



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

MATERIAL FACT

**RESOLUTION ON PROCEEDS:
PAYMENT OF INTEREST ON EQUITY AND ADVANCE PAYMENT OF DIVIDENDS**

TIM S.A. ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB) hereby informs its shareholders and the market in general, in accordance with Law No. 6,404/76 and CVM Resolution No. 44/21, that its Board of Directors has approved, on this date, the distribution of earnings totaling BRL 2,210,000,000 (two billion, two hundred and ten million reais) as an advancement of remuneration to shareholders related to the fiscal year 2025, to be accounted as part of the mandatory minimum dividend.

Considering the proceeds throughout 2025, the total amount declared in the year is R\$4 billion, in line with the projections of the 2025–2027 Strategic Plan disclosed in the material fact of February 10, 2025.

The proceeds approved on this date will be paid as follows:

(i) R\$ 1,790,000,000.00 (one billion, seven hundred and ninety million Reais) in the form of dividends, corresponding to 0.7482883774, per common share, with the date of December 19, 2025, as 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. Payment will take place by December 30, 2025; and

(ii) R\$ 420,000,000.00 (four hundred and twenty million reais) as Interest on Equity ("Interest on Equity"), corresponding to 0.1755760439, per common share, with the date of December 22, 2025, as 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 interest on equity. Payment will take place until June 30, 2026.

The gross amount per share may be modified due to the variation in the number of treasury shares due to share buybacks carried out under the current program and/or the cancellation of treasury shares. In this case, the Company will issue a Notice to Shareholders informing the final value per share.

The payment of the proceeds herein declared will be made with the withholding of any taxes due, according to the applicable legislation, except for shareholders who have differentiated taxation or who are exempt from such taxation.

The Company will keep its shareholders and the market in general duly informed of the relevant updates, pursuant to the applicable regulations.

Rio de Janeiro, December 16, 2025.

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