



TIM S.A.

Publicly-Held Company
Corporate Taxpayer's ID (CNPJ/ME): 02.421.421/0001-11
Corporate Registry (NIRE): 33.300.324.631

MATERIAL FACT

STRATEGIC PLAN AND SHAREHOLDER REMUNERATION GUIDANCE

TIM S.A., ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB), pursuant to Article 157 of Law No. 6404 and the provisions of CVM Resolution No. 44, informs its shareholders, the market in general, and to other interested parties, the complement of the projections of its Strategic Plan for 2022-2024, made available to the market in a Material Fact of February 23rd, 2022.

In this supplement, the Company plans to strengthen its main lines of business to generate cash flow expansion, sustain new avenues of growth and increase shareholder remuneration, which will rise to a new level of around R\$2 billion, already applicable to 2022 results.

Finally, the Company presents, attached to this Material Fact, slides on the evolution of its Strategic Plan and that complement its estimates previously disclosed to the market.

Rio de Janeiro, May 4th, 2022.

TIM S.A.

Camille Loyo Faria
Chief Financial Officer and
Investor Relations Officer



TIM
BRASIL  DAY
2022

CONNECTIONS HAVE EVOLVED, **SO HAS TIM.**

<04/MAIO>

<SÃO PAULO>

DISCLAIMER



This presentation **contains declarations that constitute forward-looking statements** regarding the intent, belief or current expectations of value creation, customer base dynamics, estimates regarding future financial results and other aspects of the activities.



Analysts and investors are cautioned not to place undue reliance on those forward-looking statements, which speak only as of the date of this presentation. TIM S.A. undertakes no obligation to release publicly the results of any revisions to these forward-looking statements, those do not represent necessarily a formal guidance.



Such **forward looking statements are not guarantees of future performance and involve risks and uncertainties, and actual results may differ materially from those projected** as a result of various factors.



Financial figures are presented considering impacts from IFRS 16 adoption, unless otherwise indicated. Normalized numbers in this presentation are adjusted by the effects described in footnotes.

OUR ASPIRATION COMBINES BOLD EXPECTATIONS FOR VALUE AND GROWTH PLAYS...



We are strengthening our core business to generate cash-flow to sustain new avenues of growth and increase shareholder remuneration

