

RESULTS
PRESENTATION
2ND QTR 2025

5G



TIMB
LISTED
NYSE

TIMS
B3 LISTED NM
ISE B3

TIM

DISCLAIMER



This presentation **contains declarations that constitute forward-looking statements** regarding the intent, belief or current expectations of value creation, customer base dynamics, estimates regarding future financial results and other aspects of the activities.



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



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



Financial figures are presented considering impacts from **IFRS 16 adoption, unless otherwise indicated**. Normalized numbers in this presentation are adjusted by the effects described in footnotes.

- (1) Operating costs normalized by: costs with legal consulting services in the context of the closing of the dispute with C6 (+R\$ 1.1 million in 2Q25 and +R\$ 19.0 million in 1Q25).
- (2) Normalized EBITDA according to the items indicated in the Costs section.
- (3) Normalized Net Income according to the items indicated in the Costs section and by non-recurring effects on Income Tax and Social Contribution (-R\$ 387 thousand in 2Q25 and -R\$ 6.5 million in 1Q25).

First half of the year driven by a clear vision and strong execution

On track towards our 2025 targets

6M25 Main Highlights



+ **5.4%** YoY
in Service Revenue

+ **6.5%** YoY
in EBITDA¹ with 49.5%
margin (+0.8 p.p. YoY)

R\$ **2.7** Bln
OpCF¹, with double-
digit expansion

17.1%
of Capex on Revenues
(-1.3 p.p. YoY)

5G Fund strong results

Gains driven by investees
strong performance

R\$ **1.3** Bln
already announced
as IoC YTD

**Most sustainable
Brazilian company**

#1 in B3 Sustainability
Index (ISE)

30% of traffic in 5G²
Coverage leadership
boosting traffic offload
from 4G to 5G

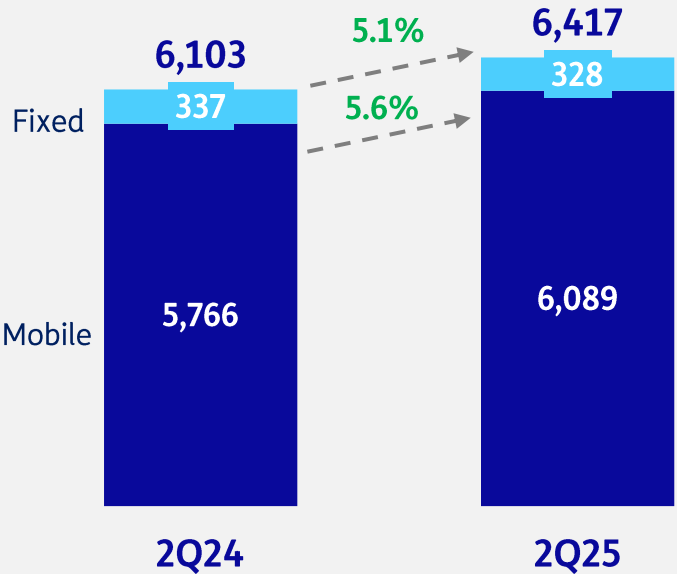
(1) Normalized for the effects detailed in slide 2. Operating Cash Flow ("OpCF") represents EBITDA-AL minus Capex; (2) In capital cities.

Service revenue solid evolution driven by positive contribution from mobile



NET SERVICE REVENUE PERFORMANCE

(Net Service Revenue in R\$ Mln; %YoY)



