

Internal Audit Charter

(last amended, effective as of September 11, 2025)

Vision

We are trusted advisors and catalysts for change who support the business and collaborate cross-functionally to improve processes, controls and protect the organization.

Mission

We are the Un-carrier Internal Audit Department. We challenge the status quo and help facilitate innovation and growth while protecting organizational value. We are a service organization to all areas of the Company, and we provide the Audit Committee and management with independent assurance of the adequacy and effectiveness of the Company's governance, risk management, and internal control processes. We deliver advisory services that support process improvement, strategic execution, and risk mitigation. We are integral in helping our company achieve strategic objectives while DOING IT THE RIGHT WAY. ALWAYS.

Purpose

The purpose of the internal audit function is to strengthen the Company's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. The internal audit function enhances the Company's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

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Commitment to Adhering to the Global Internal Audit Standards

The internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The Chief Audit Executive (CAE) will report periodically to the board and senior management regarding conformance with the Standards, which will be assessed through a quality assurance and improvement program.

Mandate

Internal Audit is an independent and objective assurance and advisory function designed to add value and improve the Company's operations and compliance activities. It evaluates risk management processes, internal controls, and governance activities. Additionally, it provides recommendations for enhancing efficiency, effectiveness, compliance, and risk reduction.

Authority

The Audit Committee grants the internal audit function the mandate to provide the Audit Committee and senior management with objective assurance, advice, insight, and foresight.

Internal Audit's authority is created by its direct reporting relationship to the Audit Committee. Such authority allows for unrestricted access to the Audit Committee.

The Audit Committee authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information. Company personnel are required to render assistance that will facilitate the progress of the audit.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.

Independence, Organizational Position, and Reporting Relationships

Internal Audit activities are the responsibility of the Chief Audit Executive (CAE) of the Company. The CAE reports functionally to the Audit Committee Chair and administratively to the Chief Financial Officer of T-Mobile. This positioning provides the

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organizational authority and status to bring matters directly to senior management and escalate matters to the board, when necessary, without interference and supports the internal auditors' ability to maintain objectivity. The CAE will meet quarterly with the Audit Committee, without members of management present.

Internal Audit will remain free from interference by any part of the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude.

The CAE will confirm to the board, at least annually, the organizational independence of the internal audit function. If the governance structure does not support organizational independence, the CAE will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The CAE will disclose to the board any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

The Company's Chief Financial Officer will inform the Audit Committee of any proposed compensation changes for the CAE and the Audit Committee will review the performance, proposed compensation of the CAE on an annual basis, and consult with management regarding any proposed appointment, termination, or replacement of the CAE.

The following non-audit functions report to the CAE:

- *Financial Compliance Group* – Independent function that partners with management to mitigate financial reporting risks and provide independent assurance to the Audit Committee.
- *Technology Risk & Compliance* – Independent oversight function, responsible for setting risk management standards, providing guidance, and monitoring compliance across the business.
- *Enterprise Risk Management* – Facilitates the quarterly Enterprise Risk process through identification and evaluation of significant financial, operational, regulatory, compliance, IT, and other risks that threaten the achievement of business objectives.
- *Third Party Risk Management* – Facilitates the strategic direction, requirements, and execution of third-party risk management activities, including the company-wide framework, policy, tools, support, and oversight.
- *Integrated Governance, Risk & Compliance (iGRC)* – Unifies policy oversight, risk management, and regulatory compliance into a coordinated framework that safeguards the organization while enabling it to meet strategic objectives efficiently.

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Safeguards have been established to limit impairments to independence or objectivity, including that any direct audits of other functions reporting to the CAE will be fully outsourced to an assurance provider that reports results directly to the Audit Committee.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the CAE, board, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganization within the organization.
- Significant changes in the chief audit executive, board, and/or senior management.
- Significant changes to the organization's strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

The CAE will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The CAE will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing,

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and communication. If the CAE determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the Company or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the CAE, board, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The CAE has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the board and senior management. Discuss the plan with the board and senior management and submit the plan to the board for review and approval.

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- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in business, risks, operations, programs, systems, and controls.
- Communicate with the board and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the board and senior management and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate. In the event that Audit personnel do not have the specialized knowledge or skills required for a specific assignment, outside consultants or other internal/external resources may be used under the direction of the CAE.
- Identify and consider trends and emerging issues that could impact the Company and communicate to the board and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to the Company's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the board and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the CAE cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.

Communication with the Board and Senior Management

The CAE will report periodically to the board and senior management regarding:

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- The internal audit function's mandate.
- The internal audit plan and performance relative to the plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the board.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Company's risk appetite.

Errors and Omissions

If Internal Audit identifies an error or omission in a previously issued report, the Chief Audit Executive (CAE) will assess its significance and determine whether reissuance or clarification is needed. Errors or omissions are considered significant if they materially affect the accuracy, integrity, or intended interpretation of the report's findings, conclusions, or recommendations. This includes issues that would have changed the audit rating, influenced management's response, or impacted decisions by senior leadership or the board.

Risk Acceptance

If the CAE believes that management has accepted a level of risk that may be unacceptable to the organization, the issue will be discussed with senior management. If the matter is not resolved, the CAE will escalate to the Audit Committee for discussion and resolution.

Quality Assurance and Improvement Program

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The CAE will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the Chief Audit Executive will communicate with the board and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Company; qualifications must include at least one assessor holding an active Certified Internal Auditor credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organization, including all activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the board and management on the adequacy and effectiveness of governance, risk management, and control processes.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of strategic objectives are appropriately identified and managed.
- The actions of officers, directors, management, employees, and contractors or other relevant parties comply with the Company's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Company.

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- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.