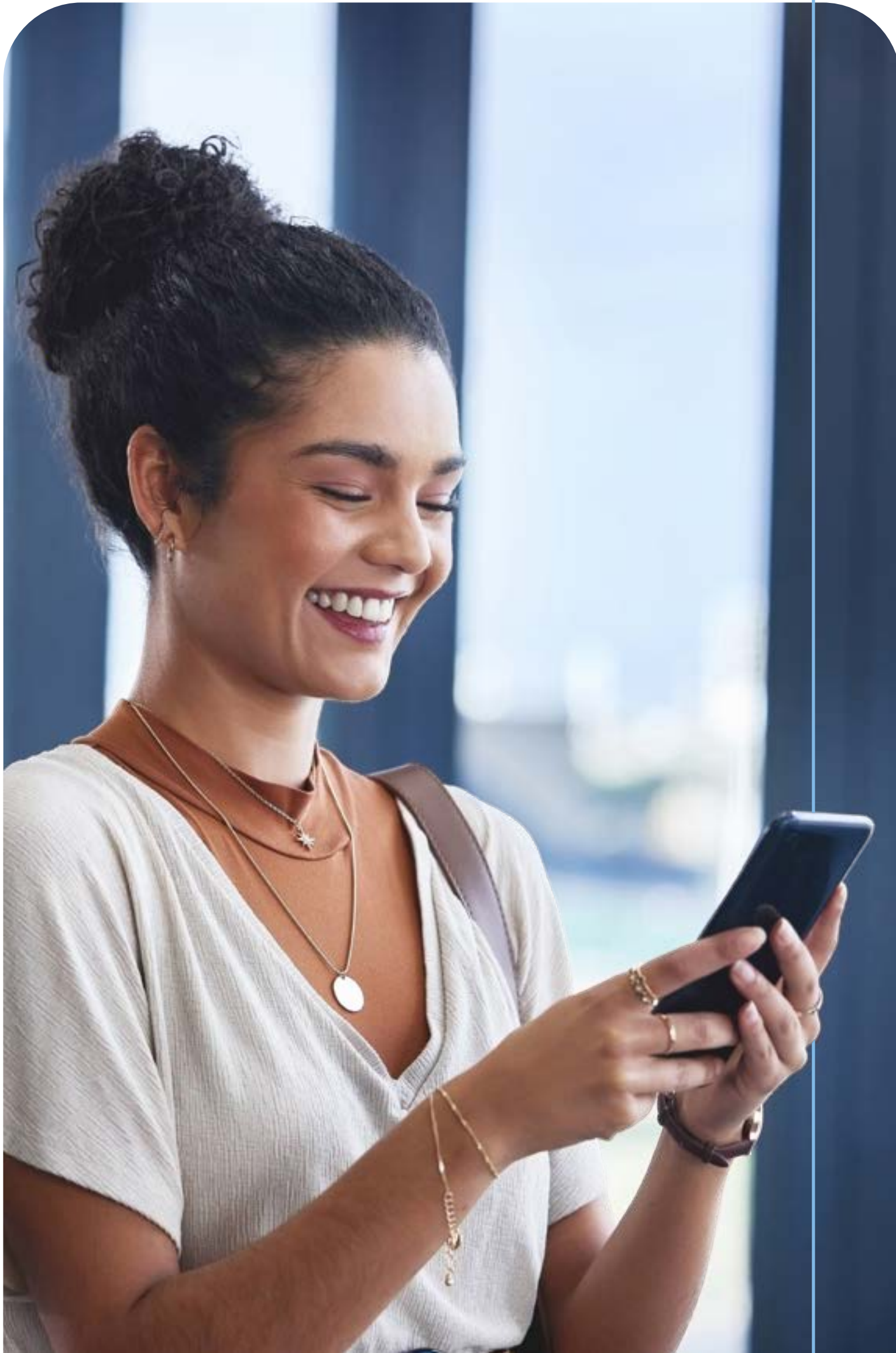
Access to the discount ecosystem for health services from the partner and its affiliated network



TIM sponsors Big Brother Brasil for the first time

For the first time, TIM participated in the most closely watched house in the country, sponsoring Big Brother Brasil 26 for the first time with one of the biggest financial contributions to the Globo reality show. This initiative forms part of the brand’s visibility plan for 2026, which also includes other large projects, such as sponsorship of Rock in Rio.

The idea was to take advantage of the reach and engagement of BBB to reinforce the advantages of the TIM Control plan, emphasizing the benefit of the streaming subscription that is included. During the 100 days of the reality show, we were present during the most iconic moments of the game. Some of the most important brand activations were challenges and entertainment dynamics, and the awarding of the prizes to the participants. As well as our inclusion on the Globo platforms, we developed a digital engagement strategy with a continuous presence on social media networks. With activations inspired by the reality show, actions were also developed to stimulate the flow of people visiting TIM points of sale, as well as discount vouchers on smartphones.



Customer relations

At TIM, our customer relationship model is based on accessibility and efficiency. We operate with a 24/7, multichannel system that offers agile and practical self-service solutions on digital platforms. This allows us to be constantly aware of the needs of our customers who can contact us via computer, smartphone, or telephone to register any sort of request, complaint, doubt, or suggestion.

We offer greater customer service reach and convenience through innovations such as:

- intelligent customer service with Google Messages and Apple Messages: customers receive automatic replies provided by Artificial Intelligence, thus optimizing the initial interaction with the company. Whenever necessary, the human service is also available;

- digitalization of payments: we have adopted the use of the PIX immediate bank payment service on collection documents, with more than 69% of invoices being paid in this way. Use of the digital account involved 99% of mobile customers (post-pay and control).
- personalized platforms: initiatives such as the TIM Site and the Meu TIM app deliver personalized content, offering a better segmentation of offers and tariffs, as well as allowing access to our solutions; and
- virtual assistant: our virtual assistant, Taís, created by Artificial Intelligence (URA), offers experiences that combine a voice with natural language, and is also available on devices that are compatible with Alexa and TIM's future stores. Since 'she' was created in 2020, Taís has already registered more than 2.7 million interactions, with an average of 85% success (resolving questions without human intervention), ensuring humanized and efficient results.

Main customer relationship channels:

- Service Call Center:
* 144, 1056 and 10341
- Social media: Facebook, Instagram, X and LinkedIn
- WhatsApp
- Online chats on the TIM website
- Meu TIM app
- TIM Negocia

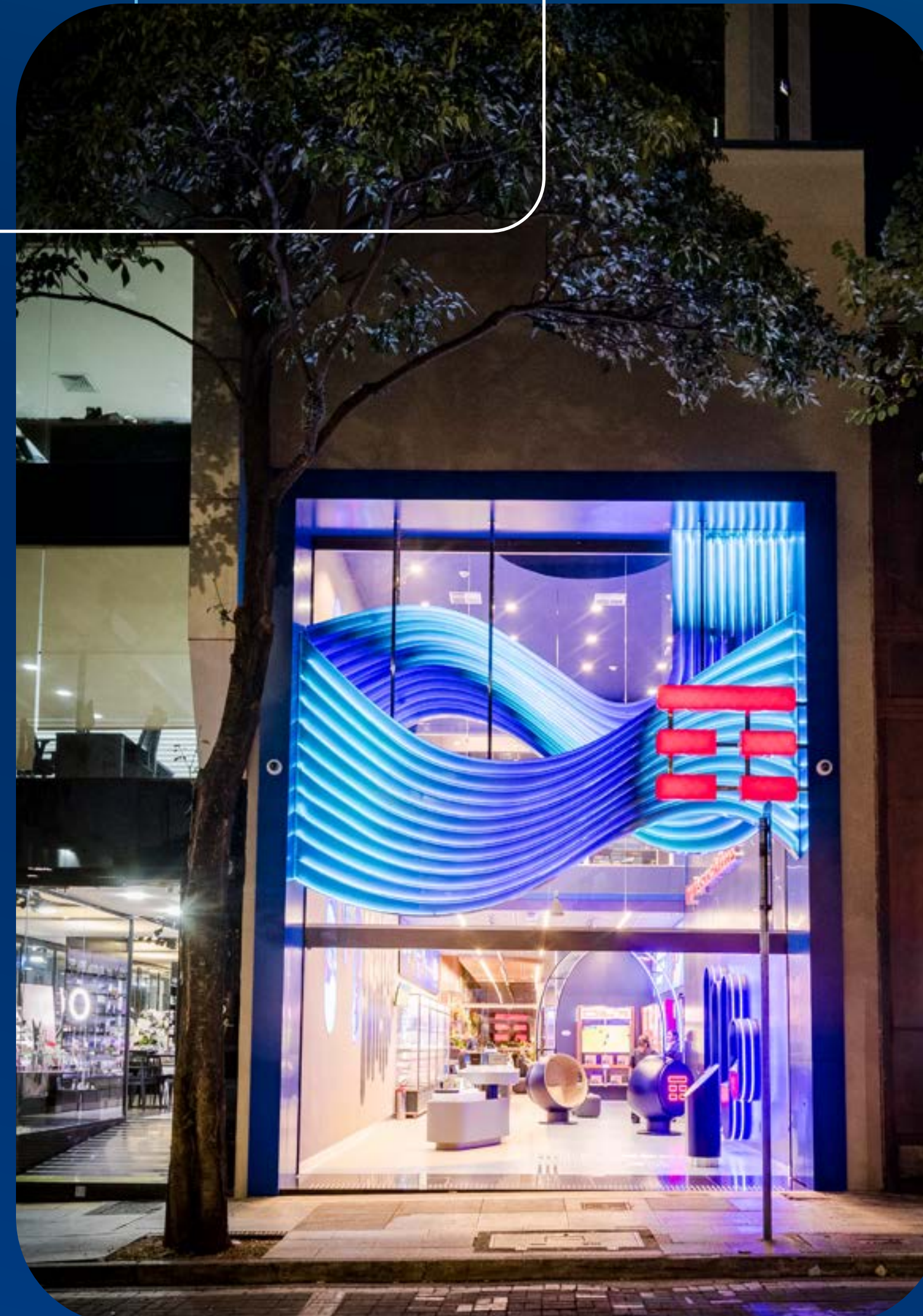
[Read about all of TIM's customer service options here.](#)





Prepaid customers are guaranteed to win a prize every time they make a top-up

To strengthen the relationship with this public, we launched the *Recarga Premiada* benefits program, with instant prizes and prize draws to encourage top-ups and engage the base. With simple workings, and without the need to register or install an app, the program guarantees rewards for each top-up that a customer makes, regardless of the amount or channel used to include the credits. This initiative has provided real benefits for the base of more than 29 million pre-pay customers, strengthening our bond with the users. The intention is that they should feel that every top-up is more than simply a service, it is an opportunity.



In line with our objective of being customers' preferred operator, we inaugurated the TIM Flagship Store on Rua Oscar Freire, in São Paulo. This initiative reinforces our connection with the public, offering a unique and high-value experience, whilst also contributing to strengthening the relationship and increasing the profitability with customers offering greater potential. Over the course of the year, we have moved forward in our expansion in the city, with the opening of another six stores.



Obstacle-free access and connections

One of our commitments is to ensure the inclusion, experience, and satisfaction of disabled users. On our website, we have an area dedicated to people with seeing, hearing and speaking disabilities, where they can request services and information. All the online tools are developed in accordance with the stringent guidelines of the Web Content Accessibility Guidelines (WCAG) and the World Wide Web Consortium (W3C), that establishes global standards for accessibility to the internet.

As well as the online experience, we are pleased to highlight resources and initiatives that increase inclusion:

Sign Language Center

A free service that connects customers that use Brazilian Sign Language (Libras) to a specialist interpreter by means of a videocall. This professional is trained to provide assistance related to TIM’s mobile products and services. The Center functional 24-hours per day, seven days per week, and, in line with Anatel’s accessibility regulations, is also available at all TIM’s own and resale stores, ensuring that our employees can properly attend to those who are hard of hearing

TIM Negocia portal

This portal offers 18 specific functions to people who are blind or hard of hearing. Amongst the functions, special mention should be made of the verbalization of texts, browsing by voice, and translation by Libras.



[Find out about TIM’s accessibility resources](#)

70+ Project

A program dedicated to the inclusion of people over 70 years of age, a group that makes up 5% of our user base. The service is characterized by simple and friendly language, avoiding technical terms; paused speech to facilitate understanding; and intonation to make it easier for the user to listen.

Customer experience and satisfaction

We pursue constant and transparent interaction with our customers. We use surveys and closely monitor the observations submitted to consumer defense organs, such as Procons (consumer protection agencies), Consumidor.gov.br, Special Civil Courts, and Anatel. This process allows us to continually monitor and evaluate the effectiveness of our actions and the customers’ needs.

To facilitate access to information, we have made details on the sectoral regulations that influence, tariffs, plans, promotions, and services available on our institutional website.

To gauge the experience, satisfaction, and recommendation of customers at national level, we carry out the following surveys:

- Mobile Experience and Image Survey (individuals): constant evaluation, via online interviews, since June 2017, with mobile services customers (TIM customers and those of our competitors).
- Mobile Experience and Image Survey (individuals): held every six months until 2025 and annually as of 2026, via online interviews, since June 2017, with fixed broadband customers (TIM customers and those of our competitors).
- Transactional Survey at the Customer Services Center: immediate evaluation from the customer following contact with a customer services professional at the service centers.

Customer satisfaction proven by surveys	2023	2024	2025
Satisfaction Survey National Mobile - individual customers	8.31	8.33	8.38
Satisfaction Survey Fixed Broadband - individual customers	8.78	8.55	8.62
Transactional survey at the Customer Services Center - Individual Customer Satisfaction with the service professional at the Center	8.77	8.69	8.64

Complementing our analyses, Anatel also undertakes annual evaluations of operators’ services by means of the “Perceived Satisfaction and Quality of Telecommunications Services Survey”.

Internally, we have a team dedicated to monitoring the transactional NPS (Net Promoter Score) on a range of

customer journeys. The collected evaluations are essential for the development and implementation of plans that can help improve the customers’ experience and satisfaction with our services, in collaboration with different areas of the business.





User Council

TIM values social participation in the provision of its services, establishing close connections with users and consumer rights entities through the User Council, which also encourages the engagement of society in telecommunications matters. This initiative is an important channel for ongoing improvements, serving as a source of insights for improving the customer experience.

The council is an advisory body, focused on the evaluation of services, products and the customer experience, as well as the development of suggestions and proposals for improvements in telecommunications services. Made up of 18 members, elected every three years, it is a national body without a legal personality,

or administrative, financial, or asset independence.

[Find out more about the TIM Board of Users](#)

Efficiency and care for the client

On our journey of constant evolution, the customer experience is one of the central pillars. On this operating front, the Ombudsman performs an important role with a focus on the quality of customer service, being an important second level channel, available to those customers who engage other channels but whose issues have not been resolved within the specified period or who are dissatisfied with the solution.

The Customer Experience & Ombudsman department is also responsible for developing the Caring for the Customer culture. The department's activities include definition of the strategy and governance of the initiatives relating to the customer's experience, conducting market research and monitoring the satisfaction indicators. In 2025, the Ombudsman attended to 723,000 calls.



TIM Ombudsman

0800 882 0041

Monday to Friday, 8am to 6pm, except national bank holidays.
[Online access.](#)

	2023	2024	2025
Customer service			
Total number of calls attended to by Customer Services	36,024,953	35,950,709	35,169,681
Total number of consultations provided by the Ombudsman	744,608	710,682	723,758
Complaints received			
By the Company	6,132,772	6,207,684	5,760,438
By Anatel ¹	248,141	260,315	289,592
By the Courts	35,508	37,355	35,514
Complaints resolved			
By the Company	99.92%	100.00%	99.63%
By Anatel ¹	94.00%	93.86%	93.93%
By the Courts ²	116.65%	118.37%	108.44%

¹ The 2023 and 2024 sums were altered as a result of internal operations at Anatel.

² The percentages above 100% include cases that had been opened during earlier periods and resolved over the course of the year.



B2B customers

We are continuously evolving our range of services and integrated solutions for the B2B market, employing a strategy that prioritizes IoT and the continuity of traditional services. Our focus is on connecting and driving four sectors of the Brazilian economy: agribusiness, logistics, utilities, and mining.

In 2025, TIM acquired 100% of the capital stock of V8 Consulting S.A., a technology company founded in 2014 that specializes in the integration of digital solutions and managed services, with a strong presence in digital transformation, private and hybrid multi-cloud computing, and artificial intelligence. This operation reinforces our work in the B2B segment, significantly increasing our capacity to offer full digital transformation

solutions. The inclusion of the cloud and digital services in the TIM portfolio will allow us to deliver end-to-end projects, with the support of highly-specialized teams that are well known in the sector for their know-how.

Mining

A new partnership with the Vale mining company has boosted the TIM Smart Mining solution, which had already been operating with eight other customers in the sector. The tool involves the use of the mobile internet to optimize the company's operations in Brazil. We offer 5G, 4G, IoT, and IA solutions to create environments that are safer, more efficient, and more sustainable. TIM Smart Mining is a key facilitator for automation and for reducing the environmental impact of the mining industry.

Agribusiness

Our ambition is to impact rural productivity through connectivity, consolidating TIM as the leader in providing mobile coverage in the agriculture sector. Some of the main benefits of this step forward involve smart machinery and management, reduced diesel consumption, and the efficient application of inputs.



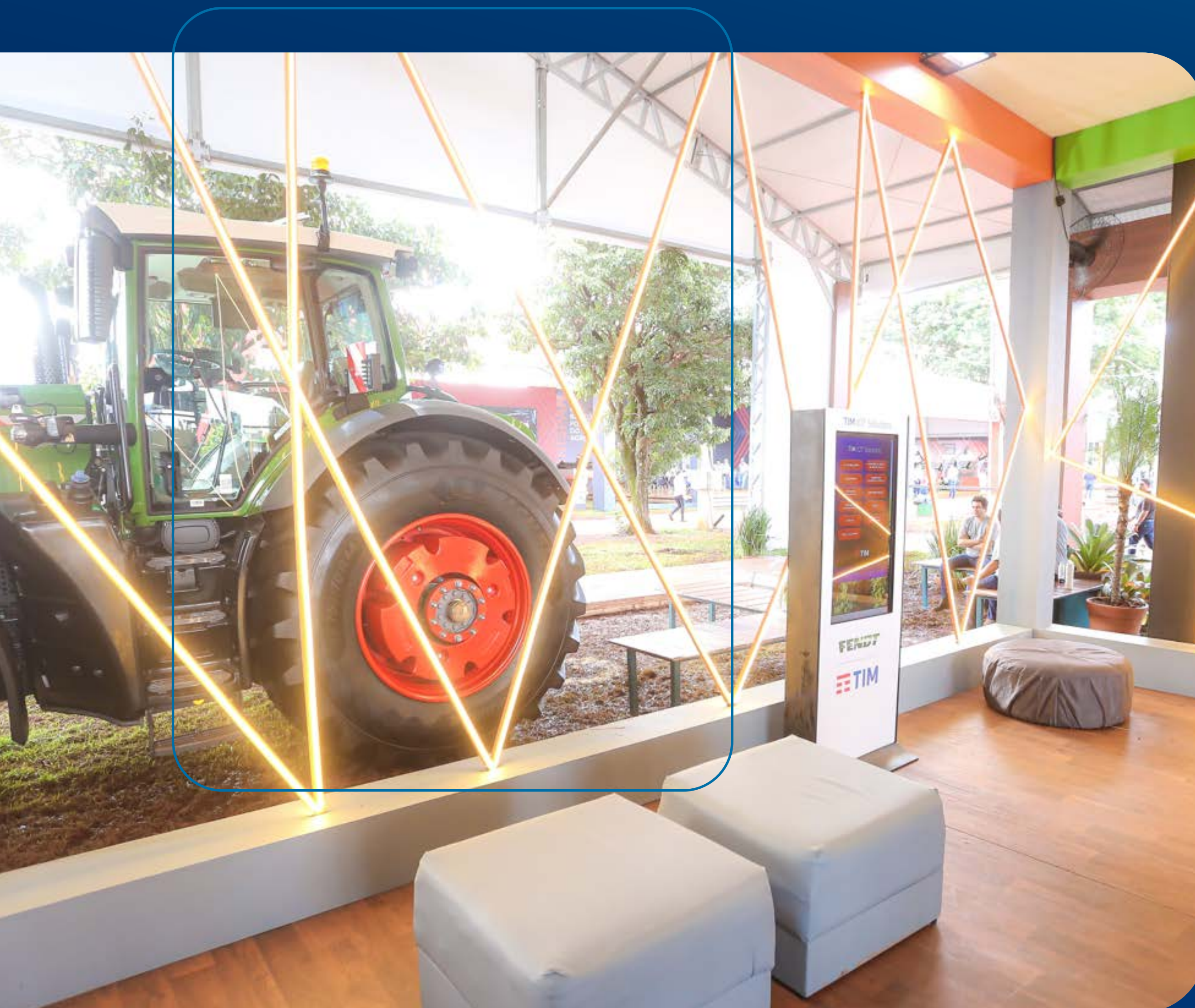
CURRENT COVERAGE: our 4G covers 26 million hectares, whilst our NB-IoT covers more than 53 million hectares¹, providing direct benefits to more than 2.6 million people in rural areas.

POSITIVE IMPACT: the integration of TIM's 4G coverage on the route between Goiânia, Rio Verde

and Itumbiara means a total of 426.2 km of highways covered and around 2.4 million people, nine public schools, and four healthcare centers in neighboring communities have benefited from the digital transformation.

2027 TARGET: to expand connectivity to 32 million hectares.

¹ NB-IoT: Narrowband Internet of Things.



TIM is one of the founders of ConectarAgro, an association consisting of large companies that share the mission of bringing connectivity to every field in Brazil. We have contracts with 120 agribusiness groups and provide services to 348,000 rural properties, including players in the sugar and energy and sugar and ethanol sectors, such as São Martinho, BP Bioenergy, Jalles Machado, Usina Santa Adélia, Adecoagro, SJC Bioenergia and Dacalda.

We connect 515 public schools and 164 healthcare centers in rural areas. In the field, we benefit more than 1,265 municipalities in 17 different states.

In 2025, we began implementing the digital transformation process in the field of AGT, one of the leading companies in the Brazilian agroindustrial sector. The work involved the installation of ten new 4G sites in 700MHz which, as well as connecting 146,000 hectares of arable land at the new power plant at Anaurilândia (MS), 372 km from the capital Campo Grande, has benefited around 100,000 people in the city and the region as a whole, including rural schools, crèches, healthcare centers, and hospitals. The project was created to enable the use of IoT tools and solutions, with the aim of monitoring processes in the field in real-time; leveraging productivity; reducing costs; and connecting machines and equipment, optimizing delivery flows and the integration of field and power plant.



Boosting ESG value in agriculture

TIM sees digitalization as a fundamental solution for Brazilian agribusiness, stimulating productivity and generating significant value in the ESG agenda. Our technologies are essential for meeting the sector’s modernization demands and promoting more sustainable and responsible development.

The integration of measuring sensors on farms, the transmission of data in real-time, and the online monitoring of indicators allow farmers to take more responsive and assertive decisions. This operational intelligence can also be converted into benefits for the sustainability of the sector.



The TIM IoT Platform exemplifies this improvement by permitting the creation of analysis and operations processes, and offering full dashboards that provide information and insights. Through the programmed activities, a large portion of the challenges identified on a farm can be resolved, guaranteeing greater control, transparency, and agility in agribusiness management.

Actions, impacts, and opportunities

ENVIRONMENTAL

Our connectivity facilitates the rational use of essential resources, such as fuels, water, soil, and energy, amongst others.

GOVERNANCE

Connectivity is transforming agribusiness management. Its provides greater control, efficiency, transparency, and agility for companies and their processes, optimizing not only the farming, but also the entire value chain.

SOCIAL

The arrival of the connectivity provided by TIM is boosting digital inclusion in rural areas. This can be seen in the increased access to digital services, raising the local population’s quality of life.





Logistics of the future

TIM has been working on the digital transformation of the logistics sector in Brazil for five years. In partnership with concession operators such as CCR RioSP, EcoRodovias, EPR, Way Brasil Group, and the National Land Transportation Agency (ANTT), the operator has managed to extend connectivity to more than 10,000 kilometers of highways. Not only does this initiative have a positive impact on different regions of the country, but it also contributes to safer and more efficient logistics, with direct effects on infrastructure and social development.

Technological connectivity is one of the fundamental foundations that allow us to raise the level of our provision of highway services, accelerating digital inclusion, regional economic development, and the sustainability of growth, as well as contributing to promoting citizenship and the competitiveness of businesses.

TIM has led port innovation by implementing the first private industrial 5G network in ports in Latin America, a strategic partnership developed with Brasil Terminal Portuário (BTP). At the Port of Santos, the network allows for the monitoring in real-time of the movement of containers, thus optimizing the operations and facilitating communication.



TIM connectivity in Goiás

The Rota Verde Goiás concession operator, responsible for administration of the BR-060 and BR-452 highways, has made advances in the digitalization of the highway infrastructure by implementing TIM's 4G coverage on the route between Goiânia, Rio Verde and Itumbiara. The new connectivity infrastructure provides the drivers traveling the highways with greater comfort and safety, whilst also achieving digital inclusion in 32 municipalities and 37 neighboring districts, including 5,000 rural properties.

There are a total of 58 sites planned for the stretch managed by Rota Verde Goiás, of which 35 TIM towers are in operation near to the towns, ensuring continuous connectivity and high performance along one of the country's main logistics corridors, essential

for the distribution of grains. More than simply meeting the regulatory requirements, the coverage enables technological solutions that reinforce highway safety, providing more agile services in emergency situations and greater operational efficiency to the concession operator.

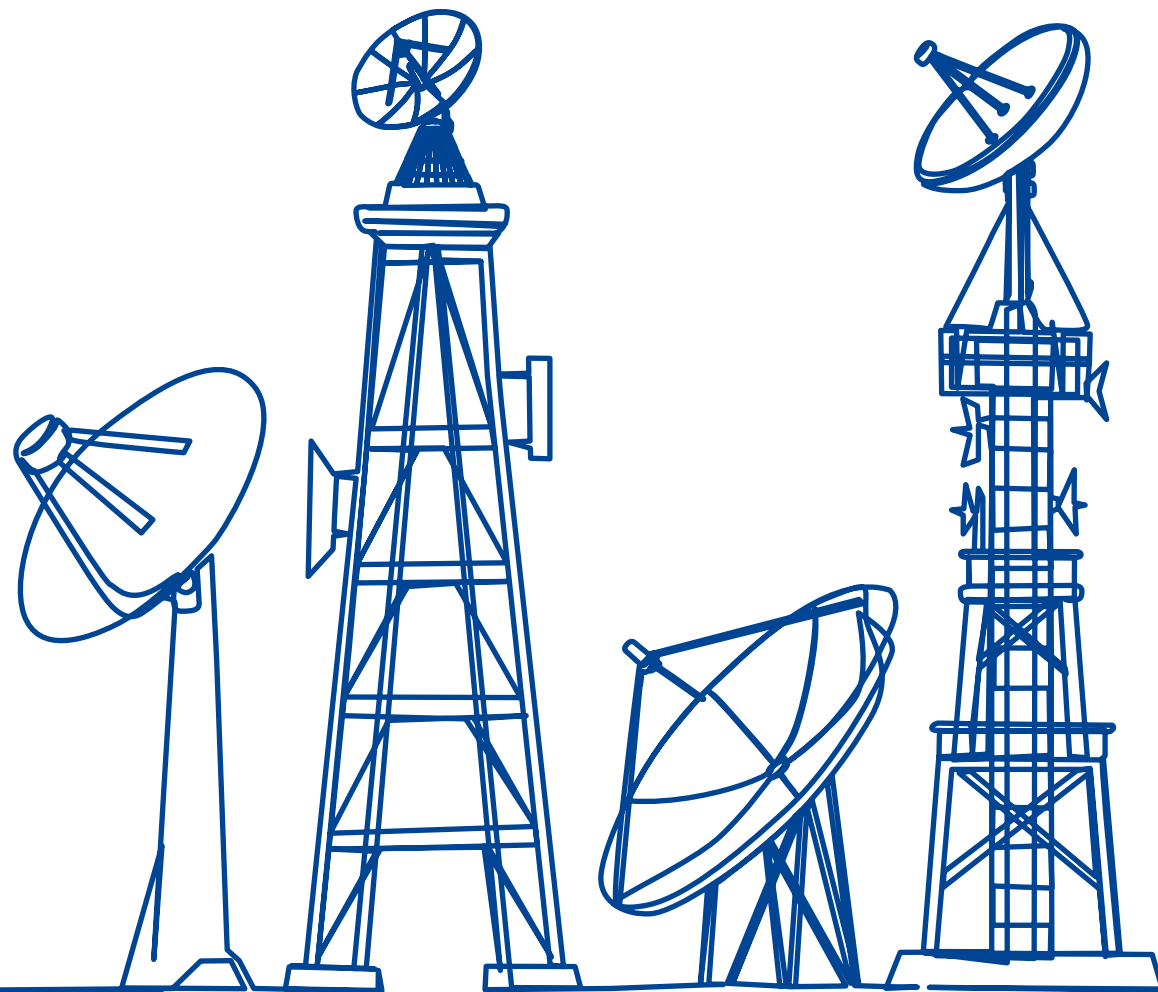
The coverage allows for a range of operations, from the remote monitoring of equipment to the intelligent management of traffic, integrating networks, data, and systems for communication in real time. Amongst the innovations is the Free Flow system (a technology that allows for electronic monitoring of toll booths without the need for a physical infrastructure), that will also be enabled by TIM's 4G network. Through the use of sensors and cameras, the vehicles are identified and the payments processed automatically, providing the drivers with more fluidity, comfort, and safety.

TIM leads the market in terms of connectivity along the Minas Gerais highway network, the most extensive in Brazil. 11,000 kilometers already have coverage in the state, with the network including stretches with and without concessions. In the private areas, we have contracts with EcoRodovias for connection of the Ecovias Rio Minas; the EPR Group, connecting more than 1,000 kilometers of highways in the EPR Triangle; and the EPR Sul de Minas and the Way 262 on the BR-262, which links the state capital to the Triângulo Mineiro.

TIM and IHS Brasil join forces to expand the tower infrastructure

TIM's partnership with IHS Brasil is focused on the construction and operation of up to 3,000 telecommunications towers, with an initial minimum implementation of 500 sites in different regions of the country. The sites can be used for both B2C and B2B operations, especially in IoT projects in areas such as agribusiness and highway transportation.

Employing innovative new types of construction, one of the tower-related initiatives is the TIM Leasings Efficiency Plan. The know-how of IHS Brasil will provide support for the operation, accelerating the restructuring of the mobile coverage evolution strategy, with a focus on strengthening the development of the B2B segment and improving the quality of the mobile service.



Public services

We remain committed to consolidating ourselves as the preferred partner for Public-Private Partnerships (PPPs), especially in the area of energy efficiency in street lighting. We aim to lead the way in the creation of Smart Cities throughout Brazil. Through the TIM Smart Lighting initiative, we have now installed 472,000 street lighting units all over the country. This innovative system, involving built-in connectivity, contributes to the remote

management of the lighting, enhances energy efficiency energy, and improves the quality of the service.

Cities such as Curitiba (PR), Porto Alegre (RS), Uberaba (SP), and Petrolina (PE) have already adopted this smart public lighting management system, meaning significant improvement of the urban infrastructure.

Connected industry

For five years now, we have been offering a service that provides private networks with 4G and 5G technologies, particularly benefiting corporate customers in industrial sectors such as mining, transport and logistics, healthcare, public security, and industrial 4.0. We focus on meeting the specific needs of each company, providing a dedicated and controlled network.

A partnership between TIM and Axia Energia has sped up the access that small and medium-sized companies have to renewable energy, providing savings and forecasting capabilities.

TIM has strengthened its commitment to the ESG agenda by entering into a partnership with Axia Energia to facilitate the migration of small and medium-sized companies to the Free Energy Market. Corporate clients which operate with average and high voltage systems, with average monthly expenses of over BRL 10,000, can now acquire renewable energy at prices that are established upon contracting the service, meaning savings of up to 30% on energy bills. As well as reducing costs, the initiative

enables budget forecasting - a great differential for the financial management of Small and Medium-sized Companies, which can now assume greater control over their expenses and experience less exposure to tariff fluctuations.

The model that TIM and Axia Energia are developing (combining practicality, predictability, and an attractive price) highlights a trend towards democratizing access to clean and competitive energy.

TIM Ads & Data Monetization

Created in 2020, our digital advertising platform connects brands and people through technology and data.

With more than 33 million users, it offers customized communication solutions that specifically reach the target-public. In 2025, the platform continued along its course of steady growth, driven by the continually increasing number of campaigns and advertisers. By strengthening its data offerings, APIs and digital advertising, TIM is reaffirming its leadership in delivering services that combine connectivity, intelligence and security.

TIM aims to provide its customers with important benefits and strengthen sustainable practices in the chain.



Evolution with ethics and respect



3

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Profile

GRI 2-1, 2-2, 2,6

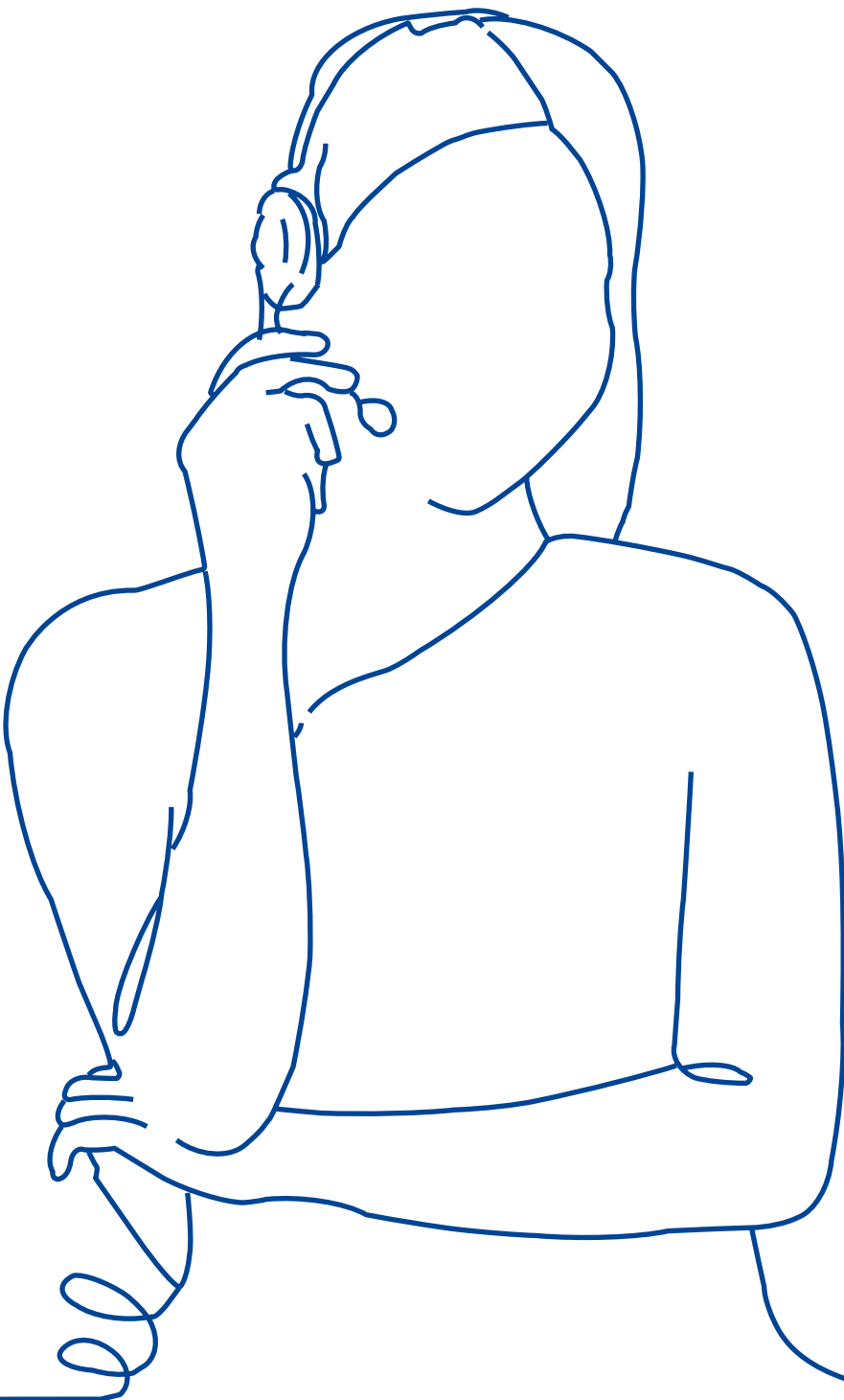
We are a telecommunications company that is committed to transforming technology into freedom, offering solutions that go beyond connection. Covering the entire country, we provide mobile and fixed telephone services, data transmission, and ultra-broadband services, guided throughout by the pillars of innovation, excellence in the customer experience, and quality in service provision.

Our head offices are located in Rio de Janeiro (RJ) and we are controlled by TIM Brasil Serviços e Participações S.A., a member of the Telecom Italia Group. As a publicly-traded company, we form part of the B3's Novo

Mercado (New Market) and have American Depositary Receipts (ADRs) listed on the New York Stock Exchange (NYSE). As such, we abide by the regulations of the Brazilian Securities Commission (CVM) and the Securities and Exchange Commission (SEC), and we are in full compliance with the requirements of the Sarbanes-Oxley Act (SOx).

