



**TIM S.A.**  
**Publicly Held Company**  
**CNPJ/MF 02.421.421/0001-11**  
**NIRE 333.0032463-1**

**MINUTES OF THE FISCAL COUNCIL'S MEETING**  
**HELD ON FEBRUARY 10<sup>TH</sup>, 2026**

**DATE, TIME AND PLACE:** February 10<sup>th</sup>, 2026, at 10.00 a.m., at the head office of TIM S.A. ("Company"), domiciled at Avenida João Cabral de Mello Neto, 850, Torre Sul, 13° floor, Barra da Tijuca, in the city and State of Rio de Janeiro.

**PRESENCE:** Messrs. Walmir Urbano Kesseli, Elias de Matos Brito and Heloisa Belotti Bedicks, regular members of the Company's Fiscal Council ("CF") attended the meeting, either in person or by means of audio or videoconference. Mrs. Fabiane Reschke, Secretary, also attended the meeting. It is also registered the presence of Mr. Nicandro Durante, Chairman of the Company's Board of Directors.

**AGENDA:** **(1)** Presentation on the Tax, Regulatory, Civil and Labour contingencies; **(2)** Evaluation on the Management's Report and the Financial Statements of the Company, related to the fiscal year ended on December 31<sup>st</sup>, 2025; **(3)** Evaluation on the Management's Proposal for the allocation of the results related to the fiscal year of 2025 and distribution of dividends by the Company; and **(4)** Presentation of Ernst & Young Auditores Independentes S/S ("EY") on the Financial Statements related to the fiscal year ended on December 31<sup>st</sup>, 2025.

**CLARIFICATIONS AND RESOLUTIONS:** Initially, it is noted that the meeting was held jointly with the Statutory Audit Committee ("CAE") of the Company, during discussions on the items on the Agenda. Upon the review of the material presented and filed at the Company's head office, and based on the information provided and discussions of the subjects included on the Agenda, the Fiscal Council members registered their considerations and discussions as follows:

**(1) Presentation on the Tax, Regulatory, Civil and Labour contingencies.**

Messrs. Gustavo Baptista Alves, Carlos Eduardo Franco and Fabiane Reschke presented the data referring to the Company's tax, regulatory, civil and labour contingencies.

After the clarifications, the CF members thanked the information provided.

**(2) Evaluation on the Management's Report and the Financial Statements of the Company, related to the fiscal year ended on December 31<sup>st</sup>, 2025.**

Messrs. Andrea Viegas, *Diretora Financeira* (Chief Financial Officer), and Manoela Suassuna, representative of the Accounting, Reporting & Adm. Services area, presented the information about the Company's Financial Statements for the fiscal year ended on December 31<sup>st</sup>, 2025, duly audited by Ernst & Young Auditores Independentes S/S ("EY").

After such presentation and the clarifications provided, the CF, unanimously, opined favorably on the approval of the Company's individual and consolidated Financial Statements for the fiscal year ended on December 31<sup>st</sup>, 2025, which will be submitted to the Company's Annual Shareholders' Meeting.

**(3) Evaluation on the Management's Proposal for the allocation of the results related to the fiscal year of 2025 and distribution of dividends by the Company.**

The Company's Fiscal Council, in the exercise of their legal and statutory attributions, having examined the management's proposal ("Proposal") for allocation of the results related to the fiscal year ended on December 31<sup>st</sup>, 2025, unanimously, it gave a favorable opinion on the Proposal presented, which is in a condition to be submitted for deliberation by the Company's Annual Shareholders' Meeting.

Regarding the Management Proposal for the distribution of dividends, it was informed that the net income for the fiscal year 2025 totaled **R\$4,311,984,064.94 (four billion, three hundred and eleven million, nine hundred and eighty-four thousand, sixty-four reais and ninety-four cents)**. The adjusted net income for the fiscal year was **R\$3,676,356,774.92 (three billion, six hundred and seventy-six million, three hundred and fifty-six thousand, seven hundred and seventy-four reais and ninety-two cents)**.

