



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

MINUTES OF THE BOARD OF DIRECTORS' MEETING
HELD ON APRIL 19TH, 2023

DATE, TIME AND PLACE: April 19th, 2023, at 08.30 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: The Board of Directors' Meeting of the Company was held at the date, time and place mentioned above, with the presence of Messrs. Nicandro Durante, Adrian Calaza, Alberto Mario Griselli, Claudio Giovanni Ezio Ongaro, Elisabetta Paola Romano, Flavia Maria Bittencourt, Gesner José de Oliveira Filho, Herculano Aníbal Alves, Michele Valensise and Michela Mossini, either in person or by means of audio or videoconference, as provided in the 2nd paragraph of Section 25, of the Company's By-laws.

BOARD: Mr. Nicandro Durante – Chairman; and Mrs. Fabiane Reschke – Secretary.

AGENDA: **(1)** To acknowledge on the activities carried out by the Statutory Audit Committee; and **(2)** To resolve on the payment proposal of the Company's interest on shareholders' equity ("JSCP").

RESOLUTIONS: 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 subjects included on the Agenda, the Board Members, unanimously by those present and with the abstention of the legally restricted, decided to register the discussions as follows:

(1) Acknowledged on the activities carried out by the Statutory Audit Committee ("CAE") at its meeting held on April 19th, 2023, as per Mr. Gesner José de Oliveira Filho's report, Coordinator of the CAE.

(2) Approved based on the Section 46, 3rd paragraph, of the Company's By-laws, and on the favorable opinion of the Fiscal Council, the distribution of **R\$230,000,000.00 (two hundred and thirty million reais)** as Interest on Shareholders' Equity ("IE"), at **R\$0.095010222** (zero, point, zero, nine, five, zero, one, zero, two, two, two cents) of gross value per share. The payment will be made until **May 9th, 2023**, without the application of any monetary restatement index, considering the date of **April 25th, 2023**,



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as the date for identification of shareholders entitled to receive such values. Therefore, the shares acquired after said date will be traded *ex-direito* of IE distribution. 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.

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