



**TIM S.A**  
Publicly-held company  
CNPJ/ME 02.421.421/0001-11  
NIRE 33.300.324.631

## NOTICE TO SHAREHOLDERS

### RECTIFICATION OF THE AMOUNT PER SHARE OF DIVIDENDS

TIM S.A. ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB) informs its shareholders and the market in general that due to the change in the number of treasury shares in the period prior to December 19, 2025, there was a change in the gross amount per share announced in the Material Fact of December 16, 2025, as shown in the table below:

**From:**

| Gross value per share | Total Amount     |
|-----------------------|------------------|
| 0.7482883774          | 1,790,000,000.00 |

**To:**

| Gross value per share | Total Amount     |
|-----------------------|------------------|
| 0.7491354635          | 1,790,000,000.00 |

The gross amount per total share was increased by R\$0.0008470861 in view of the increase in the number of treasury shares and, consequently, the decrease in the number of shares entitled to receive dividends.

The payment will take place until December 30, 2025 in the amount of R\$1,790,000,000.00 (one billion, seven hundred and ninety million reais), without the application of any monetary adjustment index, with the date of December 19, 2025 being the date that will serve to identify the shareholders entitled to receive such amounts. Thus, the shares acquired after that date will be *ex-right* to distribute dividends.

Rio de Janeiro, December 26, 2025.

**TIM S.A.**  
Vicente de Moraes Ferreira  
Investor Relations Officer