



**TIM S.A.**  
Publicly-held company  
CNPJ/MF 02.421.421/0001-11  
NIRE 33.300.324.631

## **MATERIAL FACT**

### **Reverse Split and Split Operation Fraction Auction**

TIM S.A. ("Company") (B3: TIMS3 and NYSE: TIMB), in accordance with and for the purposes of the provisions of article 157, paragraph 4, of Law No. 6,404/1976, and CVM Resolution No. 44/2021, in continuity with the Material Facts disclosed on February 24, 2025 and, in particular, on March 27, 2025, which announced the approval at the Annual and Extraordinary Shareholders' Meeting ("AEGM") of the proposal to reverse split all common shares issued by The Company, in the ratio of 100 (one hundred) shares to one (1) share, and subsequent split, so that one (1) grouped share corresponds to one hundred (100) shares, without changing the Company's capital stock ("Operation"), to the Material Fact of June 2, 2025 and to the Notice to Shareholders of July 02, 2025, informs its shareholders and the market in general as follows:

The auction for the sale of the 22,059,698 common shares, formed from the unification of the fractions of shares resulting from the Operation, will take place through BTG Pactual CTVM S.A. at B3 S.A. – Bolsa, Brasil, Balcão on July 14, 2025, during the opening auction of the trading session.

The net proceeds obtained from the sale of these shares will be apportioned and distributed proportionally among all holders of the fractions of shares, on a date and in a manner to be timely informed by the Company as follows:

(a) Shareholders with complete registration data: the amounts will be deposited in the checking account indicated in the respective shareholder's registration.

(b) shareholders with shares deposited in the Central Depository of B3: the amounts will be credited directly to the Central Depository, which will be responsible for transferring them to the respective shareholder through its custody agent; and

(c) other shareholders not identified or without complete registration data: the amounts will be available to the Company, for the legal period, for receipt by the respective holder upon provision of complete registration data.

The funds allocated to investors (residents and non-residents) may be subject to income tax on any gains, which will be taxed as "net gains", according to current legislation. There may be a case of exemption according to the nature of the investor. Thus, the appropriate tax treatment must be identified directly by the respective shareholders and their advisors.



The Company will keep its shareholders and the market informed regarding the outcome and conclusion of the auction.

Rio de Janeiro, July 11, 2025.

**TIM S.A.**

Alberto Griselli  
Chief Executive Officer and  
Investor Relations Officer