

Social Responsibility of TIM Group Companies in Brazil

TIM S.A.



SOCIAL RESPONSIBILITY POLICY OF TIM GROUP COMPANIES IN BRAZIL

PREMISE

As a signatory of the United Nations Global Compact since 2008 and of UN Women since 2021, TIM Group companies in Brazil recognize the importance and responsibility of the private sector in promoting human rights, protecting the environment and building fairer and more inclusive societies.

The Company seeks to align its actions, goals and projects with the UN 2030 Agenda, which established 17 Sustainable Development Goals (SDGs) to promote good practices in companies, governments and civil society.

RECIPIENTS

The document applies to all TIM Group companies in Brazil, including the TIM Institute and suppliers, contracted companies and partner companies, in their relations with the TIM Group.

OBJECTIVE AND FIELD OF APPLICATION

This policy aims to ratify the commitment of the TIM Group in Brazil to national and international standards and principles for the defense of human rights, decent work practices, environmental protection and the fight against corruption. These standards include important UN conventions, such as the Universal Declaration of Human Rights, and those of the International Labor Organization (ILO), in addition to the ten Principles of the Global Compact, reinforced in the Company's Code of Ethics and Conduct, among other policies.

The TIM Group in Brazil follows these guidelines in all relationships with its various stakeholders and encourages its partners and suppliers to adopt best practices that promote sustainable development, in line with the 2030 Agenda and the Sustainable Development Goals (SDGs).

DISCLOSURE

The content of this document will be disclosed to all employees through the provision of an infographic on the Company's internal channels and formalized via email highlighting the main guidelines for executives.

GENERAL DESCRIPTION OF THE PROCESS AND RESPONSIBILITIES

5.1 PRINCIPLES:

The principles that inspire the actions of TIM Group companies in Brazil and that guide the hiring and performance of suppliers and partner companies are reported below.

5.1.1 CHILD LABOR

TIM Group companies in Brazil, their suppliers and partners undertake to expressly veto any form of child labor that diverges from current legal requirements.

In line with this context, they participate in the young apprentice program, under the terms established by the Federal Constitution and current legislative provisions, and they do not maintain employees under the age of 18 (eighteen) in night, dangerous or unhealthy work.

5.1.2 FORCED OR SLAVE LABOR

TIM Group companies in Brazil, their suppliers and partners undertake to expressly prohibit any form of non-voluntary work or service, obtained under threat of any punishment, or that is requested as a way of canceling a debt. Furthermore, under no circumstances are employees requested to leave any type of deposit during the employment relationship maintained.

The documentation required for hiring employees of TIM Group companies complies with legal requirements.

5.1.3 HUMAN TRAFFICKING

TIM Group companies in Brazil, their suppliers and partners undertake to support the fight against human trafficking, especially that of women and children, to identify and report any practices of recruitment, transportation, transfer, accommodation or reception of people, using threats, use of force, or other forms of coercion, kidnapping, fraud, deception, abuse of authority, situations of vulnerability, payments or benefits, aiming to obtain the consent of a person who has authority over another for the purposes of exploitation in their operations and throughout their value chain.

5.1.4 HEALTH, WELL-BEING AND SAFETY

The companies of the TIM Group in Brazil, their suppliers and partners guarantee, in all ways, full compliance with the legislative provisions on health, well-being and safety at work, aimed

at preventing work accidents and damage to health, in some way, linked to the exercise of the activity.

TIM Group companies in Brazil, in accordance with current legal regulations, appoint a representative responsible for health, well-being and safety, and for implementing measures to guarantee them.

Each employee is provided with integration training on the occupational health and safety policy and procedures upon hiring.

TIM Group companies in Brazil guarantee compliance with the requirements regarding safety, health and well-being, as provided for by the legislative provisions in force.

5.1.5 FREEDOM OF ASSOCIATION AND THE RIGHT TO COLLECTIVE BARGAINING

Employees have the legal right to form and/or join trade unions to protect their individual and collective interests. TIM Group companies in Brazil, their suppliers and partners fully recognize the role of trade unions as representatives of their employees.

5.1.6 DISCRIMINATION AND HARASSMENT

TIM Group companies in Brazil, their suppliers and partners undertake not to carry out or allow any form of discrimination in relation to hiring, remuneration, access to training, promotion, dismissal or retirement, in relation to race, social and/or economic class, nationality, religion, disability, sex, gender identity, affective-sexual orientation, union or political affiliation, disabilities and age.