Total Net Revenues increased 4.8% YoY in 6M25



Mobile Service Revenue grew 5.9% YoY in 6M25



CUSTOMER BASE MONETIZATION DROVE MOBILE SERVICE REVENUE GROWTH



MOBILE ARPU

Highest in the Industry
R\$ 32.7/Mo in 2Q25

+4.8%
YoY in 2Q25



NET ADDS EVOLUTION

Postpaid (Ex-M2M) Net Adds on the positive side, improving our customer base

+451k
in 2Q25



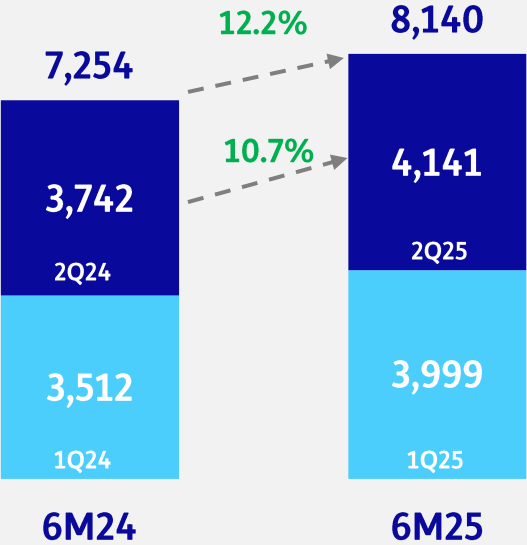
REVENUE MIX ON POSTPAID

Higher postpaid penetration in our revenue structure

~70%
of MSR

Fueling growth through client base shift

■ POSTPAID REVENUES HAVE EXPERIENCED RAPID ANNUAL GROWTH FOR 14 CONSECUTIVE QUARTERS
(Postpaid Revenues in R\$ Mln, % YoY)



The best value proposition is driving robust Postpaid performance, confirming our leadership in ARPU

Effective customer base management

+726k Postpaid (Ex-M2M) Net Adds in 6M25

0.8% Postpaid (Ex-M2M) Churn 6M25

+15.1% Control to Pure Postpaid Migration YoY growth in 6M25

Offers in constant evolution

Improve customer base value proposition

Control plans offers were updated in June

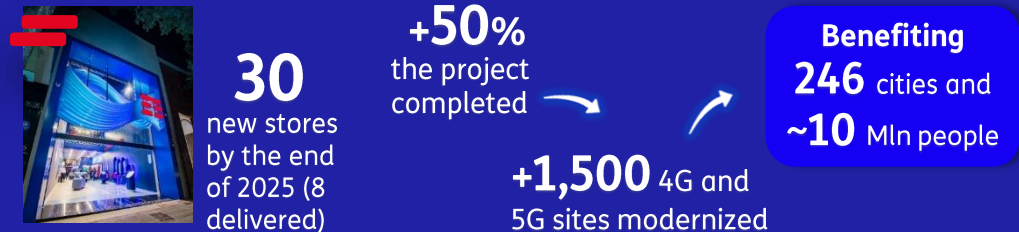
The highest ARPU of the market

R\$ 54.8 Postpaid (Ex-M2M) ARPU in 6M25

TIM's 360° approach: strategic investment to positively impact consumer perception

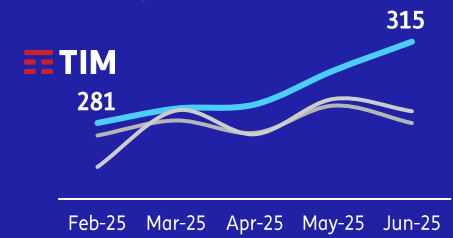
SÃO PAULO: STRONG POSITIVE FIRST SIGNS

Commercial evolution, while network modernization accelerates



The fastest network in São Paulo (capital)

Download speed evolution¹ in São Paulo Capital (4G+5G)



Fastest 5G download speeds as well

+9% increase in 5G data traffic



ALL EYES ON MINAS GERAIS: NEXT TRANSFORMATION STEP

The 360° approach arrives in a new destination



New stores to enhance customer engagement

13 new stores by the end of 2025 (7 delivered)



New flagship store in Savassi neighborhood, expected for Aug'25



Progress across B2B verticals: a consistent pipeline ramping up presence in the logistics vertical

B2B IOT UPDATES

R\$ **406** Mln
in contracted
revenue since 1Q24

~23 Mln
Total¹ hectares covered
with 4G

109
Companies in our
Portfolio

OVER 7,000 KM OF ROADS COVERED WITH TIM'S 4G

+1,000 km Roads covered

630 km Roads covered with
monitoring cameras with
real-time transmission

*Pioneering digital
connectivity project on
Brazilian highways*



+2,000 km Roads covered

*EcoNoroeste,
EcoRioMinas and
Ecovias do Araguaia*



And more:



Our Digital Ecosystem continues to evolve through partnerships and 5G Fund



PARTNERSHIP WITH ELETROBRAS IS RAMPING UP

X-RAY

- Exclusive for B2B clients
- Up to 30% discount in energy bills over R\$ 10,000
- High-voltage connections (above 2.3 kV)

Market Potential

- Up to **2 million** customers reach
- Sales will be handled by TIM's existing **SME sales** agents.



Roll-out

- First launch in Paraná and Santa Catarina
- Nationwide expansion is expected by September

Connecting Brazil from end to end: supporting small and mid-sized business



5G FUND – EARLY RETURNS ON VENTURE INVESTMENTS



RETURN

R\$ 73 Mln for TIM in gains with all three invested companies contributing to fund performance



NEW INVESTMENT

Fourth investment on the way – Quatá Investimento. A technology-driven credit-as-a-service provider that delivers financial solutions within their ecosystems

Smart capital allocation to support the new ventures of the future

Three Years of 5G in Brazil: TIM Leads the Way



TIM HAS A LEADING ROLE IN THE POPULARIZATION OF FIFTH-GENERATION MOBILE TECHNOLOGY...

Maintaining the leadership in number of cities covered

Cities¹ with 5G



#1 in Brazil

70% of urban population covered

TIM's 5G devices evolution

Devices with 5G (Mln)



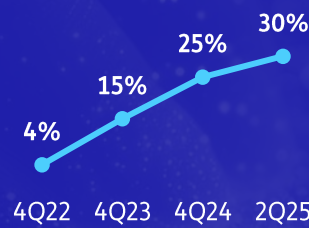
+5x vs 2022

28% of total devices

...REDEFINING EFFICIENCY IN A CONNECTED WORLD

Availability and adoption helps traffic steering to 5G

5G offload in Brazilian capitals – data traffic penetration in total traffic (%)



36% of 5G offload in São Paulo capital

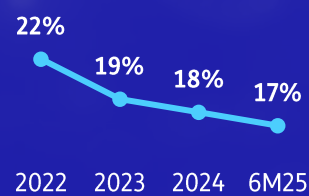
Time spent by TIM clients on the 5G network:

51% in Brazil
~70% in big cities (Rio de Janeiro and São Paulo)

Traffic offload

Smart allocation is supporting capex efficiency

Capex on Net Revenues (%)



Confirming expected efficiency: 5G R\$/Gb cost is **30%** of 4G

Improved efficiency





Artificial intelligence in action: delivering efficiency and cost savings

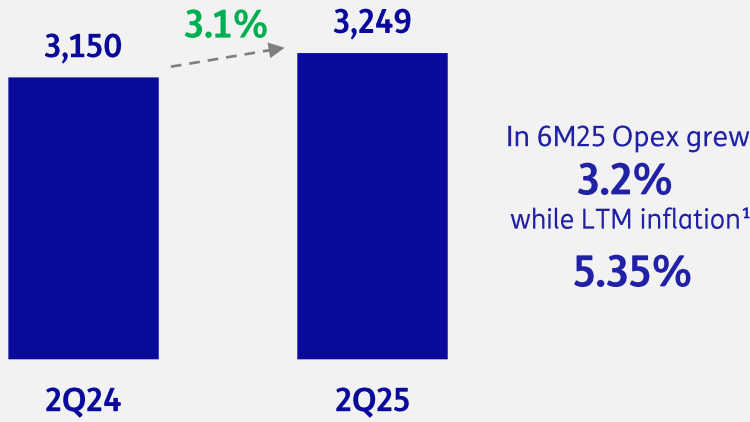
AI Projects Pipeline¹ (number of use cases)




(1) Since 2024.