We have led the Brazilian market in 4G coverage for almost a decade. In the agribusiness sector, we are continuously expanding connection possibilities and subsequently driving innovation in the field.

We were pioneers in activating 5G networks in the country and we continue to lead in this segment, reaffirming our role as a technological benchmark in the sector.

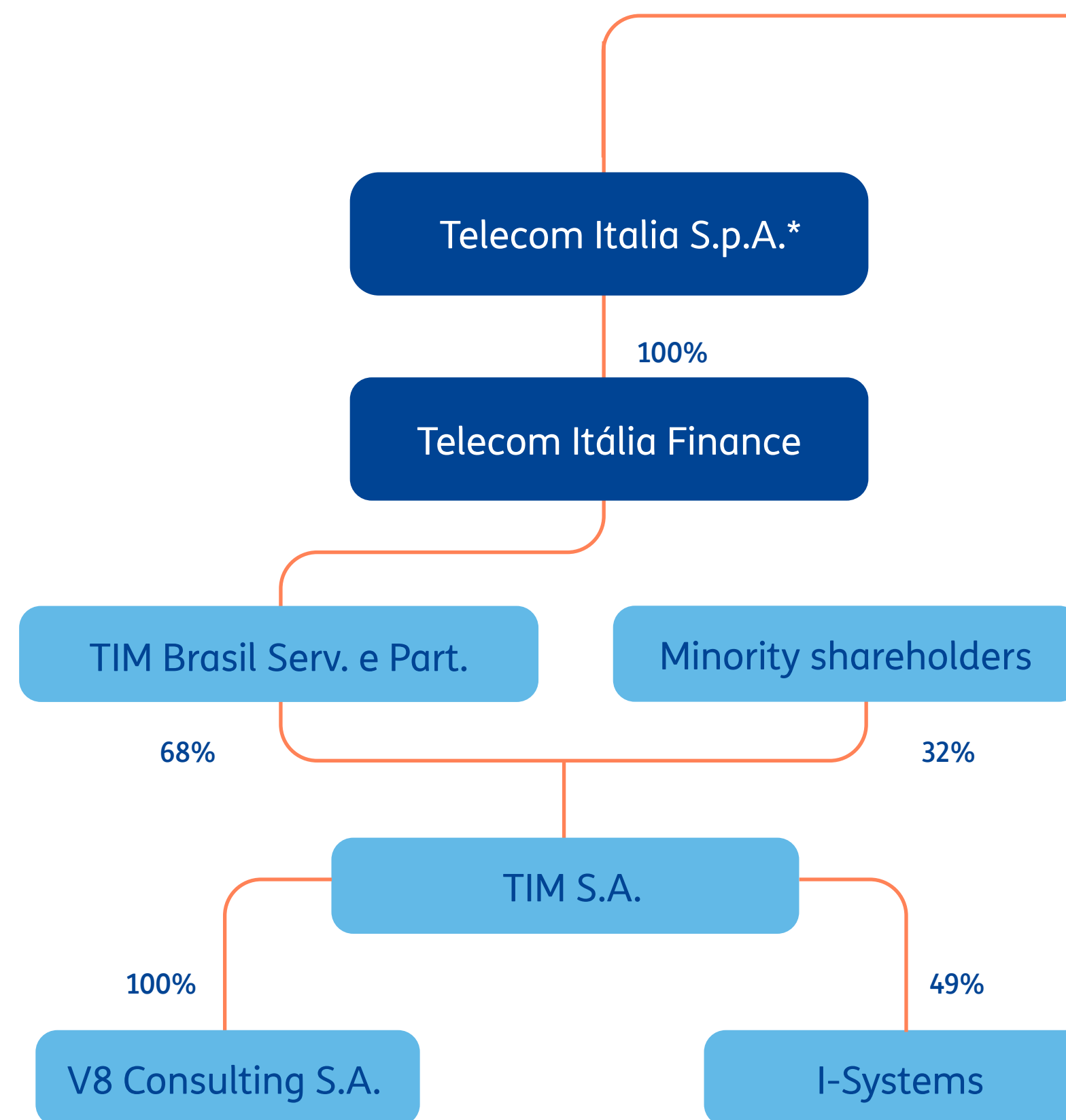


Ethics, loyalty, and good faith underpin our actions, which are based on the following premises:

- To act with transparency in our business dealings;
- To promote loyalty in competition;
- To pursue competitiveness excellence in the market;
- To ensure the well-being and growth of the communities in which we operate;
- To value human resources; and
- To promote sustainable development.



Our shareholder structure is as follows:
[To find out more, please click here.](#)



*Telecom Italia S.p.A holds a share in TIM Brasil Serv. e Part. S.A.





Governance structure

GRI 2-9

At TIM, the corporate governance structure is composed of the Board of Directors and its advisory committees, the Statutory Board, and the Audit Committee. The duties and responsibilities of each of these organs are determined by Brazilian legislation, the Company's Bylaws, the Listing Regulations of B3's Novo Mercado, and the Internal Regulations of corporate bodies.



Board of Directors

GRI 2-9, 2-11, 2-13

As of March 31, 2026, TIM's Board of Directors (BoD) came to consist of ten members, three of whom are independent, and three of whom are women (30% of the total). Responsible for strategic decisions, the body works to ensure business continuity and management guided by good governance and transparency.

Its members are elected by the General Shareholders' Meeting, with a term of two years and the possibility of reelection for a similar period. Amongst its main responsibilities are safeguarding the longevity of the Company and defining the long-term planning, taking into consideration economic, social,

environmental, and corporate governance aspects in order to ensure the sustainability of the business.

The BoD also performs an annual analysis of the Company's remuneration practices and is responsible for submitting a maximum overall remuneration proposal for the executives to the General Meeting. In 2025, the Chairman of the Board is Nicandro Durante, an independent member who was not a member of the Statutory Board. As of March 31, 2026, the Board has been chaired by Mr. Adrian Calaza. The BoD and its Advisory Committees meet at least once every quarter to address important matters.

As well as its duties regarding management and strategy, the Board also actively monitors issues related to the company's sustainable development and impact management, with the support of the advisory committees, which are essential for the company's internal governance. With support from the Environmental, Social & Governance (ESG) Committee, the BoD regularly monitors the most important aspects of this agenda based upon periodic reports. [GRI 2-12](#)



Nomination and qualifications of the Board of Directors

GRI 2-10

TIM's Board of Directors (BoD) can be composed of a minimum of five and a maximum of 19 effective members, all of whom are elected by the Company's Annual General Meeting. Of the total, at least two or 20% (whichever is greater) must be independent¹.

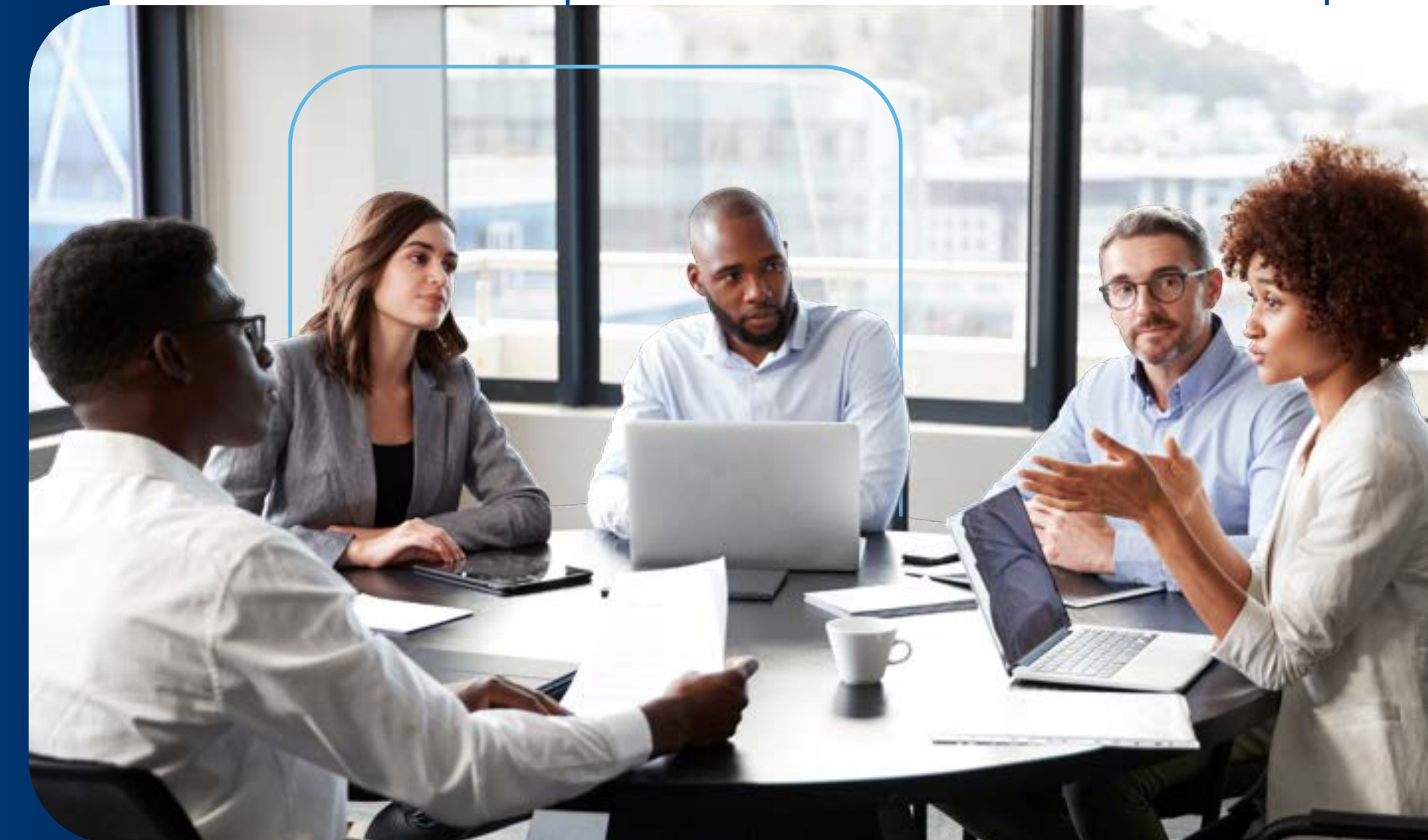
The members can be nominated by TIM's management or by any shareholder of the company who holds the minimum shareholding percentage required by law². The nomination process follows the recommendations of the Brazilian Institute of Corporate Governance (IBGC) which provides guidance on the technical qualification and experience of the candidates.

The goal is for the composition of TIM's management bodies to be diverse, with the proper number of independent members and a structure that enables the creation of committees, allowing for effective discussions, technical decisions, and impartial and well-founded analyses.

The Bylaws and the Policy for the Nomination of Members of the Company's Management Bodies, along with the applicable legislation and currently-applicable regulatory standards, must be considered during the nomination process, as a means of consolidating the structures that protect the interests of the shareholders and the market in general.

Those appointed to compose the BoD must meet criteria including:

- Having an upstanding reputation;
- Having a sufficient amount of time to dedicate to the role and the assumed responsibility, which goes beyond simply attending meetings and reading documents in advance;
- Having professional experience in diverse topics and complementary skills; and
- Whenever possible, representing gender, race/ethnicity, and generational diversity, with experience in a variety of segments, covering, amongst others, different cultural aspects. As such, the Company benefits from a plurality of perspectives and experiences, with the resulting capacity to make more efficient decisions.



¹ The appointment and formation of the Board of Directors are in compliance with the regulations of the B3's Novo Mercado.

² Definition based on Law 6.404/1976 and the regulations of the Brazilian Securities and Exchange Commission (CVM).

How the selection process should be conducted

GRI 2-10

- The process can be conducted internally by TIM or with the support of independent consultants;
- The process should always reflect the principles and values of the organization, its strategy, and its level of governance maturity.
- Whenever possible, it is recommended that at least 30% of the Board of Directors (BoD), its Committees, and the Statutory Board should be made up of professionals from marginalized social groups (women, Black individuals, and representatives of different generations).
- Reelection of members should consider their performance during the term, experience, attendance at meetings, and the results of the periodic evaluation processes applied to the Board.
- Any changes in the composition should also take into consideration the conclusions on the adjustments or need for adjustments to the make up of the body, in order to ensure diversity, balance, and effectiveness in the collective activities.

[Read TIM's Policy for the Nomination of Members of the Company's Management Bodies here.](#)



Our Committees GRI 2-9, 2-12, 2-13

At TIM, we have four committees, composed of board members, that assist in the discussions of the Board of Directors. Learn more about them below:

The **Remuneration Committee (RC)** is responsible for evaluating criteria and other aspects relating to the remuneration of directors and senior executives. It is a permanent body, reports to the BoD before it meets and evaluates suggestions for remuneration programs and levels developed by the Board of Directors, through the People, Culture & Organization department, aligned with the current remuneration strategy, and, whenever necessary, with the support of specialist external consultancies.

The aim of the **Control and Risks Committee (CRC)** is to monitor compliance with Corporate Governance regulations and oversee risk management; internal controls and compliance with the Sarbanes-Oxley Act (SOx). Once every quarter, the Committee assesses the KPIs related to ESG, analyzing the performance and possible long-term impacts. It also monitors the Integrity Program and the actions regarding corporate social responsibility, ensuring adherence to the best practices of control and transparency. It also falls to the Committee to supervise and monitor issues relating to compliance with TIM's Code of Ethics and Conduct.



The **ESG Committee (Cesg)** performs a fundamental role in implementing and monitoring the Company's ESG agenda. It is responsible for the annual definition and revision of the relevant targets and indicators, as well as monitoring the ESG plan. The Cesg is responsible for providing the BoD with recommendations on its approval of corporate regulations and procedures relating to environmental, social, and governance issues, and ensuring their dissemination and compliance. The Committee also assesses the ESG reports, institutional communication, and public initiatives which may have potential repercussions, and proposing improvements whenever necessary. [GRI 2-14](#)

TIM's participation and continued involvement in national and international voluntary commitments, are also analyzed by the Committee,

which supervises the risks and opportunities related to ESG matters, including climate change. It is also responsible for informing the BoD and its committees of any situations which could have a potential impact on the Company's image, reputation or equity. The Cesg is supported by a Steering Committee, composed of statutory directors representing the following areas: Regulatory, Institutional and Press Relations, Legal & Corporate Affairs, and People, Culture & Organization, and is responsible for incorporating its directives and guidelines into the organizational processes and structures.

The **Statutory Audit Committee (SAC)** operates in compliance with the regulations set forth by the Brazilian Securities Commission (CVM) and the Securities and Exchange Commission (SEC), as established in TIM's Bylaws.

Amongst its main responsibilities are supervision of the quality and integrity of the financial reports, legal and regulatory compliance, and monitoring the risk-management processes, internal controls, and SOx certification, as well as supervising the activities of the internal and external auditors. The SAC also monitors the formalization of agreements between TIM, its subsidiaries, and the controlling shareholder, as well as those with related parties, ensuring transparency and equity in relations.



All the committees make periodic presentations to the senior management, sharing the results of their independent compliance assessments, discoveries of critical cases of non-compliance, and the principal KPIs, whilst also making suggestions for improvements and new projects. [GRI 2-16](#)

Acting independently and for an unspecified term, the Committees' compositions and activities are defined in the respective Internal Regulations (in the case of the CR and the CRC) and Internal Regulation of the ESG Committee.

How we evaluate the performance of the BoD and its Committees GRI 2-18

- We undertake an evaluation that is independent of the Board of Directors, the Committees, and the statutory administration, having been conducted by an external consulting firm since 2023, in accordance with the B3's corporate governance regulations.
- The evaluation takes place at least once during the administrators' term with the aim of understanding the operations of the bodies and identifying opportunities for development.
- The methodology includes online evaluations, individual interviews conducted by consultants, internal analysis, and consolidation of the quantitative and qualitative data.
- The results are presented to the Chairperson of the BoD, before being discussed by the Board, with the aim of ensuring continued improvement in the governance practices.

[Meet the members of each Advisory Committee.](#)





Below we provide information on the other bodies which form part of our governance structure:

Audit Committee

GRI 2-9

The Audit Committee oversees TIM's administration and is responsible for the Company's accountability to the shareholders. It is composed of three effective members and three substitutes, elected by the General Shareholders' Meeting.

Statutory Board

GRI 2-9

The Statutory Board is composed of the CEO and five statutory directors (50% of whom are women), acting as an executive body and providing representation for the management. The members are elected by the BoD for

mandates of two years, with the possibility of reelection. Removal from office can take place at any time. Aligned with the obligations of the Board of Directors, the mission of the Statutory Board is to protect and increase TIM's assets and maximize the shareholders' long-term investment returns.

[Read about the composition and responsibilities of the Audit Committee and the Statutory Board.](#)

Risk & Compliance Board

GRI 2-9, 2-13, 2-16

The Risk & Compliance Board is responsible for managing and monitoring the Integrity Program, the Anti-Bribery and Anti-Corruption policies, Compliance, Internal Controls, SOx Certification, and Corporate Risk Management.

This Board is linked to the BoD and provides periodic reports to the Statutory Audit Committee and to the Control and Risk Committee. Over the course of 2025, the Executive Board made five presentations to the Board Members, ensuring constant communication with the senior management regarding the evolution of the annual Risk & Compliance Plan, performance of the controls, and advances in the maturity of the business integrity.

Internal Audit Board

GRI 2-9, 2-16

This independent body acts as a third line of defense, evaluating the effectiveness of the internal controls and the adherence to policies, norms and procedures, contributing to the identification and prevention of weaknesses, fraud, and losses. It also monitors aspects ranging

from the implementation of improvement initiatives to the mitigation of risks.

It is also responsible for managing the Whistleblower Channel, including the receipt, classification, and analysis of both anonymous and identified reports.

Connected to the Board of Directors (BoD), the Internal Audit Board periodically reports its activities to the Statutory Audit Committee (SAC).

In 2025, 22 reports of greater complexity were received, the majority of which were conduct-related. Due to the policy of secrecy and confidentiality, the nature of each report cannot be presented in detail.



Remuneration

policy and strategy

GRI 2-19, 2-20

TIM's Remuneration Policy aims to guarantee competitiveness in attracting and retaining talent, ensuring equity and coherence in the packages offered. The strategy is constantly being updated in line with market practices and the trends observed in the technology and telecommunications sector, as well as comparative analyses with similar sizes and governance structures.

The policies and practices are reviewed every year, in alignment with the Company's strategic planning, considering

the importance and role of each function in the organizational structure. Definition of the remuneration components uses market guidelines and the methodologies of specialist companies based upon an evaluation of the grade and matching of the positions.

The remuneration is made up of fixed and variable, short- and long-term components, as well as a generous benefits package. In specific situations, one-off bonuses may be awarded for hiring, retention, or performance recognition purposes.

For members of the Board of Directors, the Advisory Committees, Audit Committee and Statutory Board, TIM has adopted an [Executive Remuneration Policy](#), which is disseminated to the market with full transparency. This policy sets forth the regulations and criteria for the evolution of remuneration that are revised annually by the Remuneration Committee, which then sends its recommendation to the Board of Directors (BoD) for approval.

In line with TIM's ESG objectives, the Short- and Long-Term incentive schemes include targets that are associated with environmental, social, and governance indicators, such as:

- Net Promoter Score (customer loyalty);
- Employee engagement;
- Percentage of women and Black employees in leadership positions;
- Eco-efficiency and consumption of renewable energy;
- Reuse or recycling of solid waste.

Jointly, these targets account for 20% of the total number of points used to gauge the executives' performance.



Components of the Remuneration

Fixed remuneration

Recognize the extent and value of the position, individual performance, experience and knowledge of the employee. It is made up of 12 installments with an additional end-of-year bonus and vacation pay. The definition and adjustment take into account:

- Salary history;
- Criticality of the position;
- Performance and achievement of targets;
- Need for retention;
- Internal equity;
- Market research performed by specialist consulting firms.

Variable remuneration

This rewards the achievement and surpassing of company goals and is subdivided into four categories:

- **Short-Term Incentive** – Based upon participation in results and business indicators, referred to as Management By Objectives (MBO) for executives and the Profit Sharing Program (PSP) for professionals.
- **Bonus:** used to recognize outstanding performance and project results.
- **Long-Term Incentive:** provides for the granting of shares to senior management to align the interests of the management with those of shareholders, implement an integrated incentive system, and ensure the retention tool of key professionals.

- **Variable Remuneration on Sales:** made up of commissions and/or variable incentives tied to the achievement of the commercial goals of the individual, team, or sales channel, defined in accordance with the strategic directives of the business. The aim is to boost sales performance, align efforts with the Company's priorities, and recognize the performance of those professionals directly involved in the generation of revenue.

Remuneration Recovery Policy

Approved in 2024 by the BoD, the [Clawback Policy](#) adheres to the regulations of the Securities and Exchange Commission (SEC) and the New York Stock Exchange (NYSE), in line with section 10D of the Exchange Act and section 303A.14 of the Listed Company Manual. This policy allows TIM to recover

sums paid as short- and long-term incentives in the event of a restatement of financial statements resulting from material non-compliance with financial reporting requirements.

The Company can also recover bonuses obtained either in whole or in part, due to errors, fraudulent conduct, or poor conduct by the participants. The policy can be enacted between three and five years after the investigation or disbursement of the amount awarded, including for ex-employees, retired employees, or anyone who was dismissed.





Benefits

TIM offers a comprehensive package of benefits, focused on the economic and social well-being of the employees and their families, in line with market practices and collective bargaining agreements. Professionals from the executive and administrative areas can customize their benefits packages, adjusting them to their individual needs.

[Find out about our other benefits on page 146.](#)

Retirement benefits

The Company offers a Private Pension Plan together with Icatu/Onze, that ensures the senior management the same conditions as the other participants. It should be noted that this Private Pension Plan does not cover members of the Board of Directors or the Audit Committee.

Hiring and retention bonuses

The Company can grant one-off bonuses to ensure hiring, retention, or recognition of exceptional performance, depending upon the context of the business and the market conditions, always in line with TIM's strategic plan.



Management Remuneration

GRI 2-20

The Board of Directors is responsible for submitting the maximum overall remuneration proposal to the executives for approval by the shareholders at the General Meeting, as well as defining the distribution of the annual total sum approved for the Board Members of the different bodies and the CEO.

Board of Directors

Made up of fixed monthly payments, without additional benefits, short- or long-term incentives, or severance payments. Only the Chairperson of the Board receives another specific sum. The remuneration of the Board Members can vary depending upon their participation in advisory

committees, which provide specific monthly payments.

Advisory Committees

A fixed monthly payment to effective members, with the sums being reviewed annually and adjusted depending upon the role performed by each participant, who may be either a member or a coordinator.

Audit Committee

Fixed monthly payments, without incentives or additional benefits; only the chairperson receives an individualized sum.

Statutory and Non-Statutory Board

Remuneration made up of a fixed monthly salary, direct and indirect benefits and variable remuneration (short- and long-term incentives, a bonus and severance pay).



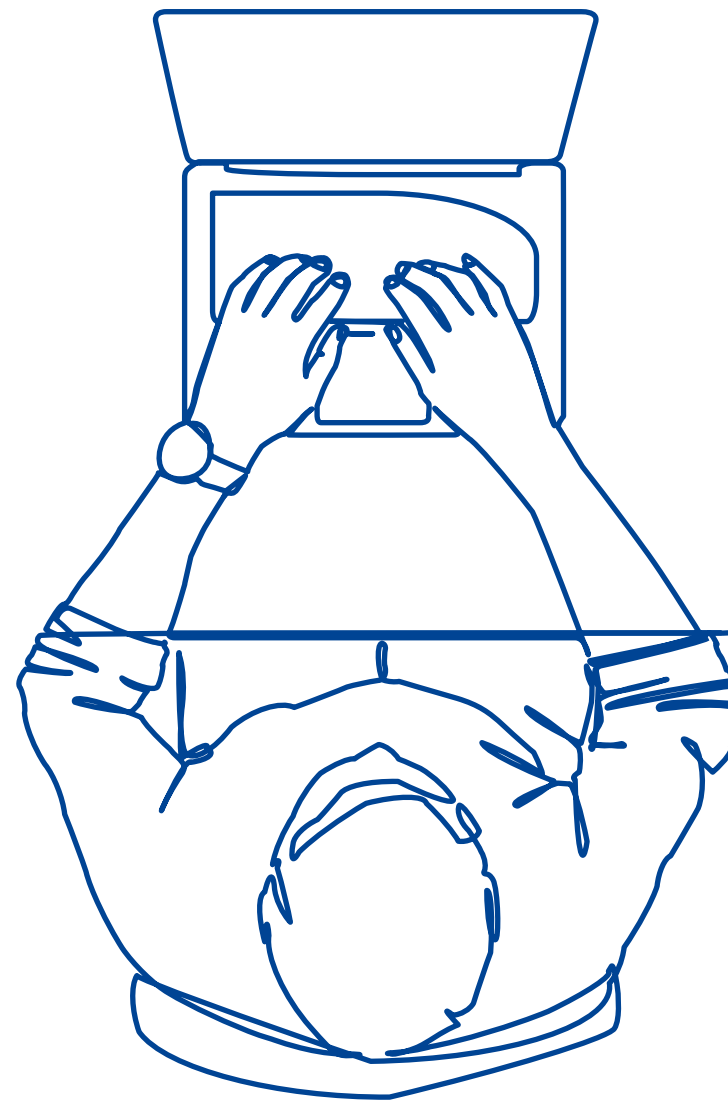
Risk management

2-23; SASB TC-TL-550a.2

TIM's Enterprise Risk Management (ERM) is included in the responsibilities of the Risk & Compliance Board, which reports directly to the Board of Directors, with periodic accountability to the Statutory Audit Committee and the Control and Risk Committee.

The [Risk Management Policy](#) establishes the principles and directives involved in the process and is grounded in best market practices and international frameworks, such as those published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) — an entity dedicated to ensuring the integrity of financial reports and the effectiveness of internal controls and corporate governance.

This policy guides the process of identification, prioritization, classification, response and monitoring of the corporate risks, with the aim of minimizing the Company's exposure and providing support for the senior management's strategic decisions. The corporate risk classification stage considers criteria such as financial, strategic, legal and regulatory, image and reputation, customer satisfaction, business continuity, socio-environmental aspects, as well as the vulnerability criteria associated with the occurrence, governance, and speed of response. Details of this approach are available in the [“Corporate Risk Management” Thematic Report](#).



Business Continuity

GRI 2-23; SASB TC-TL-550a.2

TIM's Business Continuity and Crisis Management Policy guarantees continuity of the operations and services in periods of instability, ensuring a fast and effective response. The process considers the legal, regulatory, reputational, operational, and financial impacts, as well as the importance of each product or service.

The organization has established a Crises Management Procedure that defines objective criteria for its enactment, based upon service levels and evaluation of the magnitude of the potential and actual impacts. The procedure also establishes the response capacity, including directives for crisis management, reactivation of the operations, and mitigation of the impacts.

The Crisis Operational Committee (OCT), made up of representatives from different departments, meets on a quarterly basis to monitor incidents, analyze emerging risks, and coordinate the implementation of corrective actions.

The Company has also adopted a structured policy for monitoring those risks that are inherent to the operations, and has insurance protection designed specifically to cover its main scenarios of exposure. TIM has current insurance contracts that cover operational risks, general and environmental civil liability, and cyber risks, amongst others. The policies offer maximum indemnification limits that surpass BRL 660 million, a sum considered to be sufficient to cover the potential losses associated with these risks.



Principal risks to business continuity

- Technological interruptions brought about by events that partially or wholly compromise the IT/network infrastructure, with the temporary outage of services. The causes include natural phenomena, wear and tear of assets, operational defects, actions by third parties, cyber or physical attacks, and vandalism.
- Dependence upon third parties' infrastructures, such as structural connection routes built over pipelines, transmission lines, railroads, and highways, that are subject to the contractual and operational risks of third parties that could affect TIM's capacity to operate and maintain these routes.

- Total or partial unavailability of administrative or industrial buildings.
- Total or partial unavailability of personnel.
- Unavailability of a critical supplier.

Main mitigation and response measures

For activities classified as critical, specific continuity plans have been developed, which plan for recovery actions in cases of incidents, crises or disasters. These plans are complemented by:

- Annual evaluation of Risk Maps, which serve as an input for the Resilience Plan;

- Real-time monitoring of the TIM Network by the Digital Service Operations Center (DSOC), which works remotely or locally to reestablish services;
- Business Continuity Management System (BCMS) based on ISO Norm 22301, covering situations not foreseen in the plans; and
- Awareness-raising programs and training, including courses, communications, and periodic simulations.





Risks and opportunities related to climate change

GRI 2-25, 201-2, 3-3 Climate change

TIM has adopted an approach aligned with the Task Force on Climate-related Financial Disclosures (TCFD), incorporating the IFRS S1 and S2 norms published by the International Sustainability Standards Board (ISSB). Based upon these benchmark norms and our own Map of Corporate Risks, the risk of Climate Change and natural disasters has been classified as 'average', including risks to reduction or interruption of the Company's activities (internal or service provision) resulting from adverse weather conditions.

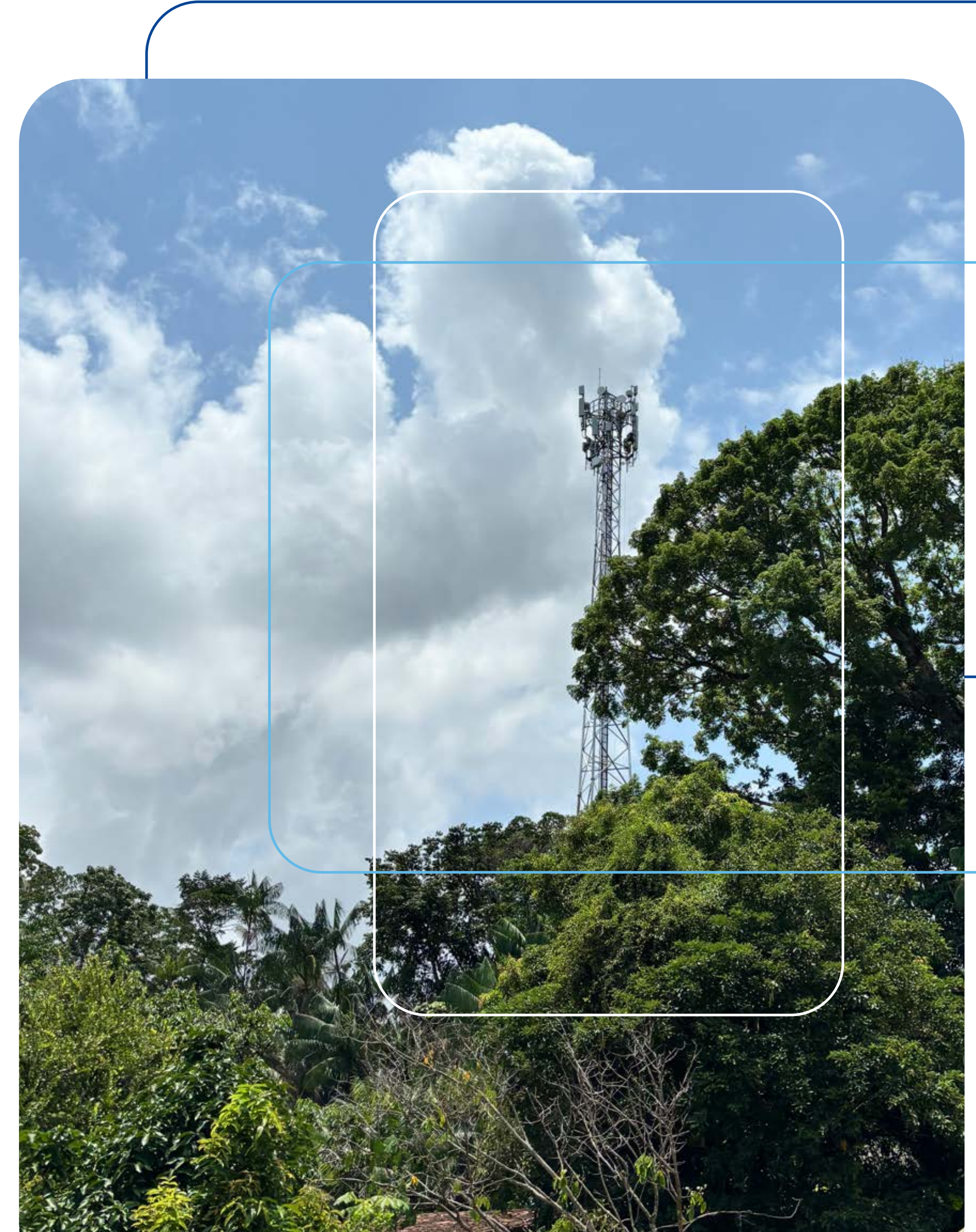
The risks associated with climate change may be of a physical, economic, or regulatory nature, with potential impacts on the Company's image, reputation,

and financial performance. This risk has formed a part of the Corporate Risk Management process since 2022, allowing monitoring of the Company's exposure to operational failings or outages caused by extreme weather events.

The analysis also considers physical and transition risks, as well as low and high carbon situations. Aspects such as geographical location and infrastructure of the assets (biosites and traditional RBSs) are assessed, along with specific vulnerabilities depending upon the type and function of each piece of equipment. Amongst the critical events mapped are water scarcity, storms and cyclones.

To mitigate these risks, TIM has invested in resilient infrastructure, in-house energy generation projects, contracting energy from renewable sources, and the acquisition of I-REC certificates via the free market. One of the range of strategies employed is the RAN Sharing project, which works on expanding the sharing of the network and has already led to considerable savings and greater energy efficiency. [Read more on page 54.](#)

These actions reduce dependency on the national energy grid and reinforce TIM's contribution to the decarbonization of the economy, by enabling remote communication and more efficient production models.





Financial implications and opportunities

The estimated cost of the response to physical risks, associated with the RAN Sharing project, is approximately BRL 9 million, considering investments in renewable energies, energy efficiency, the development of new digital products, and modernization of the infrastructure. We should highlight investments in network engineering, physical adaptation of the towers, replacement and integration of equipment, and updating of the systems.

On the other hand, the proactive management of these risks also generates opportunities: the Distributed Generation Project (DG) has resulted in savings of BRL 38.2 million in operating expenses (Opex), reinforcing the Company's efficiency and competitive standing.

The details of this approach are available in the [“Climate Change-Related Risks at TIM” Thematic Report](#) and in the CDP questionnaire, which TIM has participated in since 2010.

Criteria for constructing analyses of scenarios

TIM's process for climate analysis involves three areas of impact (energy, operations and logistics, and infrastructure), based upon the forecasts of the Intergovernmental Panel on Climate Change (IPCC) and the CMIP5 dataset, which evaluates variables such as temperature, precipitation and consecutive days without rainfall.

Definition of the time frames follows the science-based targets and our own renewable energy goals (short, medium and long-term horizons, beginning in 2019), aligned with a vulnerability

analysis of the physical climate risk and the 2019-2040 climate change strategy.

The risks evaluated include regulatory, technological, market, reputational, and physical factors (acute and critical). TIM considers significant risks to be those with a potential financial impact of more than 5% of the annually reviewed corporate risk appetite.



Climate commitments

- TIM's approach to climate risk has been aligned with the Task Force on Climate-related Financial Disclosures (TCFD) since 2022, incorporating the IFRS S1 and S2 norms published by the International Sustainability Standards Board (ISSB).
- We have participated in the CDP since 2010, a global initiative that supports management of the risks and opportunities related to climate change

- and measuring transparency in greenhouse gas (GHG) emissions.
- We have an ESG Plan with targets that are aligned with the Science Based Targets initiative (SBTi) and the Paris Agreement.
- We have made the [TIM Risks Related to Climate Change' Thematic Report](#) available on the Investor Relations website, which also provides details of our wide range of initiatives.



Internal Control System

The Risk & Compliance Board is also responsible for the Internal Control System, which works preventively to mitigate risks and reports independently to the Statutory Audit Committee and the Control and Risk Committee.

The System follows a framework of controls and risk management aligned with the ISO 31000:2018, the COSO ICIF (Internal Control – Integrated Framework) model, and the COSO ERM (Enterprise Risk Management). This methodological foundation ensures a continual and structured process in the identification, evaluation, and monitoring of risks, allowing the Company to predict emerging threats and respond quickly and in line with its strategic objectives.