In accordance with the Company's Bylaws, which establish the mandatory distribution of minimum dividends equivalent to twenty-five percent (25%) of the adjusted net income for each fiscal year, the minimum amount to be distributed for the 2025 fiscal year corresponds to **R\$919,089,193.73 (nine hundred and nineteen million, eighty-nine thousand, one hundred and ninety-three reais and seventy-three centavos)**.

Throughout the year of 2025, **R\$4,000,000,000.00 (four billion reais)** was approved for the distribution of dividends and interest on shareholders' equity, so that the amount of **R\$919,089,193.73 (nine**

**hundred and nineteen million, eighty-nine thousand, one hundred and ninety-three reais and seventy-three cents)** is imputed to the amount of the mandatory minimum dividend, while the remaining amount of **R\$3,080,910,806.27 (three billion, eighty million, nine hundred and ten thousand, eight hundred and six reais and twenty-seven cents)** was distributed as interest on shareholders' equity in addition to the mandatory minimum dividend provided for in the Company's Bylaws.

After providing the requested clarifications, the CF unanimously opined favorably on the approval of the referred proposal, to be submitted to the Company's Annual Shareholders' Meeting.

**(4) Presentation of Ernst & Young Auditores Independentes S/S ("EY") on the Financial Statements related to the fiscal year ended on December 31<sup>st</sup>, 2025.**

Initially, it is registered the presence of Messrs. Andrea Viegas, *Diretora Financeira* (Chief Financial Officer), and Manoela Suassuna, representative of the Accounting, Reporting & Adm. Services area.

Messrs. Beatriz Moraes and Bruno Bianchi, representatives of EY, presented the results of the audit work on the Financial Statements for the fiscal year ended on December 31<sup>st</sup>, 2025 and highlighted, as relevant points, that: (i) the scope of the audit work on the financial statements, determined in accordance with Brazilian and international auditing standards, including the quarterly reviews and other required communications; (ii) the evaluation of the internal controls and the communication on the control deficiencies identified, as well as the status of the respective remedies; (iii) no record of fraud or illegal acts was found; and (iv) the annual audit report was prepared already in the new format approved by the regulations.

After the clarifications, the CF members thanked the information provided.

**CLOSING:** With no further issues to discuss, the meeting was adjourned, and these minutes drafted as summary, read, approved, and signed by all attendees CF Members.

I herein certify that these minutes are the faithful copy of the original version duly recorded in the respective corporate book.

Rio de Janeiro (RJ), February 10<sup>th</sup>, 2025.



**CONT. OF MINUTES OF THE FISCAL COUNCIL'S MEETING OF TIM S.A.  
February 10<sup>th</sup>, 2026**

**FABIANE RESCHKE**  
**Secretary**



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### **FISCAL COUNCIL'S OPINION**

The Fiscal Council, in compliance with legal and statutory provisions, examined the Management's Report and the individual and consolidated Financial Statements of TIM S.A. ("Company"), dated as of December 31<sup>st</sup>, 2025.

Our examinations were conducted in accordance with the legal provisions and included the: (i) analysis of the financial statements prepared periodically by the Company; (ii) the Management's Proposal for the allocation of results related to the year of 2025 and the distribution of dividends by the Company; (iii) monitoring of the work done by independent and internal auditors; and (iv) questions about relevant actions and transactions made by the Management.

Based on our examinations, the information provided and the clarifications received and, also, considering the Company's Independent Auditors' Report, Ernst & Young Auditores Independentes S/S ("EY"), unqualified, issued on February 10<sup>th</sup>, 2026, the Fiscal Council, unanimously, is of the opinion that: (i) the Management's Report and the Financial Statements above mentioned, adequately reflect the information contained in them; and (ii) the Management's Proposal for the allocation of results related to the year of 2025 and the distribution of dividends by the Company, are all in conditions to be submitted to the Annual General Shareholders Meeting.

Rio de Janeiro, February 10<sup>th</sup>, 2026.

**WALMIR URBANO KESSELI**  
Chairman of the Fiscal Council

**ELIAS DE MATOS BRITO**  
Member of the Fiscal Council

**HELOISA BELOTTI BEDICKS**  
Member of the Fiscal Council