Strengthening the core

Value Play

MOBILE
Revenue Growth

1.5x



Become **THE BEST MOBILE OPERATOR** in Brazil

Growth Play

BROADBAND
Revenue Growth

2-3x



GROWTH ACCELERATION through the new asset light model

Accelerating growth beyond connectivity

Exponential growth play

B2B/IOT TECH
Revenue Growth

10x
+ equity monetization



SCALE-UP OUR PRESENCE in the B2B/IOT tech arena

CONSUMER PLATFORM
Revenue Growth

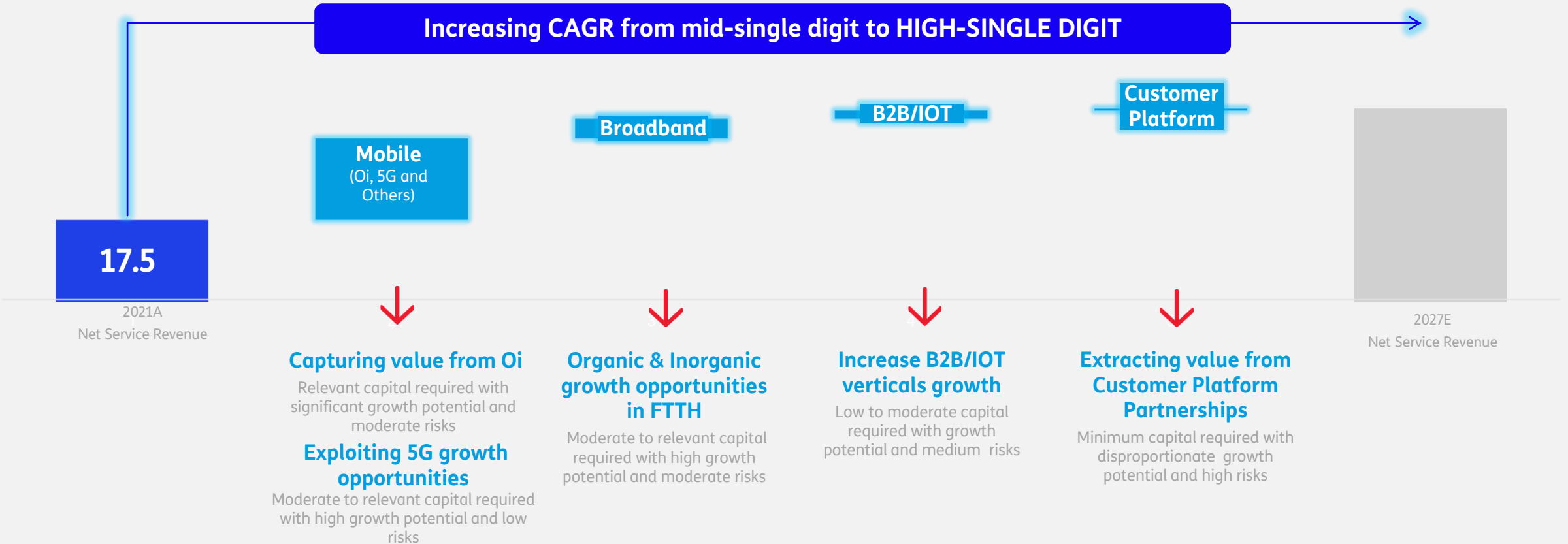
2.5x
+ equity monetization



EXPAND OUR PARTNERSHIPS and evolve our strategy

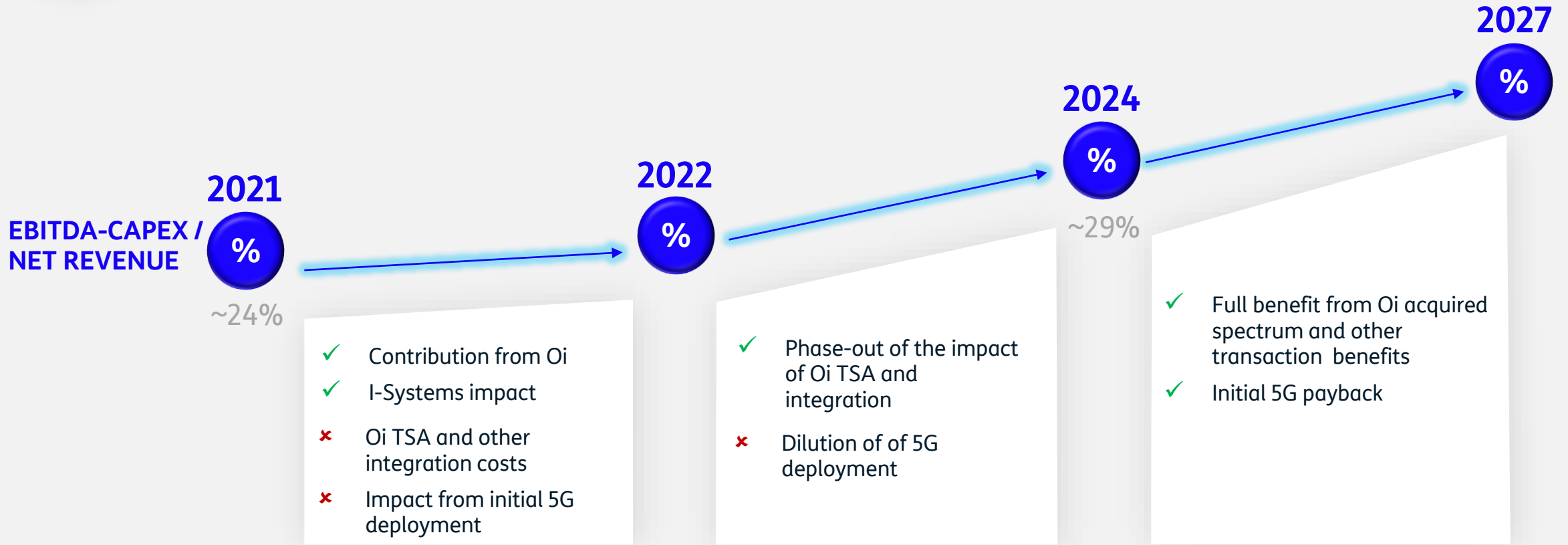
EV/EBITDA

PURSUING VALUE CREATION OPPORTUNITIES ALIGNED WITH OUR STRATEGY IN ORDER TO OUTGROW THE MARKET



Capital requirements for growth initiatives will be balanced with shareholder remuneration evolution