The system of controls includes 782 controls that are mapped, assessed, and monitored, with support from trained teams, which operate on different fronts to ensure the Company's operational and regulatory resilience. These controls contribute directly to:

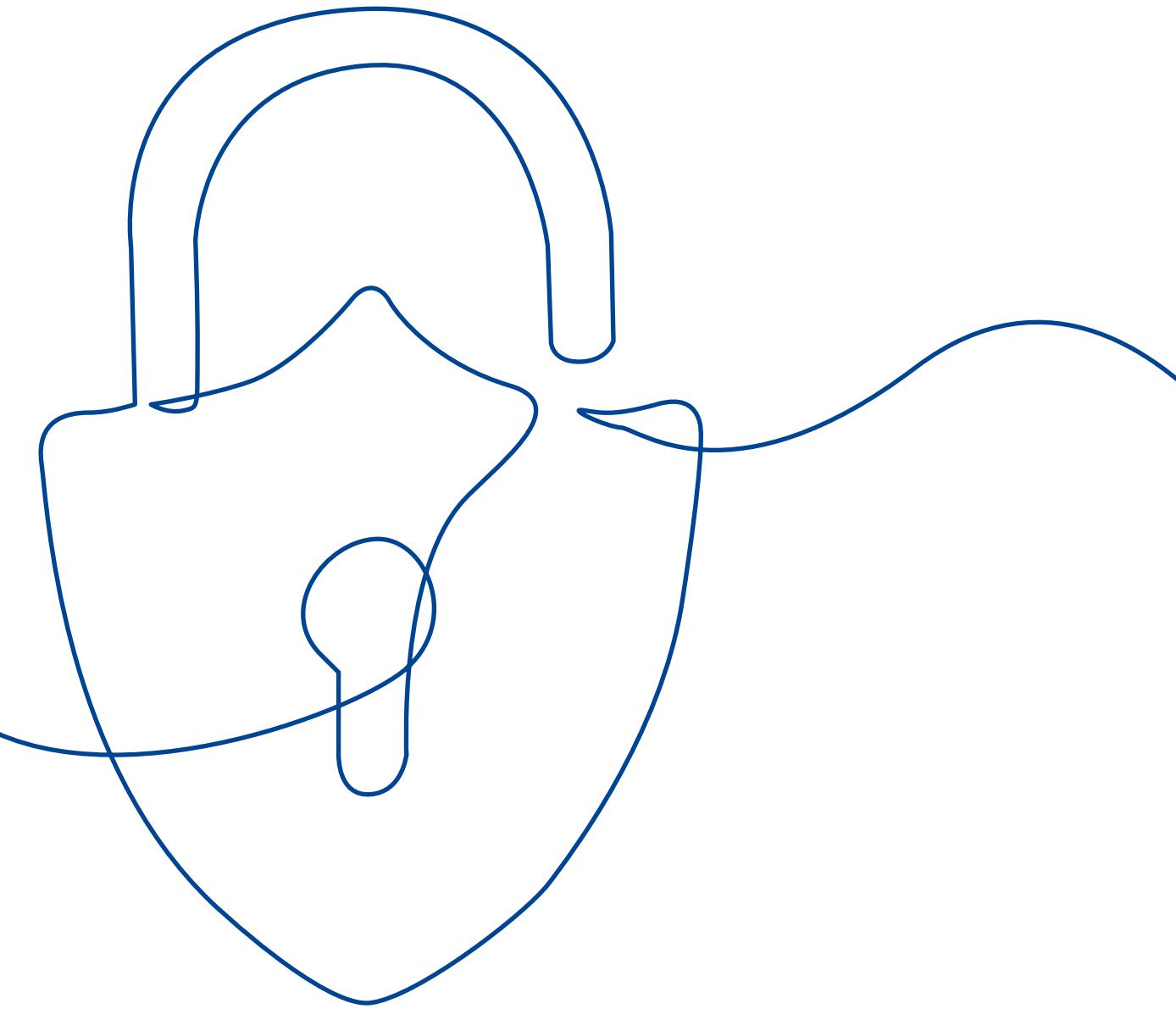
- Protecting the business assets;
- Ensuring the precision and reliability of the financial and non-financial information;
- Promoting operational efficiency;
- Ensuring compliance with policies, regulations, and legislation;
- Reducing losses and penalties;
- Providing support for the decisions taken by the CEO and CFO; and
- Reinforcing the confidence of the stakeholders.

Certifications and compliance

TIM's Internal Control System contributes to compliance with the relevant legislation and certifications involving the national and international capitals markets, especially the Sarbanes-Oxley Act (SOx). TIM has held the certification of compliance with the SOx for almost 20 years, an essential requirement for companies listed on the New York Stock Exchange (NYSE).

The system is audited every year by an independent company, ensuring that the certification remains current and the internal controls on financial reporting remain effective. The main aim of the process is to guarantee the transparency and reliability of the information distributed to the market.

We have held the International Certificate of Excellence in Internal Control Systems, granted by the Internal Control Institute (ICI), since 2022.



Ethics, compliance and tackling corruption

GRI 2-23, 2-24

TIM's activities are guided by transparency and compliance with the applicable laws and regulations, ensuring the longevity of the business and sustainable competitiveness. Ethics, integrity, and compliance are, therefore, fundamental pillars for the Company.

The company has a solid corporate governance structure, which reinforces its principles and values throughout the value chain. More than simply meeting the legal requirements, TIM takes a proactive approach to tackling corruption, bribery and anticompetitive behavior, whilst also promoting accounting transparency, and good market practices.

All our employees and partners take part in annual training sessions focused on ethics and integrity, and the principal guidance documents (such as codes, policies, and regulations) are widely distributed through institutional channels, such as the intranet, social media, corporate e-mails, contracts, and the Company's website.

As part of the Company's responsible business conduct, our policies and regulations are widely available to the public. [Access them here.](#)

2025-27 ESG plan



Target

To continue to adhere to Transparency and Anti-corruption practices and standards (e.g. ISO 37001 certification) until 2026



Result

2025	Maintained
2024	Maintained
2023	Maintained





Code of Ethics and Conduct

Updated in 2023, and distributed to the employees, executives, suppliers, and partners, this document includes topics of relevance to sustainability and responsible innovation. Amongst the highlights are the chapter dedicated to Environmental and Climate Protection; references to "fair, dignified, and equitable compensation," as well as to the impacts of non-compliance with the Code in relation to incentive programs and performance evaluations; guidelines for the

responsible use of solutions based on Artificial Intelligence; and incorporation of the obligation to comply with the Code on the part of suppliers and partners.

The Code also prohibits direct or indirect contributions to political parties, movements, agents, or candidates, or to union organizations or related institutions. As such, the Company makes no contributions of this nature.

GRI 415-1

TIM Integrity Program

TIM's Integrity Program, also called the Anti-Bribery and Anti-corruption Management System, establishes a set of regulations, controls, and actions that ensure compliance with Brazilian anti-corruption legislation. The program is applicable to all employees and is supervised by the Risk & Compliance Board, with the aim of preventing, identifying, and mitigating risks of bribery and corruption.

The system has been certified by the ISO 37001 since 2021, attesting to its security, effectiveness, and adherence to best international practices.

A few of the other actions making up the TIM Integrity Program include:

- Due diligence processes focused on integrity;
- Contractual clauses designed to tackle corruption in the value chain;
- Management of the Conflicts of Interest system;
- Management of the Ethics Hotline for the reporting of gifts, presents; and events;
- Management of Related Parties;
- A whistleblower channel available to all stakeholders; and
- Communication and training for the cultural integration of these topics.

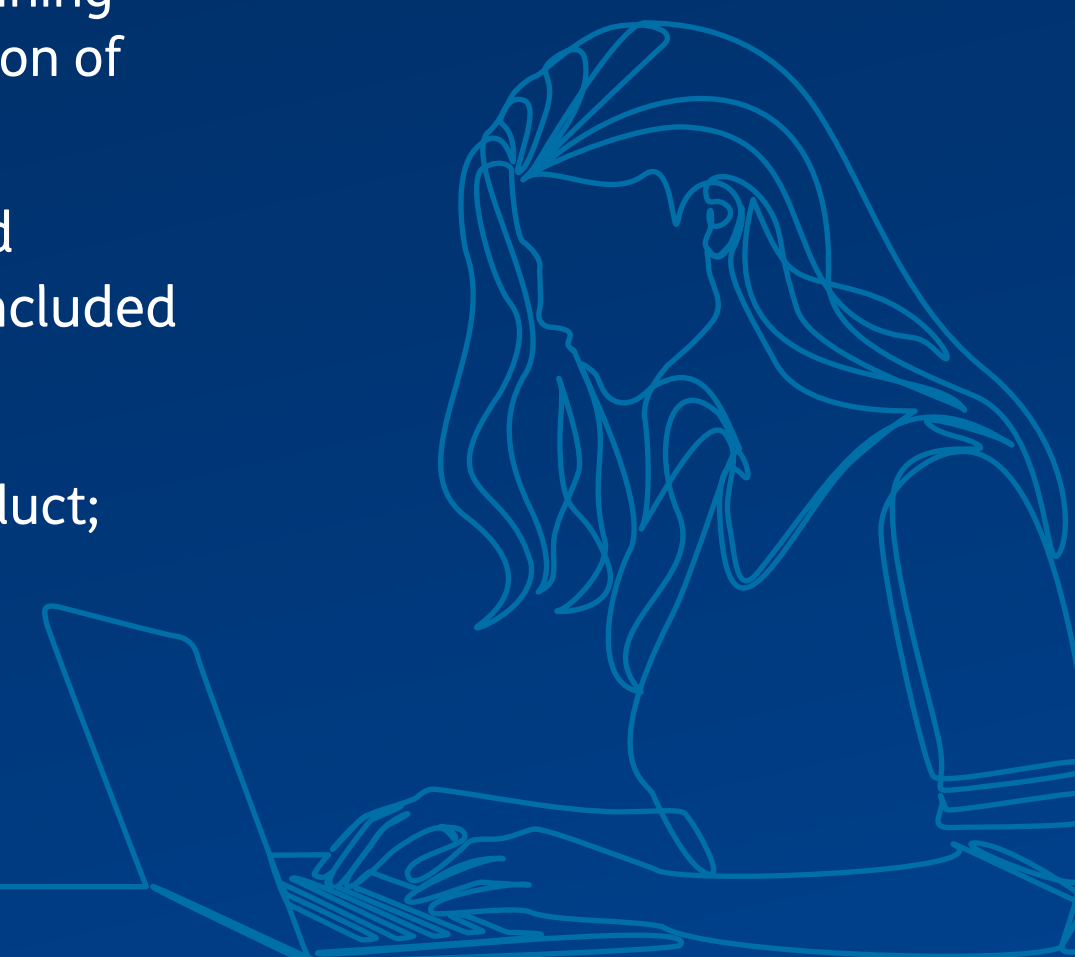
Amongst the Policies and institutional document included in the Program are:

- Code of Ethics and Conduct;
- Anti-corruption Policy;

- Organizational Model;
- Conflict of Interests Policy;
- Policy of Related Party Hirings; and
- Anti-Bribery and Anti-corruption Management System Manual.

All these documents are approved by the Board of Directors, the Company's highest decision-making body, and undergo periodic reviews involving different cross-functional areas, with the aim of facilitating their implementation, preserving the corporate values, and positively influencing the value chain.

GRI 2-24



Anti- corruption Program

GRI 2-24, 205-1, 205-3

Tackling corruption is a priority for TIM. The Company performs annual assessments of the risks applicable to those of its activities considered to be sensitive. These assessments are conducted by the Governance Compliance and Operational Compliance departments, which are connected to the Risk & Compliance Board .

These assessments include relevant processes, the departments responsible for the risks, the stakeholders involved, existing controls, and opportunities for improvement. The Anti-corruption Program,

an integral part of the Integrity Program, ensures continual monitoring of those activities that are more exposed to the risk of corruption and bribery.

Evaluation of the internal controls, monitoring of the annual risk matrix relating to sensitive areas, action plans, and the identification of opportunities for improvement, as well as the establishment of defense mechanisms, all form part of the program activities.

In 2025, no acts of corruption or bribery were identified and/or confirmed. Of the three sensitive operations, which correspond to 100% of the evaluated operations outlined in the Organizational Model, no significant risks related to corruption were identified in 2025.

The activities considered sensitive involve the following aspects:

- Agreements;
- Permits and licenses;
- Procurement of goods and services;
- Receipt and/or supply of free goods, services, and/or invitations to events;
- Representation expenses;
- Donations to non-profit entities;

- Funding subsidiaries and loans;
- Events;
- Operations conducted directly by the Company's CEO;
- Payments;
- Acquisition and disposal of interests and/or assets and/or formation of companies;
- Commercial and institutional sponsorships;
- Judicial, administrative, and arbitration proceedings;

- Hiring of employees;
- Sale of goods and services;
- Management of employees' variable compensation incentives;
- Investments;
- Health, safety and the environment; and
- Relationships with public officials, institutions, authorities, unions, and associations.





The Program determines that the Internal Regulations be composed of operational policies, procedures, and instructions that describe the specific processes, controls, and responsibilities of each department, ensuring compliance with the business directives. The program also establishes guidelines for the preservation of ethical relations in the areas of:

Due Diligence on Integrity

Used when making decisions on hiring or establishing relationships with third parties, evaluating risks of bribery, corruption, and non-compliance with regulations.

Sensitive relationships

Defines the correct form of behavior to be employed with public bodies, customers, suppliers, and other private companies.

Sensitive third parties

This covers business partners, and parties that are sponsored or which benefit from donations considered to be at a higher level of exposure to risk.

Sensitive positions

Identifies roles with high, medium, and low levels of exposure to the risk of bribery, prioritizing positions of leadership and decision-making.



Conflict of interests

GRI 2-15

The governance of Conflicts of Interest is performed by the Risk & Compliance Board, which is responsible for ensuring the application of the Conflict of Interests Policy, approved by the Board of Directors and widely distributed to all the internal stakeholders. This policy establishes the methodology for identifying, preventing and mitigating conflicts involving employees, executives, and members of the governing bodies.

All potential conflicts should be reported immediately by those involved. Once a report has been filed, the Risk & Compliance Department performs detailed analyses, with support from the People, Culture & Organization (PC&O) department, in order to define the course of the inquiry.

All cases involving board members or executives are submitted to the Board of Directors and the advisory committees for assessment, ensuring the proper handling and registration, with confidentiality criteria being fully respected.

Whistleblower Channel

GRI 2-16, 2-25, 2-26, 205-3

TIM's Whistleblower Channel is an important tool provided for reporting conduct or practices that violate laws, internal policies, or the Code of Ethics and Conduct, covering cases of corruption, fraud, discrimination, harassment, conflict of interests, violation of human rights, or infractions of the Consumer Defense Code.

It is available to all the stakeholders (internal and external) in Portuguese and English, and involves accessibility features. It can be accessed through the intranet, the external website, telephone, or app, and is available 24-hours per day, seven days per week.

TIM ensures confidentiality and security to those using

the Channel, allowing the reporter the choice of either identifying themselves or remaining anonymous. There is no form of tracking used on the reporter, nor are the reports made by telephone recorded.

The Internal Audit is responsible for the Whistleblower Channel, reporting directly to the Board of Directors.

In 2025, the Whistleblower Channel received 1,317 reports, 623 of which were anonymous. Of this total, 46% were related to situations included in its scope of operation, while 54% involved complains from customers or topics outside its realm of responsibility.



The Whistleblower Channel involves an ongoing and structured awareness-raising program. In 2025, a number of different disclosure initiatives were undertaken with the aim of increasing awareness and encouraging the informed use of the channel, including obligatory online training for all the employees, publications on the intranet, and an agenda of presentations to different departments within TIM.

Promoting a culture of ethics and transparency

GRI 2-24, 205-2

TIM is constantly promoting actions and training regarding ethics, integrity, and tackling corruption. The obligatory and voluntary training sessions includes topics such as the

Integrity Program, Conflicts of Interest, Code of Ethics and Conduct, and Anti-corruption, and involve the employees, executives and business partners.

In 2025, 96% of the employees concluded their Anti-corruption and Code of Ethics training. A total of 96% of the employees have already completed the Integrity Program.

Communication and training about anti-corruption policies and procedures¹

GRI 205-2

	2023		2024		2025	
	Group trained	%	Group trained	%	Group trained	%
Directors	79	98	83	99	84	100
Managers	785	99	770	99	603	99
Other Employees	8,410	99	8,601	99	7,951	96
Total	9,274	99	9,454	99	8,638 ²	96

¹ The Company considers the number of trained employees to be the same as those who were notified of anti-corruption policies and procedures.

² Number considers trainees and apprentices

Anti-trust practices

GRI 2-23, 206-1, 417-2, 417-3; SASB TC-TL-520a.1

TIM has a Competition Defense Policy, which provides the employees with guidance on Brazilian legislation and defines internal roles to guarantee respect for the economic order and free competition.

In order to distribute it to stakeholders other than the employees, such as internal service providers and third parties, a summary of the Policy is made available in infographic form on the TIM intranet. Obligatory training is also offered on the Company's online learning platform, as well as awareness-raising

campaigns, which encourage a responsible attitude in relation to antitrust matters.

In 2025, TIM was involved in a new case of alleged unfair competition. The Company presented its defense and is awaiting the court's decision. In relation to previous years, one case was deemed to be without grounds, meaning it was shelved, without TIM being ordered to make any payments. As such, no payments were made in relation to fines or judgments in 2025. There are still eight processes under way involving TIM.

In the field of marketing and communication, all campaigns are developed in line with the advertising's principles of honesty, transparency, and

ethics. Whenever necessary, corrective measures are adopted in line with legislation and the Brazilian Advertising Self-regulation Code (CBAP), which is managed by Conar.

In 2025, TIM did not record any new cases of non-compliance with laws or voluntary codes in relation to the Company's marketing materials. We have, however, been monitoring a case that was registered in 2024, which concerns the advertising of 5G technology in Brazil. It involves an administrative proceeding filed by the National Consumer Secretariat (Senacon) to investigate the use of the term '5G' in advertising campaigns before the technology was launched in Brazil. Once it had presented its defense, the

Organ fined TIM the sum of BRL 2 million. The Company has filed an administrative appeal and the final decision is pending a decision.

Cases of non-compliance with laws and regulations

GRI 2-27

In 2025, TIM monitored 82 cases significant cases involving compliance with laws and regulations, considered as such based upon the impact on the business and the charging of fines of over BRL 500,000. Of this total, there were 43 cases in which fines were applied but not paid, totaling a sum of BRL

71.2 million, with appeals still pending, and 39 cases of non-monetary sanctions. In addition to this, fines were paid in the sum of BRL 6.3 million in relation to previous reporting periods.





Data privacy and protection

GRI 3-3; SASB TC-TL-230a.1, TC-TL-230a.2

Material topic: Cyber security, data privacy, and protection

SDGs 9 16

TIM's priorities include guaranteeing the privacy and security of the information belonging to our customers and other stakeholders. In a scenario of increasing digitalization, advancing technologies, and the expanding use of artificial intelligence, we are constantly reinforcing our commitment to data protection.

We have invested in structured cybersecurity initiatives, aligned with best global practices and in compliance with the General Personal Data Protection Law (LGPD), thus ensuring that our systems, policies, and personnel take a preventive, monitored, and responsive attitude to incidents.



2025-27 ESG plan



Target

To continue to adhere to Cybersecurity and Data Protection practices and standards (e.g. ISO 27001 certification) until 2026



Result

2025	Maintained
2024	Maintained
2023	Maintained



Data privacy and the LGPD

GRI 2-23, 418-1; SASB TC-TL-220a.1,
TC-TL-220a.2, TC-TL-230a.1

Since Law n° 13.709/2018 (LGPD) came into effect, TIM has been strengthening its governance structure regarding the protection of data to ensure compliance with the legislation.

The governance of privacy at TIM is performed by the Data Protection Officer (DPO), a position that was created in 2018 and which is responsible for the implementation, supervision, and maintenance of the Privacy and Personal Data Protection Policy, in line with the LGPD and all applicable international security standards.

The DPO's responsibilities include:

- Maintaining an integrated view of TIM's strategic plan for data protection, throughout the Company's value chain;
- Implementing the standardization of policies, methodologies, and tools, and developing indicators for monitoring data protection processes in different areas;
- Conducting training and providing guidance on personal data protection awareness projects;
- Receiving communications from data subjects and the National Data Protection Agency, providing clarifications, and taking appropriate actions;
- Together with the different areas of TIM, establishing and updating personal data protection policies and other personal data governance processes;

- Supporting the implementation of improvements in the processes, methodologies, tools, activities, and controls relating to privacy and personal data protection at TIM, developing indicators and ensuring compliance with applicable laws on the matter; and
- Guiding employees and third parties to ensure that they follow the guidelines of the LGPD in the handling and protection of the personal data belonging to customers, employees, suppliers, and other stakeholders.

Within the context of digital media campaigns developed for partner companies and brands, the data used are encrypted and processed in accordance with the express consent of the clients. In 2025, 34,340,591 people (meaning 55% of the active customers) authorized the use of data for personalized communications.

SASB TC-TL-220a.2



Training and awareness-raising regarding data protection

We spread a culture of personal data protection by means of training and the acculturation actions directed at the employees and service providers. New hires take part in an obligatory online LGPD course that is available during the onboarding process. In 2025, specific training sessions were developed for the Anti-fraud, Data Partnership departments, and all of TIM's management. These initiatives are aimed at raising the awareness and attention of all those involved in the handling of personal data.



Commitment to the LGPD

SASB TC-TL-220a.2

TIM guarantees compliance with the requirements of the LGPD, adopting a range of different measures, especially:

- Assignment of a specific team to provide support for the *Data Protection Officer* (DPO), lead actions necessary for compliance with the LGPD, manage requests regarding the data owners' rights, and meet the demands of the National Data Protection Authority (ANPD).
- Maintenance and governance of the Privacy Center on TIM's website, with periodic updates of published documents, such as: Privacy Policies, Cookies, and privacy newsletters;

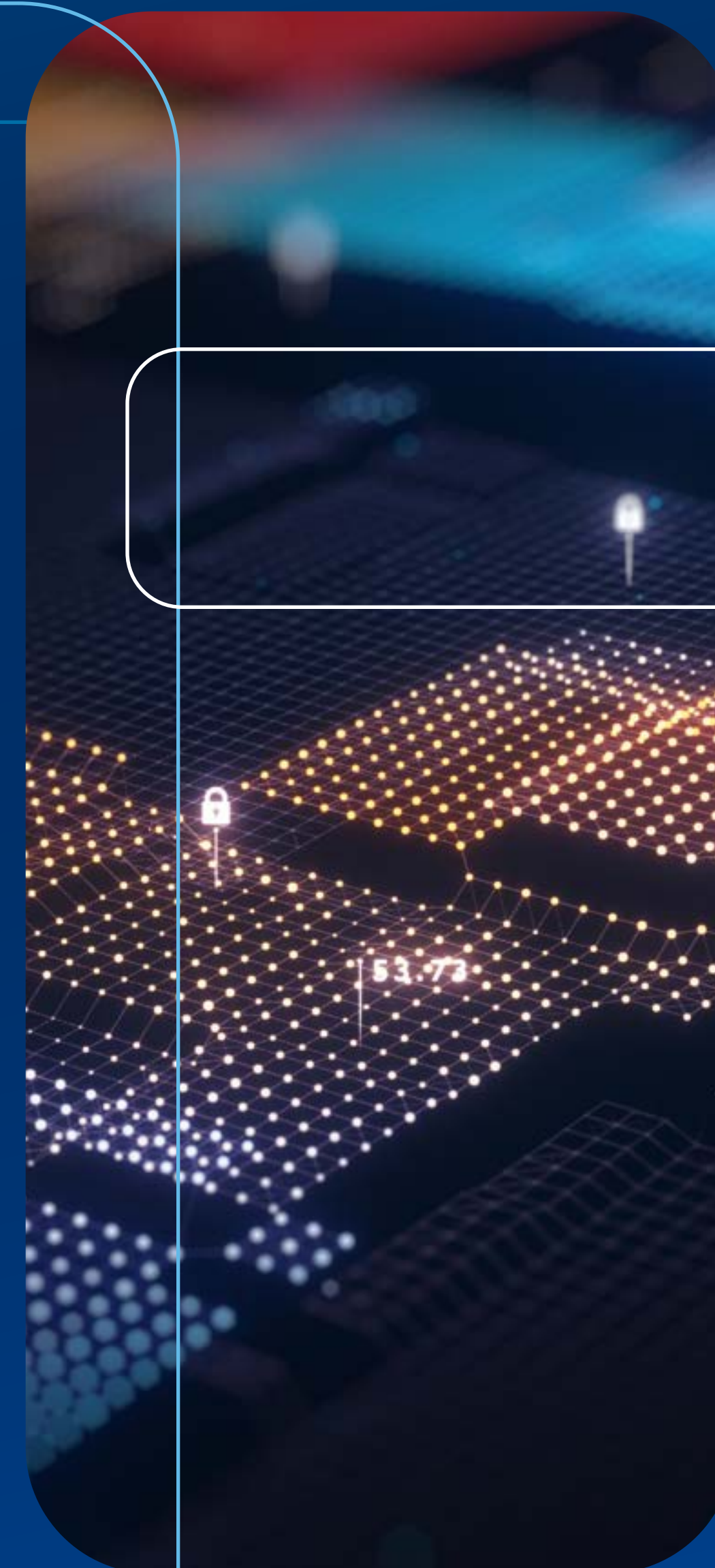
- Addressing requests regarding data owners' rights by means of a form and alternative e-mail, with the possibility of refusal to receive publicity messages, as well as revocation of consent, when applicable;
- Periodic revision and updating of the internal policies and regulations with specific guidelines for data handling, privacy design and default, as well as a plan for responding to and remedying incidents;
- Ongoing actions regarding the revision of processes and activities, updating of the records of handling operations, the applicable legal bases, and analyses of the risks concerning the handling of data.

In 2025, we received more than 600 requests regarding Owners' Rights, mainly related to the revocation of consent, information on the sharing of data, and the exclusion of

data. During the reporting period, there was no record of any violations of privacy and/or loss of our customers' data, or any other situation involving violation of the privacy of the personal data under our management. The privacy governance procedures are periodically audited by the Internal Audit, ensuring an independent perspective and constant improvement.

One of the results of these efforts has been recognized by the InternetLab, which is responsible for publishing the "*Quem Defende Seus Dados*" (Who Defends Your Data") report. In 2025, as in other years, TIM was cited as being one of the Brazilian operators with the best data privacy and protection results.

[Read the assessment published in 'Quem Defende Seus Dados' here](#)



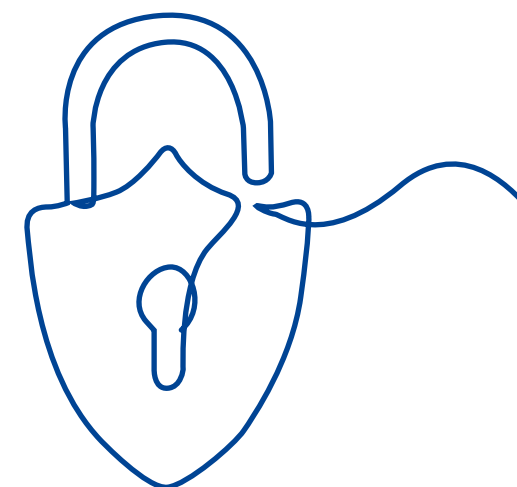
Information security SASB TC-TL-230a.2

TIM is a pioneer in the adoption of new connectivity technologies, such as mobile cloud computing and big data, and is constantly investing in information security. The Cyber & ICT Security Department is responsible for managing Information Security at TIM. The actions on this front are focused on mitigating those cyber risks which could generate impacts such as financial losses, operational or network failures, or violation of customers' and/or employees' data.

Amongst the main risks identified in our corporate matrix are cyber-attacks, capable of causing outages in the services, reputational damages, and infiltration of malware. Management of these risks is supported by the NIST

Cybersecurity Framework and the CIS Center for Internet Security, both international benchmarks in digital security. Further information about risk management can be found on [page 83](#).

TIM's work on addressing incidents of vulnerability begins with the registration of the incident in the internal systems, followed by the engagement of the relevant departments by the Cybersecurity Operations Center (CSOC). If the situation is not immediately corrected, compensatory measures are applied and the risks analyzed. For incidents classified as carrying an average or high level of criticality, a validation test is required once they have been corrected. Situations classified as critical are forwarded to C-Level management and the relevant strategic areas.



TIM has been certified with the ISO 27001 since 2022; this being an international norm that establishes best practices for information security management. As well as external audits, the Company conducts internal audits on its IT infrastructure and the information management systems.



The activities designed to manage the risks involved in Information and Communication Technologies (ICTs) are conducted by the Information Technology Board, which operates together with the Control and Risk Committee, responsible for supervising this topic within the Company.

The department’s main responsibilities include:

- Guaranteeing analysis of the security of the TIC projects and control of access to the systems;
- Managing vulnerabilities, prevention of leaks, and simulations of cyber-attacks;
- Undertaking continual monitoring, digital investigation, and mitigation of threats;
- Defining security architecture standards and testing new solutions;
- Supporting the development of secure products and services, aligned with best market practices; and

- Supervising the governance of cyber-risks, ensuring business continuity.

Legal actions

GRI 418-1; SASB TC-TL-220a.3, TC-TL-220a.4

In 2025, 283 legal actions were filed in relation to SIM card replacement fraud. During the same period, 727 cases were closed, including cases from previous years, with 36% being decided in favor of the Company. In 529 cases where the decisions were not favorable, the payments totaled approximately BRL 3.7 million.

During the same period, more than 3.6 million court requests (motions) to breach data confidentiality were received by TIM, all of which were duly addressed in accordance with the law. The increase in requests by more than 40% in relation to the previous year was due to the implementation of the Federal Government’s Secure

Cell Phone Program. Aiming to recover stolen devices, the police authorities made a massive request for the identification of customers by means of the devices’ IMEIs.

Court requests for breach of data by type (thousands) SASB TC-TL-220a.4

	2023	2024	2025
Phone tapping	265	240	184
Registration data	541	595	703
Phone bills	1,137	1,703	2,699
Total	1,943	2,538	3,586





Supplier relations

GRI 2-6, 3-3, 2-23, 2-24, 308-1, 308-2, 414-1, 414-2

Material topic:

Responsible supplier management SDGs

8 12

The suppliers play a fundamental role in TIM's performance, contributing directly to the quality, efficiency, and continuity of the services supplied. Our relationship with this group is guided by the Suppliers Relationship Policy, which establishes the commitments and guidelines that should be followed by all our partners, including subcontractors. Competitiveness, quality, security, respect for human rights, and socio-environmental responsibility are fundamental requirements for maintaining these partnerships.

Our aim is to ensure that all the suppliers are aligned with the ESG criteria, reducing environmental impacts, promoting fair and ethical working conditions, and guaranteeing compliance with the applicable regulatory norms.

TIM uses current labor laws and consults the databases of the Business Pact for Integrity and Fighting Corruption, as well as the National Pact for the Eradication of Slave Labor to assess actual and potential suppliers. Should any sort of violation be identified, the company is automatically disqualified from the contracting process.

In 2025, 354 potential suppliers that were participating in the bidding process were evaluated. Of these, 251 were approved to provide services (being classified as presenting low or medium socio-environmental risk) and 103 were rejected at the qualification stage, meaning they could no longer continue in the process. [GRI 308-2, 414-2](#)

TIM does not contract suppliers that present a risk of involvement in child labor, forced labor, or labor analogous to slavery. These cases are managed by means of normative processes and internal instruments that guide the qualification and monitoring processes, complementing the guidelines of

the Supplier Relationship Policy. Activities that involve potential environmental or occupational health and safety risks are also considered to be critical.

GRI 408-1, 409-1

All the active service providers classified as potentially critical undergo socio-environmental and health and safety evaluations. In 2025, 2.8% of all TIM's suppliers were identified as being responsible for critical activities and, of these, 92% were approved in the assessments performed in the last two years, demonstrating compliance with the established requirements.

Selection and formalization

During the selection phase, the suppliers are assessed on criteria including security, health, the environment, ethics, transparency, cooperation, free competition, respect for human rights, and quality. All the analyses are consolidated

in technical reports that gather together comments and documentary evidence. Only those suppliers that reach the minimum requirements are considered suitable, from a socio-environmental perspective, to continue with the qualification process. Find out more in our thematic report [“Supply Chain Management”](#).

Compliance with legal obligations and with best compliance practices is required for participation in all TIM operations. For agreements to be formalized, our suppliers must fully adhere to the Company's Integrity Program and to the principles of the UN's Global Compact, reinforcing our commitment to ethics and our abhorrence of child labor and labor analogous to slavery.



Suppliers that perform activities considered to be critical GRI 308-2

Those suppliers responsible for activities that could represent risks to health, human safety, or the environment, are required to submit to a mandatory socio-environmental evaluation. Included in this analysis are the applicable technical requirements and the supplier's compliance history.

The process follows the following stages:

- **Registration and qualification:** The supplier accesses the Supplier Portal, completes their registration, and submits the necessary documents.

- **Application of Socio-Environmental Questionnaire:** the supplier responds to a questionnaire and submits the corroborating documents.
- **Evaluation and publication of the report:** TIM analyzes the information, checks for the existence of civil or environmental lawsuits, and issues a conclusive opinion on the supplier's suitability to form part of the value chain.

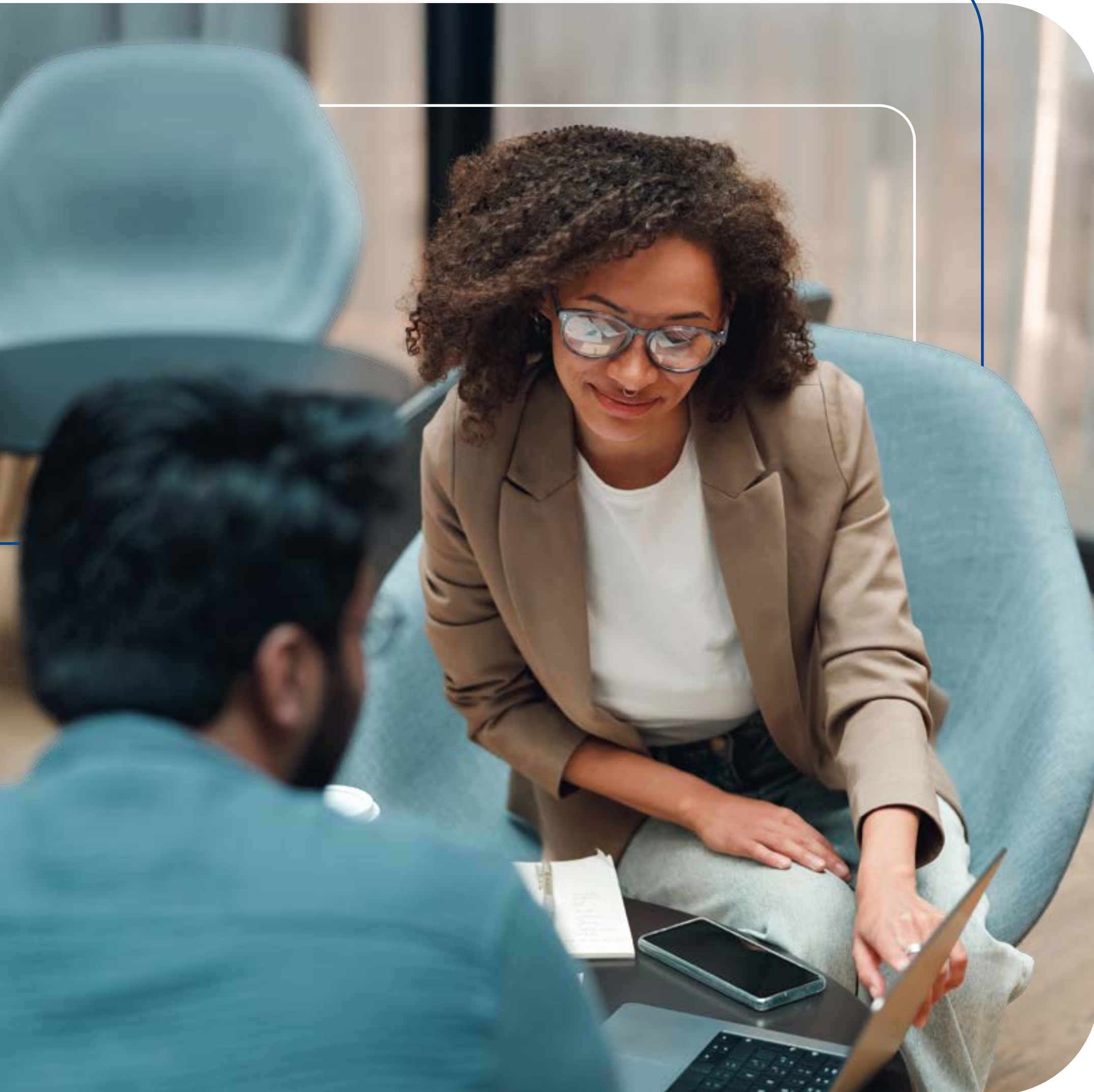
During the agreed contractual period, the suppliers are evaluated regarding their compliance with internal regulations and undergo periodic audits by the customer.

The inspections include socio-environmental criteria, checking on waste management, energy efficiency, responsible use of natural resources, and legal compliance.

The contract administrator ensures governance of these requirements, guaranteeing the correction of non-compliance by means of specific action plans, which include preventive measures and constant improvements.

Furthermore, those suppliers responsible for waste management need to report the KPIs related to disposal (amounts, volume recycled, etc.), allowing monitoring and adherence to TIM's ESG targets.





How we engage the value chain

TIM has evaluated its suppliers' ESG maturity since 2022, aligning this analysis with its business strategy. In 2025, the CDP (a global organization that assists companies in the publication of their GHG emissions data) cited the Company as a leading company in Engagement with Suppliers, in the report on its Climate Change questionnaire.

