



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

MATERIAL FACT

**CLARIFICATION ON NEWS PUBLISHED IN THE PRESS
POTENTIAL I-SYSTEMS ACQUISITION**

TIM S.A. ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB), in compliance with the provisions of Law No. 6,404/76 and CVM Resolution No. 44/21, and due to news published in the press regarding negotiations involving the potential acquisition of an interest in the company I-Systems Soluções de Infraestrutura S.A. ("I-Systems") (the "Potential Acquisition"), hereby provides the following clarifications to its shareholders and the market in general:

As disclosed by the Company in its Strategic Plan, as well as in previous communications to the market, the Company continuously evaluates strategic alternatives and opportunities that may contribute to strengthening its broadband services and enhancing its telecommunications infrastructure, always with a selective approach focused on efficiency and quality.

In this context, the Company confirms that it is engaged in non-binding discussions with IHS Fiber Brasil – Cessão de Infraestruturas Ltda. ("IHS Brasil") regarding the Potential Acquisition. However, to date, no agreement has been reached on price, structure, or an estimated timeline for its completion.

TIM emphasizes that the disclosure of this Material Fact arises exclusively from the need to clarify information released in the press and to ensure the proper, fair, and transparent dissemination of information to the market.

The Company reiterates its commitment to keep its shareholders and the market duly informed of any developments that may be considered relevant, under the terms of the legislation and regulations in force.

Rio de Janeiro, February 02, 2026.

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