

TIM S.A.

INTERNAL RULES OF THE STATUTORY AUDIT COMMITTEE

CHAPTER I

THE STATUTORY AUDIT COMMITTEE

Art. 1. The Statutory Audit Committee ("CAE") is the collegiate advisory and instructive body directly linked to the Board of Directors of TIM S.A. ("Company"), governed by the applicable legislation, by the rules issued by the regulatory bodies of the capital sections 28, 29 and 30, as well as by these Internal Rules ("Internal Rules").

Art. 2. The CAE will report to the Board of Directors and will maintain an effective relationship with the Executive Board, the internal and independent auditors, and the Company's Fiscal Council.

Art. 3. As an advisory body to the Board of Directors, the CAE's decisions constitute recommendations to the Company's Management and must be accompanied by the analysis necessary to substantiate them.

Art. 4. The CAE's objectives are to supervise the quality and integrity of the financial reports, adherence to legal, regulatory and statutory rules, the adequacy of processes related to risk management and the activities of the internal and independent auditors, as well as to supervise and evaluate the execution of contracts of any nature between the Company or its subsidiaries, on the one hand, and the controlling shareholder or its subsidiaries, affiliates, companies subject to common control or controlling companies of the latter, or that otherwise constitute related parties to the Company.

Sole paragraph: In addition to its ordinary attributions, the CAE also performs the function of Audit Committee of the Company, in accordance with the provisions of the Sarbanes Oxley Act, to which the Company is subject as it is a company registered with the US Securities and Exchange Commission – SEC.

**CHAPTER II
COMPOSITION, MANDATE AND INVESTITURE**

Art. 5. The CAE shall be composed by, at least, 3 (three) and at most 5 (five) members, elected by the Board of Directors, for the term of office of 2 (two) years, which shall coincide with the term of office of the members of the Board of Directors, and re-election shall be permitted for a maximum period of 10 (ten) years.

Sole paragraph. The function of CAE member is non-delegable and must be exercised exclusively by the elected members.

Art. 6. In accordance with the rules issued by the regulatory bodies of the capital market:

I. at least 1 (one) of the independent members of the Board of Directors shall be a member of the CAE;

II. at least 1 (one) member of the CAE must have recognized experience in corporate accounting matters;

III. all members of the CAE must be independent, in accordance with § 3 below; and

IV. all members of the CAE must meet the requirements foreseen in art. 147 of Law No. 6,404, of December 15th, 1976 ("Law 6,404/76").

§ 1. To comply with the requirement of recognized experience in corporate accounting matters, provided for in item II of the *caput* of this article, the member of the CAE must have:

I. knowledge of generally accepted accounting principles and financial statements;

II. ability to evaluate the application of these principles against key accounting estimates;

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III. experience preparing, auditing, analyzing or evaluating financial statements that have a level of scope and complexity comparable to those of the Company;

IV. educational background compatible with the knowledge of corporate accounting necessary for the CAE's activities; and

V. Knowledge of internal controls and corporate accounting procedures.

§ 2. Compliance with the requirements foreseen in § 1 above must be proven by means of documentation, which must be maintained at the headquarters of the Board, for a period of 5 (five) years, counted from the last day of the CAE member's term of office.

§ 3. For the fulfillment of the independence requirement referred to in item III of the *caput* of this article, the CAE member:

I. cannot be, or have been, in the last 5 (five) years: (a) an officer or employee of the Company, controller company, subsidiary, affiliate or company in common control, direct or indirect; or (b) the technical manager of the team involved in the Company's audit work; and

II. cannot be a spouse, relative in a straight line or collateral line, up to the third degree, and by affinity, up to the second degree, of the persons referred to in the item above.

§ 4. It is prohibited, in any situation, the participation, as a member of the CAE, of officers of the Company, its subsidiaries, controller, affiliates or companies in common control, direct or indirect.

§ 5. The same member of the Statutory Audit Committee may accumulate both the characteristics referred to in items I and II of the *caput* of this article.

Art. 7. In addition to the cases of death, resignation, dismissal and others provided by law, the vacancy of the office will occur when the member of the CAE fails to attend,

without just cause, 2 (two) consecutive meetings or 3 (three) interspersed in the annual fiscal year.

Sole Paragraph – In the event of a vacancy that reduces the CAE to less than 3 (three) members, the Board of Directors will meet to elect a new member(s) to complete the current term of office.

Art. 8. Upon taking office, the members of the CAE will sign, in addition to the term of office, a declaration by which they will adhere to the terms of the policies and the Code of Ethics and Conduct of the Company, and will also sign a statement attesting that they are not impeded, under the terms of these Internal Rules, of the norms issued by the regulatory bodies of the capital market and the stock exchange on which the Company's securities are listed, and of art. 147 of Law 6,404/76.

SECTION I

THE COORDINATOR OF THE STATUTORY AUDIT COMMITTEE

Art. 9. The CAE will have a Coordinator, elected by the majority of its members.

