

STRATEGIC PLAN AND GUIDANCE 2026

Our Strategic Plan is built around six key initiatives designed to maximize the conversion of revenue into cash



Mobile: A customer-first approach drives profitability



Ensure competitiveness across all segments through advanced customer-base management, anchored on three pillars:

- Best Network: Continuous enhancement of quality and customer experience
- Best Service: Leveraging AI to accelerate the transformation of customer care
- Best Offering: Value-driven innovation to support portfolio evolution

Reorient the partnership model to accelerate revenue and expand the customer base.

Broadband: Sustainable growth with optionality for the future



Drive operational improvement to support sustained organic growth.

Maintain optionality to accelerate broadband expansion as the market evolves.

B2B: Accelerating on a new growth path



Accelerate the adoption of “Network as a Service” while expanding our portfolio of IoT solutions and technology offerings.

Restructure the operating model to enable scalability.

Accelerate revenue from data-monetization initiatives.



Inter-organizational AI Transformation

Elevate AI adoption to a truly transformative level by becoming an AI-First organization



Efficiency as a driver of value creation

Consistent discipline combined with strategic capital allocation, fueling new growth avenues



ESG: a foundational pillar of our strategy, fully integrated across the entire Company

Consolidate our leadership in Latin America, generating value for People, Society, and the Environment





Mobile | Ensure competitiveness across all segments by following our 3Bs strategy: Best Network, Best Offer, and Best Service



	Key Dimensions	Levers	Strategic Target
BEST NETWORK	 Network	<ul style="list-style-type: none">• Excellence: Promote competitive leadership in network coverage, quality and availability.• Perception: Enhance perceived quality by leveraging 5G.	Maintaining leadership through smart capital allocation
	 Brand	<ul style="list-style-type: none">• Go Big Go Hacker: Optimize ROI through hyper-personalization and a proprietary content-creator platform, while investing in major events and campaigns.	Shift in perception and efficiency
BEST OFFER	 Offer	<ul style="list-style-type: none">• Differentiation and Perception: Continue evolving the offering by consolidating innovation fronts beyond entertainment and the core portfolio.	Differentiation and innovation in the pursuit of leadership
	 Channel	<ul style="list-style-type: none">• Combined sales-channel strategy: Selective expansion of physical channels coupled with a strategy to strengthen digital and remote channels.	Increase productivity and conversion across sales channels
BEST SERVICE	 Customer Service	<ul style="list-style-type: none">• Lifecycle Management: Leverage Agentic AI to transform customer service into customer relationship management.	Redesigning the customer service journey with AI at the core



Mobile | 3Bs Strategy: Key Initiatives for 2026



BEST NETWORK

Network Modernization

- Contracts signed with **Nokia and Huawei**
- **Swap of 6,500 4G/5G sites across 15 state capitals** and metropolitan areas through 2027
- **~12 million customers** benefited
- **+38% increase in 5G coverage**
- **+40% improvement in capacity**

Network Quality

- **5G off-load** to high-utilization 4G sites

Coverage Expansion

- Investments to **expand coverage in priority markets**

Compliance & Regulatory Affairs

- Investments in **mid-sized cities**

BEST OFFER

Engaging with the Brazilian Consumer



BBB Sponsorship

We are the telco sponsor of Big Brother Brasil (BBB), generating strong engagement across social media



Brasileirão Série A

TIM will sponsor the soccer games broadcast on TV Record (LFU)



Rock in Rio Sponsorship

We will remain one of the event's main sponsors

New Products and Services

20+ offering initiatives currently in development...



Streaming



Devices and Accessories



VIP Experience with Priority Traffic



GenAI



Fintech

...and much more!

BEST SERVICE

Driving a new era of intelligent customer engagement

AI Companion



The AI Companion anticipates customer needs and delivers simple, intelligent human experiences to enhance our service and customer satisfaction.