In the last two years, we have significantly increased the number of suppliers engaged through the CDP's Supply Chain Program, and we have implemented a Sustainable Procurement Program, which aims to structure and

operationalize this area, reinforcing the Company's ESG commitments relating to its supply chain, thus contributing to mitigating risks and strengthening partnerships. In 2025, more than 160 suppliers took part in the program's ESG evaluation stage, answering a questionnaire on the way they operate in seven different areas: Ethics, Integrity and Tackling Corruption; Privacy and Data Security; Risk Management in the Supply Chain; Greenhouse Gas Emissions and Energy Management; Waste Management; Human Rights, Diversity, Equality and Communities; and Working

Conditions. Our aim is to develop a collaborative journey with our suppliers that is aligned with our values, prioritizing ethics and sustainability in all stages of the process.

Supply chain

GRI 2-6

The majority of TIM's purchases are concentrated in Italy and Brazil, where the Group's principal operations are located. Whenever possible, we prioritize domestic suppliers, thus contributing to strengthening the local economy.

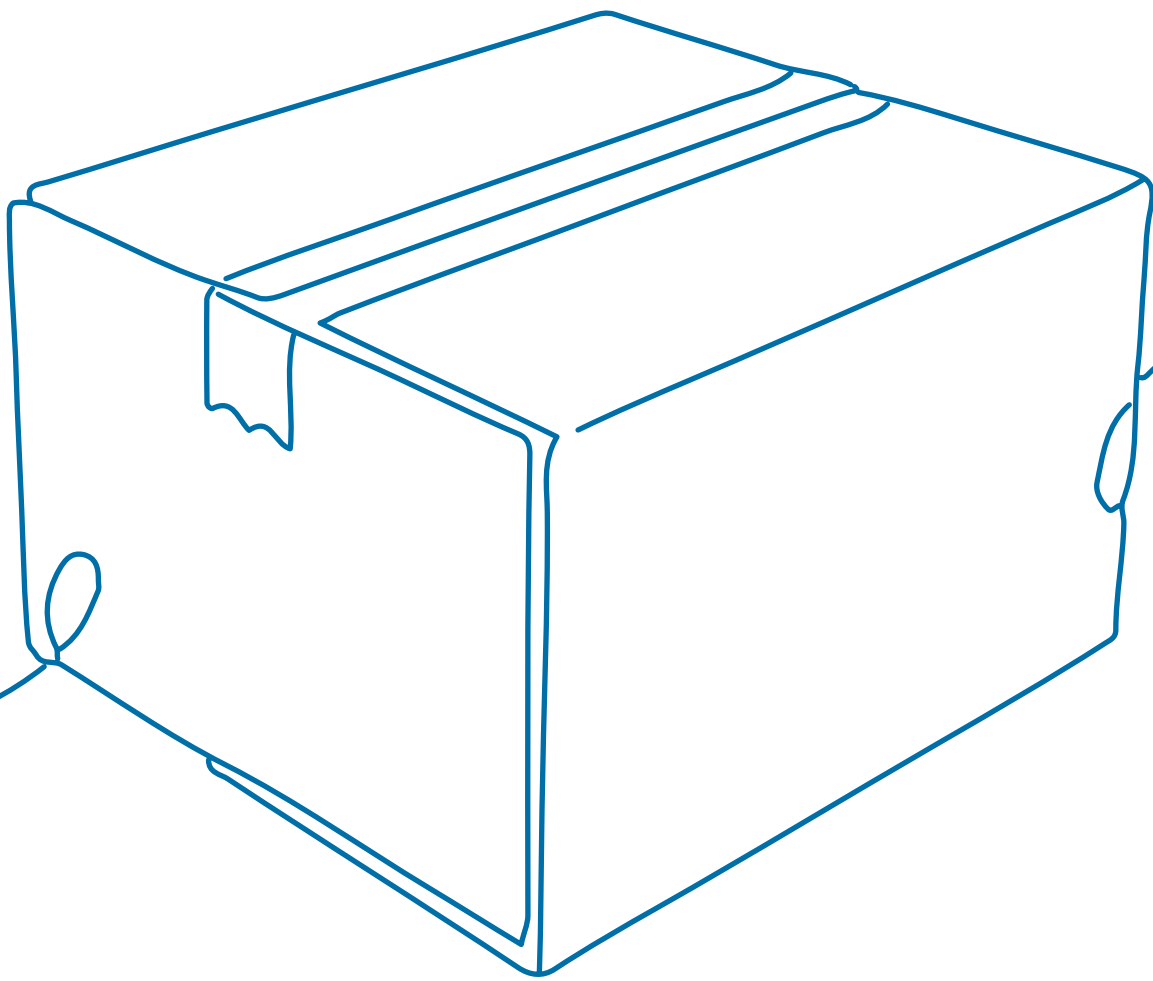
The principal categories of the supply chain:

- Telecommunications networks
- Energy grids
- Telecommunications products
- Information technology
- Technical and professional services
- Customer service (call center)
- Commercial and advertising services
- Commercial products (smartphones, devices, and modems, among others)
- Corporate services

Proportion of spending on local suppliers¹ (BRL millions) GRI 204-1

	2023	2024	2025
Amount spent with local suppliers	8,784	8,705	8,770
Amount spent with overseas suppliers	75	19	11
Total	8,859	8,724	8,781
Percentage of budget spent with local suppliers	99%	99%	99%

¹ Local suppliers are considered to be those located in the same country as TIM's head offices (Brazil).





Financial results

In 2025, TIM continued along its path of sustainable growth, achieving its annual targets and reinforcing its position as a leader in the telecommunications sector. With a net income* of BRL 4.3 billion (a rise of 37.4% on 2024), the Company also achieved the biggest Ebitda margin* (53.1%) in its history.

The results prove the effectiveness of the strategy based upon the pillars of the best network, best service, and best supply, which have led us to milestones such as being the only operator supplying more than 1,000 cities with 5G, and BRL 1 billion in income from B2 contracts (since 2018).

For more information on our 2026-2028 Strategic Plan and our economic targets, access the [Investor Relations](#) website.

* Data normalized



Economic impact: economic value generated and distributed (BRL thousands) GRI 201-1

	2023	2024	2025
(A) Net revenue ¹	26,851,482	28,769,153	29,904,083
(B) Goods and services acquired from third parties	7,564,902	8,083,797	8,236,334
Costs of services provided and commodities sold	3,968,083	4,394,555	4,685,143
Materials, energy, third-party services, and others	3,596,819	3,689,242	3,551,191
(C) Gross added value (A – B)	19,286,580	20,685,356	21,667,749
(D) Retentions (depreciation and amortization)	7,117,029	7,026,035	7,077,687
(E) Net added value (C – D)	12,169,551	13,659,321	14,590,062
(F) Transfers	1,344,484	1,084,424	1,729,341
(G) Added value to distribute (E + F)	13,514,035	14,743,745	16,319,403
Distribution of added value			
Salaries	572,627	620,456	619,407
Social security costs	112,863	132,300	121,458
Private pensions	18,030	26,597	32,917
Benefits	214,296	245,161	273,863
Profit sharing	227,917	215,848	205,587
Taxes, charges, and contributions, excluding subsidies (exemptions)	5,346,259	6,014,076	5,786,434
Interest and leasings	4,176,465	4,326,353	4,958,799
Interest on shareholders' equity and dividends	1,600,000	1,450,000	3,099,192
Profit/loss for the period	1,237,422	1,703,881	1,212,792
Private social investment	8,156	9,074	8,953

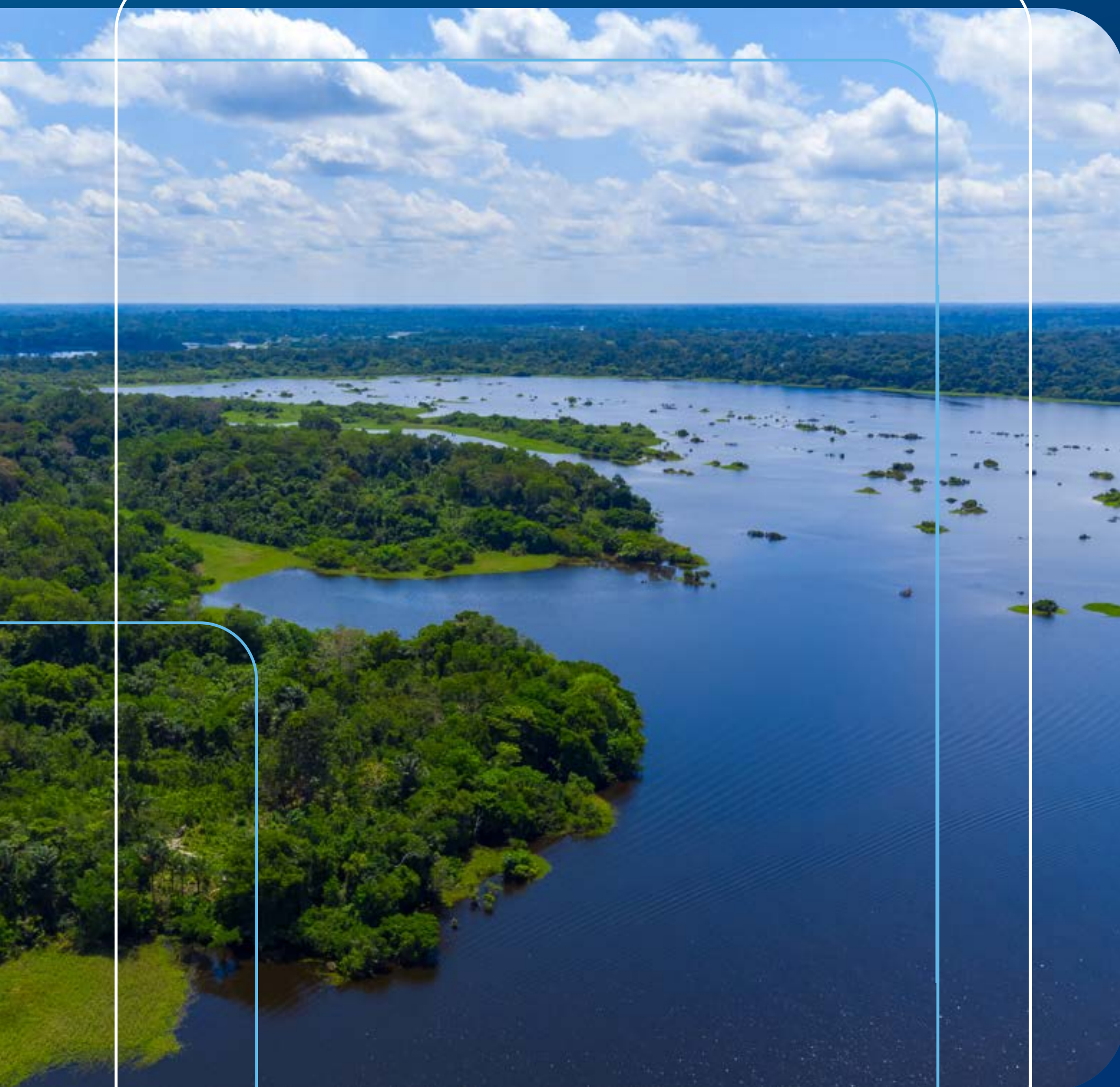
¹ Less losses due to doubtful credits receivable and discounts granted, returns and other



Courage to shape the future today

4

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Environmental Management System

GRI 2-23, 2-24, 101-4

We are committed to the responsible use of natural resources and the mitigation of environmental impacts in our operations. Our continual efforts are focused on reducing the risks and impacts that could cause damage to water, soil, air, fauna, flora, communities, and biodiversity. We have also been investing in the generation of carbon credits, supporting essential initiatives such as forest conservation in the Amazon

region, the development of new technologies that use biomass for more sustainable production. As an example of this, there are projects underway in communities in the Northeast, and a project focused on the generation of low-environmental-impact renewable energy along the Itajaí-Açú river channel.

We believe that transformation starts at home. As such, we have created strategies destined

to raise awareness and engage the employees, leaders, and all our stakeholders regarding the importance of sustainable practices. These joint efforts aim to drive the issue forward, in both the telecommunications sector and society in general. We are constantly reviewing our processes, services, and products, with the aim of maximizing efficiency and investing in the forms of innovation and technology that contribute to this objective.

Transparency and constant improvement

Our Environmental Management System (EMS) operates nationally, following the stringent requirements of the ISO 14001 norm. Having been certified in Management and Operation of the Network in the states of Espírito Santo, Rio de Janeiro, and São Paulo for 15 years, the EMS forms the backbone of our environmental approach.

Our Environmental Policy, which guides all the Company's operations, is founded on three essential pillars:

- 1. Environmental protection**
- 2. Compliance with legal requirements and corporate regulations**
- 3. Promotion of continuous improvement of the EMS**

In addition, we have reinforced our commitment to proper waste management, the efficient use of natural resources, and pollution prevention, aligning these principles to our sustainable operations.

[Find out more about the Policy here.](#)



Sustainability in infrastructures

GRI 2-25, 101-4, 413-2

At TIM, the expansion and maintenance of the telecommunications infrastructure are undertaken with attention always being paid to sustainability. We recognize the important role that our Radio Base Stations (RBSs) and datacenters play in connectivity (the Company's asset portfolio includes around 30,000 RBSs), but we also recognize the responsibility we have to guarantee that their installation and operation respect the environment and the surrounding communities. To achieve this, we have specialist teams that are dedicated to

the constant licensing and monitoring of our sites, ensuring that all the installations and operations are in full compliance with Anatel regulations.

We proactively manage the environmental impacts at every stage, right from construction of the RBSs and datacenters. We are committed to continual improvement and the prevention of pollution, with the aim of reducing our interference in the environment through energy efficiency, economic use of natural resources, and minimization of waste generation.



Our processes include the identification and mitigation of potential risks to the soil, air, fauna, flora, and local communities, ensuring responsible implementation and operation.

During the operations phase of the RBS, we monitor the non-ionizing radiation emissions by means of direct measurements to ensure the constant safety of our operations. We also control temporary impacts such as the movement of workers, the noise of the works projects, and alterations to the landscape, which could all cause discomfort to the nearby communities. In rarer cases, these impacts can affect areas of environmental interest, such as Environmental Protection Areas (EPAs) and Permanent Conservation Areas (PCAs).

The implementation and operation of our RBSs are in compliance with regulatory norms and aligned with the safety directives and regulations of the National Telecommunications Agency (Anatel), whilst they also follow the guidelines of the World Health Organization (WHO) and the requirements of Law n° 6.938/1981 and Resolution n° 237/1997 of the National Environmental Council (Conama).



More efficient batteries

Recognizing that energy consumption is one of the greatest operational impacts of the RBSs, TIM is in the process of modernizing the technology of its emergency batteries. We are replacing traditional lead batteries with lithium ion batteries at RBSs and technical buildings. This transition offers advantages such as greater durability and autonomy.

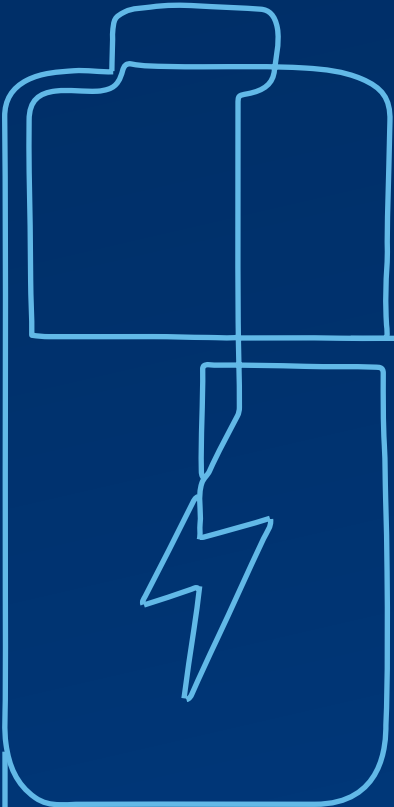
TIM store receives the LEED certification gold seal

Inaugurated in 2025, in the city of São Paulo, and measuring 320 square meters spread over two floors, the TIM concept store has been awarded one of the most important global recognitions in green construction - the LEED (Leadership in

Energy and Environmental Design) Gold Seal. We now form part of the select group of around 100 stores in Brazil that hold this certification. There are roughly 8,500 points of sale around the world that hold this seal that is awarded by the U.S. Green Building Council (USGBC) to buildings that incorporate best sustainability practices, evaluating criteria such as water and energy efficiency, as well as the health and wellbeing of those visiting the store, such as consumers and employees.

This recognition has only been possible because of the fully integrative approach that was taken to the development of the project, considering the environmental and health and wellbeing aspects from

conception through to operation. The store operates on 100% renewable energy, with 23% of it being drawn from onsite solar panels. There has also been a reduction of around 20% in the use of water compared to similar projects, thanks to efficient sanitary metals and fittings, and the reuse of the air-conditioning drainage water. The unit also has an automated lighting system, with thermal sensors and dimmers. The space is also notable for having a studio designed to record podcasts and perform pocket shows, its accessibility, its 100% digital sales journey, and its ‘tasting’ spaces - including a gamer area and connected house.





Conscientious operations in EPAs

We believe that digital inclusion is a driver for socioeconomic development. However, in some cases, it is necessary to install RBSs in biodiversity conservation areas, such as Environmental Protection Areas (EPAs) and Permanent Preservation Areas (PPAs). In such situations, each of these installations is duly authorized by the competent public authorities, adhering to a rigorous set of laws and technical regulations, ensuring that the technological advances and the democratization of connectivity are conducted in harmony with the preservation of fragile ecosystems. With an asset portfolio that totals roughly 30,000 RBSs, all of which are licensed by Anatel, TIM follows an evolutionary process designed to ensure compliance with local regulations, including urban and environmental

licenses. Read more about how we operate in areas dedicated to the protection of biodiversity on [page 122](#).

Innovation in infrastructure

TIM is at the forefront of innovation in infrastructure, seeking solutions that ally technology and low environmental impact. The biosites are one example of this strategy. We ended 2025 with 1,885 active biosites in our network. These smart structures, which look like normal telephone poles, are designed to contain all the telecommunications equipment, as well as include other urban features such as public lighting and security cameras. Amongst the leading advantages of this technological investment are: low visual and urban impact; lower cost and faster installation; and occupation of less physical space.

For more than ten years, TIM has been bringing biosite technology to every region of Brazil

TIM is investing in increasingly more modern and sustainable biosites. The materials used in these structures are recyclable and the manufacturing process dispenses with the galvanization stage that is necessary for metal posts and which generates toxic byproducts, as well as consuming greater amounts of water.

Our pioneering efforts also extend to renewable energy: in 2022, we launched the first biosite driven by wind-power in Brazil, installed at Pipa Beach (RN). Different to traditional wind towers,

the blades are positioned vertically, on top of a metal post, meaning the movement is quieter and more efficient, with less visual impact. Another innovation has been the launch, in Salvador (BA), of the first biosite developed from a mix of materials, using glass fibers, aramid fibers, and carbon in its matrix. This model is lighter and more durable, with the added advantage of being more resistant and less susceptible to corrosion.

In 2023, we demonstrated our innovative capabilities once again, by creating a groundbreaking model to improve the quality of coverage

in Ouro Preto (MG). Installed in benches and flower boxes, the biosites were integrated into the visual beauty of the historic town, the first in Brazil to be included on the Unesco list of World Heritage





Water

GRI 303-1

We recognize water as a vital resource and, as such, we pay special attention to its efficient use. We are committed to monitoring the water management at all the units once a month, ensuring transparency and control of our consumption, with this information being included in our Environmental Management System. This monitoring allows us to increase data tracking, support decision-making, and identify opportunities for improving the efficiency of our use of this vital resource. In parallel, we also conduct half-yearly analyses of the portability of

our water to ensure compliance with the required standards.

The majority of the water used by TIM is supplied by local concession operators, with its use being solely in administrative and industrial buildings. The points of greatest consumption are identified periodically and addressed by the responsible departments, focusing on the reduction in use.

To improve water management, we have implemented a system of digital monitoring in the administrative and industrial premises that allows us to monitor variations and consumption trends, identify points where demand is greater, and detect any possible irregularities or opportunities for reduction. We also have

an ongoing relationship with the concession operators responsible for the supply as a means of identifying any possible leaks in the public network in advance, and receiving prior communication on planned maintenance work or interventions in the water distribution system.

We also work to reduce consumption and reuse natural resources. The rainwater treatment plant at our building in São Paulo is one of these initiatives, allowing for the reuse of collected water and contributing directly to reducing the use of drinking water in our operational activities. We are also constantly seeking to increase the energy efficiency of our buildings, which also contributes to the indirect

reduction in water consumption. One example of this is the use of the UPS (Uninterruptible Power Supply) system, known as ‘nobreaks’, at the São Cristóvão (Rio de Janeiro). This equipment guarantees the constant supply of electricity to the servers, computers, and other critical systems, therefore avoiding outages and fluctuations in energy.

By stabilizing the energy and improving the efficiency of the electricity supply, the UPS contributes to reducing energy losses and optimizing the functioning of the IT equipment, leading to a reduction in the demands made by cooling systems and, consequently, in the water consumption associated with the datacenters’ air-conditioning processes.





Discharge of effluents GRI 303-2

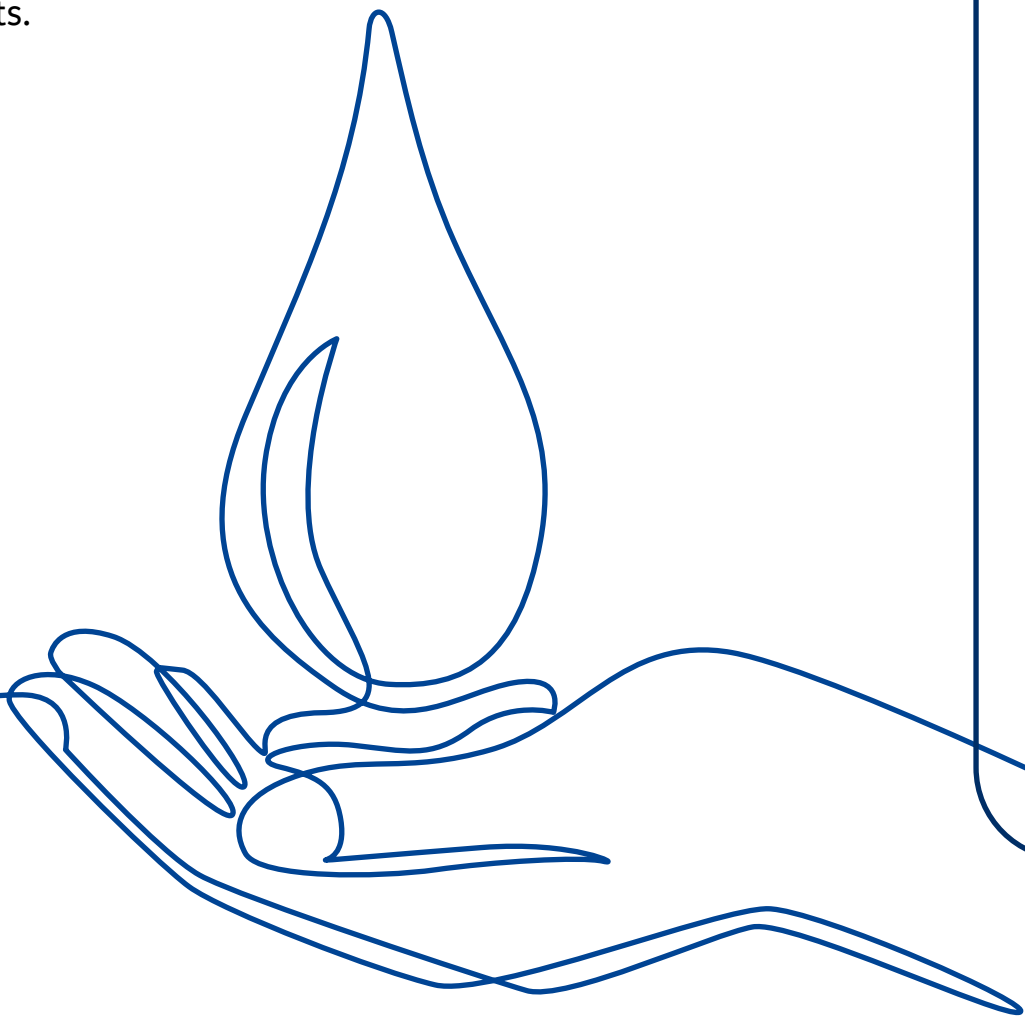
The effluents generated by our buildings are discharged into the public sewage systems, in compliance with the environmental and urban regulations of each municipality.

The disposal and treatment processes, conducted by the responsible concessionaires, are in accordance with the applicable legislation. This process aims to ensure that there are no negative environmental impacts on bodies of water.

Water consumption (million m³) GRI 303-5	2023	2024	2025 ¹
A. Water withdrawal (less saltwater)	0.054	0.052	0.059
A. Water discharge (less saltwater)	0.043	0.042	0.048 ²
Total consumption of freshwater (A – B)	0.011	0.010	0.012²

¹ There is no information on the scenario of water stress, since this is not a material topic for TIM.

² TIM has adopted a rate of return of 0.8, as recommended by norm NBR 9649 - Collection Network Projects. As such, the percentage of water discharged is 80% and the water effectively consumed is 20%.





Climate change

GRI 2,23, 203-2, 3-3

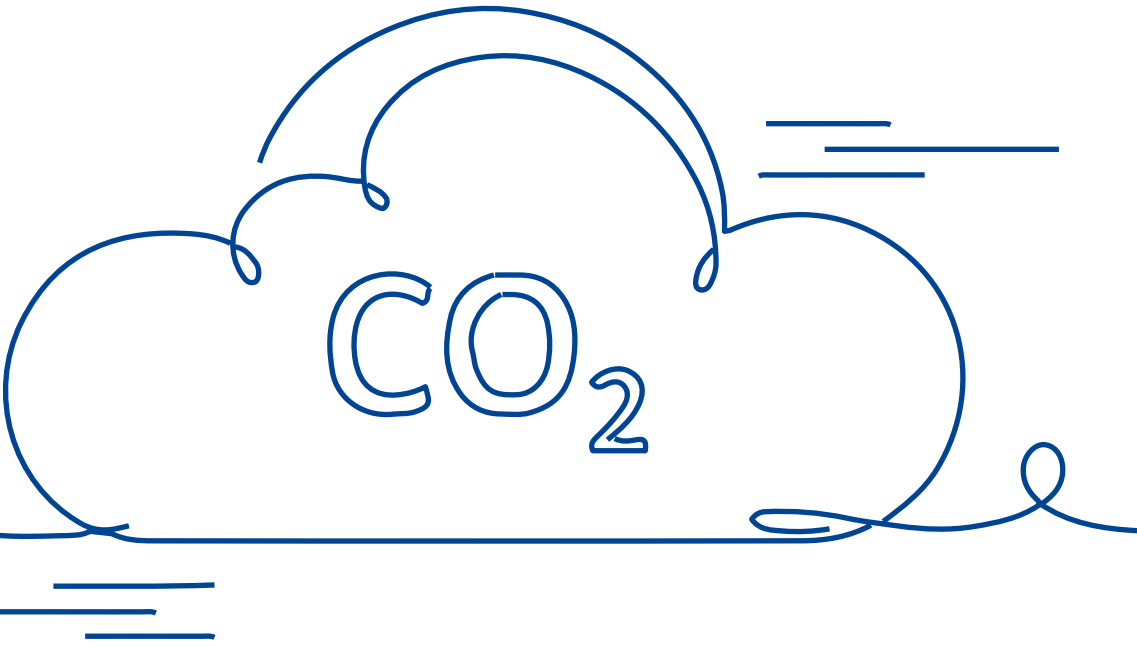
Material topic:
Climate change
SDGs 12 13

TIM has adopted a proactive stance on the issue of tackling climate change, concentrating its efforts on mitigating the Greenhouse Gas (GHG) emissions arising from its operations and adapting to their effects. We believe the telecommunications sector to be a facilitator in the global decarbonization movement. Our technology enables a reduction in displacements that are dependent upon fossil fuels and their associates impacts, whilst also offering innovative solutions that reduce GHG emissions for our corporate clients, thus promoting the creation of shared value. [Read more on page 117.](#)

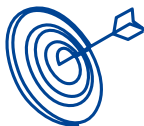
Climate change is an enormously pressing challenge, presenting urgent risks to our business - from operational outages caused by extreme weather events, such as droughts and floods, to direct impacts on our infrastructure. With a view to long-term competitiveness, we are investing more and more in the management of this topic, with the aim of strengthening the Company's resilience and ensuring our ability to confront challenging scenarios.

To guide our actions regarding this agenda, as well as seeking alignment with global

commitments to mitigation and adaptation, we follow the guidelines of the [Climate Change Management Policy](#), which has been developed in compliance with the applicable national and international legislation, regulatory norms, and principles established by the TIM Group. The Policy guides the Group in guaranteeing legal compliance, seeking energy efficiency and the use of renewable sources, promotion of technological innovation, and offsetting emissions.



2025-27 ESG Plan



Target

To achieve carbon neutrality (scopes 1 and 2) by 2030



Results in (tCO₂e)

2025	0 ¹
2024	0 ¹
2023	0 ¹

To reduce the scopes 1, 2 and 3 emissions to zero by 2040

2025		580,204 ²
2024		654,277 ³
2023		226,172

¹ The results include the purchase of carbon credits (Scope 1) and I-RECs (Scope 2, market-based approach).
² Results in absolute emissions. The calculation of the Scope 3 emissions of TIM in Brazil is performed by the TIM Group.
³ This sum includes Categories 1, 2, 3, 11 and 12 that have previously been published, while categories 4, 5, 6, 7, 9, 13, 14 and 15 have been introduced.



We also prioritize the internal training of our employees, the proactive engagement of the supply chain, and analysis of emissions as criteria in the selection of suppliers. We carry out studies on climate risks and periodically publish information on our

management of the subject. To strengthen our commitment, the variable remuneration of our leaders is tied to GHG emissions reductions, aligning financial incentives with our sustainability goals.



Climate Strategy

We contribute to decarbonization by offering services that increase the digitalization of society, enabling remote operations that are more efficient and less carbon-intensive. With the aim of driving this development, we have been increasingly investing in the supply of solutions

based upon new technologies which generate environmental and climate-related benefits, such as improved energy efficiency, thus positively impacting other sectors.

TIM Brasil’s climate targets for the 2026-28 ESG Plan are to be revised once the TIM Group’s Environmental Transition Plan has been finalized.

Climate governance and sustainability commitments

GRI 2-13

For the past five years, we have had an ESG Committee, tied to the Board of Directors, which is tasked with directing the development and implementation of environmental, social, and governance initiatives. The committee is supported by the ESG Steering Committee, which is made up of statutory directors representing key areas, with its central role being the annual definition and revision of the ESG Plan.

With an essentially executive function, the Steering Committee is responsible for incorporating the directives of the ESG Committee into

the day-to-day activities and organizational structures, promoting the continual alignment of the operations with the principles and objectives of our corporate ESG strategy.

To complement this structure, we also have a board responsible for coordinating the ESG and sustainability actions, private social investment, the certification of management systems, and climate change. The team assumes key responsibilities, such as:

- Proactively analyzing and reporting climate risks and opportunities;
- Promoting and implementing solutions to mitigate GHG emissions;

- Improving the efficiency of products and services from an environmental perspective; and
- Ensuring transparency through initiatives such as the CDP, the ESG Report (GRI), and the GHG Emissions Inventory (GHG Protocol).

More specifically, the ESG Committee provides strategic supervision of the Committee, focusing on:

- Monitoring for the reduction of climate emissions;
- Pursuit of carbon neutrality; and
- Quarterly monitoring of the progress of TIM's environmental, climate, social, and governance goals.





GHG emissions inventory

GRI 305-5

TIM has reaffirmed its commitment to the climate agenda through the annual creation and publication of its Greenhouse Gas (GHG) Emissions Inventory and the continual monitoring of its environmental indicators. Our management is dynamic and proactive, with quarterly controls of the discharge of emissions, which allows us to make strategic adjustments and guarantee greater effectiveness.

This dedication to transparency and precision in the management of emissions establishes the Company as a benchmark in environmental practices in the telecommunications sector. The GHG Inventory (which

covers scopes 1, 2, and 3) is developed in compliance with the internationally-recognized directives of the GHG Protocol and audited by an independent third party. This external assurance is fundamental to ensuring the integrity and reliability of the reported data.

When compared to 2019, TIM reduced its emissions in scopes 1 and 2 in 2025 by 80% (considering the purchase of I-RECs, without offsetting via carbon credits). Our emissions data and governance practices are also published voluntarily within the sphere of the CDP, a global initiative in support of transparency in emissions. In 2025, for the third year running, TIM achieved an ‘A’ rating.

Scope 1

Scope 1 covers direct GHG emissions, or in other words, those arising from the operational activities that are directly controlled by TIM. Analysis of each source allows us to understand how the direct emissions are associated with our operational activities and effectively manage our carbon footprint. These include:

Stationary emissions

Resulting from fixed equipment, such as generators, powered mainly by diesel oil, being direct sources of GHGs. This category also includes distributed generation plants, which play a crucial role in our operations. Whether using natural gas or biogas derived from landfill biomass, the emissions associated with these plants are included in Scope 1.

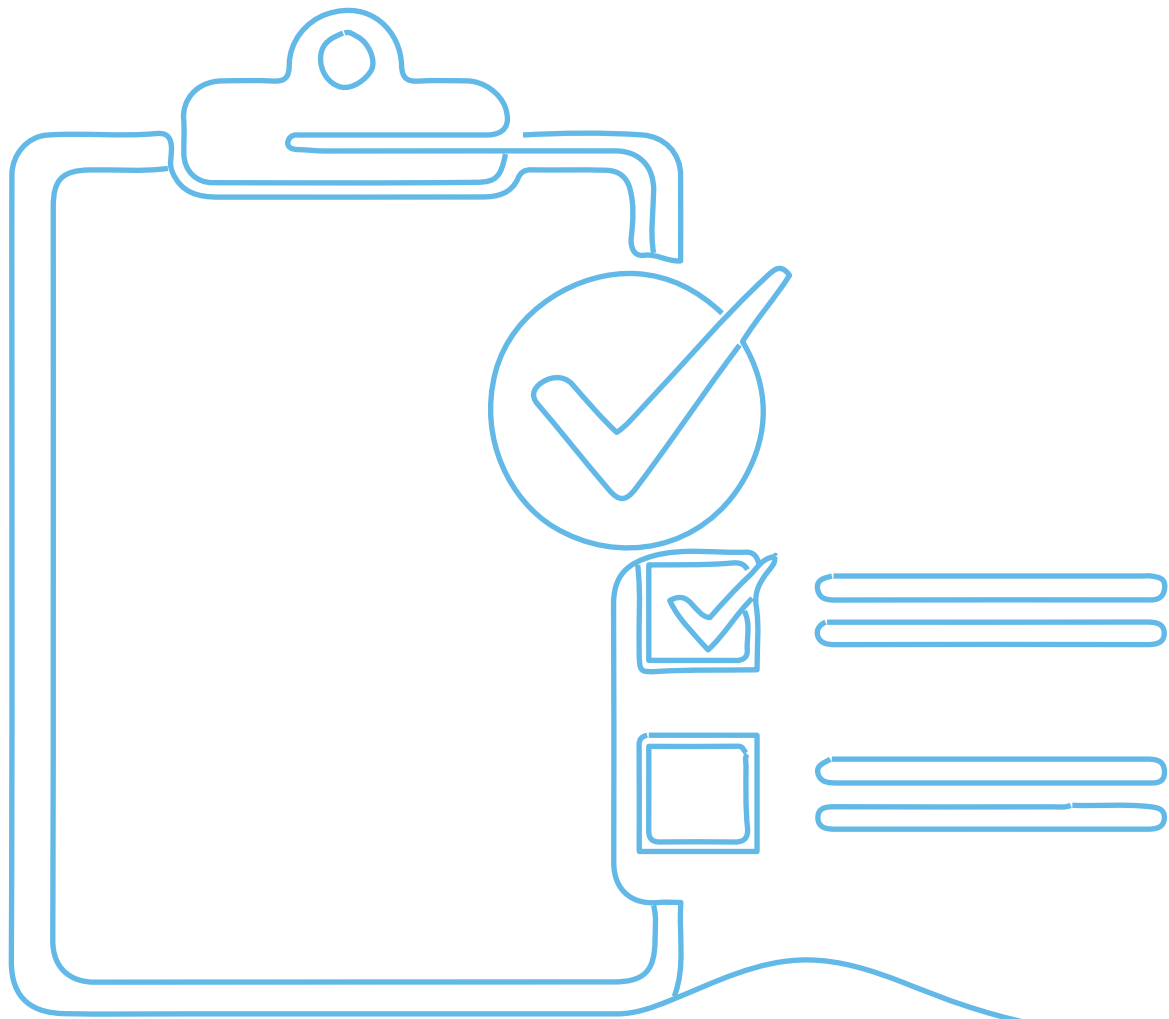
Fugitive Emissions

These are emissions arising from the release of gases from refrigeration systems and fire extinguishers maintenance processes which could occur accidentally during maintenance work.

Mobile emissions

Resulting from the burning of fuels (diesel and gasoline) by our fleet of vehicles.

It is important to stress that TIM and the TIM Group use the same database, aligned with the GHG Protocol, for recording GHG emissions. However, slight variations in the results may occur due to the use of specific regional indicators. It should be noted that, as of 2021, in relation to stationary emissions, those emissions arising from the burning of natural gas and biogas for the generation of electricity, have come to be included in the Scope 1 calculations.



