



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 INTEREST ON EQUITY (“IOE”)

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 22, 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
0.1755760439	420,000,000.00

To:

Gross value per share	Total Amount
0,1757968072	420,000,000.00

The gross amount per total share was increased by R\$0,000220763 in view of the increase in the number of treasury shares and, consequently, the decrease in the number of shares entitled to receive IOE.

The payment will take place until June 30, 2026 in the amount of R\$420.000.000,00 (four hundred twenty million reais), without the application of any monetary adjustment index, with the date of December 22, 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 IOE.

Rio de Janeiro, January 2, 2026.

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