Broadband | In a market that requires consolidation, we are strengthening our operations while preparing for the future



Operational improvement for organic growth

Operational fundamentals

- **Organic growth and churn control**, supported by operational improvements
- **Explore pockets of growth opportunity**
- Complementary coverage via **FWA/Satellite**

Opportunities with asset insourcing

Impact of the I-System acquisition

- **Improvements in operational discipline**, performance monitoring, and decision-making
- **+9 Mln HPs** (homes passed)
- Better end-to-end **customer experience**
- Enabler for potential **future inorganic moves** (M&As)

Optionality for inorganic moves

Enablers

- **Improvement in pricing dynamics**, even if regionally
- **Improvement in churn dynamics**
- **Assessment of the impact of convergence** on mobile
- **Assessment of value potential** versus complexity



B2B | Accelerating a new path of growth



Accelerating development with a focus on the present

WE CONNECT

Leader in IoT



- Reliable, nationwide connectivity
- Real-time data
- Automation and monitoring
- IoT solutions by industry

WE DIGITIZE

Tech company



- Technological modernization
- Data, governance, and analytics
- Application development
- AI applied to business
- Managed Services

Imagining and building the future

WE MAKE IT SMART

Edge computing with SLMs



- Industry-specific AI models
- Edge Processing
- Real-time decisions
- Intelligent and secure automation

WE GENERATE VALUE WITH DATA AND AI

Data & AI company



- Multi-industry data platform
- Integration with ERP and ecosystems
- AI to redesign processes
- Monetize data
- Smart Decision for CXOs



AI | Elevate AI adoption to a transformative level by becoming an AI-First organization



Domain

What we built

How we will scale

Ambition for 2026

Use Cases



Network

- Intelligent maintenance (predictive and preventive)
- TCO¹ Optimization
- Smart Capex

- **Expanding** the use case **portfolio**
- Leveraged **market solutions**
- Strengthening the **database and structures**

- **Zero Touch Network**
- **Automatic Troubleshooting**
- Optimization of **energy consumption**



Customer Service

- Cognitive IVR
- Speech Analytics
- Realtime Transcription

- Redesigning the entire **client journey** under a new philosophy of Agentic AI
- Prioritizing **smarter interactions** and minimizing human interaction

- **AI agents** throughout the customer journey (e.g. sales, accounts, billing, plans)
- **AI Companion** (digital companion with customized solutions)



Support Functions

- B2C Legal Examples
- Processes with MS Copilot
 - Special Handling² Automation

- Progressing with **structured change management** and a new **governance model**
- Supporting **AI adoption across the company**

- **Processes 100% powered or assisted by AI** in support functions

Artificial Intelligence becomes a cross-cutting imperative, guiding strategic priorities, decisions, and execution across the organization



Efficiency | Consistent discipline, combined with strategic capital allocation and fueling new growth fronts