TIM also separately monitors its ‘Non-Kyoto’ fugitive emissions - gases used in air-conditioning and firefighting systems which, due to the guidelines set forth by the Brazilian GHG Protocol Program, are not included in the final calculations of the GHG Inventory. However, following a decision to improve monitoring, we voluntarily included these emissions in 2022 for calculation of the carbon neutrality target (scopes 1 and 2), and, in 2023, for the Net Zero target (scopes 1, 2 and 3). This initiative reinforces our performance in the management of emissions that is increasingly comprehensive and transparent.

Scope 1 GHG emissions (tCO ₂ e) GRI 305-1	2023	2024	2025
Emissions arising from the fleet of TIM operational control vehicles	239	257	133
Stationary emissions (generators, machinery, and other equipment)	2,571	2,872 ¹	2,766
Fugitive emissions (cooling gases and fire extinguishers)	6,697	9,033 ²	6,580 ³
Effluents	2	0.3 ⁴	0.6
Total Kyoto GHG	9,509	12,162	9,480
Non-Kyoto fugitive emissions (cooling gases)	2,455	4,456 ²	2,528 ⁵
Total Scope 1 GHG	11,964	16,618⁵	12,008⁶

¹ Increased consumption originating from the natural gas plant.

² Increase mainly due to the maintenance of fire fighting and cooling systems.

³ The reduction in fugitive emissions is due to the fact that there were no emissions of the HFC-125 gas in 2025. In 2024, HFC-125 was responsible for more than 4,000 tCO₂e, or, in other words, around 27.5% of the total Scope 1 emissions.

⁴ A change in the methodology used in the accounting of the data on effluents originating from the hydro power stations forming part of the distributed generation project. More details on this can be found in TIM's GHG Protocol Inventory.

⁵ Due to the specific directives used by the TIM Group for calculation of the Group's consolidated emissions, the result calculated and reported in the 2024 TIM Group Report for TIM S.A.'s Scope 1 emissions in 2024 was 18,651.77 tCO₂e.

⁶ Due to the specific directives used by the TIM Group for calculation of the Group's consolidated emissions, the result calculated and reported in the 2025 TIM Group Report for TIM S.A.'s Scope 1 emissions in 2025 was 13,418 tCO₂e.

Scope 1 biogenic emissions (tCO ₂ e) GRI 305-1	2023	2024	2025
Biogenic emissions ¹	34,406	35,633	29,808 ²

¹ As of 2021, the biogenic emissions arising from the biogas power stations within the distributed generation project were included in the calculations, being added to the emissions from biofuels such as ethanol and biodiesel, added to fossil fuels. In 2023, the Brazilian GHG Protocol Program reformulated the calculation methodology for biogas, which had the effect of reducing the total biogenic emissions compared to 2022.

² Approximately 99% of the impact associated with this type of emission arose predominantly from the Biogas Power Plant, being complemented by a smaller portion originating from the use of biofuels such as ethanol and biodiesel. In 2025, there was a notable reduction in the production of the Biogas Power Station, a factor which contributed directly to the reduction in emissions of biogenic origin.





Scope 2

Scope 2 includes indirect emissions from the acquisition of electricity. For the location approach, emissions are calculated using the average emissions factor of the National Interconnected System (SIN). For the procurement choice approach, renewable energy with proven traceability (via the renewable energy certificate, I-REC) is considered.

Since 2021, emissions relating to our distributed energy generation project (DG) have not been calculated in Scope 2. This is because TIM considers energy consumption via DG as its own. As such, the emissions related to the operating activities of these generating projects are calculated in Scope 1 (emissions from the operating activities of its own power units).

Scope 2 GHG emissions (tCO ₂ e) GRI 305-2		2023	2024	2025
Location-based approach		13,096 ¹	16,268 ²	11,876 ³
Market-based approach		0	0	0

1 A significant reduction due to the drop in the emissions factor published by the Brazilian Government.

2 Due to the specific directives used by the TIM Group for calculation of the Group's consolidated emissions, the result calculated and reported in the 2024 TIM Group Report for TIM S.A.'s Scope 2 emissions in 2024 was 16,279.51 tCO₂e.

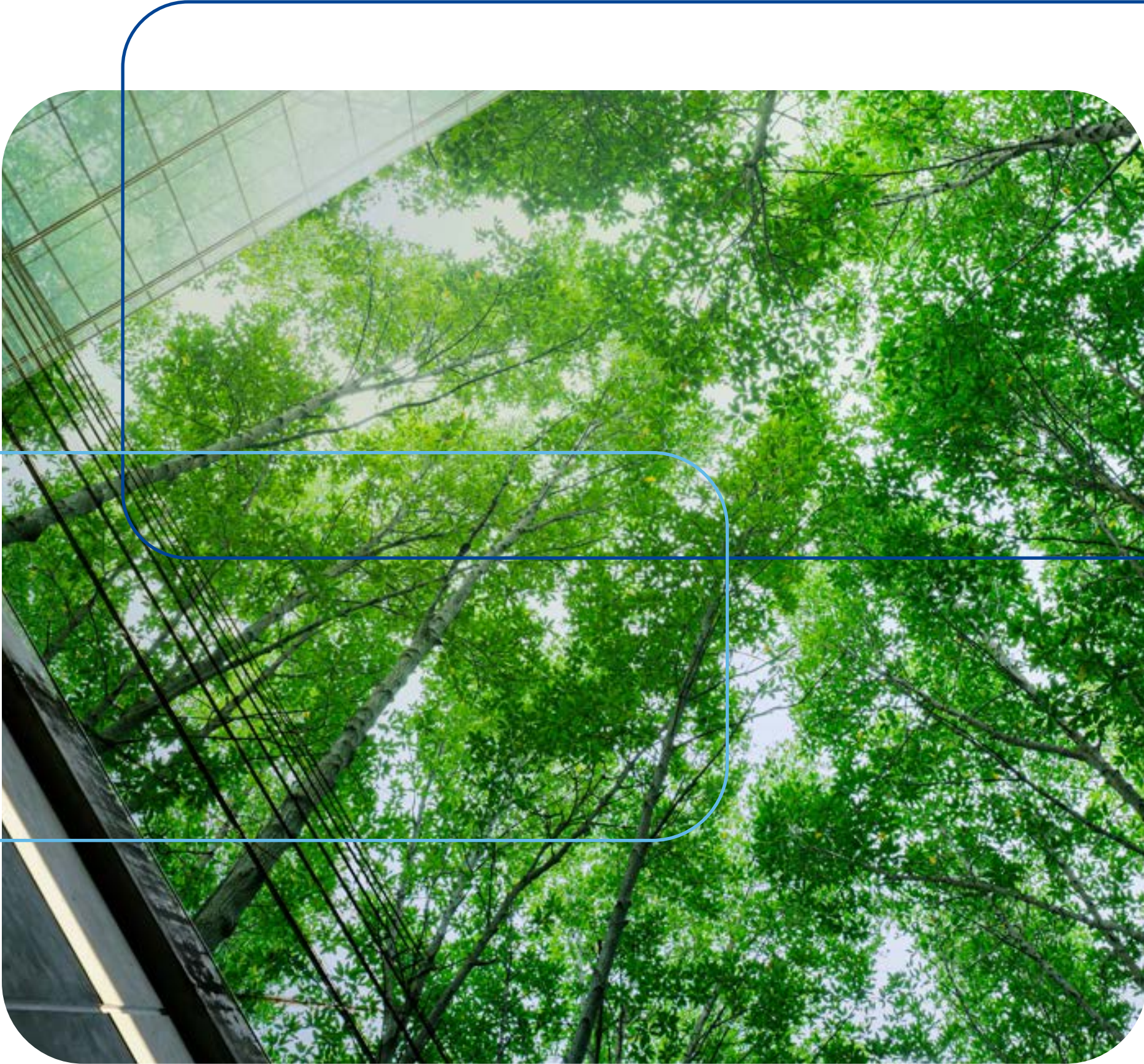
3 There was a significant reduction due to the drop in the emissions factor published by the Brazilian Government, as well as an increase in the consumption of renewable energy originating from the company's own sources and a reduction in the energy sourced from the national grid (SIN). Due to the use of different tools used by TIM S.A. and the TIM Group, the result calculated and reported in the 2025 TIM Group Report for TIM S.A.'s Scope 2 emissions (location approach) in 2025 was 11,880.72 tCO₂e.

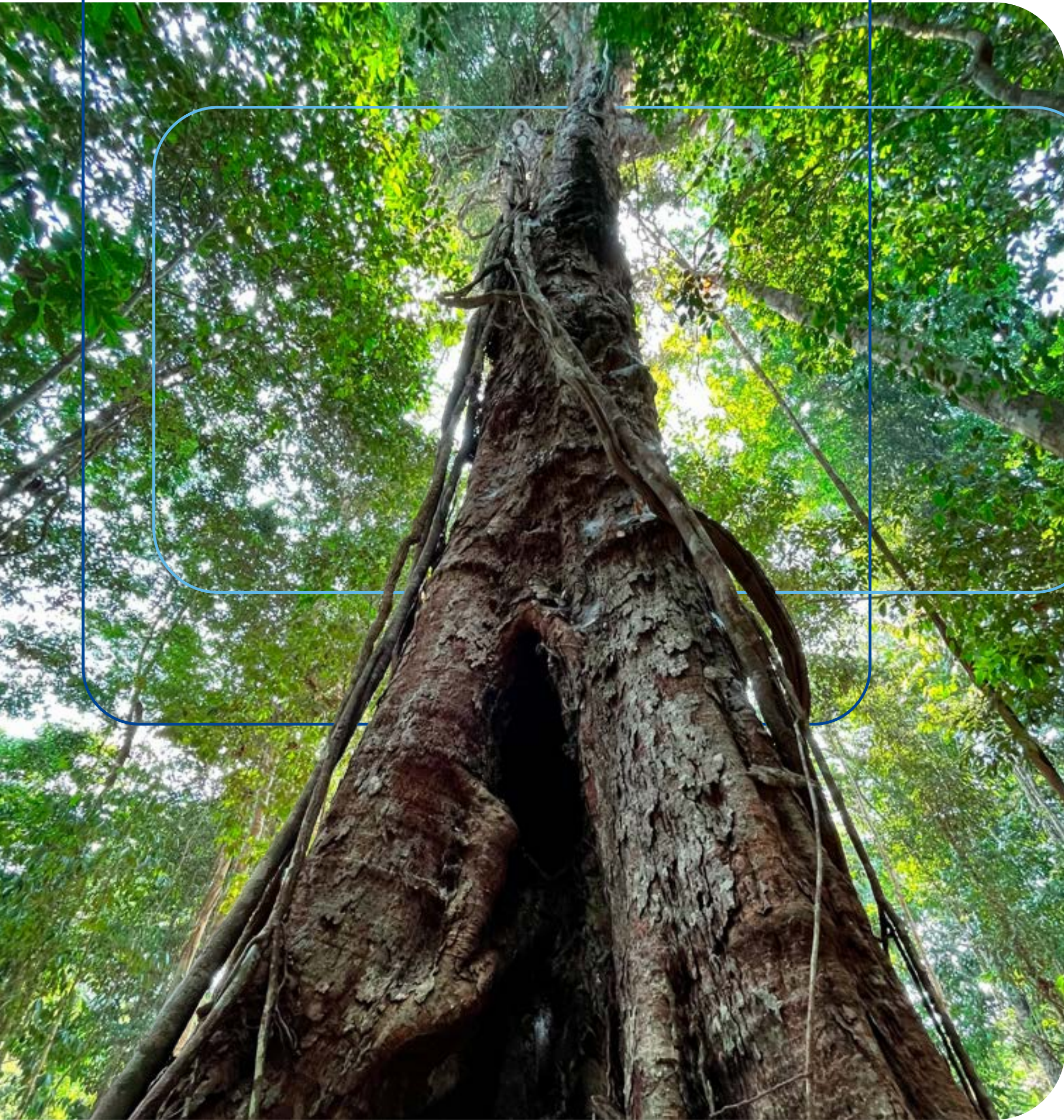
Scope 3

In 2025, the TIM Group expanded the number of categories for reporting the indirect Scope 3 emissions relating to the operations of our value chain. In addition to the categories: (1) purchased goods and services; (2) capital goods; (3) fuel- and energy-related activities not included in Scope 1 or Scope 2, (11) use of sold products, and (12) end-of life treatment of sold products, the following were also included: (4) Upstream

transportation and distribution; (5) Waste generated in the operations; (6) Business travel; (7) Employee commuting; (8) Upstream leased assets; (9) Downstream transportation and

distribution; (10) Processing of products sold; (13) Downstream leased assets; (14) Franchises; and (15) Investments.





Scope 3 GHG emissions (tCO₂e) GRI 305-3

	2023	2024	2025
1. Purchased goods and services	128,030	450,078	383,885
2. Capital goods	89,726	130,474	126,617
3. Fuel and energy related activities not included in Scope 1 or Scope 2	–	3,186	7,494
4. Upstream transportation and distribution	–	7,376	7,115
5. Waste generated in operations	–	76	47
6. Business travel	–	4,148	2,168
7. Employee commuting	–	10,357	5,409
8. Upstream leased assets	–	–	–
9. Downstream transportation and distribution	–	3	4
10. Processing of sold products	–	–	–
11. Use of sold products	8,416	1,697	1,197
12. End-of-life treatment of sold products	–	4	3
13. Downstream leased assets	–	39,565	39,691
14. Franchises	–	1,587	1,320
15. Investments	–	5,726	5,255
Total	226,172¹	654,277²	580,204

¹ Sum includes only categories 1, 2, and 11, in accordance with the calculation methodology applied by the TIM Group to calculate TIM Brazil's Scope 3 emissions for 2023. If categories 3, 4, 5, and 6 - calculated only in Brazil - were also considered, the total emissions would amount to 231,030 tCO₂e.

² This sum includes Categories 1, 2, 3, 11 and 12 that have previously been published, while categories 4, 5, 6, 7, 9, 13, 14 and 15 have been introduced. GRI 2-4



Intensity of emissions

Indicator ¹	Description	Unit	2023	2024	2025
Intensity by Revenue	Emissions related to the organization's total Revenue.	KgCO2e/ millions of reais	0.93	1.14	0.80
Intensity by Data Traffic GRI 305-4	Emissions associated with the volume of data transmitted.	kgCO ₂ e/Terabit	0.37	0.49	0.39
Intensity by Employee	Total emissions per employee, considering scopes 1, 2, and 3.	KgCO2e/ employee	2,602	3,449	2,649

¹ Includes the scopes 1 and 2 emissions, localization approach, not including carbon credits.





Reduction of emissions with the increase in digital invoicing

GRI 301-1, 305-5

The digitalization of invoices, a change in the process that helps to significantly reduce the consumption of paper, reinforces our commitment to sustainability and tackling climate change.

In 2025, we registered 63 million accesses of the postpaid, prepaid, land line and internet segments. The issuance of invoice and bills used 40,973 tons of paper (certified by the FSC), a reduction of 48% in relation to the previous year.

This initiative also led to estimated savings of BRL 642 million in the acquisition of materials and prevented the emission of roughly 10,405 tCO₂e in the value chain, according to the methodology of the GHG Protocol for Scope 3 emissions.



Preservation of biodiversity

GRI 101-4

TIM's management in this area is guided by an Environmental Policy focused on protection, legal compliance, and continuous improvement. We work to avoid alterations in the use of natural areas and to improve our environmental practices, making continual investments in the commitment to offsetting impacts.

The Company operates 1,461 Radio Base Stations (RBSs) within Conservation Units, of which 92% share their infrastructures with other companies, and the majority of which (45%) are located in the Southeast of Brazil.

TIM has adopted a preventive and structured approach to its environmental management of the RBSs, including risk assessments, obtaining the applicable authorizations, and constantly monitoring compliance, in line with the guidelines set forth by Anatel, the state and municipal legislation, and the benchmarks for techniques established by the World Health Organization (WHO).

Those cases in the adaptation or regularization phases are monitored by action plans, ensuring they are addressed from both technical and legal perspectives through to full compliance. This approach reinforces the company's proactive stance and its alignment with the

ESG targets and the principles of continued improvement in environmental management. TIM also works to ensure that the same criteria are applied to its direct and indirect suppliers.

The risks related to biodiversity are incorporated into the environmental risks, being evaluated in terms of their likelihood of occurrence and their impact on the business. All the risks are managed by TIM's Environmental Management System, which includes the Environmental Aspects and Impacts Assessment Program as a tool for constant assessment and monitoring.



Kitambar, Jutaituba, and Salto Pilão Projects

In 2025, we reinforced our strategy for the offsetting of direct GHG emissions (Scope 1), through the acquisition of carbon credits arising from forest conservation and renewable energy projects. This initiative forms part of both the continual monitoring of the emissions in line with the GHG Protocol and our ESG Plan, and reinforces the company's commitment to mitigating climate impacts and the transition to a low-carbon economy.

Supported by TIM since 2023, the Kitambar Project, located in the Caatinga biome in Pernambuco, works to reduce emissions by replacing the use of native firewood with renewable biomass - such as cashew tree cuttings, coconut husks, waste timber, and huarango

tree cuttings. This change is a positive move in the restoration of a fragile ecosystem, reducing pressure on local plant life, and supporting social and technological improvements in the ceramics operations. The initiative also strengthens socio-environmental actions and educational partnerships, contributing to the sustainable development of the region.

In the Amazon region, the REDD+ Jutaituba Project contributes to the conservation of native forests, preventing emissions associated with deforestation and preserving carbon stocks. The continual monitoring of the fauna, flora, and integrity of the habitats ensures consistent environmental gains, with special focus on species classified as at risk according to the International Union for the Conservation of Nature (IUCN). The actions implemented reinforce the maintenance of ecological corridors, strengthen

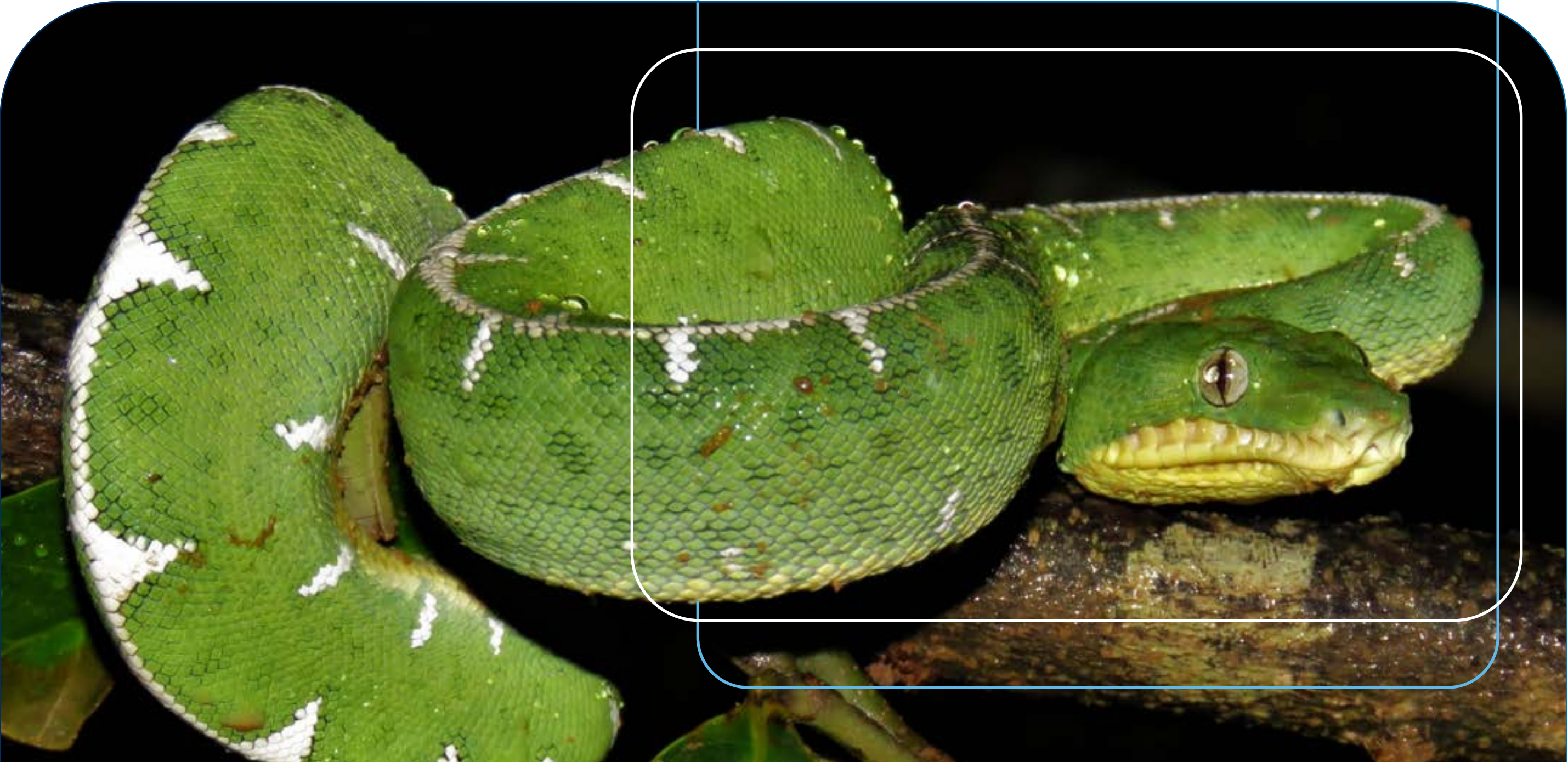
sustainable practices in the use of land, and promote socioeconomic benefits for the local communities.

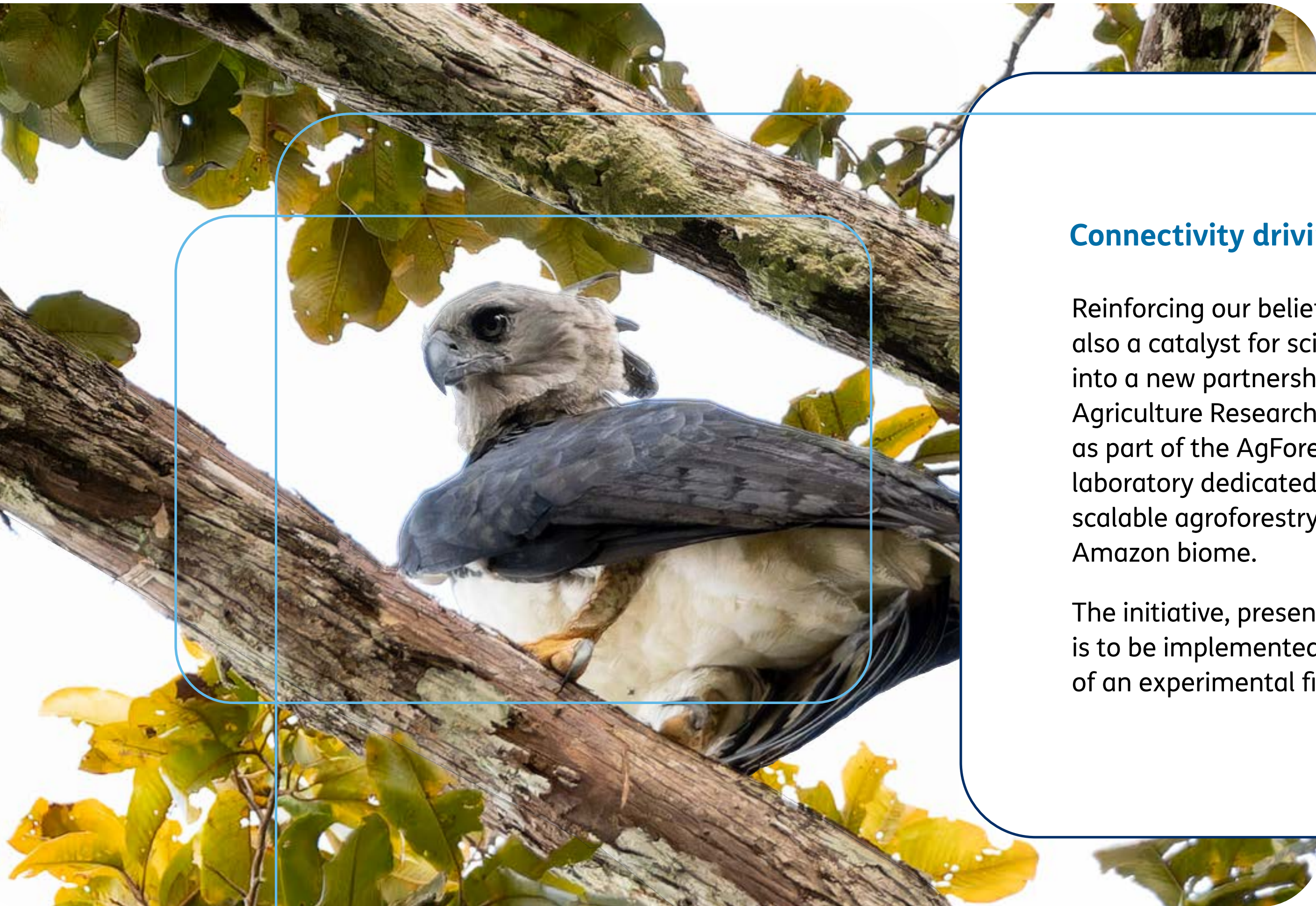
The Salto Pilão Project, meanwhile, located in Santa Catarina, is a low-impact renewable energy generation model operating on the bed of the River Itajaí-Açu. Located in an area with reduced water levels, the project promotes

the production of renewable energy and contributes to the mitigation of climate change by reducing emissions associated with the energy grid. Its operations form part of a comprehensive set of permanently-monitored environmental programs, including actions involving restoration of the riparian forest, monitoring of species of fish in the river, and environmental education initiatives, as well as social investments

that strengthen regional development. These practices reinforce the socio-environmental governance of the project and demonstrate a responsible approach to the management of natural resources.

The selection of these initiatives reflects our integrated approach to climate management, combining conservation of ecosystems and biodiversity, the encouragement of local development, and support for renewable energy solutions.





Connectivity driving the bioeconomy in the Amazon

Reinforcing our belief that technology is also a catalyst for science, we have entered into a new partnership with the Brazilian Agriculture Research Company (Embrapa), as part of the AgForest Lab project, a laboratory dedicated to the development of scalable agroforestry systems (SAFs) in the Amazon biome.

The initiative, presented during COP30, is to be implemented in 2026 in the form of an experimental field measuring 213

hectares to be managed by Embrapa Amazônia Oriental, in Belém (PA). The AgForest Lab brings together companies, institutions, universities, and farmers in an environment of open innovation, focused on the creation and testing of agroforestry technologies. Amongst the crops to be studied are native Amazon species with high economic and ecological value, such as açaí, cacau, andiroba, coffee and cumarú. Our activities are to involve supplying the 5G/4G connectivity infrastructure and IoT solutions for monitoring, tracking and digital integration in the field.

Energy

GRI 3-3; SASB TC-TL-130a.1

Material topic: Energy management

SDGs 7 12 13

Since 2021, 100% of TIM's electricity has been drawn from renewable sources, through the procurement of energy on the Free Market, the acquisition of certificates of origin (I-RECs) and, above all, the Distributed Generation (DG) project, a

strategy that has been fundamental in reducing the environmental impact of the Company's activities. Energy management is also a priority on the operational front: efficiency in the use of energy increases resilience and ensures continuity of the essential telephone and internet services.

TIM works to encourage other organizations and promote the production of renewable energy in the Brazilian electricity sector, generating benefits and a virtuous cycle for society as

a whole, whilst also prioritizing internal training. The Company believes in energy efficiency and AI for the automation of processes in this area.

2025-27 ESG plan



Target

To continue to draw 100% of energy consumed from renewable sources by 2025

To maintain the 110% increase in energy efficiency in data traffic by 2025, compared to 2019



Result

2025		100%
2024		100%
2023		100%

2025		129%
2024		148%
2023		160%



The energy management is directly related to financial, regulatory, reputational, and operating risks in the telecommunications sector, which is extremely dependent on the constant supply of electricity for its operations to function. Therefore, we have listed below the priority actions for TIM in the reduction of greenhouse gas emissions:

- Prioritizing the use of renewable energy;
- Reducing overall consumption; and
- Optimizing management during operations.

These actions are essential for reducing costs, mitigating environmental impacts, and strengthening the sustainability of the business. Amongst the positive impacts of these efforts, special mention should be made of: increasing the

consumption of renewable energy; promoting the free energy market and distributed generation; the creation of jobs at the power stations; reduction of GHG emissions (Scopes 1 and 2); and the use of 5G technology as a precursor of more efficient processes.

The Company has continued to take steps forward in its DG project, which is fundamental to reducing the environmental impact of its activities, totaling 134 solar, hydro, and biogas power stations, in addition to three natural gas units, distributed across 23 states and the Federal District. The project is responsible for supplying more than 19,000 sites, with an estimated production of 481 gigawatt-hours per year, the equivalent consumed by 237,000 regular houses or more than 700,000 residents of a city.

In 2025, more than 65% of the energy used by the Company was sourced from the DG project, thus reinforcing TIM's

commitment to best environmental practices and making the Company a benchmark in the telecommunications sector.

Sky Coverage

This is a project that uses renewable energy to expand TIM'S 4G coverage in areas that are difficult to access. Started in 2021, in partnership with Highline, and later with IHS and Winity, the initiative aims to operate antennas powered by self-generated energy using solar panels, connected via satellite, thus eliminating the need for access to the conventional electrical grid. In 2025, 140 off-grid sites were in operation.

Clube de Energia

Since 2023, TIM has been running the *Clube de Energia* (Energy Club), which offers savings on energy bills to our employees through the use of energy drawn from renewable sources. Reductions can be of up to 20% if the participants join the Club and are resident in regions covered by the participating concession operators, without the need for any initial investment, monthly costs, or loyalty promises. The energy generated at the partner companies' solar power stations is passed on to the concession operators, which convert it into credits that are applied to the employees' energy bills. Through until the end of 2025, approximately 1,500 people in Rio de Janeiro, Paraná, Minas Gerais, Santa Catarina, Rondônia, Mato Grosso, Espírito Santo, Rio Grande do Sul, Pernambuco, Bahia, and part of the state of São Paulo had joined the initiative.



Total energy consumed GRI 302-1

Energy consumption within the Company by source (GJ)

	2023	2024	2025
Fuels¹	335,016	351,505	298,541
Gasoline	4,994	5,213	2,890
Ethanol (renewable source)	1,407	1,906	1,444
Diesel – Vehicles	49	136	65
Diesel – Generators	15,089	14,270	14,188
Biogas - distributed generation project (renewable source)	286,184	296,024	247,585
Natural gas - distributed generation project	27,293	33,955	32,369
Electricity	2,293,056	2,407,491	2,439,771²
Total	2,628,072	2,758,996	2,738,312³

¹ As of 2023, the biogas and natural gas plants forming part of the distributed generation project were reclassified as fuels, for alignment with the Group.

² Considers the captive market, free market, distributed generation project, and the Sky Coverage project.

³ The conversion to GJ is based on the factors of the National Energy Balance. There was a 1% reduction in total energy consumption, in GJ, compared to 2024. GRI 302-4





Energy efficiency

GRI 302-3, 302-4

Our 2025-27 Strategic Plan reaffirms our commitment to reducing energy consumption without compromising the quality of the products and services. Of the targets, special mention should go to the 110% rise in eco-efficiency in data trafficking. This commitment can also be seen in the issuance of sustainability-linked bonds (in 2021 with a closing date of 2025) in the sum of BRL 1.6 billion - debentures tied to the social and sustainability targets.

To monitor this journey, we gauge and evaluate the eco-efficiency: the relationship between the data service provided to the customer (bits) and the company's environmental impact (Joules of energy consumed). Between 2019 and 2025, we improved our energy efficiency (bits/J) in data traffic by 129%.

At the data centers, the energy consumption follows the guidelines and targets of the TIM ESG Plan and is 100% renewable, an achievement made possible by the purchase of I-RECs. We use the Power Usage Efficiency (PUE) indicator, which relates the total energy used in the installations to the energy destined for equipment, to evaluate the operational efficiency. More details on the methodology set forth by The Green Grid are available in our [‘Risks Related to Climate Change’ Thematic Report](#).

In 2025, the PUE target was 1.6 and we achieved the result of 1.58. For 2026, the target established for the PUE will remain at one 1.6.

	2023	2024	2025
Network eco-efficiency ¹ (bits/J)	25,523	24,325	22,501

¹ Indicator measured in bits trafficked per Joule consumed, reflecting the Company's efficiency in increasing voice and data traffic of fixed and mobile networks compared to energy consumption (the higher, the better). TIM's network traffic in 2025 was 6,841PB.

SASB TC-TL-000.D

	2023	2024	2025
Average PUE	1.46	1.64	1.58



Circular economy

GRI 306-1, 306-2

TIM, in partnership with its suppliers and other business partners, has assumed responsibility for the receipt and environmentally correct disposal of domestic electronics equipment at the end of

its lifespan. This includes *smartphones, modems, batteries, and accessories* — in accordance with the National Solid Waste Policy (Law n° 12.305/2010) and Decree n° 10.240/2020.

The circular economy is a production and consumption model which, whenever viable, promotes sharing, reuse, repair, renovation, and recycling of materials and products. The aim is to prolong the lifespan of the items, avoid wastefulness and the generation of waste and, at the same time, reduce the need for raw materials.

Engagement of customers and society

GRI 301-3, 306-1, 306-2; SASB TC-TL-440a.1

With the aim of informing and educating consumers and employees of the importance of proper waste management in relation to electronic waste, we have intensified our environmental education initiatives, by means of internal and external campaigns, principally via Instagram, LinkedIn, and internal channels, thus expanding the reach and engagement of the public.

[Read more on page 131.](#)

To stimulate the circular economy, we offer the possibility of exchanging used cell phones and smartwatches for discounts on the purchase of new products. We also have disposal points for cell phones and accessories, ensuring the proper recycling and the return of materials to the production

chain, thus contributing to the lifespan of these devices.

As a means of expanding our Reverse Logistics Program in relation to post-consumption electronics and strengthening environmental education actions within the community, we have been partners with the Brazilian Association for the Recycling of Electronic and Electrical Equipment (Abree) since 2023. These initiatives mean greater convenience for the consumer, more recycling of materials, and a reduction in the volume of waste sent for final disposal. The Abree network has sorting stations located throughout Brazil. To this network we are able to add 540 locations with collection bins at our own and resale stores - all of which are open to the public - and at our

administrative buildings, for employees and service providers.

Items which can be disposed of at these stations include:

- Used cell phones;
- Accessories (headphones, data cables, chargers, etc.);
- SIM cards;
- Phone packaging made of plastic and/or cardboard;
- Used batteries; and
- Other portable devices.

In partnership with Abree, we also support the pursuit of campaigns in schools and municipalities dedicated to promoting environmental education in the communities and the collection of electronics waste. To encourage the public to participate, we contribute in the form of cell phones that can be raffled off at the events.



Waste

GRI 306-1; SASB TC-TL-440a.1

2025-27 ESG plan



Target

To reuse or recycle at least 95% of solid waste by 2026



Result

2025		99.7%
2024		99.9%
2023		96.4%

Guided by TIM’s Environmental Policy, that is aligned with the National Solid Waste Policy, we have adopted an efficient and responsible approach to waste management. In our ESG Plan, we have set a target of recycling at least 95% of our solid waste by 2026. In 2025, we achieved a percentage of 99.7%. With each passing cycle, we reinforce this commitment to improving the existing programs and launching new projects that help to strengthen the environmental pillar.

The #NossaResponsa campaign engages and reinforces our environmental commitments

To increase the awareness of our employees and partners, we promote a range of different engagement actions. In 2024, we launched the #NossaResponsa campaign, focused on the correct disposal of electronic waste. The first action as part of the campaign, in 2025, was an environmental livestream focused on ‘#NossaResponsa / The Challenges Posed by Climate Change and How We Can Make a Difference’

Reaffirming our commitment to the Circular Economy, still as part of the #NossaResponsa campaign, we established a target of collecting 450 kg of electronic waste in two months. This engagement with the public surpassed all expectations, with 667kg being collected, all of which was sent for proper environmental disposal. This achievement demonstrates the active role the employees are playing in sustainable transformation, enabling the use of recycled materials and ensuring the proper disposal of waste.



