



TIM S.A.
Publicly Held Company
CNPJ/ME 02.421.421/0001-11
NIRE 333.0032463-1

MINUTES OF FISCAL COUNCIL MEETING
HELD ON APRIL 19th, 2023

DATE, TIME AND PLACE: April 19th, 2023, at 8.00 a.m., at the head office of TIM S.A. ("Company"), domiciled at Avenida João Cabral de Mello Neto, 850, Torre Sul, 13° floor, Barra da Tijuca, in the city and State of Rio de Janeiro.

PRESENCE: Messrs. Walmir Urbano Kesseli, Anna Maria Cerentini Gouvêa Guimarães and Elias de Matos Brito, regular members of the Company's Fiscal Council ("CF") attended the meeting, either in person or by means of audio or videoconference. Mrs. Fabiane Reschke, Secretary, also attended the meeting. It is also registered the presence of Mr. Nicandro Durante, Chairman of the Company's Board of Directors.

AGENDA: (1) To elect the Chairman of the Company's Fiscal Council; and (2) Evaluation on the payment proposal of the Company's interest on shareholders' equity ("JSCP").

CLARIFICATIONS AND RESOLUTIONS: Initially, it is noted that the meeting was held jointly with the Statutory Audit Committee ("CAE") of the Company, during discussions on the item (2) of the Agenda. Upon the review of the material presented and filed at the Company's head office, and based on the information provided and discussions of the subject included on the Agenda, the CF members registered their considerations and discussions as follows:

(1) To elect the Chairman of the Company's Fiscal Council.

In view of the proposal presented by Mr. Elias de Matos Brito and supported by Mrs. Anna Maria Cerentini Gouvêa Guimarães, for the election of Mr. Walmir Urbano Kesseli as Chairman of the Fiscal Council ("CF"), the members of the CF, unanimously, elected him to occupy that position, with a term of office until the Annual Shareholders Meeting of the Company, which will be held in 2024. Mr. Walmir Urbano Kesseli thanked for the nomination and the trust placed in him.

CONT. OF MINUTES OF FISCAL COUNCIL MEETING OF TIM S.A.

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

Messrs. Gustavo Baptista Alves, representative of the Administrative & Tax Services area, and Bruno Cordeiro Justo, representative of the Tax Conformity area, made a brief introduction on the subject, already well known by the CF members, and presented the management proposal for the distribution as Interest on Shareholders' Equity ("IE") by the Company, as follows: **(i)** amount of **R\$230,000,000.00 (two hundred and thirty million reais)** at **R\$0.095010222** (zero, point, zero, nine, five, zero, one, zero, two, two, two cents) of gross value per share; **(ii)** payment will be made until **May 9th, 2023**, without the application of any monetary restatement index; **(iii)** shall be considered the date of **April 25th, 2023**, to identify the shareholders entitled to receive such amounts. Therefore, the shares acquired after said date will be traded *ex direito* of IE distribution; and **(iv)** The withholding of Income Tax will be of 15% (fifteen percent) on the occasion of the credit of the IE, except for the shareholders who have differentiated taxation or who are exempt from said taxation. The gross amount per share may be modified due to the variation in the number of treasury shares, in order to comply with the Company's Long-Term Incentive Plan.

After the clarifications provided, the members of the Fiscal Council thanked and expressed in favor of the management proposal.

CLOSING: With no further issues to discuss, the meeting was adjourned, and these minutes drafted as summary, read, approved and signed by all attendees CF Members.

I herein certify that these minutes are the faithful copy of the original version duly recorded in the respective corporate book.

Rio de Janeiro (RJ), April 19th, 2023.

FABIANE RESCHKE
Secretary



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FISCAL COUNCIL'S OPINION

The Members of the Fiscal Council of TIM S.A. ("Company"), in the exercise of their attributions and legal duties, as provided in Article 163 of the Brazilian Corporate Law, based on the information provided and the clarifications received by the Company's management, expressed their favorable opinion on the presentation, to the Board of Directors of the Company, of the proposal for the distribution as Interest on Shareholders' Equity in the amount of **R\$230,000,000.00 (two hundred and thirty million reais)** at **R\$0.095010222** (zero, point, zero, nine, five, zero, one, zero, two, two, two cents) of gross value per share, for payment to be made until **May 9th, 2023**, without the application of any monetary restatement index, considering the date of **April 25th, 2023**, to identify the shareholders entitled to receive such amounts.

Rio de Janeiro, April 19th, 2023.

WALMIR URBANO KESSELI
Chairman of the Fiscal Council

ANNA MARIA CERENTINI GOUVÊA GUIMARÃES
Member of the Fiscal Council

ELIAS DE MATOS BRITO
Member of the Fiscal Council