



TIM S.A.
Publicly-Held Company
Corporate Taxpayer's ID CNPJ/MF 02.421.421/0001-11
Corporate Registry NIRE 33.300.324.631

NOTICE TO DEBENTURE HOLDERS
2nd DEBENTURE ISSUANCE OF TIM S.A.

Step-Down for evidence of achievement of the "Eco-Efficiency Target"

TIM S.A. ("TIM" or "Company" or "Issuer") hereby informs the holders of the debentures of the 2nd (second) Issuance of Simple, Non-Convertible Debentures, of the Unsecured Type, in a Single Series, for Public Distribution with Restricted Efforts of TIM S.A. ("Deed of Issue"), the following:

1. The Issuer declares, for all purposes, the achievement of the "Eco-Efficiency Target", as defined in the Deed of Issue, which determines to increase by 80% or more the Eco-efficiency in data traffic (bit/joule) by December 2025, in relation to the base year of 2019;
2. As a result, the achievement of the target will imply a reduction in the remunerative interest by 0.125%, valid for the subsequent capitalization period, that is, as of June 15, 2026 (inclusive);
3. The "Eco-Efficiency Target" was validated by the external verifier, Bureau Veritas Certification Brasil, according to the Second Party Opinion Statement 2026 available on the Company's Investor Relations website through [this link](#).

The Company's Management, through its Investor Relations area, is available to debenture holders, shareholders and the market for further clarification.

Rio de Janeiro, May 8, 2026.

TIM S.A.
Vicente de Moraes Ferreira
Investor Relations Officer