MAINTAINING PROFITABILITY, USING DIGITAL TRANSFORMATION & TRADITIONAL INITIATIVES TO DRIVE EFFICIENCY



EVOLUTION OF IMPACTS FROM OI, I-SYSTEMS AND 5G

Traditional cost cutting initiatives

Expansion of BPO initiatives

Accelerate digitalization & automation

STRONG FOCUS ON BUSINESS PRODUCTIVITY

04

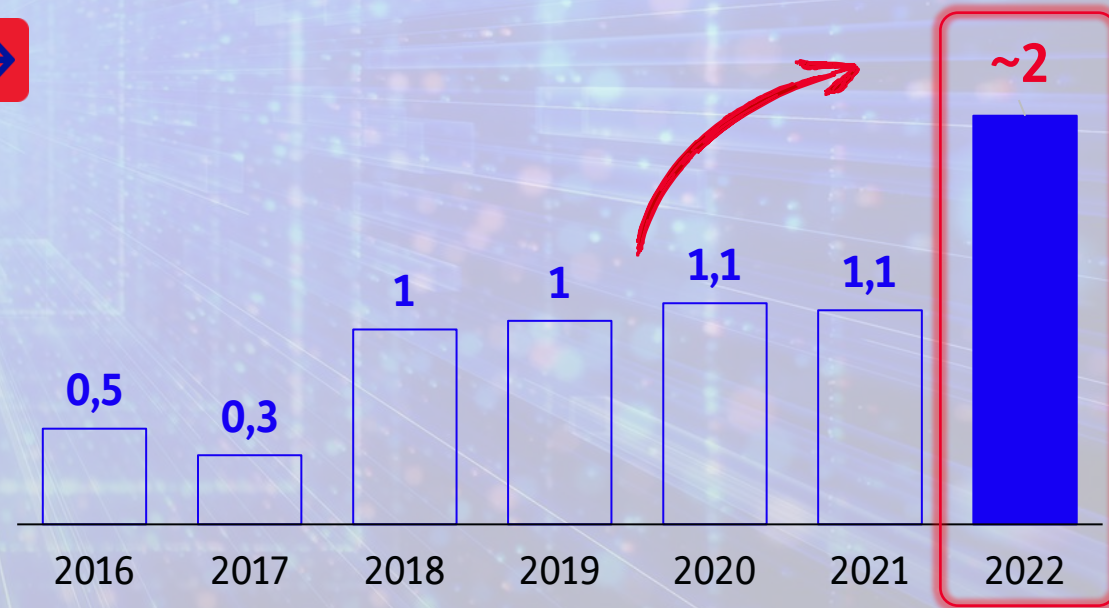
VIRTUOUS CYCLE OF CASH FLOW GROWTH AND BETTER CAPITAL STRUCTURE LEADING TO HIGHER DIVIDENDS



A NEW ERA STARTS

NOW!

Annual announced dividends (R\$bn)



THIS UNIQUE COMBINATION OF ELEMENTS WILL RESULT IN THE BEST VALUE PROPOSITION FOR THE INVESTOR COMMUNITY



ESG

ESG agenda **EMBEDDED IN THE BUSINESS STRATEGY**
Consistently delivering improvements in all KPIs