To commemorate World Environment Day, we produced a livestream, broadcast to the public, focusing on sustainability, thus providing greater support to the environmental education of our employees, consumers, and society as a whole, and encouraging people to reflect on sustainable practices and their individual roles in building a responsible future. The title of the livestream was 'The Circular Economy / The necessary transformation for a more sustainable future'

We also strengthened our external activities by supporting an Abree campaign in the city of Presidente Prudente (SP), mobilizing the local community to collect 47 tons of electronic waste. We also participated in the *Rumo à COP30* (Towards

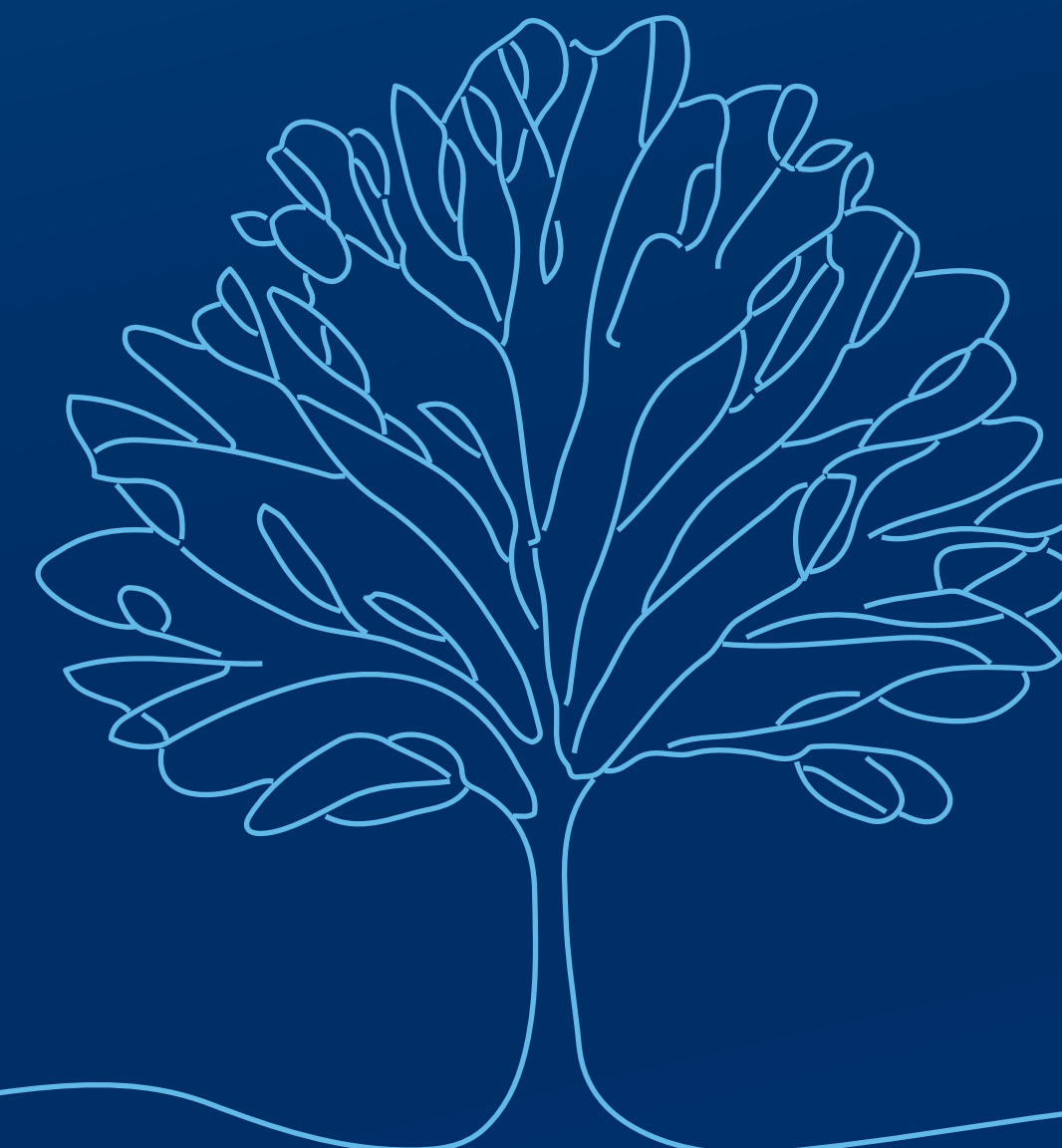
COP30) campaign, in partnership with Abree, the Pará State Government, and the Municipal Government of Belém, focused on environmental education and reverse logistics. As a result, we were able to collect 2,568 kg of electronic waste, 1,879 kg of which was collected at schools and 689 kg at a drive-thru facility, demonstrating the positive impact of the collaboration between companies, the government, schools, and the community in the promotion of the circular economy and the construction of a more conscientious society.

The action was made up of two main fronts:

- **Educational competition:** five municipal schools in the city of Mosqueiro (PA) participated in activities involving recycling and the circular economy, with prizes being awarded for the

most collected and the best essays. We also hosted the Intercollegiate Electronic Waste Reverse Logistics Competition in Brasília, in partnership with Abree and local institutions.

- **Collection drive-thru:** we run a special station for the disposal of electronic and electrical goods at the Praça da República, in Belém, allowing the public to send their used devices for proper recycling.



During the reporting period, 66,810 kg of electronic waste was recovered by means of the Reverse Logistics Program and the collection, environmental education, and social mobilization campaigns. Of this total, 14,577 kg came through the TIM post-consumption reverse logistics program and 52,233 kg from other campaigns supported by the company.



Reuse of equipment

TIM has a responsibility to receive and properly dispose of post-consumption electronic equipment. Customers' used or damaged modems from all over the country are collected from their homes and sent for reconditioning. Some of the devices are repaired meaning they can be used again.

In 2025, the reconditioning process led to savings of around BRL 52 million. Considering the two models of modem together (FTTH¹ + FTTC²), we collected a total of 128 tons of equipment. In the case of the FTTH model alone, more than one hundred tons were effectively reconditioned (79%) and returned to the customers for continued use.

Those modems that cannot

be reconditioned and/or are obsolete, are separated and sent to qualified partners together with the Waste Transportation Manifest (MTR). In turn, these materials are sent for recycling, with a Final Disposal Certificate (FDC) being issued. No modems are sent to sanitary landfills.

The Company also supports the recycling of batteries that have reached the end of their useful life. The Distribution and Logistics Centers (DLCs) are designed to receive them and dispose of this Class I waste through duly licensed partners, which assume responsibility for the recycling. The components that can be recycled are separated and sent for screening, reverse manufacturing, crushing, and recycling of the cables and/or metals. In 2025, around 273 tons of this material was sent for recycling.

The network equipment (cabinets, antennas, cables, towers, and other equipment) sent in by the different departments is stored at the Distribution and Logistics Centers (DLCs), before undergoing technical analysis, with expert opinions on its conditions being issued. The equipment classified as waste is sent for disposal (in line with established internal procedures) to ratified partners which recycle it and issue Final Disposal Certificates (FDCs). In 2025, more than 800 tons of this type of material was recycled. That which is identified for reuse is stored at the DLCs for later use.

The waste originating from the operations (cardboard, plastic, and wood), whenever possible, is maintained for reuse within the company. The rest is properly disposed of, with the necessary documents, such as MTRs and FDCs, being issued as required.

¹ FTTH (Fiber to the Home) modem model: all the units collected are sent for reconditioning.

² FTTC (Fiber to the Curb) modem model: installed in some locations, but not a large proportion. In line with TIM's strategy, this modem does not go through the reconditioning process due to its technology, meaning it is instead sent for recycling.

Reduction of waste sent to landfills

In order to forward as little waste as possible to landfills, TIM makes means available for its disposal and later treatment, as has been mentioned above, thus contributing to better use of the components generated and supporting the circular economy.

As a means of promoting this commitment, in 2024, we implemented a project aimed at reducing the waste sent to landfills from our administrative and multi-purpose buildings in São Paulo and Rio de Janeiro. Through the use of technologies such as energy processing and recovery, in 2025, we prevented 53 tons of waste from being sent to sanitary landfills.

1 The percentage of recycled or reused waste considering all types of waste presented in the table was 95%.
2 The increase is due to the zero landfill project in São Paulo and Rio de Janeiro, which prevented the disposal of waste in landfills and sent more materials for recycling.
3 As of 2024, the chargers and cables from the modems were included in the Reverse Logistics Program.
4 Reassessed and reclassified as non-hazardous waste.
5 Amounts not available since the data were not reported in this format in previous reporting periods.
6 Premise revised for 2024 and 2025 to include only fixed collection stations located within TIM installations.

Waste disposed of by method (tons) GRI 306-3, 306-4	2023	2024	2025 ¹
Total waste diverted from final disposal (recycling or reuse) in tons	2,199	2,345	1,894
Hazardous	354	523	369
Recycling	354	523	364
Network batteries	331	522	359
Light bulbs and batteries	5	0.3	0.09
Lubricant oil and contaminated items	18	0.1	1.09
Civil Construction Waste (class D) ⁵	-	-	2.01
Other	-	0.1	1.69
Preparation for reuse	-	-	2.16
Lubricant oil and contaminated items ⁵	-	-	2.16
Other recovery operations	-	-	2.70
Lubricant oil and contaminated items ⁵	-	-	2.14
Other	-	-	0.56

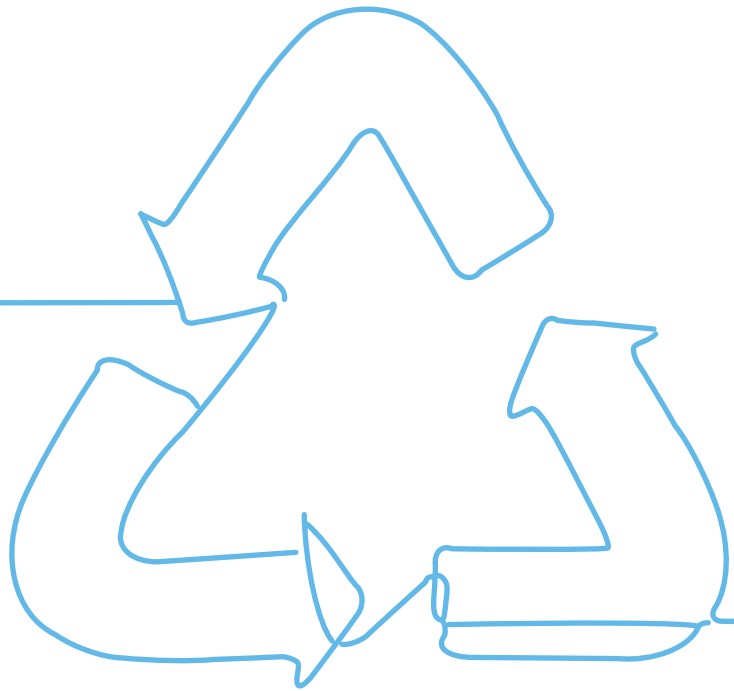
	2023	2024	2025
Non-hazardous	1,845	1,821	1,525
Recycling	1,750	1,734	1,415
Electronic scrap, cables and network metals	1,288	1,185	878
Civil Construction Waste (classes A, B and C)	409	461	370
Paper, cardboard, plastic, and others ²	19	45	73
Micro-computing equipment	-	16.6	12
Post-consumption electronics (phones, batteries, and accessories) ^{3,4,6}	1.6	5.6	14.29
CPEs (customer modems, repeaters and accessories)	32	21	39
Customer cell phones (TIM Troca Smart) ⁴	0.1	0.05	0.02
Organic and Other ⁵	-	-	28
Preparation for reuse	95	87	104
CPEs (reconditioned customer modems, repeaters, and accessories)	93	86.5	100
Customer cell phones (TIM Smart Exchange)	2	0.7	3.16
Other ⁵	-	-	0.22
Other recovery operations	-	-	6.76
Organic and Other ⁵	-	-	6.76



Waste disposed of by method (tons)

GRI 306-3, 306-5

	2023	2024	2025 ¹
Total sent for final disposal (landfill) in tons GRI 306-5	396	122	120
Hazardous	0.6	0	2.70
Landfill confinement (Class I)	0.6	0	2.70
Batteries	0.03	0	0.00
Lubricant oil and contaminated items	0.6	0	2.70



	2023	2024	2025 ¹
Non-hazardous	395	122	117.52
Landfilling	395	122	98.62
Civil Construction Waste	303	0	0.21
Organic and Other	92	122	98.12
Post-consumption electronics parts (cell phones, batteries, and accessories)	0.03	0.12	0.29
Electronic scrap parts	0.15	0	0.00
Customer cell phone parts (TIM Smart Exchange)	0.01	0.01	0.003
Incineration (without energy recovery)	-	-	18.90
Organic and Other ⁵	-	-	18.90
Total waste	2,595	2,467	2,014

¹ The percentage of recycled or reused waste considering all types of waste presented in the table was 95%.
² The increase is due to the zero landfill project in São Paulo and Rio de Janeiro, which prevented the disposal of waste in landfills and sent more materials for recycling.
³ As of 2024, the chargers and cables from the modems were included in the Reverse Logistics Program.
⁴ Reassessed and reclassified as non-hazardous waste.
⁵ Amounts not available since the data were not reported in this format in previous reporting periods.
⁶ Premise revised for 2024 and 2025 to include only fixed collection stations located inside TIM installations. GRI 2-4



Inclusion that transforms

5

- 137 Digital inclusion
- 141 Employees
- 157 Diversity and inclusion
- 169 Human rights
- 171 Instituto TIM



Digital inclusion

GRI 3-3

Material topic:
Digital inclusion and access to connectivity
SDGs 1 5 9 10 11

By supporting digital inclusion, TIM is contributing to the reduction of social inequality, providing access to education, healthcare, and the work market through technology. The work on this front drives growth and innovation within the company, creating business opportunities in different regions of Brazil.

We believe in the positive impact that we can have by offering quality connectivity and

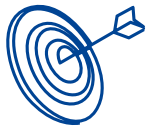
investing in innovative solutions that provide environmental and climate benefits, encouraging more efficient production models and logistics processes, especially in remote regions, driving local economic and social development. [GRI 203-2](#)

The dissemination of information, communication technologies, and global interconnectivity performs a strategic role in accelerating human progress. The UN's 2030 Agenda stresses the importance of eliminating technological disparities and promoting the development of knowledge societies.

Our services and solutions reach communities that are located far from the large urban centers all over Brazil. We work continually to expand the 4G and 5G networks, focusing on ensuring coverage in rural regions, this being our area of activity with the greatest potential to increase digital inclusion in the country.



2025-27 ESG Plan



Target

To connect 32 million hectares by 2027



Result

2025		26 million hectares connected
2024		20 million hectares connected



Beyond our borders

Our ambition also goes beyond Brazil's borders. In 2025, we expanded our 5G connection to the Antarctic. Installed at the Comandante Ferraz Antarctic Center (EACF) since 2022, TIM signed an agreement with the Navy, the Ministry of Communication, and Anatel to expand connectivity on the continent on behalf of scientific advancement.

In 2025 alone, more than 180 researchers, working on 29 projects selected by the National Council for Scientific and Technological Developments (CNPq), took part in research

at the Brazilian base. As of 2026, by means of 5G, the research and study data will be transmitted in real-time, accelerating the results and enabling global reach for climate, environmental, and telemetry research.

Another important benefit of this better connectivity is increased security. The base's protection zones are defined by the signal's area of reach, whilst sharp shifts in the weather (with winds of more than 160 km/h) can transform simple activities into high-risk operations. As such, the mobile network complements the radio system, increasing the possibilities of communication in

critical situations. To withstand the external conditions, TIM's entire infrastructure at the base was planned using antennas that employ heating systems and vibrations to avoid a build-up of ice and ensure constant broadcast stability. As of 2026, it is expected that capacity will be expanded to cover a 10-kilometer connected area.



Connectivity enables digital transformation in essential sectors such as education, healthcare, agriculture, finance, and public services, increasing opportunities and efficiency, involving remote and less-intensive operations. With digital literacy initiatives and the encouragement of conscientious use, connectivity promotes inclusion and reduces inequalities, thereby strengthening citizenship and social participation. GRI 203-2





The Ilha do Combu moves into the digital age

A groundbreaking partnership between operators has broken down decades of isolation of the largest island in Belém, located 1.23 km from the city's riverside region. Considered to be one of Belém's most important tourist spots, the Ilha do Combu (Combu Island) is located in an area of environmental preservation, with a high concentration of biodiversity. The area is home to approximately 600 river-dwelling families, which live off traditional fishing techniques, plant extractivism, and tourism.

The installation of the 60 meter tower presented unique challenges due to the complexity of the logistics involved in transporting the

materials (which was performed entirely on water), environmental restrictions, and the technical difficulties involved in erecting structures in marshlands. With collaboration between the operators, along with the Government of Pará, it was possible to complete the engineering project, installing equipment inside the tower structure itself, reducing the need for numerous cabinets, which helped to reduce the visual impact and preserved more native vegetation around the site.

The connectivity achieved will help enable digital education, telemedicine, and financial inclusion through the implementation of electronic payment systems, thus boosting tourism and the local economy in general.



Connected rural schools

GRI 203-1

TIM takes part in the Rural Schools Connectivity Program, an initiative connected to Anatel’s requirements that operators guarantee coverage in areas, including those housing public schools, located far away from urban centers. The requirement focuses on operators that acquire frequencies set forth in Anatel Tender Notice nº 004/2012.

In the regional division, TIM is responsible for coverage in the states of Rio de Janeiro, Espírito Santo, Paraná, and Santa Catarina. In total, the initiative provides services to 5,093 schools, with plans for another

441 to begin receiving services by 2026. Amongst the innovative infrastructure solutions adopted, TIM uses Starlink, the world’s biggest constellation of earth-orbiting satellites, to provide broadband internet capable of supporting transmissions via streaming, online classes, video calls, and other digital activities.

Updated information on the evolution of the program is available on Anatel’s website.

Favela 5G

This project, in partnership with the Gerando Falcões NGO, takes the 5G network into the Marte Favela, in São José do Rio Preto (SP). The initiative means that the community has become the first in Brazil to be fully connected to 5G technology

and forms part of the Favela 3D program: Dignified, Digital, and Developed.

The *Favela 5G* project has already had a direct impact on more than 230 families, benefiting around 750 people.

Caminho Delas

TIM has increased its actions dedicated to tackling violence against women through the *Caminho Delas* (Women’s Walk) project, developed in partnership with the *Mulheres Positivas* (Positive Women) movement. Launched in 2022, the initiative uses the geolocation technology embedded in the *Mulheres Positivas* app to trace routes that are safer for women to walk.

Since 2023, TIM’s own stores have come to be increasingly recognized as safe spaces, where women can connect to channels providing support and advice on tackling violence. The pilot project began in Rio de Janeiro and São Paulo, but now covers all TIM’s own stores and 43 partner stores, totaling more than 200 units, with more than 2,550 people having been trained by the program.



2025-27 ESG plan



Target

Maintain the employee engagement level at a minimum of 82% through until 2025

To train 90% or more of the employees in digital skills (AI Academy, Agile Academy)



Result



Employees

GRI 403-6

At TIM, believing in people means constantly investing in them, and this is what makes the company run every day. Our personnel management is guided by a culture that seeks to optimize talents, transform realities and strengthen collaborative networks, creating conditions for everyone to develop and make a purposeful contribution. We keep a close eye on the well-being, health, and safety of our employees, providing welcoming spaces, balanced journeys, and inclusive practices that value diversity. By encouraging autonomy, offering opportunities for growth, and increasing initiatives in the area

of complete healthcare, we are reinforcing our commitment to developing together — with empathy, responsibility, and a focus on the future.

TIM values the recognition and development of talents. By means of continual training and learning programs, we are strengthening the skills of our teams and encouraging innovation and high performance as fundamental elements for the evolution of the Company.

Recognition as one of the Best Companies to Work For in Brazil for the fourth year running,

according to the Great Place To Work® ranking, reinforces our commitment to genuinely caring for people, the construction of an inclusive environment, and strengthening the corporate culture.

In 2025, for the first time, we were included in the LATAM ranking, that recognizes the 200 best companies to work for in Latin America. We figure amongst the 100 large companies, and as one of the 55 companies with operations in Brazil, that are recognized internationally.



Our organizational structure

TIM’s organizational structure is continually evolving, in line with the transformations taking place in the market, and the sociocultural, digital, and technological trends. We encourage digital transformation at all levels of the company and have maintained our commitment to identifying and meeting the needs of our different departments and professionals. As part of this, we conduct periodic market research studies and keep our positions architecture system fully up-to-date, ensuring coherence and transparency in the structures and functions.

TIM’s labor model is structured in different formats, depending upon the nature of each job:

- **Teleworking:** applied to customer service centers;
- **In-person:** applicable to our own stores, as well as technical healthcare areas);
- **External:** focused on the sales teams;
- **Hybrid:** applicable to the corporate and technical areas.

We have also adopted practices that help provide a balance between personal and professional lives, such as

- **Flex Time:** employees have the flexibility to choose their work start and end times.
- **Happy Day:** everyone is entitled to a day off on their birthday;
- **Additional day off:** employees who have been with the company for more than five years are entitled to one additional paid day off per year.

Employees by type of employment contract and gender GRI 2-7

	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent	4,682	4,768	9,450	4,431	4,694	9,125	4,180	4,526	8,706
Temporary	65	115	180	169	242	411	125	185	310
Total	4,747	4,883	9,630	4,600	4,936	9,536	4,305	4,711	9,016 ¹

1. Includes trainees and apprentices.

Employees by type of employment contract and region GRI 2-7

Region	2023			2024			2025		
	Temporary	Permanent	Total	Temporary	Permanent	Total	Temporary	Permanent	Total
North	10	245	255	9	235	244	12	232	244
Northeast	20	694	714	21	707	728	36	737	773
Central-West	10	355	365	13	347	360	14	347	361
Southeast	121	7,490	7,611	339	7,189	7,528	226	6,749	6,975
South	19	666	685	29	647	676	22	641	663
Total	180	9,450	9,630	411	9,125	9,536	310	8,706	9,016 ¹

1. Includes trainees and apprentices.



Employees by type of employment and gender¹ GRI 2-7

Type of employment	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time ²	4,247	3,423	7,670	4,109	3,412	7,521	3,869	3,282	7,151
Part-time ³	500	1,460	1,960	491	1,524	2,015	436	1,429	1,865
Total	4,747	4,883	9,630	4,600	4,936	9,536	4,305	4,711	9,016 ⁴

Employees by type of employment and region¹ GRI 2-7

Region	2023			2024			2025		
	Full-time ²	Part-time ³	Total	Full-time ²	Part-time ³	Total	Full-time ²	Part-time ³	Total
North	244	11	255	235	9	244	232	12	244
Northeast	611	103	714	632	96	728	626	147	773
Central-West	353	12	365	347	13	360	347	14	361
Southeast	5,843	1,768	7,611	5,705	1,823	7,528	5,347	1,628	6,975
South	619	66	685	602	74	676	599	64	663
Total	7,670	1,960	9,630	7,521	2,015	9,536	7,151	1,865	9,016 ⁴

¹ TIM does not currently use work models without a predefined workload.

² Employees with a workload of 200 or 220 hours per month.

³ Employees with a workload of less than 200 hours per month. Trainees, young apprentices and call center staff work part-time, as do other direct employee positions.

⁴ Number considers trainees and apprentices.



Continual Care

GRI 2-19, 403-6

TIM works hard to ensure the comprehensive healthcare of its employees by means of the *Cuidado Contínuo* (Continual Care) Program, that brings together a range of initiatives focused on physical, mental and social health, offering free, accessible and confidential support for different needs and times of life. The monitoring of the employees under these programs is performed remotely or in-person with a partner consulting firm, a TIM team, or specialist providers. The principal initiatives include:

Sintonize em Você

Implemented in 2023, this program aims to increase the understanding of emotional well-being through actions targeted at preventing mental illness.

These actions include discussion circles, workshops, and training for employees and leaders, as well as 24-hour, cost-free remote psychological support services.

Social Service and Personal Support

The aim of this program is to provide assistance in sensitive social situations that require care and proper guidance. The service is offered 24 hours a day to all employees and their legal dependents and is free of charge and confidential. It provides legal, financial, social, and psychological guidance via phone or email. There are also remote and in-person services provided by TIM's social workers and specialist partners, especially in cases of domestic or sexual violence.





Pregnant Women

This program monitors pregnant employees through until the baby’s first birthday, focusing on prevention and selfcare. The support includes tele-monitoring and guidance on pregnancy, the postpartum period, and child development. The participants are also exempt from co-participation health plan payments during this period.

Support for people with chronic illnesses

This program offers monitoring and guidance to employees facing chronic health conditions, focusing on healthy habits and personalized strategies for managing treatments through telephone monitoring.

Reconnection with TIMe

This program offers support and psychosocial monitoring for female employees returning from maternity leave It includes mentoring, support groups,

professional development courses, and leadership awareness initiatives.

Versões Femininas Program

This is an innovative initiative aimed at women going through the perimenopause and menopause phases, with access to free and specialist healthcare from gynecologists, endocrinologists, and nutritionists, as well as group meetings and educational talks, whilst also raising awareness amongst men.

Unlock New Habits Program

This program encourages healthy habits relating to sleep, eating, hydration, and physical activity, with support from nutritionists, nurses, and personal trainers.

Jornada vacinal

This program aims to raise awareness on vaccination, using videocasts and educational content on the prevention of illnesses such as dengue and influenza.

Women’s Health Program

This program focuses on prevention and awareness-raising, addressing issues such as prevention of cervical cancer, HPV, and breast cancer, whilst also encouraging vaccinations and stressing the importance of performing preventive exams.

Benefits GRI 403-6

TIM also offers a comprehensive portfolio of benefits, with eligibility defined by general or specific criteria, or depending upon the employee's job and location. The benefits are updated in line with market practices, internal demands, and conditions set forth in the collective bargaining agreement, which is revised annually.

Principal benefits offered:

- Health and dental plans
- Pet healthcare plan
- Private pensions
- Financial wellbeing program
- Life insurance and funeral assistance
- Day-care support/ babysitting service
- My First Benefit (monthly support for the purchase of children's products up until the baby turns two years of age)
- Food vouchers/luncheon vouchers

- Transportation vouchers and Uber vouchers
- Medication allowance
- Physical activity incentive programs (Wellhub)
- Emotional health support program (Wellz)
- Flexible and personalized benefits program (Beneflex Executive and Beneflex+)
- Program of agreements and discounts, including the Energy Club, *Cartão de Todos* and the TIM Ultrafiber (*TIM Fácil*)
- Vacation club
- Assistance for children with disabilities that require constant supervision
- Extension of leaves: Maternity leave (180 days); Paternity leave (20 days); and Marriage leave (five days)
- Birthday off (Happy Day)
- Time off due to time with the company

The Company ensures complementary health assistance for up to 12 months for employees who take time off work for serious illness following the eligibility period (for illnesses including malignant neoplasia, HIV/Aids, Parkinson and ALS), as well as for cases involving work-related accidents. In these types of scenarios, as set forth in the Collective Agreement, the employee is guaranteed a full salary of up to 12 months for serious illnesses, and up to three months (for each 12 month period) for work-related accidents.

In 2025, the benefits of Assisted Human Reproduction were included, ensuring financial support for those employees requiring these treatments. The Company also provides Assistance for Children without Minimum Conditions for Selfcare, designed to provide reimbursements for expenses on dependents with debilitating illnesses.





Collective agreements GRI 2-30

The 2025/2026 Collective Agreement, an amendment to the 2024/2026 Collective Bargaining Agreement, was approved in all the states and the Federal District following meetings held with the unions. The economic conditions were updated, with adjustments to salaries and benefits, including the flexible benefits program (Beneflex). A salary compensation allowance was also paid.

The agreement also included clauses relating to the ethical use of Artificial Intelligence, a commitment to professional development in the use of

this tool, environmental sustainability in labor relations, a reduction in the 6x1 working week in part of the call center services, and a commitment to reviewing the working week for store employees, as well as the implementation of a mental health and psychological well-being program.

All TIM employees are covered by the Collective Bargaining Agreement (100%). During the reporting period, there were no strike threats, nor any mass or collective dismissals of employees.

Development of personnel GRI 404-2

Personnel development practices at TIM are constantly evolving, always in relation to the cultural values and needs of the organization. With cross-sectional actions tailored to different groups, we aim to reinforce alignment with the Company's objectives and offer the support necessary to drive TIM's sustainable growth.

We invest in a set of actions that positively impact the collective and individual development plans of our both professionals and leaders. One important initiative in this regard is the training (upskilling and reskilling) of our employees – provided by means of livestreams, e-learning, coaching, and mentoring –

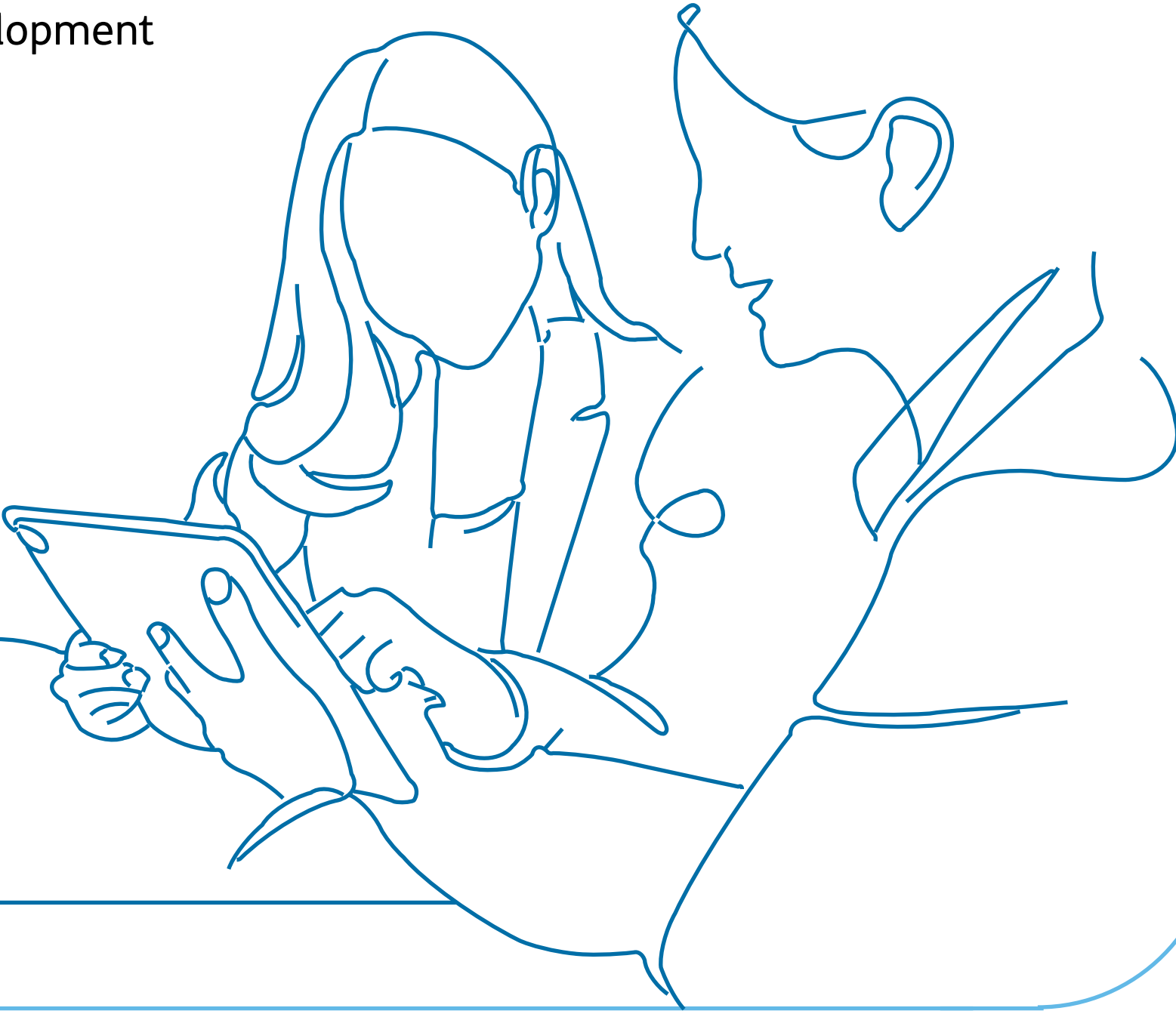
encouraging evolution of the digital mindset and the improvement of technical skills relating to artificial Intelligence (AI) and data, cybersecurity, the Internet of Things (IoT), and agile methodologies.

Another important initiative in this respect is the AI Academy. Launched in 2024, this academy offers multi-format learning journeys on behavioral and technical matters, with the aim of training all the employees in Artificial Intelligence.

With the aim of developing leadership skills for 100% of TIM's leaders, from the lowest level through to C-Level, we have founded the Leadership

Academy. Using an internal survey, aligned with best market practices and the strategic needs, we prioritize four aspects that form the basis of the academy. Data & AI; Agility; Innovation; and Personnel Development. With collective and individual actions customized for each pipeline, the leaders have access to training, online courses, talks, pilot schemes, coaching and mentoring. Around 1,200 leaders have already taken part in these different activities, with 79% of the leaders having been certified under the Leader Coach course, 72% having attended the Talks; and 46% completion across the four leadership-focused digital modules (AI, Data, Agile and Cybersecurity).

Our actions in the area of education and learning work with the evolution of the culture and the development of digital skills.





We have worked hard to develop educational initiatives connected to institutional and governance issues, including human rights, diversity and inclusion, information security, and tackling corruption, amongst others. These training sessions form

part of the onboarding process involving new employees and updating actions. These and other initiatives form an integral part of TIM's development and education plan which, in 2025, invested

more than BRL 10 million and attracted 403,000 participants and 461,000 hours of training. An average of BRL 1,177 was invested in each employee who received training. Each employee received an average of 50 hours of training; the average number of hours received by women was 48 hours, whilst men received an average of 53 hours of training.

TIM training and qualification initiatives GRI 404-2

- **Conectar Program:** onboarding designed to welcome and integrate new employees, with a dynamic and structured journey, covering topics such as ethical conduct, anti-corruption, promotion and prevention of health and safety, the sectoral context of the company's operations, and the competitive landscape. GRI 403-5
- **Institutional training sessions:** these sessions promote the integration of the employee with the policies and the corporate culture, including processes, systems, tools, and obligatory courses designed to confirm employment eligibility — contributing to operations aligned with the Company's norms and values.
- **Cross-sectional training sessions:** these sessions address topics that are common to a number of different areas, supporting the adaptation of the employees to the cultural values, to the desired culture, and to the challenges of the business, such as programs related to the ESG agenda.
- **Specific technical training sessions:** these sessions focus on the technical qualification and updating of the employees individually, involving courses, seminars and congresses, and focusing on new skills and the effective performance of the job.
- **Learning journeys:** courses personalized by departments, topics, or specific clusters, focused on the development of those business and digital skills that can contribute to the company's results.





- **Development journeys:** educational journeys aimed at potential talents and the leaders, with the aim of developing skills and accelerating professional growth, involving mentoring programs, coaching, internships and apprenticeships.
- **Mentoring programs:** aimed at the leaders, interns, Cultural Ambassadors, and other professionals, with a focus on individual development and the exchange of experiences to drive performance and careers.
- **Coaching program:** a digital initiative that offers the senior management a development journey, personalized according to the development targets of each participant.



- **Leader Coach:** a course aimed at the leaders, focusing on cultural evolution and the use of coaching tools to develop the expected skills and conduct.
- **Internship and Apprentice:** programs involving technical and behavioral journeys, that include training sessions, workshops, talks, online courses, technical visits, and internal mentoring.

Average hours of training by employment category¹ GRI 404-1

	2023	2024	2025
Directors	38	19	16
Managers	39	28	39
Professionals	31	37	49
Sales Force	22	47	42
Stores	42	56	54
Call centers	79	74	57
Interns	28	65	70
Young apprentices	22	34	39
Average by employee	42	48	50

¹ The calculations consider the total training hours completed by the average number of active employees.

² Employees are considered to be eligible when they have been with the company for at least four months as of the date upon which the evaluation cycle began. In 2025, the total number of eligible employees was 8,178, of whom 8,016 received regular performance evaluations.

Performance management

The performance management process is focused on personnel development. The evaluations are carried out twice a year, based upon conduct aligned with the cultural values and the ability to deliver. The evaluation models include evaluations conducted by the individuals themselves, their peers and customers, the team (only for leaders), and the individual’s immediate superior.

In 2025, 96% of the total number of employees received performance and development evaluations. Considering only the eligible employees², this percentage was 98%. GRI 404-3

The continuous ‘feedforward’ model allows feedback to be provided at any time, meaning the development actions and career discussions can be fully monitored, supporting the employees in their developing career paths. The process also

involves a qualitative discussion with the senior management, focusing on continued development and the creation of a successor pipeline.

Since 2023, we have had a career policy aligned with best market practices and the transformations taking place in the world of employment, with the aim of shedding light on the different paths and types of career available. The document also establishes the criteria used to evaluate the participation of each level at TIM.

We also conduct an annual successor planning process for senior management. In partnership with an external consulting firm, we identify and prioritize critical positions and potential successors, and have developed a succession map involving individual development plans, thus accelerating the preparation of senior executives.

Development programs GRI 404-2

TIM has a structured development and education strategy focused on strengthening technical behavioral and cultural skills, in line with digital transformation, diversity, and the sustainability of the business. The strategy includes continual training programs, initiatives for the acceleration of talents, internal knowledge-exchange networks, and actions aimed at employees, third parties, and contractors.

In the field of digital development, the Digital Wave Program is an initiative focused on cultural evolution, the development of digital skills, and the sustainable preparation of the Company for the challenges facing the future of work. The program combines corporate education, cultural transformation, and technology,

positioning people as leaders in the agendas of innovation, productivity, and having a positive impact on the business and on society. Structured as an ongoing movement of learning and acculturation, the Digital Wave combines a scientific diagnosis of digital maturity, customized learning journeys, and topic-focused academies to promote large-scale upskilling and reskilling, with a focus on the digital mindset, hard skills, and practical application in day-to-day activities. The Digital Wave is made up of Digital Academies, including AI, Data, Agile, and Cyber, which offer literacy courses, training in intermediate and advanced level knowledge, and specific courses for the leaders. In 2025, the program was expanded with the launch of the Cyber Academy, reinforcing TIM's commitment to governance, ethics, data

protection, and information security, all of which are critical elements of the ESG agenda in a context of accelerated artificial intelligence.