TIM Group companies in Brazil, their suppliers and partners, in accordance with current legislative provisions, do not permit any type of behavior that is sexually or morally coercive, threatening, offensive or that aims to exploit the individual.

5.1.7 DISCIPLINARY PROCEDURES

TIM Group companies in Brazil, their suppliers and partners, under the hypothesis of disciplinary procedures to be adopted with employees, do not carry out and do not permit the use of corporal punishment, mental or physical coercion and verbal abuse.

5.1.8 DIVERSITY

The companies of the TIM Group in Brazil, their suppliers and partners recognize that diversity is a value and a practice to be promoted in all their relationships, not engaging in or allowing

any expression or form of negative or embarrassing discrimination in their work relationships. They also encourage the adoption of a stance of respect and appreciation of differences, as well as the recognition and combating of situations of injustice against historically disadvantaged groups, due to factors such as sex, affective-sexual orientation; ethnic origin; gender identity; disability status; age group, among others.

TIM Group companies in Brazil, their suppliers and partners believe in diversity as a way to maintain a healthy work environment and an organization that is competitive in the market.

5.1.9 WORKING HOURS

The organization of working hours is carried out in accordance with the labor laws in force in Brazil and the agreements stipulated with trade union organizations on the subject, including with reference to weekly rest, flexible work models and the performance of overtime.

5.1.10 REMUNERATION

The remuneration paid by TIM Group companies in Brazil to their own employees complies with the provisions of collective agreements, regarding minimum values and distribution methods, and there is no discrimination based on factors such as sex, affective-sexual orientation; ethnic origin; gender identity; disability status; age group, among others.

The payroll provided to workers describes in detail the items that make up their remuneration.

TIM Group companies in Brazil do not use contractual typologies that are contrary to the provisions of the law or intended to avoid the prohibitions and obligations provided for by current regulations.

TIM Group companies in Brazil strive to comply with national laws and international conventions on human rights and social responsibility, promoting due diligence in their value chain and the periodic evaluation of their own practices and management methods, according to the Human Rights methodology. Rights Capacity Diagnostic (HRCD).

The initiatives planned for remediation and mitigation of possible human rights violations are provided for in internal regulations and are disclosed in public reports when and if they occur.

TIM Group suppliers and partners in Brazil undertake to seek and offer equitable remuneration and benefits in the provision of services, considering the labor paradigms of the TIM Group's job and salary plan in Brazil, when applicable.

5.2 STAKEHOLDERS

In reference to stakeholders, the principles that inspire TIM Group companies in Brazil are those indicated in the company's Code of Ethics and Conduct and which refer to: shareholders, customers, competitors, suppliers, institutions, the environment and the community.

Below are:

5.2.1 SHAREHOLDERS

TIM Group companies in Brazil guarantee equal treatment to all categories of shareholders, in accordance with statutory restrictions and in compliance with current legal requirements and applicable regulations.

5.2.2 CUSTOMERS

TIM Group companies in Brazil base their service provision activities on excellence and customer service as guiding elements, aiming to meet the needs of their customers, observing the suitability of offers to the different social profiles served, their peculiarities and expectations, in order to promote digital inclusion and democratize access to essential services. They also fully observe the current legal system on the protection of consumer rights.

5.2.3 COMPETITORS

TIM Group companies in Brazil promote fair and functional competition in their own interests and in the interests of all market operators, customers and other interested parties. The company follows the guidelines issued by regulatory bodies that seek to ensure a competitive market and respect for consumers.

5.2.4 SUPPLIERS

TIM Group companies in Brazil ensure that purchasing processes are designed to provide products/services under the best market conditions, while simultaneously ensuring quality, safety, environmental, social and anti-corruption requirements. In this sense, processes and regulations are guided by global guidelines, such as: international standards (SA 8000, ISO 9001, ISO 45001, ISO 14001 and ISO 26000) and the UN Guiding Principles on Business and Human Rights.

Within the scope of service provision, TIM establishes express guidelines in its Code of Conduct that guide the actions of its contractors regarding the guarantee of rights and the fight against any form of exploitation – be it child labor and/or forced labor or labor analogous to slavery – and also discriminatory attitudes in its activities and facilities.

5.2.5 INSTITUTIONS

TIM Group companies in Brazil maintain a relationship of collaboration and transparency with national and international institutions with the aim of facilitating dialogue on topics of specific interest.

