

## **Management's Proposal for the Reverse Stock Split and Stock Split of the Company's Issued Shares**

The management of TIM S.A. (“Company” or “TIM”) presents below the information regarding the matter that deals with the Reverse Split and Split of shares issued by the Company and that appears on the agenda of the Annual and Extraordinary General Meeting (“AEGM”) to be held on March 27, 2025, at 2:30 pm, in person, at the Company's headquarters, in particular the information regarding the approval proposal, under the terms of Article 12 of Law No. 6,404 , December 15, 1976.

### **Of the Operation**

It involves the Reverse Split of all common shares issued by the Company, in the proportion of 100 (one hundred) shares for 1 (one) share, and subsequent split, so that 1 (one) reversed split share will correspond to 100 (one hundred) shares, without changing the value of the Company's share capital or the total number of shares issued. The proposed Operation will also not imply any change in the total number of securities of the Company traded on the American market (American Depositary Receipt - “ADR”).

Once the Operation has been approved by the Annual General Meeting, the Company's Statutory Board of Executives will define the date for the commencement of the procedures for implementing the Operation, which date must be within 3 (three) months from the date of the General Meeting.

### **Objectives of the Operation**

The Operation aims to:

- (a) increase liquidity in trading of shares issued by the Company by increasing the number of shares effectively traded;
- (b) reduce operating and administrative expenses resulting from the Company's current shareholding structure;
- (c) provide greater efficiency in the management of its shareholding base,
- (d) provide greater efficiency in the distribution of profits;
- (e) increase the efficiency of the systems for registering book-entry shares and custody; and
- (f) improve the provision of information to shareholders.

### **Scope, Share Capital, Shareholders' Rights and ADRs**

The proposed Operation will apply to all of the Company's shareholders, will not result in any change to the value of the Company's share capital or to the total amount of shares issued, will not modify the rights granted by the shares issued by the Company to their holders, and will not imply any change, of the number of shares comprising each ADR, with the total number of ADRs in circulation remaining unchanged.

**Applicable Procedures:**

- A) Deadline for Adjusting Shareholding Position:** Once the Board of Directors has made its decision, a period of no less of 30 (thirty) days will be established for shareholders holding common shares of the Company to, if applicable, divide their shares into whole lots multiples of 100 (one hundred), at their sole and exclusive discretion (“Deadline for Adjustment of Position”).
- B) Effectiveness of the Operation:** The Operation will be effective on the first business day following the end of the Position Adjustment Period. Once the Free Position Adjustment Period has ended, shareholders who hold fractions of shares resulting from the Operation will be subject to the procedure set forth in item “C” below.
- C) Auction of Remaining Fractional Shares:** After the end of the Position Adjustment Period, the fractional shares held by shareholders who have not adjusted their position to multiples of 100 (one hundred) shares will be grouped into whole numbers and sold at auction to be held at B3 S.A. – Brasil, Bolsa e Balcão on behalf of the holders of the fractional shares. The net product from the sale of these shares will be prorated and distributed proportionally among all holders of the fractional shares, on a date and in a manner to be timely announced by the Company as follows:
- (a) shareholders with complete registration data: the amounts will be deposited in the current account indicated in the respective shareholder's registration;
  - (b) 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
  - (c) other unidentified shareholders or those without complete registration data: the amounts will be made available at the Company, for the legal

term, for receipt by the respective holder upon provision of complete registration data.

The funds allocated to investors (residents and non-residents) may be subject to income tax on any gains, which will be taxed as "net gains", in accordance with current legislation. There may be cases of exemption depending on the nature of the investor. Therefore, the appropriate tax treatment must be identified directly by the respective shareholders and their advisors.

Additional information about the Free Position Adjustment Period, the auction and the payment of amounts to fraction holders will be provided in Notices to Shareholders to be published in due course.

In view of the above, the Company's management proposes that (i) the Operation be approved, with the reverse split of all common shares issued by the Company, in the proportion of 100 (one hundred) shares for 1 (one) share, and subsequent split, so that 1 (one) reverse split share now corresponds to 100 (one hundred) shares; and (II) if the Operation is approved, authorization for the Company's Statutory Board to define the start date of the procedures for implementing the Operation, such date must be within a period of 03 (three) months counting from the date of the AEGM as well as to carry out all acts necessary to carry out the Operation.

Rio de Janeiro, February 24, 2025

The Management

TIM S.A.