



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

**MINUTES OF THE BOARD OF DIRECTORS' EXTRAORDINARY MEETING  
HELD ON MARCH 18<sup>TH</sup>, 2026**

**DATE, TIME AND PLACE:** March 18<sup>th</sup>, 2026, at 4.10 p.m. Due to the importance and urgency of the matter on the Agenda, the meeting was held in the form of a virtual deliberative circuit, as provided in the 3<sup>rd</sup> paragraph of Section 25 of TIM S.A.'s By-laws ("Company").

**PRESENCE:** The Board of Directors' Meeting of the Company was held with the presence of Messrs. Nicandro Durante, Adrian Calaza, Alberto Mario Griselli, Alessandra Michelini, Claudio Giovanni Ezio Ongaro, Denisio Augusto Liberato Delfino, Flavia Maria Bittencourt, Gesner José de Oliveira Filho, Gigliola Bonino and Leonardo de Carvalho Capdeville.

**BOARD:** Mr. Nicandro Durante – Chairman; and Mrs. Fabiane Reschke – Secretary.

**AGENDA:** To resolve on the payment proposal of the Company's interest on shareholders' equity ("IE").

**RESOLUTIONS:** 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 subject included on the Agenda, the Board Members, unanimously by those present and with the abstention of the legally impeded, decided to register the discussions as follows:

**Approved,** based on the Section 46, 3<sup>rd</sup> and 4<sup>th</sup> paragraphs, of the Company's By-laws, on the favorable opinion of the Fiscal Council, and on the favorable evaluation of the Statutory Audit Committee, the distribution of R\$390,000,000.00 (three hundred and ninety million reais) as Interest on Shareholders' Equity ("IE"), at R\$0.1632708888 (zero point one, six, three, two, seven, zero, eight, eight, eight, eight cents) of gross value per share. The payment will be made until April 30<sup>th</sup>, 2026, without the application of any monetary restatement index, considering the date of March 23<sup>rd</sup>, 2026, as the date for identification of shareholders entitled to receive such values. Therefore, the shares acquired after said date will be traded *ex-direito* of IE distribution. The withholding of Income Tax will be of 17.5% (seventeen point five percent) on the occasion of the credit of the IE, except for the shareholders who have differentiated taxation or who are exempt from said taxation. The gross amount per share may be modified due to the variation in the number of treasury shares.



**CONT. OF MINUTES OF THE BOARD OF DIRECTORS' MEETING OF TIM S.A.  
March 18<sup>th</sup>, 2026**

**CLOSING:** With no further issues to discuss, the meeting was adjourned, and these minutes drafted as summary, read, approved and signed by all attendees Board 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), March 18<sup>th</sup>, 2026.

**FABIANE RESCHKE**  
Secretary