

**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 MAY 5<sup>th</sup>, 2026**

**DATE, TIME AND PLACE:** May 5<sup>th</sup>, 2026, at 8.30 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. Mr. Leonardo Caiaffo Ferreira, Secretary, also attended the meeting. It is also registered the presence of Mr. Adrian Calaza, Chairman of the Company's Board of Directors.

**AGENDA:** **(1)** Presentation on the Tax, Regulatory, Civil and Labour contingencies; **(2)** Presentation on the Company's Quarterly Information Report ("ITRs") for the 1<sup>st</sup> quarter of 2026, dated as of March 31<sup>st</sup>, 2026; **(3)** Presentation by Ernst & Young Auditores Independentes S/S ("EY") on the Company's Quarterly Information Report ("ITRs") for the 1<sup>st</sup> quarter of 2026, dated as of March 31<sup>st</sup>, 2026; **(4)** To resolve on the Fiscal Council's Work Plan for 2026; and **(5)** To elect the Chairman of the Company's Fiscal Council.

**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 1 through 3 of 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.**

Mrs. Andrea Viegas, *Diretora Financeira* (Chief Financial Officer), with the support of the Mr. Gustavo Baptista Alves, representative of the Tax Services area, Mr. Carlos Eduardo Franco, representative of the Regulatory Affairs area, and Mrs. Sylvia Varoto, representative of the Legal area, presented the data referring to the Company's tax, regulatory, civil and labour contingencies.

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

May 5<sup>th</sup>, 2026

**(2) Presentation on the Company's Quarterly Information Report ("ITRs") for the 1<sup>st</sup> quarter of 2026, dated as of March 31<sup>st</sup>, 2026.**

Messrs. Andrea Viegas, *Diretora Financeira* (Chief Financial Officer), and Manoela Suassuna, representative of the Accounting, Reporting & Adm. Services area, presented the Company's Quarterly Information Report ("ITRs") raised on March 31<sup>st</sup>, 2026, based on the material presented, in which the points of greatest interest were highlighted.

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

**(3) Presentation by Ernst & Young Auditores Independentes S/S ("EY") on the Company's Quarterly Information Report ("ITRs") for the 1<sup>st</sup> quarter of 2026, dated as of March 31<sup>st</sup>, 2026.**

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 Flaviano Silva, representatives of EY, presented (i) the work of the independent audit related to the ITRs for the 1<sup>st</sup> quarter of 2026, and (ii) the corresponding review report, noting that, in the course of the analysis, no irregularities were identified or any reservations recorded.

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

**(4) To resolve on the Fiscal Council's Work Plan for 2026.**

Mr. Leonardo Caiaffo Ferreira, Secretary and representative of the Corporate Affairs area, presented the proposal for the Fiscal Council's Work Plan for the year 2026.

After discussing on the topic, the CF members approved their Work Plan for the year 2026, aware that the topics scheduled for presentation on each of the dates may eventually be postponed, as well as new topics included, according to the availability of the Company's management.

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

CONT. OF MINUTES OF THE FISCAL COUNCIL'S MEETING OF TIM S.A.

May 5<sup>th</sup>, 2026

**(5) To elect the Chairman of the Company's Fiscal Council.**

In view of the proposal presented by Mr. Elias de Matos Brito and supported by Mrs. Heloisa Belotti Bedicks, for the election of Mr. Walmir Urbano Kesseli as Chairman of the Fiscal Council ("CF"), the members of the CF, unanimously, elected him to occupy that position, with a term of office until the Annual Shareholders Meeting of the Company, which will be held in 2027. Mr. Walmir Urbano Kesseli thanked for the nomination and the trust placed in him.

**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), May 5<sup>th</sup>, 2026.

**LEONARDO CAIAFFO FERREIRA**

**Secretary**



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**FISCAL COUNCIL'S OPINION**

The Members of the Fiscal Council of TIM S.A. ("Company"), in the exercise of their attributions and legal duties, as provided in Article 163 of the Brazilian Corporate Law, conducted a review and analysis of the quarterly information, along with the limited review report of Ernst & Young Auditores Independentes S/S ("EY"), for the period that ended on March 31<sup>st</sup>, 2026, and taking into account the information provided by the Company's management and the Independent Auditors, consider the information appropriate for presentation to the Board of Directors of the Company, in accordance to the Brazilian Corporate Law.

Rio de Janeiro, May 5<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