5.2.6 ENVIRONMENT

Sustainability is a priority issue for TIM Group companies in Brazil and fundamental for the competitiveness of companies.

TIM Group companies in Brazil act responsibly in the use of natural resources, aiming at sustainable development, respecting, preserving and promoting the environment and the future of future generations. To this end, they have a set of environmental policies and processes that guide corporate practices and projects and reinforce their commitment to environmental management in their businesses. In addition, TIM Group companies evaluate their suppliers and partners through a qualification process based on social and environmental risk criteria.

TIM Group companies in Brazil value proper recycling and, whenever possible, reducing waste generation, as well as reuse and upcycling, in line with best circular economy practices.

5.2.6.1 Climate Change

Regarding climate change, which directly affects the “Environmental stakeholder”, TIM Group companies in Brazil monitor and mitigate their greenhouse gas (GHG) emissions from their operations and make their results and commitments public.

Companies also seek to map risks and opportunities arising from climate change and adapt to them, according to standards recognized by experts and the market.

5.2.7 COMMUNITY

The companies of the TIM Group in Brazil aim to contribute to the economic well-being and growth of the communities in which they operate by providing efficient services and cutting-edge technology. They also map the legitimate expectations of traditional communities, indigenous peoples and quilombolas through prior consultation, whenever it is necessary to make investments in areas occupied by these communities. They also understand that the individual and/or collective growth of their companies must provide similar growth to society and, in line with this, support socio-environmental actions in the communities in which they operate through sponsorship and institutional support.

GLOSSARY

- **Agenda 2030 and the Sustainable Development Goals (SDGs):** It is a global agenda with 17 objectives and 169 intergovernmental targets, led by the UN, involving diverse themes;
- **Human Rights:** These are the basic rights and freedoms of all human beings, as well as freedom of thought, expression and equality before the law. The UN proclaimed the Universal Declaration of Human Rights, which is respected worldwide;
- **TIM Group companies in Brazil:** TIM Brasil Serviços e Participações SA, TIM SA, I-Systems and Cozani, as well as companies under common control and those in which they hold a 20% or greater stake. For the purposes of this Policy, the TIM Institute is included in this definition;
- **Supplier:** Any natural or legal person, public or private, national or foreign, as well as depersonalized entities that, duly constituted and authorized by applicable Brazilian legislation, develop activities of production, assembly, transformation, improvement, packaging or reconditioning, renewal or reconditioning, creation, construction, import, export, distribution or marketing of products or provision of services, is considered a supplier. Furthermore, for the purposes of this regulation, any counterparty with which TIM maintains a contractual relationship is also considered a supplier;
- **Global Compact:** is an initiative promoted by the UN, designed for companies committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labor, environment and combating corruption. Thus, corporations, which are the main agents of globalization, can help ensure that market, trade, technology and financial organizations progress in a way that benefits economies and societies everywhere;

The ten principles are:

1. Human Rights

Principle 1 - Businesses should support and respect the protection of internationally recognized human rights; and

Principle 2 – Ensure that you do not participate in violations of these rights.

2. Work

Principle 3 - Businesses should support freedom of association and the effective recognition of the right to collective bargaining;

Principle 4 - The elimination of all forms of forced or compulsory labour;

Principle 5 - The effective abolition of child labour; and

Principle 6 - Eliminate discrimination in employment.

3. Environment

Principle 7 - Businesses should support a precautionary approach to environmental challenges;

Principle 8 - Develop initiatives to promote greater environmental responsibility; and

Principle 9 - Encourage the development and diffusion of environmentally friendly technologies.

4. Anticorruption

Principle 10 - Businesses should combat corruption in all its forms, including extortion and bribery.

- **Commercial Partner:** Companies that maintain a relationship with TIM, associated with the direct marketing of products and services to the end customer;

- **Guiding Principles (GPs) on Business and Human Rights:** Approved by the UN Human Rights Council in 2011 and adopted by Brazil in the same year. The 31 GPs were designed to implement the “protect, respect and remedy” parameters with the aim of establishing obligations for the State and companies to prevent and remedy human rights violations arising from business;

- **Stakeholders:** Interested parties or stakeholders involved in a given process. Refers to any person or entity that affects or is affected by a company's activities. Ex.: shareholders, employees, customers, suppliers, unions, government, community, etc.

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