



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

## **MATERIAL FACT**

### **ACQUISITION OF ALL I-SYSTEMS SHARES**

TIM S.A. ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB) hereby informs its shareholders and the market in general, pursuant to Law 6,404/76 and CVM Resolution 44/21, that the Company's Board of Directors has approved the execution of a Share Purchase Agreement ("SPA") with IHS Fiber Brasil - Cessão de Infraestruturas Ltda. ("IHS Brasil"), which establishes the terms and conditions for the acquisition, by the Company, of 51% of the total capital stock of I-Systems Soluções de Infraestrutura S.A. ("I-Systems") currently held by IHS Brasil ("Transaction"), in the amount of R\$ 950 million, to be paid on the closing date of the Transaction.

If the Transaction is concluded, the Company, which already owns 49% of the capital stock of I-Systems, will hold all of its shares, making I-Systems a wholly-owned subsidiary of the Company.

I-Systems operates in the neutral fiber optic network sector in the Brazilian market, offering independent infrastructure for the wholesale segment. The company is present in the states of São Paulo, Minas Gerais, Rio de Janeiro, Goiás, Paraná, Bahia, Pernambuco and Amazonas, totaling approximately 9 million homes passed.

The Transaction is another step in the development of TIM's strategy in the broadband segment, which throughout 2025 demonstrated a significant evolution, recovering its capacity to grow customer base and revenue. The initiative expands the Company's ability to improve the quality of connectivity services, improving the experience of its customers in an end-to-end manner. The transaction is expected to unlock efficiency opportunities from full control of the operation. In addition, this move positions TIM more strategically to seek potential future movements in the FTTH scenario, maintaining a performance oriented towards profitability and cash generation.

The conclusion of the Transaction is subject to the satisfaction of certain conditions precedent usual for this type of transaction, including, among others, obtaining the necessary approvals from the Administrative Council for Economic Defense (CADE) and the National Telecommunications Agency (ANATEL), as well as the applicable corporate approvals, as the case may be.

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, February 11, 2026.

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