



TIM S.A.
PUBLICLY-HELD COMPANY
CORPORATE TAXPAYER'S ID CNPJ/MF 02.421.421/0001-11
CORPORATE REGISTRY NIRE 333.0032463-1

NOTICE TO DEBETURE HOLDERS
TIM'S S.A. 2nd DEBENTURE EMISSION

Step-Down or Evidence of Achievement of the 4G Presence Target

TIM S.A. ("TIM" or "Company" or "Issuer") hereby informs debenture holders of the 2nd (Second) Issuance of Simple Debentures, Non-Convertible into Shares, Unsecured, in a Single Series, for Public Distribution with Restricted Efforts of TIM S.A. ("Deed of Issuance"), as follows:

- 1 The Issuer declares, for all purposes, the achievement of the "4G Presence Target", as defined in the Deed of Issuance, which determines 4G presence in 100% (one hundred percent) of Brazilian municipalities by December 2023;
- 2 As a result, achieving the target will imply a reduction in remuneration interest by 0.125%, valid for the subsequent capitalization period, that is, from June 15, 2024 (inclusive);
- 3 The 4G Presence Target was validated by the external verifier, Bureau Veritas Certification Brasil, according to the ESG Report published on the Company's Investor Relations website.

The Company's Management, through its Investor Relations department, makes itself available to debenture holders, shareholders and the market for additional clarifications.

Rio de Janeiro, May 22 2024.

TIM S.A.
Alberto Griselli
Chief Executive Officer and
Investor Relations Officer