The Cyber Academy combines literacy for all TIM employees, specialist technical courses, and specific journeys for the leaders, aligning human behavior, technology, and governance. The Agile Academy, meanwhile, has been expanded to offer professional certifications such as Product Owner (PO), Kanban and Scrum Master, directed towards employees working on the Company's strategic projects. This initiative reinforces TIM's commitment to going beyond literacy, by training people with technical skills recognized by the market, and contributing to the acceleration of results in a highly complex and continually transforming context.

Artificial Intelligence continues to be a strategic priority for TIM, and the AI Academy has established itself as one of the main pillars of the Digital Wave. As well as the continuity of AI literacy training for all the employees, we have made consistent advances in technical development and the practical application of technology. We launched the AI Technical

Journey, involving around 10 hours of content, under which more than 600 people with a specific profile have been trained, and there is also the AI for Leaders course, preparing managers in strategic decisions, governance, and the responsible use of Artificial Intelligence. For the Governance and Compliance teams, we offer specific training sessions, focusing on risks, ethics, and regulations in AI. To reinforce the culture of security, transparency,





and compliance, we have expanded the Guidelines course on responsible use of Artificial Intelligence to all the employees.

Furthermore, following the implementation of the Microsoft Copilot tool, we began continuous training sessions designed to increase adoption, conscientious use, and generation of value in the employees' day-to-day routines. Together, the Digital Wave actions total more than 210,000 hours of training, with 93% of the employees having been trained in at least one of the program's initiatives.

TIM also facilitates internal learning and sharing networks, which operate as collaborative spaces for the exchange of experiences, dissemination of best practices, and the collective construction of

knowledge, strengthening connections between departments and increasing learning on a daily basis.

As part of the diversity and inclusion pillar, the TIM *Pérolas Negras* (Black Pearls) Program operates as a structuring initiative designed to assist in accelerating the careers of Black employees, combining awareness-raising, training, and preparations for future leadership positions. The program reinforces TIM's commitment to racial equity, the plurality of perspectives, and leader training.

In the Generations pillar, we offer the Generational Inclusion Program, aimed at employees aged over 50. The aim is to support professional growth, promoting openness to change, new technologies,

empowerment, and the improvement of behavioral skills.

The Company has also developed programs designed to assist in preparations for retirement, career transition, and the benefits associated with these moments in life, supporting employees during the different phases of one's career, as well as a more planned, secure, and humane transition.

As well as the actions directed at the employees, TIM provides training for third parties and service providers, reinforcing corporate standards and alignment with the Company's values and directives.





Health and safety

GRI 403-1, 403-3, 403-6, 403-8, 403-10

TIM has a Health and Safety at Work Management System, structured to ensure a safe and healthy environment for all, including our own employees, service providers, interns, young apprentices, and visitors. The system is founded on the recognized norms and directives of the Brazilian Technical Standards Association (ABNT), as well as pillars including: legal compliance, risk management, training and awareness-raising, security and emergency programs, accident prevention, and continual improvement.

The Company employs professionals who are specialized in General Healthcare and Occupational Healthcare and who are responsible for administrating medical and

dental health care plans, as well as analyzing the epidemiological behavior of the internal public to be able to develop personalized programs and consultations.

All the security processes are managed by our own qualified teams, ensuring compliance with the regulatory norms of the Ministry of Labor and Employment. TIM's Health and Safety Policy applies to employees, service providers, interns, young apprentices, visitors, and all the groups covered by the management system. The document also includes the organization's Code of Ethics and Conduct, the UN's Global Compact, the Anti-Bribery and Anti-corruption Management System Manual, and numerous other internal documents.

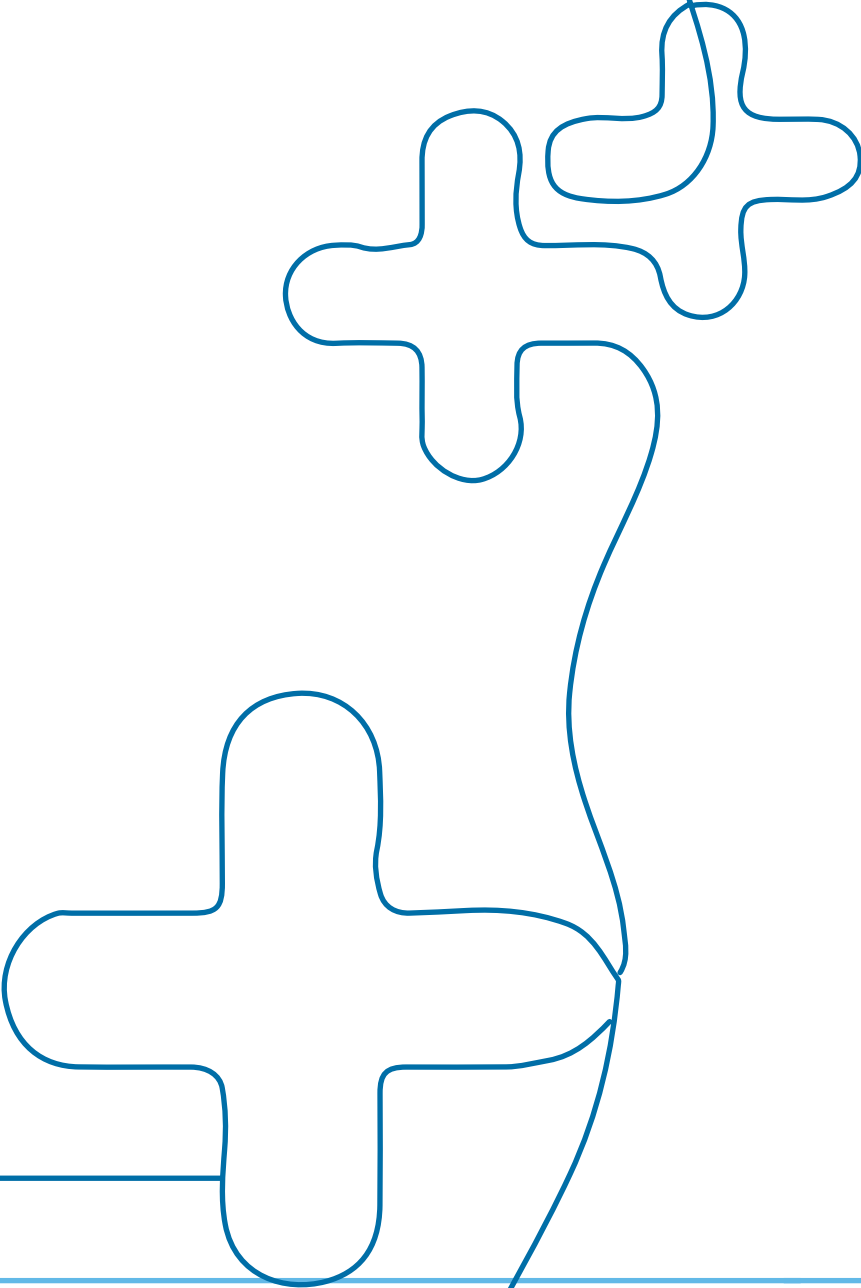
With the further integration of the post-pandemic flexible-work model, the Company has revised and restructured processes such as periodic exams, vaccination campaigns, and emergency teams, as it constantly strives to improve.

The occupational medical exams, set forth in the Occupational Health Medical Control Program (PCMSO), are applied at every stage of the employee journey — from admission to a change in job, return to work, and leaving, as well as periodically, whenever necessary.

TIM uses its internal channels to promote campaigns on quality of life, accident prevention, and caring for the environment. Mental health is a priority for the Company, which offers a flexible working model and the Continuous Care Program [\(read more on page 144\)](#), involving

initiatives for a balanced and healthy life.

Partnerships allow for the understanding and forwarding of complex cases, including situations of domestic or sexual violence, serious health problems, suicide attempts, issues related to diversity and inclusion, and support in the event of death.





Training and qualification

GRI 403-5, 403-6

TIM supports ongoing learning by means of the ‘TIM People - Learning’ portal, which provides content on health and safety at work. New employees also receive guidance on prevention of accidents and illness and promotion of health during their onboarding period.

We have a management platform to monitor the training sessions provided for service providers which also analyzes the risks involved in the contracted activities, with the aim of ensuring compliance with the applicable legal requirements.

The Company also conducts periodic simulations and has an Emergency Response Plan (ERP), with instructions on how

to act in critical situations. TIM also regularly distributes information on health and safety on its internal channels and broadcasts livestreams with specialists on these topics.

The Company organizes the annual *Bem+Estar* (Well+Being) Week, involving actions focused on health, safety and the environment, aimed at the employees, service providers and, in certain cases, the external public. In 2025, the program engaged the team on issues that connected well-being and socio-environmental responsibility. We broadcast a livestream during the week, which attracted the participation of 464 employees and was considered to be ‘Excellent’ in a satisfaction survey.

The Company also promoted a campaign in commemoration of the World Day for Safety and Health at Work, which

highlighted the collective commitment to a safe environment, and provided guidance on taking care of ourselves on vacation, thus raising awareness of domestic risks. Through the *Simplifica TIM* campaign, an infographic set out the guidelines of the OHS Policy in an easily understandable way, and six online sessions were provided on Training in Perceptions of Hazards and Risks.

We also hosted the National Cipaa (Internal Occupational Accident Prevention Commission) Conference, an event dedicated to strengthening the culture of prevention and integration of the Cipaas, ensuring representativeness and engagement in safety management.

The *Sintonize em Você* program hosted a conversation circle focused on safe conduct in traffic, that was led by a Detran-

SP-certified specialist, who offered practical reflections on prevention and responsibility during our daily journeys.

TIM also hosted the 1st National TIM Contractors Meeting, aligning OHS practices with our strategic partners and strengthening governance in the relationships with service providers.





Health, Safety, and Environmental Risk Management and Monitoring

GRI 403-2, 403-3, 403-4, 403-7, 308-2

TIM is continually monitoring the risks related to health and safety, by means of direct observation, documentary analyses, inspections, and internal and external audits.

The actions are guided by regulations such as: The Health and Safety at Work Policy; Environmental Policy; Environmental Aspects and Impacts Assessment Program; Waste Management; HSE Management for Service Providers; Emergency Response Management; and Identification of Legal Requirements

The contracts with service providers include an annex regarding HSE Guidelines, applicable to the activities

particularly exposed to risks. These providers are identified in the socio-environmental qualification phase.

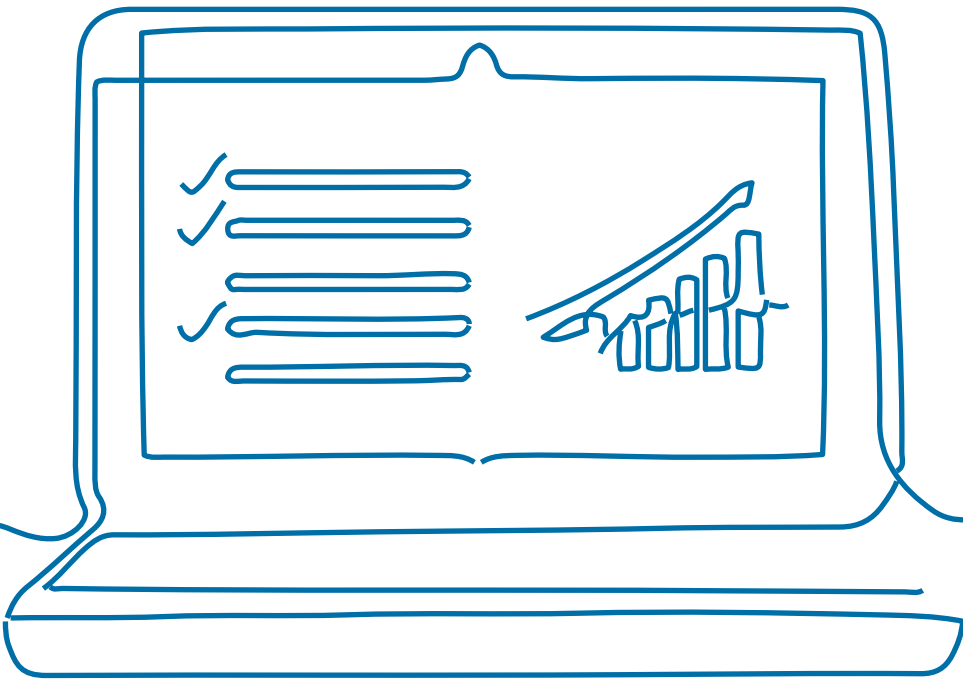
In order to ensure the workers' health, and prevent and control occupational risks, the spaces and processes are assessed periodically by audits and licensed professionals, providing inputs for improvements and risk control. The Company ensures compliance with the Risk Management Program (PGR), the Occupational Health Medical Control Program (PCMSO), the Preliminary Ergonomic Assessment (AEP), and the Ergonomic Work Analysis (AET).

TIM keeps a constant eye on regulatory updates and participates in sectoral committees that contribute to the evolution of telecommunications sector regulations.

Employees and third parties can report hazards or situations of risk using the TIM Whistleblower Channel. The Company also ensures that the workers have the right to halt those activities they believe to be hazardous or potentially harmful. All work-related incidents and occurrences are investigated. By means of specific procedures and guidelines, TIM also controls access to areas representing potential risk, ensuring that only qualified and capable employees and service providers perform activities on these sites.

The Internal Occupational Accident Prevention Commission (Cipaa) holds monthly meetings at all the branch units to discuss prevention, unsafe conditions, and process improvements. The committees are advisory, but their recommendations are considered in the management of the area. At units with very few employees, at least one representative assumes responsibility for this issue. Currently, 96.01% of the workforce is represented on formal OHS committees.

The employees can contact the Health, Safety and Environment (HSE) department to clarify any doubts regarding the processes and procedures. The staff in this department can offer technical support and contribute to the dissemination of safe practices and listening to the workers. For third party workers, the management is performed by the contractor company, which must follow TIM's guidelines, and which, in turn, monitors incidents using the Third Party Management portal and internal records.



Registration of occurrences

All the employees can access the TIM intranet that provides a specific channel for the confidential reporting of incidents. Service providers can formalize occurrences using the Safety Operations Center (COS).

All situations are investigated by qualified OHS professionals, who analyze the causes and develop action plans to avoid recurrences. In 2025, nine non-fatal accidents involving TIM employees were recorded, with 58 lost workdays, representing 15,702 working hours. The most common occupational illnesses amongst TIM employees are emotional illnesses. During the reporting period, no cases of work-related ill health requiring communication, nor any work-related fatalities were recorded.

Work-related injuries (direct employees) GRI 403-9

	2023	2024	2025
Work-related injuries	9	10	9
Rate of frequency ¹	0.55	0.61	0.57
Rate of seriousness ²	2.42	9.48	3.69

¹ Calculated as the total number of accidents per one million man-hours worked.

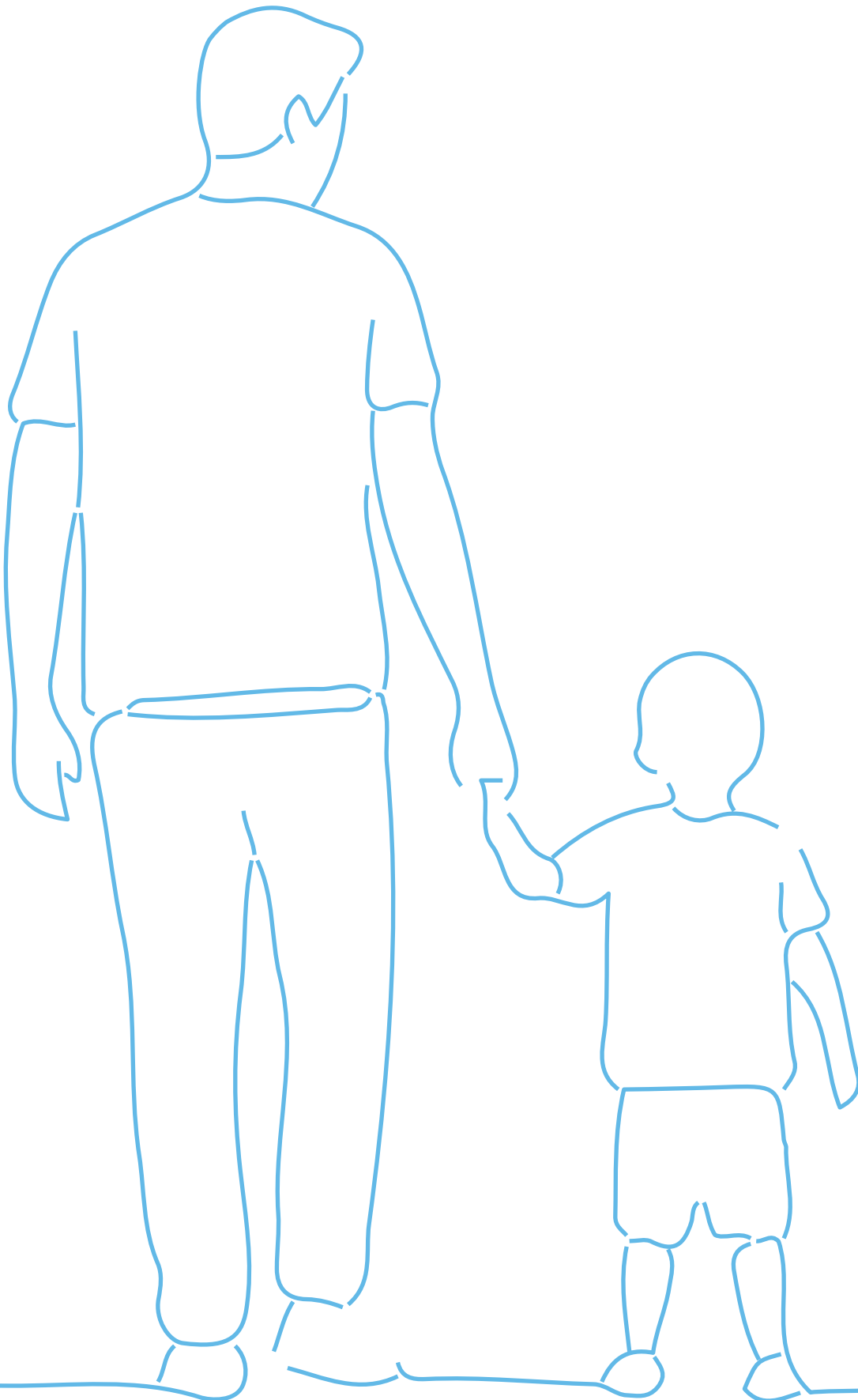
² Calculated as the total number of days lost per one million man-hours worked.

Paternity leave GRI 401-3

		2023	2024	2025
Employees entitled to leave	Men	4,595	4,432	4,180
	Women	4,680	4,695	4,526
Employees who took leave	Men	114	98	97
	Women	246	207	194
Employees who effectively returned to work following leave ³	Men	114	96	98
	Women	246	182	165
Employees who remained at the Company for at least 12 months following their return ⁴	Men	78	92	79
	Women	132	127	128
Rate of return following leave	Men	100%	99%	99%
	Women	100%	100%	99%
Rate of retention 12 months after return from leave	Men	87%	80%	81%
	Women	71%	72%	70%

³ Includes employees who concluded their leave during the current year.

⁴ Includes employees who completed their leave in the previous year, in 2024, and completed 12 months of work in 2025.



Diversity and inclusion

GRI 3-3

Material topic:
Diversity, inclusion and non-discrimination
SDGs 5 8 10

Companies that encourage diverse and inclusive environments, with individuals of different origins, genders, ethnicities, races, ages, and valued and respected sexual orientations demonstrate a commitment to equal opportunities.

In the telecommunications sector, which is constantly connecting different people and communities, this diversity of personnel is fundamental, since it drives innovation, increases creativity, improves performance, and contributes to the development of more inclusive solutions that can meet the different profiles and needs of the consumers.

Different spaces also lead to greater employee engagement and satisfaction, strengthening the company's reputation and establishing it as an employer brand. On the other hand, a lack of effective practices can result in reputational losses, an increase in incidents of discrimination, and the resignation of talents.

2025-27 ESG plan



Target



Result

Keep women's representation in leadership positions above 36% by 2027



For 50% of new hires to be women by 2027



For at least 25% of leadership positions to be occupied by black people by 2027





At TIM, we believe that diversity is essential for improving experiences, creating a positive working environment, and, consequently, improving people's lives. We are therefore constantly striving to strengthen an inclusive culture for our employees and for society, through awareness-raising campaigns, the activities of affinity groups, talks, and livestreams that are open to the general public.

To guide this journey, we have solid planning, supported by a Diversity and Inclusion governance model that is updated every year. Our actions are structured around five central pillars — Gender, LGBTI+, Race/Ethnicity, Generations, and Disabled People — which guide our initiatives focused on inclusion, development, employability, and increased representativeness throughout the Company.

Gender pillar

We develop initiatives focused on the strengthening of careers, promotion of the employability and well-being of women, and tackling gender violence. Our goal is maintain women's representation in leadership positions above 36%.

We have established a partnership with the *Mulheres Positivas* initiative, that offers personal and professional development. In 2025, we launched two mentoring initiatives focused on technology and agribusiness, as part of a partnership with CMI Business Transformation for the empowerment and acceleration of careers for women in these segments. More than 150 women have been impacted by the mentoring and masterclasses offered under the program.

We have also created a talent bank dedicated to women, in commemoration of

International Day of Women and Girls in Science. Women currently occupy 23% of the positions in the Technology area, 34% of those in IT, and 52% of the intern positions in these departments.

LGBTI+ pillar

We aim to provide a safe and welcoming environment, with regular actions relating to the fight against LGBTI+phobia and the promotion of equal opportunities, regardless of affective-sexual orientation, identity, or gender expression. The initiatives include employability programs, career development, and awareness-raising campaigns.

LGBTI+ professionals occupy 12% of positions at the company, working in many different areas, as was highlighted by our diversity, inclusion, and well-being census, reflecting a level of representativeness that is in line with estimated national demographics.



Amongst the employability actions, special mention should go to the bank of affirmative talents for LGBTI+ professionals and transgender people, ‘Chama pro TIme’, an internal recommendation program for LGBTI+ curricula, and the five years of support which has been given to the Diverse Trade Fair, – the biggest LGBTI+ employability event in Latin America.

Race/Ethnicity pillar

We are constantly working to fight racial discrimination and increase black representativeness, especially in leadership positions. One of the commitments included in our ESG Plan is for 25% of our leadership positions to be occupied by black people by 2027.

To achieve this, we form part of the Business Coalition for Racial and Gender Equality Gender and the 7th edition of the

Federal Government’s Gender and Race Pro-Equality Program.

In 2025, we were included in the Business Initiative for Racial Equality (IEIR), reinforcing business commitment to the promotion of racial equity and the strengthening of an anti-racist organizational culture. By joining this movement, which brings together more than 100 businesses, we have increased the number of actions focused on developing Black leaders, inclusion, and combating discrimination, consolidating the Race/Ethnicity pillar as an important part of our diversity agenda, both within the organization and outside it. Furthermore, we are the first Telecom company to join the Procon Racial initiative in São Paulo and we train 100% of our stores in the state on anti-racism and inclusion of Black people, with support from the Universidade Zumbi dos Palmares.

Generations pillar

We value generational diversity, and promote an environment that fosters mutual learning and the fight against ageism. We are committed to including people of all ages and strengthening opportunities for those over 50.

Since the creation of our Diversity and Inclusion Program in 2019, we have increased the presence of people aged over 50 on our workforce by 47%. In 2025, 39% of the employees aged over 50 worked in the areas of technology and engineering, a percentage that is above the market average.

Amongst the highlights of this pillar is the Generational Inclusion Program, involving more than 400 employees and boasting an excellent level of internal evaluation; the



creation of our Affirmative 50+ Bank of Talents, and *Chama pro TIMe*, an internal program for suggesting curricula; *Teclado Consciente*, a free app that identifies ageist expressions and suggests inclusive alternatives. We also offer free legal advice on generational rights and multi-professional emotional support.

We also have the *Gerações+* affinity group, that focuses on the matter of age. The group is open to employees of all ages, offering political discussions, programs, and initiatives aimed at the ongoing evolution of a genuinely inclusive culture for all ages. We also work with content multipliers and awareness-raising events. As a means of reaffirming our commitment to generational diversity, TIM has been a signatory to the Generations and Future of Work Forum since 2021.

In 2025, we received the Age Friendly seal, certifying us as one of the best companies for those aged over 50 to work for.

People with Disabilities Pillar

We combat ableism and promote an accessible and inclusive environment, increasing the hiring and career development of people with disabilities at all levels.

Through the TIM+Diverse program, we have been strengthening the employability of this group, offering initiatives aimed at professional qualification and insertion into the work market.

In 2025, aware of the challenges involving structural ableism in our country, we expanded the program focusing on hirings and careers to include a new aspect

of social impact. In partnership with Specialisterne, we launched the first training group, in Rio de Janeiro, focusing on autistic people, with training provided in the most important technical and socio-occupational content required in the labor market. In the second class, in partnership with *Blend Edu*, the course was aimed at people with disabilities in general living in Rio de Janeiro, combining in-person and distance classes.

The training sessions cover topics such as administrative routines, sales techniques, customer service, and behavioral skills. With a view to expanding inclusion nationally and reinforcing TIM's commitment to having a positive social impact, we are offering the course totally online for the third group. As such, people with disabilities in different locations around Brazil will be able to participate in workshops on empowerment, personal branding, the history

of the disabled people's movement, and artificial intelligence, amongst other subjects. In 2025, people with disabilities accounted for 5.4% of our workforce - a percentage that is above the expected level as established by the Quotas Law (Law n° 8.213/1991, which establishes the level as needing to be 5% of the total workforce), and in line with the directives of the Brazilian Inclusion Law (Law n° 13.146/2015).



Tackling discrimination

GRI 406-1

All the reports of discrimination received by the Whistleblower Channel are duly investigated, and disciplinary measures are applied in accordance with the Company's internal regulations. In 2025, no cases of discrimination with grounds were reported and all the reports from the previous year were closed in that same period.

Diversity awards and rankings

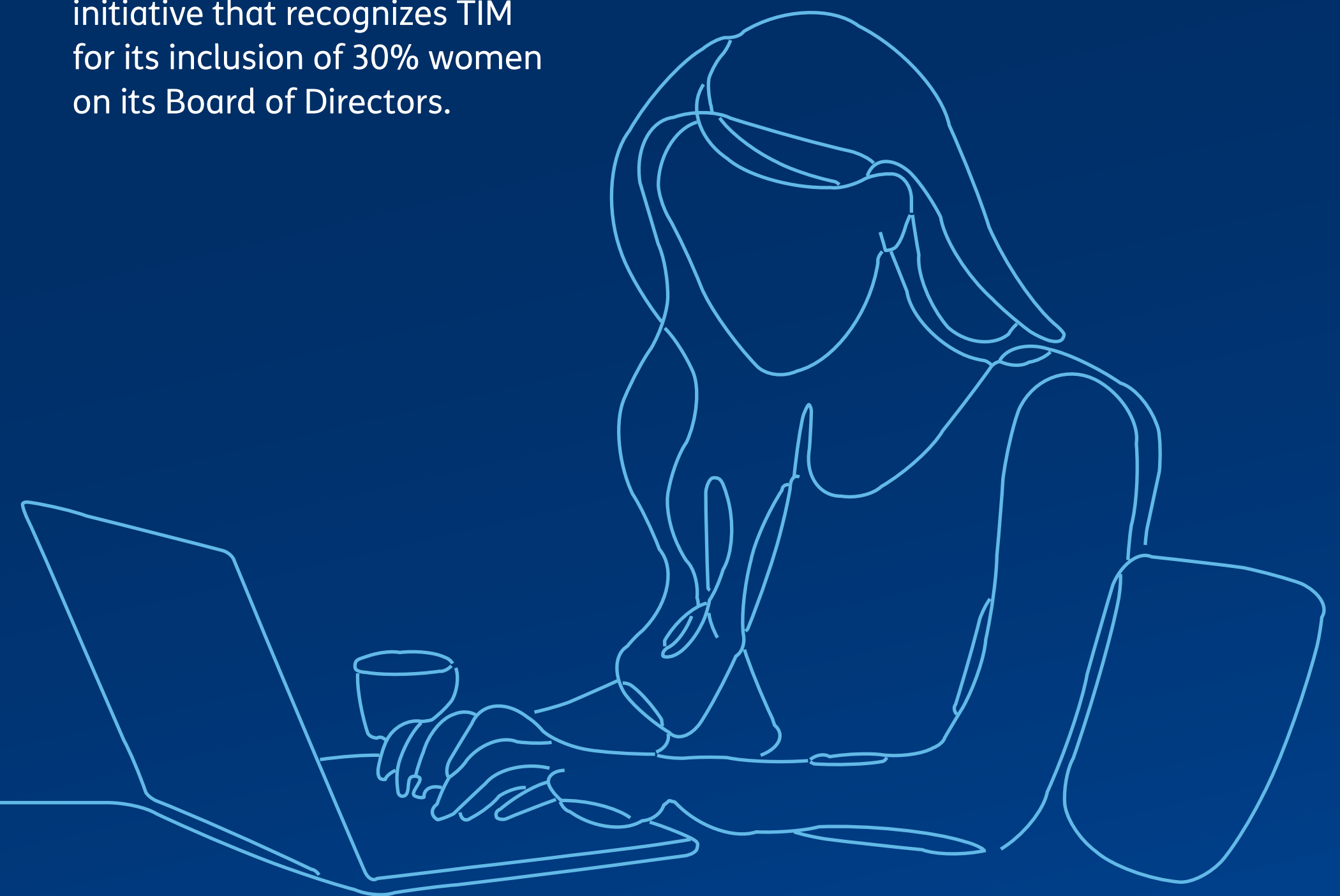
TIM's commitment to diversity and inclusion has been recognized by important Brazilian and international awards.

- For the second year running, we were elected one of the **best companies for women to work for in Brazil**, according to the GPTW's Best Workplaces for Women ranking.
- We received the **BR Equity Seal** that recognizes inclusive practices for LGBTI+ people.

- TIM was the first company in the Brazilian telecommunications sector to receive the international **Age Friendly** certification, which reinforces respect for age diversity as a driver for innovation;
- We were highlighted in the **ESG/Exame Integrity ranking**, occupying 6th place amongst the ten best companies in Brazil in practices focused on disabled people, being the only representative from the telecommunications sector.
- For the fifth year running, we were recognized as the world's most inclusive telecommunications company and the only Brazilian company to appear in the **FTSE Russell**

D&I Index 2025 ranking, which evaluates more than 15,000 companies globally.

- Recognized by the IDIVERSA index, the B3's first diversity index to focus on gender and race.
- A participant in the **30% Club Brazil Awards 2025**, a global initiative that recognizes TIM for its inclusion of 30% women on its Board of Directors.





Individuals within the organization’s governing bodies by age group and gender GRI 405-1

Year	Age	Number		Percentage (%)	
		Men	Women	Men	Women
2023	Under 30	0	0	0	0
	30 to 50	0	0	0	0
	Over 50	11	7	100	100
	Total	11	7	61	39
2024	Under 30	0	0	0	0
	30 to 50	0	1	0	5
	Over 50	12	6	64	31
	Total	12	7	64	36
2025	Under 30	0	0	0	0
	30 to 50	4	1	19	5
	Over 50	10	6	48	29
	Total	14	7	67	33

1 Composed of the Board of Directors, Committees, Fiscal Council, and Statutory Board.

In December 2025, the Board of Directors was composed of ten members, seven of whom were men and three women. Of this total, eight are aged over 50, and two are aged between 30 and 50.

Employees by employment level and gender GRI 405-1

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Executive Board	61 (75%)	20 (25%)	62 (74%)	22 (26%)	61 (73%)	23 (27%)
Managers	497 (63%)	297 (37%)	473 (62%)	298 (38%)	381 (62%)	229 (38%)
Professionals	2,488 (59%)	1,713 (41%)	2,389 (58%)	1,707 (42%)	2,163 (57%)	1,659 (43%)
Sales Force	301 (59%)	205 (41%)	299 (59%)	203 (41%)	296 (60%)	200 (40%)
Stores	880 (44%)	1,120 (56%)	866 (44%)	1,119 (56%)	952 (46%)	1,111 (54%)
Call centers	368 (22%)	1,325 (78%)	343 (21%)	1,346 (79%)	327 (20%)	1,304 (80%)
Interns	88 (49%)	91 (51%)	116 (46%)	138 (54%)	57 (49%)	60 (51%)
Young Apprentices	64 (36%)	112 (64%)	52 (34%)	103 (66%)	68 (35%)	125 (65%)
Total	4,747 (49%)	4,883 (51%)	4,600 (48%)	4,936 (52%)	4,305 (48%)	4,711 (52%)



Employees by employment level and age GRI 405-1

	2023			2024			2025		
	<30	30-50	>50	<30	30-50	>50	<30	30-50	>50
Executive Board	0 (0%)	52 (64%)	29 (36%)	0 (0%)	51 (61%)	33 (39%)	0 (0%)	47 (56%)	37 (44%)
Managers	0 (0%)	680 (86%)	114 (14%)	2 (1%)	661 (85%)	108 (14%)	1 (0%)	496 (81%)	113 (19%)
Professionals	506 (12%)	3,245 (77%)	450 (11%)	469 (11%)	3,144 (76%)	483 (13%)	455 (12%)	2,867 (75%)	500 (13%)
Sales Force	27 (5%)	425 (84%)	54 (11%)	18 (4%)	424 (84%)	60 (12%)	10 (2%)	413 (83%)	73 (15%)
Stores	621 (31%)	1,366 (68%)	13 (1%)	607 (31%)	1,354 (68%)	24 (1%)	610 (30%)	1,423 (69%)	30 (1%)
Call centers	36 (22%)	1,188 (70%)	137 (8%)	316 (19%)	1,229 (73%)	144 (9%)	290 (18%)	1,185 (73%)	156 (10%)
Interns	160 (89%)	19 (11%)	0 (0%)	233 (92%)	21 (8%)	0 (0%)	101 (86%)	16 (14%)	0 (0%)
Young Apprentices	176 (100%)	0 (0%)	0 (0%)	155 (100%)	0 (0%)	0 (0%)	193 (100%)	0 (0%)	0 (0%)
Total	1,858 (19%)	6,975 (72%)	797 (8%)	1,800 (19%)	6,884 (72%)	852 (9%)	1,660 (18%)	6,447 (72%)	909 (10%)



Employees by employment level and race GRI 405-1

	2023			2024			2025		
	White	Black	Mixed Race	White	Black	Mixed Race	White	Black	Mixed Race
Executive Board	78 (96%)	0 (0%)	63 (4%)	78 (93%)	1 (1%)	5 (6%)	78 (2%)	2 (0%)	4 (7%)
Managers	611 (77%)	28 (4%)	144 (18%)	580 (75%)	35 (5%)	148 (19%)	463 (9%)	28 (3%)	114 (4%)
Professionals	2,641 (63%)	330 (8%)	1,148 (27%)	2,581 (63%)	321 (8%)	1,130 (28%)	2,396 (48%)	328 (35%)	1,041 (35%)
Sales Force	330 (65%)	34 (7%)	131 (26%)	330 (66%)	37 (7%)	128 (25%)	324 (7%)	32 (3%)	130 (4%)
Stores	803 (40%)	245 (12%)	867 (43%)	788 (40%)	235 (12%)	905 (46%)	810 (16%)	235 (25%)	964 (32%)
Call centers	838 (40%)	262 (15%)	570 (34%)	808 (48%)	286 (17%)	582 (34%)	751 (15%)	277 (29%)	588 (19%)
Interns	76 (42%)	29 (16%)	69 (39%)	124 (49%)	47 (19%)	81 (32%)	58 (1%)	20 (2%)	39 (1%)
Young Apprentices	85 (48%)	24 (14%)	64 (36%)	73 (47%)	25 (16%)	56 (36%)	81 (2%)	28 (3%)	82 (2%)
Total	5,462 (57%)	952 (10%)	2,996 (31%)	5,362 (56%)	987 (10%)	3,035 (32%)	4,961 (55%)	950 (11%)	2,962 (33%)



Employees by employment level and race GRI 405-1

	2023			2024			2025		
	Asian ¹	Indigenous	Not informed	Asian ¹	Indigenous	Not informed	Asian ¹	Indigenous	Not informed
Executive Board	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
Managers	10 (1%)	0 (0%)	1 (0.1%)	8 (1%)	0 (0%)	0 (0%)	5 (4%)	0 (0%)	0 (0%)
Professionals	52 (1%)	4 (0.1%)	26 (0.6%)	49 (1%)	4 (0.1%)	11 (0%) ²	51 (44%)	3 (15%)	3 (38%)
Sales Force	5 (0.1%)	3 (0.6%)	3 (0.6%)	5 (1%)	2 (0.4%)	0 (0%)	7 (6%)	3 (15%)	0 (0%)
Stores	35 (2%)	9 (0.5%)	41 (2%)	37 (2%)	8 (0.4%)	12 (1%)	41 (36%)	11 (55%)	2 (24%)
Call centers	7 (0.4%)	1 (0.1%)	15 (0.9%)	7 (0.4%)	1 (0.1%)	5 (0.2%)	9 (8%)	3 (15%)	3 (38%)
Interns	4 (2%)	0 (0%)	1 (0.6%)	2 (1%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
Young Apprentices	1 (1%)	0 (0%)	2 (1%)	1 (1%)	0 (0%)	0 (0%)	2 (2%)	0 (0%)	0 (0%)
Total	114 (1%)	17 (0.2%)	89 (0.9%)	109 (1%)	15 (0.2%)	28 (0.3%)	115 (1%)	20 (0.2%)	8 (0.09%)

¹ The categories follow the Brazilian racial and ethnic classification system.

