



**TIM S.A.**

Publicly-held company  
CNPJ/MF 02.421.421/0001-11  
NIRE 33.300.324.631

**MATERIAL FACT**

**2026 STRATEGIC PLAN AND PROJECTIONS UPDATE (GUIDANCE)**

**TIM S.A.** (“Company” or “TIM”) (B3: TIMS3; NYSE: TIMB), in compliance with Article 157 of Law No. 6,404 and the provisions of CVM Resolution No. 44, hereby informs its shareholders, the market in general, and all other interested parties of the update to the projections for its 2026 Strategic Plan.

The Plan contemplates real growth above inflation in Service Revenues, combining the preservation of mobile business sustainability, the recovery of broadband growth, and the strengthening of the B2B segment, with a focus on higher value-added solutions. The expansion of EBITDA and margin is driven by cost discipline, digitalization, and the realization of gains from Artificial Intelligence initiatives. In addition, efficient capital allocation, guided by quality and technological evolution, will contribute to the growth of Operating Cash Flow. As a result, the Company will continue to accelerate its shareholder remuneration strategy.

Below, TIM discloses its new projections for 2026:

| <b>Objectives</b>                              | <b>Projections<sup>1 2</sup></b>                           |
|--|--|
| Revenues                                       | Service Revenue Growth:<br><b>~5% (YoY)</b>                |
| EBITDA   | EBITDA growth:<br><b>6% - 8% (YoY)</b>                     |
| Investments (Capex) <sup>3</sup>               | Nominal Capex:<br><b>R\$ 4.4 Bln - 4.6 Bln</b>             |
| Operating Cash Flow<br>(EBITDA-AL minus Capex) | Growth of EBITDA-AL minus Capex:<br><b>11% - 14% (YoY)</b> |
| Shareholder Remuneration <sup>4</sup>          | <b>R\$ 5.3 Bln - 5.5 Bln</b>                               |

<sup>1</sup> Estimates for the projections consider normalizations for non-recurring effects when applicable.

<sup>2</sup> Does not include M&A transactions that have not been 100% finalized.

<sup>3</sup> Investments exclude any potential new spectrum assignments.

<sup>4</sup> Total shareholder return including any shareholder remuneration events related to the 2026 fiscal year. Estimates are subject to the Company's business performance and the approval its Board of Directors and Shareholders' Meeting.



Upon this update, the projections previously disclosed for the period 2026-2027 are no longer part of the set of guidelines employed by the Company.

Rio de Janeiro, February 24, 2026.

**TIM S.A.**

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Investor Relations Officer