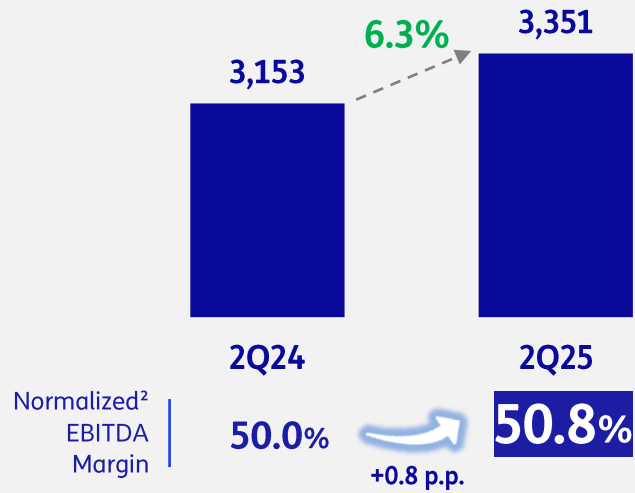
Margin expansion driven by the benefits of successful operational efficiency initiatives towards cost control

COSTS GROWING BELOW INFLATION¹ (Opex in R\$ Mln; %YoY)



 Cost efficiency dynamics driven margin expansion

SOLID EBITDA GROWTH, SUSTAINING ANOTHER QUARTER WITH MARGIN EXPANSION (Normalized² EBITDA in R\$ Mln; %YoY)

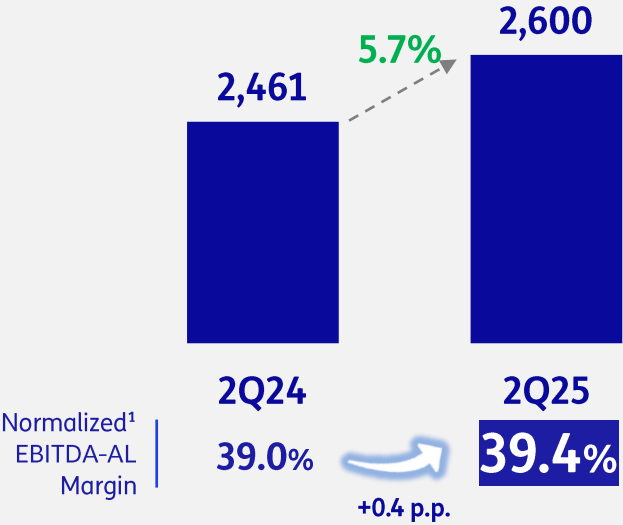


 In 6M25 EBITDA grew **6.5% YoY**, with **margin expanding 0.8 p.p.**

Consistent EBITDA-AL and margin growth boosted by efficiency initiatives

DISCIPLINED EBITDA-AL EXECUTION DRIVING MARGIN EXPANSION

(Normalized¹ EBITDA-AL in R\$ Mln; %YoY)



✓ In 6M25 EBITDA-AL grew 6.1% YoY, with margin expanding 0,4 p.p.

(1) Normalized for the effects detailed in slide 2.



EFFICIENCY PROJECTS DRIVING A CONSISTENT EBITDA-AL PERFORMANCE



Towers contracts renegotiation:

+6,000
Decommissioned and redeployed sites in last 3 years

Advanced negotiations to re-engage **30%** of towers

For the remaining towers, **we are continuing with renegotiation**



Ran Sharing project:

90%
of 2G decommissioning conclusion

~50%
of Single Grid achieved (3G/4G)

We are **ready to accelerate** the full network sharing



Rethinking Towers Strategy:

Launched RFQ for build of **1,000** own towers, up to 2028

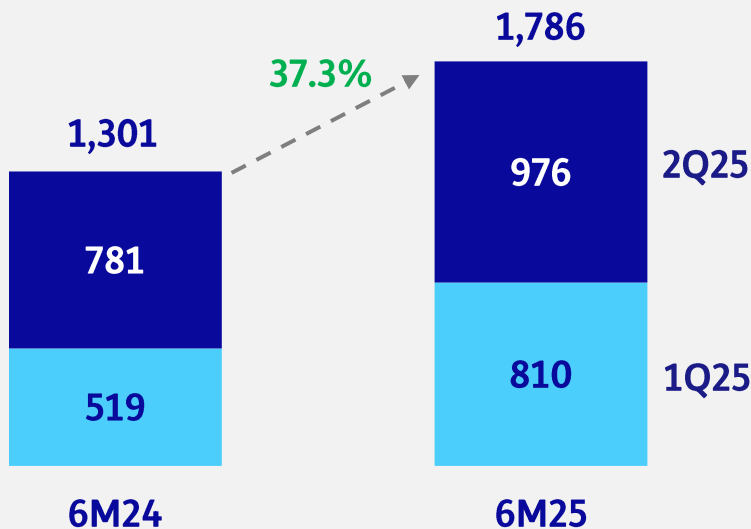
- **No change** in Capex guidance
- **Limited impact** on D&A

We are **open to new partnerships opportunities**

Strong Net Income performance and cash generation as a result of sound operational execution

ROBUST DOUBLE-DIGIT NET INCOME EXPANSION

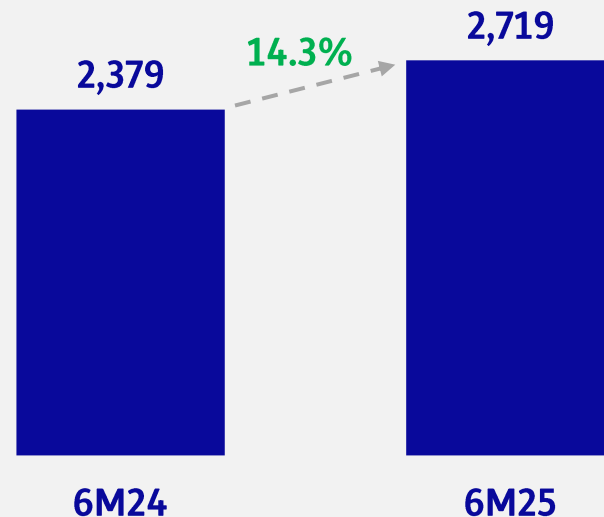
(Net Income in R\$ Mln; %YoY)



In 2Q25 Net Income grew 25.0% YoY

SOLID CASH GENERATION PACE WITH DOUBLE-DIGIT OpCF GROWTH

(Normalized¹ EBITDA-AL minus Capex in R\$ Mln; %YoY)



In 6M25, EBITDA-AL minus Capex over Revenues was 20.9%, up by 1.7 p.p. YoY

(1) Normalized for the effects detailed in slide 2.2) Already paid as IoC.

Driving Impact: Important achievements across our ESG commitments



BUILDING A SUSTAINABLE FUTURE – 2024 ESG REPORT

100%

of the energy we consume comes from **renewable sources**¹

~60%

of the energy used comes from the **Distributed Generation (DG) Project**

52%

of our employees are women, of which 37.4% are in **leadership positions**

22.1%

of **black people** in leadership positions

We are committed to accessibility for people with disabilities, ensuring compliance with the legal employment quota and continuously advancing inclusion initiatives



(1) DG, Free Market and I-Recs.

RECOGNITIONS THAT ENDORSE OUR ESG EXCELLENCE



A CDP A LIST COMPANY

2nd year in a row present in the CDP's **A List** (Maximum Score) and recognized as **Supplier Engagement Leader**

LISTED IN ALL B3 SUSTAINABILITY INDEXES

ISEB3
ICO2 B3
IGPTWB3
IDIVERSA B3

The **first and only telco recognized** across all four B3 sustainability indexes. Being part of B3's Sustainability Index for **17 years** in a row and recognized in 2025 as the **most sustainable company in Brazil by ISE B3**



AN AGE FRIENDLY COMPANY

First Telco granted with the international Age Friendly seal for our commitment to age diversity and the appreciation of professionals 50+

Driving progress
in second half of
the year:
focusing on
execution to
meet our targets