² Represented as zero because it corresponds to a percentage lower than 0.1%.

These tables show the proportions by employment level:

- For each level, the ratio of the average base salary or total compensation for women against the average base salary or total compensation for men was calculated.
- When this ratio is equal to one, this means that the two averages are equal.
- When this ratio is less than one, it means that women earn, on average, at the functional level, less than men.
- Decimal places show how much higher or lower this proportion is: for a result of 0.97, women earn 3% less on average than men in the functional category.
- The ratio between the highest salary paid by TIM (CEO) and the average salary of all other employees (excluding the CEO) is 60.5 times. [GRI 2-21](#)

Ratio of basic salary and remuneration received by women and that received by men¹ [GRI 405-2](#)

	2023		2024		2025	
	Base salary	Remuneration ²	Base salary	Remuneration ²	Base salary	Remuneration ²
Directors ³	0.91	0.90	0.94	0.92	0.94	0.92
Leaders	0.99	0.99	0.98	0.98	0.98	0.98
Stores	1.00	1.00	1.00	1.00	1.00	1.00
Call centers	1.00	1.00	1.00	1.00	1.00	1.00
Other professionals	0.97	0.97	0.97	0.97	0.96	0.96

¹ TIM has a nationwide presence, with business units in different regions of Brazil, each of which is strategic for the company. Of the total number of employees, 78% are located in the Southeast region, while the other 22% are distributed across other regions of the federation, (the full [table can be found on page 168](#)).

² Remuneration: considers salaries and main bonuses as sales remuneration (target by position) and profit sharing (PPR/MBO).

³ Due to the low number of directors, even movements resulting from natural turnover, no matter how small, can generate more significant variations in the indicator than in the other categories.



The following tables show the hirings and turnover:

- The tables show the total number of employees hired/dismissed and the rate of hirings/turnover.
- These rates are calculated considering as denominator the average total number of employees in each category throughout the year (December 2024 to November 2025).
- Interns and young apprentices are not included.
- Resignations and dismissals are both included.
- In 2025, TIM's turnover rate, considering the average between admissions and dismissals, was 24.7%, and the rate of resignations was 9.3%.

Employees hired, by age group GRI 401-1

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
Under 30	688	43%	659	45%	789	57%
30 to 50	1,123	16%	1,089	16%	1,147	17%
Over 50	51	7%	58	7%	53	6%
Total	1,862	20%	1,806	20%	1,989	22%

Employees hired, by gender GRI 401-1

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
Men	934	20%	860	19%	942	22%
Women	928	20%	946	20%	1,047	23%
Total	1,862	20%	1,806	20%	1,989	22%

Employees hired, by region GRI 401-1

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
North	71	29%	77	32%	83	36%
Northeast	164	24%	164	24%	222	31%
Central-West	127	36%	103	30%	137	40%
Southeast	1,230	17%	1,217	17%	1,272	18%
South	270	41%	245	437%	275	43%
Total	1,862	20%	1,806	20%	1,989	22%

Employees who left the company by age group GRI 401-1

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
Under 30	532	33%	485	33%	574	42%
30 to 50	1,342	19%	1,329	19%	1,692	26%
Over 50	119	16%	140	17%	144	16%
Total	1,993	21%	1,954	21%	2,410	27%

Employees who left the company by gender GRI 401-1

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
Men	991	21%	1,021	23%	1,194	28%
Women	1,002	21%	933	20%	1,216	26%
Total	1,993	21%	1,954	21%	2,410	27%

Collaborators who left the company by region GRI 401-1

	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
North	84	35%	83	35%	85	37%
Northeast	123	18%	155	23%	192	27%
Central-West	137	39%	110	32%	133	39%
Southeast	1,387	19%	1,346	19%	1,716	25%
South	262	39%	260	39%	284	44%
Total	1,993	21%	1,954	21%	2,410	27%

In 2025, there were no mass layoffs in the Company's workforce. In these situations, we reinforce our commitment to always working together with the employees' representatives (unions) in an attempt

to minimize social impacts, whilst also aiming to find alternatives involving the reassignment of individuals to other jobs within the company or in the market.

Human rights

GRI 2-23, 2-24, 2-25, 410-1

At TIM, we are constantly working to ensure respect and protection for internationally recognized human rights, including those related to decent labor, non-discrimination and individual freedom.

Our commitment has been formally set out in the Code of Ethics and Conduct and in a set of policies that guide our relations with employees, suppliers, partners and customers.

One of our guiding principles is to treat everyone with dignity, respect and equity, within and outside our value chain. To prevent and mitigate risks associated with violations of human rights, we periodically

perform evaluations to identify possible impacts related to topics such as diversity, discrimination, equal opportunities, freedom of association, working conditions, and customers' data privacy.

By means of our corporate training platform, all our employees have access to a specific course on human rights, focusing on raising awareness and the promotion of a culture of respect and responsibility. Employees working in the security area also receive formal training on policies and procedures related to this topic. In 2025, 100% of these employees took part in the training.

Institutional policies

Since 2015, we have had a set of internal regulations that guide ethical conduct and reinforce the protection of human rights. These policies include:

- Policy for the Prevention, Prohibition, and Management of Moral Harassment, Sexual Harassment, and Bullying Practices;
- TIM Policy for Diversity and Inclusion;
- Code of Ethics and Conduct;
- TIM Group Human Rights Policy;
- Supplier Relationship Policy; and
- Social Responsibility Policy.

These documents, all of which are publicly available on the Investor Relations website, serve as a reference for guiding the day-to-day behavior of our employees, suppliers, and customers.





Partners on behalf of human rights

We are continually strengthening our actions aimed at preventing and mitigating negative impacts and maximizing positive social impacts, through engagement with different stakeholders.

We support and encourage our business partners to embrace the Universal Declaration of Human Rights and the leading international conventions, such as those established by the International Labour Organization (ILO), the United Nations Human Rights Council, the Organization for Economic Cooperation and Development (OECD), and the ISO 26000. We have also participated in

the Human Rights Working Group, created by the Global Compact Network Brazil, since 2015, with the aim of establishing internal regulations on the topic.

We are committed to working proactively and collaboratively to raise social, environmental, and ethical standards throughout the supply chain and within the sector. Any possible violations or suggestions of disrespect for human rights can be reported through TIM's Whistleblower Channel, which ensures anonymity, confidentiality, and impartial handling of the occurrences.

No cases of breakdown were recorded in 2025. During the period, 12 reports were received in relation to the workforce. Amongst these, nine related to harassment situations, with five involving sexual harassment and

four moral harassment. The investigations decided that five reports were without grounds and four inconclusive.

Regardless of the final classification, and aligned with the principles of prevention, mitigation of risks, and caring for the organizational environment, the Company has adopted preventive and corrective measures, including feedback, alignment with the leaders, definition of action plans, and two dismissals.

The other reports involved two accusations of violation of labor laws (one having partial grounds and the other lacking grounds) and one case of physical aggression, which was considered to have grounds. Disciplinary measures were applied, including written warnings, feedback, alignment, and an action plan.

Adult content

TIM has adopted rigorous measures to ensure the responsible use of adult content. Access to this type of service is restricted to individuals aged over 18 requires a declaration that the user is of legal age.

The Company restricts its portfolio of adult content, always seeking to provide services that are in line with TIM's business, providing the customer with transparency and privacy. The adult content services follow the regulations of the Mobile Ecosystem Forum (MEF), the regulator of Value-Added Services (VAS), of which TIM is a member, to ensure good VAS commercialization practices and quality in the customer's experience.

In 2025, the revenue associated with access to adult content totaled BRL 11.3 million.



Instituto TIM

For more than a decade now, the Instituto TIM has been the Company's leading means of promoting human development in Brazil. The work of the Institute strengthens and directs TIM's social investment, concentrating the Company's efforts on the democratization of knowledge, science, and technology. We believe in innovation as a vital tool for social transformation and, as such, all the projects supported and developed are aligned with TIM's ESG agenda. Since it was founded, the Institute has benefited more than 700,000 people in 500 towns and cities, reaching all Brazilian states.

2025 highlights

Bateria do Instituto TIM

The *Bateria do Instituto TIM* (Percussion Group) once again played at the Rio de Janeiro Carnival, taking part in the traditional *Mini Bloco*. Made up of more than 50 disabled and non-disabled children, young people and adults, the initiative bolsters the Institute's commitment to promoting social inclusion through music. Coordinated by the conductor Mangueirinha, the group enthusiastically and skillfully fueled the party, enthraling the party goers and supporting the idea of diversity.



Partnership with Gerando Falcões

The cycle of implementation of the *Fortalecendo Redes* (Strengthening Networks) public call, launched in 2023 by the Instituto TIM in partnership with the Gerando Falcões NGO, was concluded in 2023. The initiative invested BRL one million in support of ten Civil Society Organizations (CSOs) making up the Gerando Falcões network in their work on projects aimed at strengthening institutional and social impact. With more than one thousand direct beneficiaries, including children, adolescents, young people, and the organizations' teams, and around 9,000 indirect beneficiaries, the public notice allowed for better restructuring of the staff, fund raising, institutional communication, and increased local services.

It is important to mention that, in 2024, we noted that

the institutional aspects of the organizations had become significantly stronger. Some of the actions directly impacted the communities served, due to the better structuring of the operations and hiring of specialist professionals. Each CSO received BRL 100,000.

In 2025, we launched a second call notice, once again involving an investment of BRL one million which the Gerando Falcões NGO distributed between ten organizations, meaning that each one received BRL 100,000. In this edition, we expanded the scope to include the digital innovation and transformation agenda, welcoming proposals that make use of technology to both improve social initiatives and strengthen the management and operational efficiency of the organizations. The focus was on supporting the CSOs at different stages of their digital development, promoting greater



institutional sustainability and impact in the different regions.

The initiative reaffirms TIM’s commitment to strengthening community organization and developing innovative solutions for social development.

It also reinforces our ongoing desire to have a positive social impact, encouraging regional leadership and the development of sustainable and scalable solutions to meet the social challenges facing the country.

AWC

Academic Working Capital (AWC) is a university entrepreneurship program run by the Instituto TIM to provide support for students in transforming their Final Course Projects into products, services, or technologies with market potential. Involving a practical course and close monitoring, the

AWC speeds up the transition from an idea to a solution ready for the customer to use.

Structured in two stages (approval of the business potential and development of prototypes), the program offers the participants workshops, continual guidance, and financial support.

In 2025, the program held its 9th Investments Fair, part of the final stage of the pre-acceleration process offered to university students. The event took place at the STATE Innovation Center, in São Paulo (SP), bringing together 20 finalist startups which presented their prototypes and business models to investors, specialists, and partners from the innovation ecosystem.

Amongst the projects presented, special mention should be made of Vognus

(Itabira/MG), which developed video analytics solutions to monitor the efficiency of mining machinery, and Safena (Florianópolis/SC), which proposed a remote sensing system for bridges and viaducts.

Since its launch in 2015, the program has supported around 270 initiatives, involving students from 88 universities and driving the creation of 148 startups.



Private social investment

GRI 413-1

The Company has a Private Social Investment Policy, which guides the investments in activities related to corporate citizenship, donations for projects, and sponsorships which can provide social benefit.

In 2025, a total of BRL 9.4 million was invested.

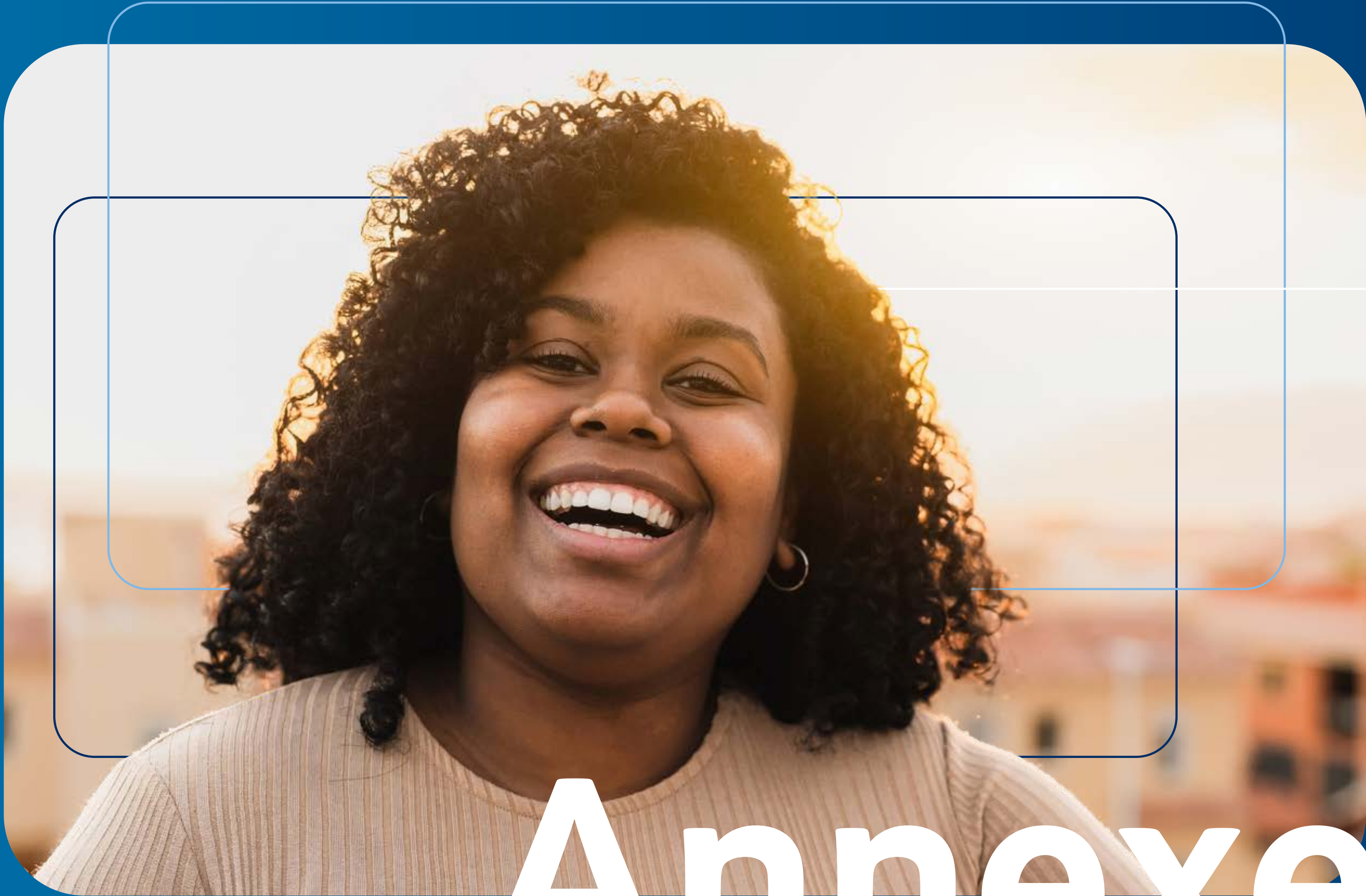
Social investment (BRL thousands)	2023	2024	2025 ¹
Donations	1,280	2,780	2,000
Instituto TIM projects	3,173	2,602	214 ²
Education	960	160	0
Investments	0	0	0
Labor	763	720	0
Inclusion	786	987	0
Other	664	735	214
Initiatives in the Community ³	6,620	10,218	7,239
Sports sponsorships	1,100	0	0
Cultural sponsorships	5,520	10,218	7,239
Other	0	0	0
Total	11,073	15,600 ³	9,453 ⁴

¹ Expenses for the management of social investment totaled BRL 15,000. The sum equivalent to the volunteer hours carried out by employees in 2025 was BRL 4,672.17.

² Some of the projects implemented in 2025 began during the previous year, being funded by investments made in 2024.

³ In 2025, TIM staged the first edition of the TIM Music festival, in São Paulo, strengthening its commitment to culture, diversity, and inclusion.

⁴ Tax incentives in 2025 represented 5% of the total investment in this category.



Annexes

- 176 GRI content index
- 189 SASB content index
- 191 Assurance report



GRI

content index

Declaration of use: TIM S.A. has reported in accordance with the GRI Standards for the period between January and December 2025.

GRI Standard 1 used: GRI 1 - Foundation 2021

GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 2: General Disclosures 2021							
The organization and its reporting practices	2-1 Organizational details	Page 71					
	2-2 Entities included in the organization’s sustainability reporting	Pages 3 , 5 and 71					
	2-3 Reporting period, frequency and contact point	Page 5 . TIM's financial report and ESG report relate to the period from January 1 st to December 31 st , 2025. The Financial Report was published on 10-Feb-2026 and is available at: https://ri.tim.com.br/en/market-information/results-center/ . The 2025 ESG Report was published on 30-Apr-2026. TIM publishes it most important financial and ESG information on its Investor Relations website every quarter https://ri.tim.com.br/en/services/corporate-events-calendar/					
	2-4 Restatements of information	The standards that were subject to restatement in 2025 were: 1. GRI 306-3 (page 134); 2. GRI 306-4 (page 134); 3. GRI 305-3 (page 120)					
	2-5 External assurance	Page 191					



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
Activities and workers	2-6 Activities, value chain and other business relationships	Pages 3 , 5 , 24 , 30 , 36 , 55 , 100 and 104 Item d: there were no significant changes during the period.					3
	2-7 Employees	Pages 142 and 143					
	2-8 Workers who are not employees	At TIM, the most common types of workers who are not employees are telecommunications technicians and salespersons who work with customer services (mainly call centers and equipment installation) and sales of mobile and fixed telephony, at partner stores. Both these services are provided by means of different contracts entered into between TIM and its service providers. In 2025, these two groups included a total of 30,038 workers.					8, 10
Governance	2-9 Governance structure and composition	Pages 73 , 74 , 76 , and 79 .					
	2-10 Nomination and selection of the highest governance body	Pages 75 and 76					
	2-11 Chair of the highest governance body	Page 74					
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 74 and 76				16	
	2-13 Delegation of responsibility for managing impacts	Pages 74 , 76 , 79 , and 116 .				5 16	
	2-14 Role of the highest governance body in sustainability reporting	Pages 18 , 19 and 77				16	
	2-15 Conflicts of interest	Page 91				5 16	
	2-16 Communication of critical concerns	Pages 77 , 79 and 92				16	



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
Governance	2-17 Collective knowledge of the highest governance body	Pages 13 and 14					
	2-18 Evaluation of the performance of the highest governance body	Page 78					
	2-19 Remuneration policies	Pages 80 and 144					
	2-20 Process to determine remuneration	Pages 80 and 82				16	
	2-21 Annual total compensation ratio	Page 166					
Strategy, policies and practices	2-22 Statement on sustainable development strategy	Pages 3 and 13					
	2-23 Policy commitments	Pages 8 , 13 , 83 , 88 , 93 , 96 , 100 , 107 , and 169					
	2-24 Embedding policy commitments	Pages 8 , 17 , 24 , 88 , 89 , 90 , 93 , 100 , 107 and 169					
	2-25 Processes to remediate negative impacts	Pages 13 , 17 , 24 , 85 , 92 , 109 , and 169					
	2-26 Mechanisms for seeking advice and raising concerns	Page 92					
	2-27 Compliance with laws and regulations	Page 94					
	2-28 Membership of associations	Page 28 . In 2025, the total sum of TIM's membership contributions was BRL 15.8 million. The main membership contributions were: GSMA – BRL 853,982 ABR Telecom – BRL 9,800,000 Conexis – BRL 3,650,160 Telebrasil – BRL 41,139 ConectarAgro – BRL 70,000				16	



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
Stakeholder engagement	2-29 Approach to stakeholder engagement	Pages 18 and 24					
	2-30 Collective bargaining agreements	Page 147				8	
GRI 3: Material Topics 2021							
	3-1 Process to determine material topics	Page 18 . Item b: there have been no alterations to the list of material topics compared to the previous reporting period.				17	
	3-2 List of material topics	Pages 18 , 20 and 21 . Item b: there have been no alterations to the list of material topics compared to the previous reporting period.					
Diversity, inclusion and non- discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 157					
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	Pages 162 to 165				5 8 10	6
	405-2 Ratio of basic salary and remuneration of women to men	Page 166				5 8 10	6
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 161				5 8	6
Energy management							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 125					



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 127	c.ii; ciii; c.iv d.i; d.ii; diii; d.iv	Not applicable to the scope of the organization.	TIM does not consume energy for heating, cooling or the creation of steam, and nor does it sell energy or electricity for these same ends.	78 1213	7, 8
	302-3 Energy intensity	Page 128				78 1213	8
	302-4 Reduction of energy consumption	Page 128				78 1213	8, 9
Digital inclusion and connectivity							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 137					
GRI 203: Indirect economic impacts 2016	203-2 Significant indirect economic impacts	Pages 33 , 114 , 137 , and 138 .				38 10	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 174					
	413-2 Operations with significant actual and potential negative impacts on local communities	Page 109					
Climate change							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 85 and 114					



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Page 85					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) emissions of greenhouse gases (GHG)	Page 118				3 12 13 14 15	7, 8
	305-2 Energy indirect (Scope 2) greenhouse gas (GHG) emissions	Page 119				3 12 13 14 15	7, 8
	305-3 Other indirect (Scope 3) greenhouse gas (GHG) emissions	Page 120				3 12 13 14 15	7, 8
	305-4 Greenhouse gas (GHG) emissions intensity	Page 121				13 14 15	8
	305-5 Reduction of greenhouse gas (GHG) emissions	Pages 117 and 122				13 14 15	8, 9



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
Quality of service and customer experience							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 36 and 55					
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Page 39				3 12	
	417-2 Incidents of non-compliance concerning product and service information and labeling	Pages 39 and 93				16	
	417-3 Incidents of noncompliance concerning marketing communications	Page 93				16	
GRI 416: Consumer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 39				3 12	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 39				16	
Cyber security, data privacy, and protection							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 95					
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pages 96 and 97				16	
Responsible supplier management							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 100					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 104					



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 100					
	308-2 Negative environmental impacts in the supply chain and actions taken	Pages 100 , 102 and 155					
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 100					
	414-2 Negative social impacts in the supply chain and actions taken	Page 100					
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 101				5816	5
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 101				58	4
Artificial intelligence							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 45					
Non-material standards							
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 105				89	
GRI 415: Public Policies 2016	415-1 Political contributions	Page 89				16	10



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Page 122				8 12	7, 8
	301-3 Reclaimed products and their packaging materials	Page 130				8 12	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 112				6 12	
	303-2 Management of water discharge-related impacts	Page 113				6	
GRI 101: Biodiversity 2024	101-4 Identification of biodiversity impacts	Pages 107 , 109 and 122				6 14 15	8
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Pages 129 , 130 and 131				3 6 11 12	
	306-2 Management of significant waste-related impacts	Pages 129 and 130				3 6 8 11 12	
	306-3 Waste generated	Pages 134 and 135					
	306-4 Waste diverted from disposal	Page 134				3 11 12	
	306-5 Waste directed to disposal	Page 135				3 6 11 12 15	



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 150				48	6
	404-2 Programs for upgrading employee skills and transition assistance programs	Pages 148 , 149 and 151				8	
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 150				5810	6
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Pages 167 and 168				5810	6
	401-3 Parental leave	Page 156				58	6



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 153				38 12	
	403-2 Hazard identification, risk assessment, and incident investigation	Page 155				38 12	
	403-3 Occupational health services	Pages 153 and 155				8	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 155				816	
	403-5 Worker training on occupational health and safety	Pages 149 and 154				8	
	403-6 Promotion of worker health	Pages 141 , 144 , 146 , and 153 .				38 12	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 155				8	
	403-8 Workers covered by an occupational health and safety management system	Page 153	a.i; a.ii; a.iii	Information unavailable/incomplete	In relation to the workers who are not employees, TIM does not have an Occupational Health and Safety Management System that includes all the information in the format required by the Standard: the number and percentage of these workers covered by the system, or the number and percentage of these workers audited internally or certified externally. The Company has partial access to this information and is making every effort to improve its management model in relation to its contractors and subcontractors in order to expand the coverage and monitoring of the occupational health and safety practices. TIM will present the improvements it is making over the forthcoming two cycles.	8	



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Page 156	b.i; b.ii; b.iii	Information unavailable/incomplete	In relation to those workers who are not employees, TIM does not have all the information in the format required by the Standard: the number of fatalities as a result of work-related injury; the number of cases of work-related ill health requiring communication; and the most common types of work-related illnesses. The Company has partial access to this information and is making every effort to improve its management model in relation to its contractors and subcontractors in order to expand the coverage and monitoring of the occupational health and safety practices. TIM will present the improvements it is making over the forthcoming two cycles.	38 1216	
	403-10 Work-related ill health	Page 153	b.i; b.ii; b.iii; b.iv; b.v	Information unavailable/incomplete	In relation to those workers who are not employees, TIM does not have all the information in the format required by the Standard: the number and rate of fatalities as a result of work-related accidents; the number and rate of work-related injuries with serious consequences (except fatalities); the number and rate of work-related injuries requiring communication; the principal types of accident; and the number of hours worked. The Company has partial access to this information and is making every effort to improve its management model in relation to its contractors and subcontractors in order to expand the coverage and monitoring of the occupational health and safety practices. TIM will present the improvements it is making over the forthcoming two cycles.	38 16	



GRI STANDARD	CONTENT	DIRECT RESPONSE/PAGE	OMISSION			SDGs	GLOBAL COPACT
			OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Pages 37 and 140					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 90				16	10
	205-2 Communication and training about anti-corruption policies and procedures	Page 93				16	10
	205-3 Confirmed incidents of corruption and actions taken	Pages 90 and 92				16	10
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 93				16	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Page 169					1



SASB

content index

SASB STANDARD	CONTENT	PAGE/DIRECT RESPONSE
Innovation and Technology		
SASB TC-TL-520a.2	Actual average download speed: (1) own content and associated with a business partner; and (2) non-associated content (Mbps)	Omission due to restrictions of confidentiality. TIM does not measure the download speeds as specified by the SASB standard. The company measures and reports such information to the regulatory agency (Anatel) in accordance with the standard adopted in Brazil by Anatel.
SASB TC-TL-520a.3	Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices	Page 38
Digital inclusion and connectivity		
SASB TC-TL-000.A	Number of wireless mobile telephone subscribers	Page 55
SASB TC-TL-000.B	Number of landline telephone subscribers	Page 55
SASB TC-TL-000.C	Number of broadband subscribers	Page 55
SASB TC-TL-000.D	Network traffic	Page 128
Privacy and data security		
SASB TC-TL-220a.1	Description of policies and practices related to behaviors in advertising and customer privacy	Page 96
SASB TC-TL-220a.2	Number of customers whose information is used for secondary purposes	Pages 96 and 97
SASB TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Page 99



SASB STANDARD	CONTENT	PAGE/DIRECT RESPONSE
SASB TC-TL-220a.4	(1) Number of lawful requests for customer information (2) Number of customers whose information was requested (3) Percentage that resulted in disclosure	Page 99 / Partial omission: (2) TIM reports that the figures related to court-ordered breaches of confidentiality reflect the number of telephone lines for which a breach request was made, not the number of affected customers, as a single customer may have more than one line registered in their name.
SASB TC-TL-230a.1	(1) Number of data breaches; (2) Percentage involving personally identifiable information; 3) Number of customers affected	Pages 95 and 96
SASB TC-TL-230a.2	Description of approach to identifying and assessing risks associated with data security, including use of third-party cybersecurity standards	Pages 95 and 98
Energy efficiency		
SASB TC-TL-130a.1	(1) Total energy consumed (2) Percentage of grid electricity (3) Renewable percentage	Page 125
Quality of the services		
SASB TC-TL-550a.1	(1) Average system outage frequency (outages per customer); (2) Average system outage duration (hours per customer)	Page 38
SASB TC-TL-550a.2	Discussion of systems for continued service provision during outages	Page 83 . Note: the main business continuity risks associated with technological interruptions at TIM are: i. events that partially or totally compromise the ICT infrastructure, resulting in loss of service or, in more serious situations, loss of business; ii. TIM's structural connectivity routes, built on third-party infrastructure, subject to contracts that involve risks that compromise our ability to maintain them.
Ethics, integrity, and compliance		
SASB TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior	Page 93
Standards not associated with material topics		
SASB TC-TL-440a.1	(1) Materials recovered through return programs (t); (2) Percentage of materials recovered that were reused; (3) Percentage of materials recovered that were recycled; (4) Percentage of materials recovered that were destined for landfill	Pages 130 and 131



Assurance Report GRI 2-5



Shape the future
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Limited Assurance Report of Independent Auditors on Non-Financial Information

To the
Shareholders, Directors and Officers of
TIM S.A.
Rio de Janeiro - RJ

Introduction

We have been engaged by TIM S.A. (the “Company”) to issue a limited assurance report on the non-financial information referring to the Global Reporting Initiative standards (“GRI Standards”) and Sustainability Accounting Standards Board (“SASB”) indicators included in the Company’s 2025 ESG Report for the year ended December 31, 2025.

Our limited assurance report does not encompass information of prior periods or any other information disclosed in conjunction with the 2025 ESG Report, including any images, embedded audio or video files.

TIM management’s responsibilities

TIM management is responsible for:

- selecting and establishing appropriate criteria for preparation of the information included in the 2025 ESG Report;
- preparing the information in accordance with the criteria and guidance of the Global Reporting Initiative (GRI – Standards), and of the Sustainability Accounting Standards Board (SASB); and
- designing, implementing and maintaining internal control over the information relevant to the preparation of the information contained in the

2025 ESG Report, which is free from material misstatement, whether due to fraud or error.

Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in TIM’s 2025 ESG Report, based on the limited assurance work performed in accordance with NBC TO 3000 – Assurance Engagements other than Audit or Review Engagements, issued by Brazil’s National Association of State Boards of Accountancy (CFC), which is equivalent to international standard ISAE 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that the auditor comply with ethical and independence requirements, and other related responsibilities, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the aforementioned standards require that the work be planned and executed with a view to obtaining limited assurance that the non-financial information contained in the 2025 ESG Report, taken as a whole, is free from material misstatements.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) consists mainly of inquiries to TIM management and other TIM professionals involved in the preparation of the information, as well as application of analytical procedures to obtain evidence that enables us to conclude, in the form of limited assurance, on the



information taken as a whole. A limited assurance engagement also requires application of additional procedures whenever the independent auditors become aware of matters that would cause them to believe that the information disclosed in the 2025 ESG Report, taken as a whole, may present material misstatement.

The procedures selected were based on our understanding of aspects regarding compilation, materiality and presentation of the information contained in the 2025 ESG Report, on other engagement circumstances, as well as on our consideration of areas and processes associated with the material information disclosed in the 2025 ESG Report in which material misstatements could occur. Our procedures included the following, among others:

- (a) planning our work, considering the materiality, volume of qualitative and quantitative information, and operational and internal control systems used as basis for the preparation of the information contained in the 2025 ESG Report;
- (b) obtaining an understanding of the calculation methodology and procedures adopted for compiling the indicators by means of inquiries of the management professionals responsible for preparing the information;
- (c) applying analytical procedures to quantitative information and inquiries as to qualitative information, and correlation with the indicators in the 2025 ESG Report; and
- (d) for cases in which non-financial data correlate with financial indicators, the comparison of these indicators with the financial statements and/or accounting records.

The limited assurance procedures also included checking for compliance with the guidelines and criteria of the GRI Standards preparation structure, and SASB guidelines applicable to the preparation of the

information contained in the 2025 ESG Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Had we performed a reasonable assurance engagement, other issues and possible misstatements that may exist in the information contained in the 2025 ESG Report could have been identified. Accordingly, we do not express an opinion on this information.

Nonfinancial data are subject to more limitations than financial data, given their nature and diversity of the methods used for determining, calculating or estimating such data. Qualitative interpretations of materiality, relevance and accuracy of the data are subject to individual assumptions and judgments. Additionally, we have not performed any work on data informed for prior periods, or on future forecasts and goals. The preparation and presentation of sustainability indicators followed the criteria of GRI - Standards, and SASB guidelines and, therefore, do not have the objective of ensuring compliance with social, economic, environmental or engineering laws and regulations. However, these standards provide for the presentation and disclosure of any



noncompliance with such regulations when significant sanctions or fines occur. Our assurance report should be read and understood in this context, inherent in the selected criteria (GRI - Standards and SASB).

Other matters

The Company's Report includes information prepared in accordance with, and to address, the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). This information, as well as other information included in the Company's Report, such as narrative content, images, embedded audio or video files, graphic content, forward-looking targets and related commitments, was not subject to our limited assurance procedures. Accordingly, we do not express any conclusion thereon.

Conclusion

Based on the procedures performed, described herein, and on the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information contained in TIM's 2025 ESG Report for the year ended December 31, 2025 was not prepared, in all material respects, in accordance with the criteria and guidelines of the Global Reporting Initiative – GRI (GRI – Standards), and of the Sustainability Accounting Standards Board – Telecommunications (SASB).

Rio de Janeiro (RJ), April 29, 2026.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC-SP-015199/F

Beatriz Gonçalves de Moraes Nicolaci
Accountant CRC RJ-091370/O



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Independent auditor’s limited assurance report on the greenhouse gas (GHG) inventory re 2025

To the
Shareholders, Directors and Officers of
TIM S.A.
Rio de Janeiro - RJ

Introduction

We have been engaged by TIM S.A. (“TIM” or the “Company”) to issue a limited assurance report on the data contained in the Company’s Greenhouse Gas Emissions Inventory (“GHG Inventory”) for the year ended December 31, 2025, disclosed together with other non-financial information in the 2025 ESG Report. The inventory report includes, among other information, a description of significant quantification procedures, the criteria and methodology used to prepare the 2025 GHG Inventory, and the organizational and operational boundaries relating to the Company’s activities.

Our limited assurance report does not encompass information of prior periods or any other information disclosed in conjunction with the GHG Inventory, including any images, embedded audio or video files.

TIM management’s responsibilities

Management is responsible for the preparation and presentation of the information contained in the GHG Inventory, in accordance with the guidelines and specifications of the Brazilian GHG Protocol Program (“PBGHG”) (or the “Criteria”) and the metrics as described in the

“Methods” section of the GHG Inventory. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation of the GHG Inventory information that it is free from material misstatement, whether due to fraud or error.

GHG quantification is subject to inherent uncertainty due to incomplete scientific knowledge used to determine emission factors and the values required to combine emissions of different gases.

Our independence and quality control

We have complied with the Code of Ethics for Professional Accountants and with the professional standards issued by Brazil’s National Association of State Boards of Accountancy (CFC), which include independence and other requirements based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We have applied the Quality Management Standard NBC PA 01, issued by the CFC, which requires that the firm design, implement, and operate a quality management system, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in TIM’s GHG Inventory, based on the limited assurance work performed in accordance with NBC TO 3000 – Assurance Engagements Other than Audits or Reviews and NBC TO 3410 –



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Assurance Engagements on Greenhouse Gas Statements and Climate Change, also issued by Brazil's National Association of State Boards of Accountancy (CFC), which are equivalent to International Standards ISAE 3000 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE 3410 – Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board (IAASB).

These standards require that the work be planned and executed with a view to obtaining limited assurance that the non-financial information contained in the 2025 GHG Inventory, taken as a whole, is free from material misstatements.

A limited assurance engagement performed in accordance with NBC TO 3410 involves assessing the appropriateness, in the circumstances, of TIM's use of the PBGHG guidelines and specifications as a base for preparing the GHG Inventory, evaluating the risks of material misstatement of the GHG Inventory, whether due to fraud or error, responding to the risks assessed as necessary in the circumstances, and evaluating the overall presentation of the GHG Inventory. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement with respect to risk assessment procedures, including obtaining an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures performed by us were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods and reporting policies, and agreement with or reconciliation to the underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- made inquiries and obtained an understanding of TIM's control environment and the information systems relevant to emissions quantification and report preparation. However, we did not assess the design of specific control activities, nor did we obtain evidence of or test their implementation;
- assessed whether TIM's methods for developing estimates are appropriate and were consistently applied. However, our procedures did not include testing the data on which the estimates are based, nor did we independently prepare our own estimates to assess TIM's estimates;
- evaluated the completeness of emission sources, data collection methods, source data, and relevant assumptions applicable to the sites. The sites selected for testing were chosen based on their emissions in relation to total emissions, emission sources, and locations selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility-level data or controls at those sites.

Procedures performed in a limited assurance engagement vary in nature and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion as to whether TIM's GHG Inventory has been prepared, in all material respects, in accordance with the guidelines and specifications of the Brazilian GHG



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Protocol and the metrics as described in the “Methods” section of the GHG Inventory.

Conclusion

Based on the procedures performed, described herein, and on the evidence obtained, nothing has come to our attention that causes us to believe that that the data presented in TIM's GHG Inventory for the year ended December 31, 2025 has not been prepared, in all material respects, in accordance with the guidelines and specifications of the Brazilian GHG Protocol and the metrics described in the “Methods” section of the GHG Inventory.

Rio de Janeiro (RJ), April 29, 2026.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
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Credits

TIM Brasil

TIM Coordination
Regulation, Institutions, Public Relations & Sustainability - ESG

GRI Consultation, Content and Design

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