Art. 10. The Coordinator of the CAE is responsible for:

- I. ensure the proper functioning and proper performance of the body;
- II. ensure the effectiveness of the monitoring and evaluation system, by the CAE or its members, of the issues pertinent to the performance of this Committee;
- III. propose the annual calendar of meetings;
- IV. organize and coordinate the agenda of the meetings, after hearing the other members of the CAE and the Board of Directors, as well as to make sure that the information necessary for the discussion of the matters on the agenda are sent to the members of the CAE in a timely manner;

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V. call, install and preside over the meetings of the CAE, as well as appoint the Secretary, who will be responsible for preparing the minutes of the meetings;

VI. call, on behalf of the CAE, to participate in the meetings of the Company's Officers, executives and employees, internal and external, who have information on the subjects on the agenda or whose area of activity is related to such subjects;

VII. represent the CAE in its relationship with the Board of Directors, the Board of Officers, internal and external audits, the Fiscal Council and the Company's internal committees, signing, when necessary, the correspondence, invitations and reports addressed to them;

VIII. forward the recommendations of the CAE to the Chairman of the Board of Directors and/or to the Chief Executive Officer of the Company;

IX. meet with the Board of Directors, at least quarterly, being accompanied by other members of the CAE, when deemed necessary; and

X. attend the Annual Shareholders' Meeting of the Company, being accompanied by other members of the CAE, when deemed necessary.

Sole paragraph. In his absence or temporary impediment, the Coordinator may be replaced by a member appointed by the Coordinator himself or by the majority of the members of the CAE.

**CHAPTER III
DUTIES AND RESPONSIBILITIES**

Art.11. The members of the CAE must maintain an impartial and skeptical posture in the performance of their activities and, above all, in relation to the estimates present in the financial statements and the Company's management.

Art. 12. The members of the CAE, in the exercise of their functions, must respect the duties of loyalty and diligence, as well as avoid any conflict situations that may affect the interests of the Company and its shareholders.

§ 1. The member of the CAE is not responsible for the illicit acts of another member, except if he connived with them, or if he contributes to the practice of the act.

§ 2. The members of the CAE must immediately inform the Company of the changes in their shareholding positions in the Company, which must disclose such information to the Brazilian Securities and Exchange Commission ("CVM") and to the Stock Exchanges or organized over-the-counter entity, in which the Company's securities are admitted to trading, as provided for in the applicable regulation.

Art. 13. Matters of a confidential nature that are appraised by the members of the Board shall be kept confidential, also observing the provisions of art. 157, paragraph 5, of Law 6,404/76 and the determinations of Resolution No. 44, of August 23, 2021, issued by CVM.

CHAPTER IV COMPETENCE AND ATTRIBUTIONS

Art. 14. The CAE is responsible for, among other functions that may be attributed to this body by the Board of Directors or by the applicable regulations:

I. to opine on the hiring and dismissal of an independent auditor responsible for the audit services of the financial statements, as well as any other services, whether or not audit;

II. to analyze the annual work plan, discuss the results of the activities performed, the reviews made and evaluate the performance of the independent auditors;

III. to supervise the activities of the independent auditors with the purpose of evaluating their independence, the quality and adequacy of the services provided to the Company, including, to the extent allowed by the legislation, the assistance in the solution of any

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divergences between the management and the independent auditors with respect to the presentation of the financial statements;

IV. to supervise the activities performed by the internal audit, analyzing, for such purpose, the annual work plan, discussing the results of the activities performed, the revisions made and evaluate the performance of the internal auditors;

V. to supervise and analyze the effectiveness, quality and integrity of internal control mechanisms, in order to, among others, monitor compliance with the provisions related to: (a) presentation of the financial statements, including quarterly financial information and other interim statements; and (b) the information and measurements disclosed bases on adjusted accounting data and non-accounting data, which add elements not provided for in the structure of the usual reports of the financial statements;

VI. to have tools for receiving and treatment of information about non-compliance with legal and regulatory provisions applicable to the Company, in addition to internal regulations and codes, including the provision of specific procedures to protect the provider and the confidentiality of information;

VII. to evaluate the reports, anonymous or not, related to any accounting matters, of any impact on SOx controls, internal controls or audit controls, received by the Company, as well as suggest the measures that may be taken;

VIII. to examine, evaluate and opine, previously, whether the agreements to be executed between the Company or its controlled companies, on one side, and the controlling shareholder or its controlled companies, affiliated or under the same control or the controlling companies of the latter, or that otherwise constitute parties related to the Company, on the other side, comply with the standards normally adopted in the market in transactions of the same nature between independent parties, based on the material submitted by the Company's management, and the Statutory Audit Committee may request additional clarifications or opinions of independent third parties, whenever it deems necessary;

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IX. prepare a annual summary report, to be presented together with the financial statements, containing the description of: (a) its activities, the results and conclusions reached and the recommendations made; and (b) any situations in which there are significant divergence among the Company's management, the independent auditors and the Statutory Audit Committee with respect to the Company's financial statements;

X. to evaluate and monitor the Company's risk exposures, and may also require detailed information on policies and procedures related to: (a) the compensation of the management; (b) the use of the Company's assets; and (c) the expenses incurred on behalf of the Company;

XI. to evaluate, monitor and recommend to the Management the correction or improvement of the Company's internal policies, including the policy of transactions with related parties; and

XII. to evaluate quarterly information, interim statements and financial statements.

§ 1. Additionally, the CAE will also evaluate the general conditions related to all aspects and internal processes involving the execution of agreements that have a bearing on the Regulation for Compliance with ANATEL (National Telecommunications Agency) Acts No. 68,276, of October 31, 2007, and on the Regulation for Compliance with the Agreement of April 28, 2010 entered into with CADE (Administrative Council for Economic Defense), while the determinations that are the object of such Internal Rules are in effect.

