



Information – Reverse Split and Split Operation

February 2025





This presentation contains **statements that constitute forward-looking statements regarding the intention**, belief or current expectations of value creation and other aspects of the activities.



Analysts and investors are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this presentation. TIM S.A. undertakes no obligation to publicly release the results of any revisions to these forward-looking statements, which do not necessarily represent formal guidance.



These **forward-looking statements are not guarantees of future performance and involve risks and uncertainties**, and actual results may differ from those projected as a result of various factors.

OPERATION STRUCTURE



The proposal described herein is a resolution at an Annual and Extraordinary General Meeting (“AEGM”) to i) reverse split shares at a ratio of 100:1 and ii) subsequent split at a ratio of 1:100 without changing the value of the share capital or the total number of shares issued by the Company (“Operation”).

1st STEP – SHARES REVERSE SPLIT

Each share is grouped at a ratio of 100:1, which implies a fraction of shares for shareholders who do not have a position multiple of 100

100 common shares = 1 common share

2nd STEP – SHARES SPLIT

Each grouped share will be split at a ratio of 1:100

1 common share = 100 common shares

MAIN OBJECTIVES:

- ✓ Increase liquidity in trading of shares issued by the Company, increasing the number of shares effectively traded,
- ✓ Reduce operating and administrative expenses resulting from the Company's current shareholding structure,
- ✓ Provide greater efficiency in the management of its shareholding base,
- ✓ Provide greater efficiency in the distribution of profits,
- ✓ Increase the efficiency of the systems for registering book-entry shares and custody, and
- ✓ Improve the provision of information to shareholders.

MAIN STEPS



If approved at the OEGM, the Company's Statutory Board will define the start date of the procedures for implementing the Operation, and this date must be within a period of 3 (three) months counting from the date of the Meeting.



AUCTION OF REMAINING SHARES AND PROPORTIONAL DISTRIBUTION OF RESOURCES



After the end of the Position Adjustment Period, the fractional shares will be grouped into whole numbers and sold at auction, to be held at B3 on behalf of the holders of the fractional shares.



The net product obtained from the sale of these shares will be divided and distributed proportionally among all holders of fractional shares, on a date and in a manner to be timely informed by the Company as follows:

- I. **Shareholders with complete registration data:** the amounts will be deposited into the current account indicated in the respective shareholder's registration;
- II. **Shareholders with shares deposited in the B3 Central Depository:** the amounts will be credited directly to the Central Depository, which will be responsible for forwarding them to the respective shareholder through its custody agent; and
- III. **Other shareholders not identified or without complete registration data:** the amounts will be made available to the Company, for the legal period, for receipt by the respective holder upon provision of complete registration data.

OTHER RELEVANT INFORMATION ABOUT THE OPERATION

- will be applied to all shareholders of the Company;
- will not result in a change in the value of the Company's share capital and the total number of shares issued;
- will not modify the rights granted by the shares issued by the Company to their holders;
- will not imply a change in the number of shares that make up each ADR, with the total number of ADRs in circulation remaining unchanged.

EFFECTS ON CAPITAL STRUCTURE

Current Scenario		After the Reverse Split		After the Split	
Quantity of Shares	%	Quantity of Shares	%	Quantity of Shares	%
2,420,804,398	100%	24,208,043	100%	2,420,804,398	100%

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