§ 2. Regarding the item VII of this article, the Company will establish procedures that include means by which reports will be received.

§ 3. The Internal Audit Department, pursuant to the Procedure for the Receipt, Processing and Handling of Complaints and Reports approved by the Company, will be responsible for receiving and pre-classifying and analyzing the reports, anonymous or not, eventually received, as well as organizing them so that may be submitted to the knowledge and evaluation of the members of the CAE. Such reports must be accompanied by a recommendation as to the measures that may be taken.

§ 4. The members of the CAE, after duly evaluating the reports received by the Company, detecting their origin, must recommend that they be brought to the knowledge of the Company's Board of Directors, for the taking of the appropriate measures.

CHAPTER V MEETINGS

Art. 15. The CAE will meet whenever necessary, but at least bimonthly, so that the accounting information is always appreciated before its disclosure.

Sole paragraph. At the beginning of each fiscal year, the Coordinator of the CAE shall propose the annual calendar of the ordinary meetings.

Art. 16. The meetings of the CAE shall be called by its Coordinator, or by 2 (two) of its members, or by the Chairman of the Board of Directors, or by the Chief Executive Officer of the Company.

§ 1. The calls shall be made by letter or e-mail delivered at least 7 (seven) days in advance, except in the event of manifest urgency, at the discretion of the Coordinator, of 2 (two) members of the CAE, the Chairman of the Board of Directors or the Chief Executive Officer of the Company. In any situation the call must contain the agenda.

§ 2. The Coordinator, his substitute, or whoever he designates, will send the supporting documentation on the topics to be discussed by the CAE, as a rule, at least 7 (seven) days before the date of the meeting.

§ 3. Regardless of the formalities prescribed in these Internal Rules, a meeting attended by all members of the CAE participate, in person or in the forms provided for in Article 17 of these Internal Rules, shall be regular.

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Art. 17. The meetings of the CAE will be held, preferably, at the Company's headquarters, except at the different request of the Coordinator, after hearing the other members of the CAE.

Sole paragraph. The members of the CAE may participate in the meetings by means of audio, videoconference or in the virtual deliberative circuit mode, destined to the submission and deliberation of matters without the need to hold meetings in person, by means of audio or videoconference, without any prejudice to the validity of the decisions taken. In all cases, the members of the CAE will be considered present at the meeting and must sign the corresponding minutes.

Art. 18. The meetings will be held with the presence of the majority of the members of the CAE.

Art. 19. The recommendations and opinions of the CAE will be approved by the majority of the members present at the meeting, with the dissenting member having the option to record his disagreement in a separate document and communicate it to the Board of Directors or the Company's Management.

Sole paragraph. CAE members may express themselves by letter, e-mail or registered through a corporate governance portal or any other formal means of communication, provided they are received by the CAE Coordinator before the end of the meeting.

Art. 20. The Coordinator may invite to participate in the meetings of the CAE any member of the Board Officers or other executives of the Company, as well as third parties that may contribute to the evaluation of the topics to be considered by the CAE.

Art. 21. The Company's Legal Department will directly assist the CAE in its work, in the organization of the meeting and in the interaction with the Administration and with the Company's several areas.

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Art. 22. The meeting may be suspended or closed when circumstances so require, at the request of any member of the CAE and with the approval of a majority of the members present at the meeting.

Sole Paragraph. In case the meeting is suspended, the Coordinator must set a date, time and place for its continuation, and the need for a new call shall be waived.

Art. 23. The subjects, recommendations and opinions of the CAE will be recorded in minutes, which will be signed by the members of the CAE present. The minutes will contain the relevant points of the discussions, the list of those present, mention of justified absences, requested measures, approved recommendations and any points of divergence among the members. The voting manifestations and protests eventually presented by the members of the CAE will be attached to the minutes and filed at the Company's headquarters.

Sole paragraph. The documents supporting the meetings will be filed at the Company's headquarter.

**CHAPTER VI
OWN BUDGET, EXPENDITURE AND REMUNERATION**

Art. 24. For the performance of its functions, the CAE will have operational autonomy and budget allocation, annual or by project, within limits approved by the Board of Directors and as requested by the CAE itself, to conduct or determine the conduct of consultations, evaluations and investigations within the scope of its activities, including the hiring and use of lawyers and independent external experts.

Art. 25. The members of the CAE must receive remuneration, to be proposed by the Compensation Committee and approved by the Company's Board of Directors, compatible with their responsibilities, the time dedicated to their functions, their professional competence and reputation, and the value of their services in the market.

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(Last update: May 8th, 2023, as resolved by the Board of Directors at a meeting held on the same date)