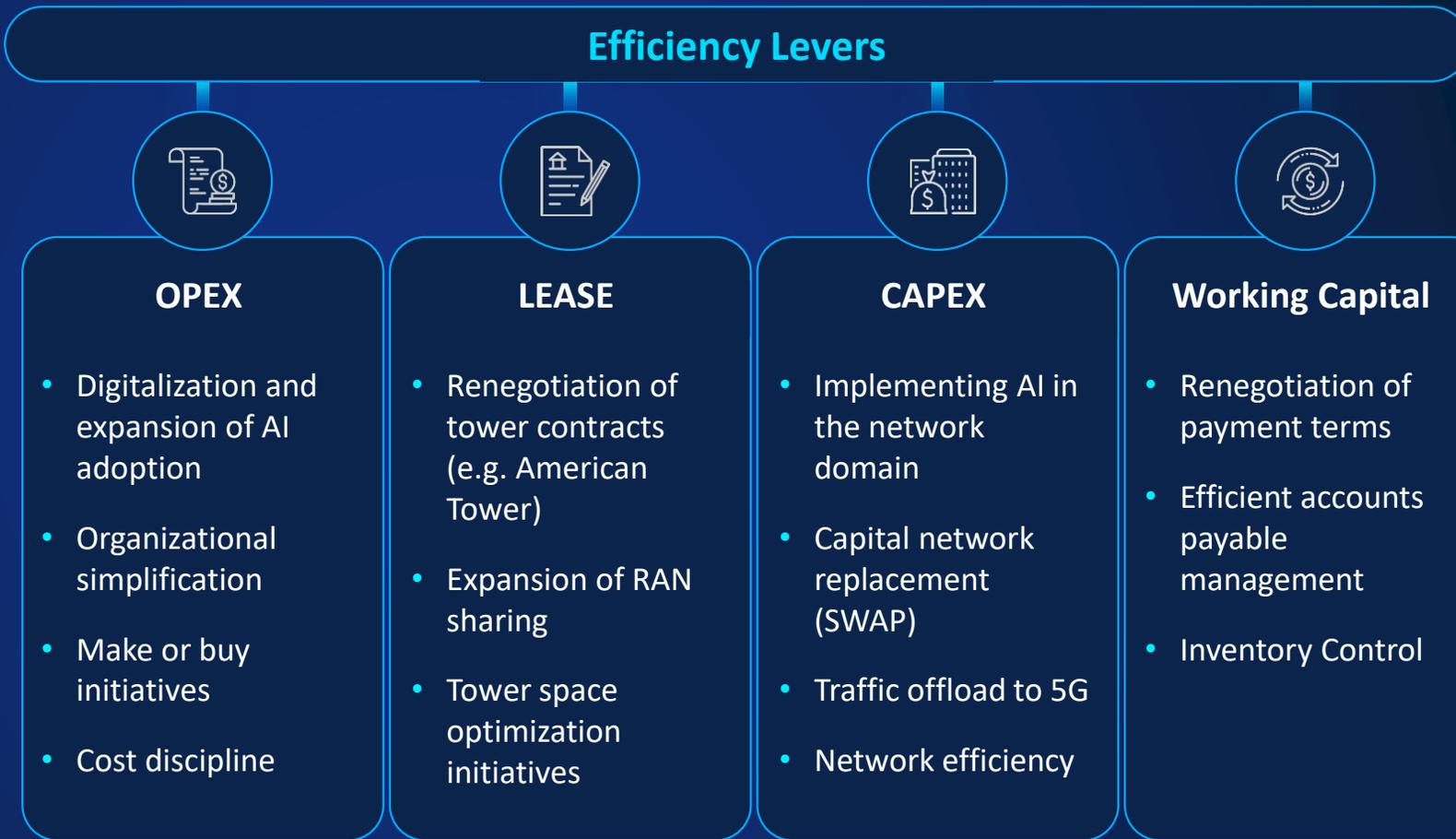


Financial discipline supports robust operating cash flow expansion¹

OpCF (R\$ Mln and % YoY)



Efficiency will continue to be central to value creation in the coming years



1. Operating Cash Flow ("OpCF") represents EBITDA-AL minus CapEx



ESG | Consolidate our leadership in Latin America, generating value for People, Society and the Environment



Pillars

Results and recognitions

Commitments 26-28



Environment
Towards the ambitious net zero target

Renewable energy and eco-efficiency

- **100% electricity** from renewable sources
- **+129% energy efficiency** in data traffic (2025 vs 2019)

Waste

- 99.7% of **solid waste recycled or reused**
- 14.6 tons of **e-waste recovered** in 2025 (98% recycled)

Emissions

- 3rd consecutive year on **CDP Climate Change A-List**
- Recognized as a **Leader in Supplier Engagement**



- Maintain the **decarbonization and eco-efficiency** pathway
- Maintain **100% renewable electricity**
- Maintain the **reuse and recycling** of solid waste



People & Society
Fostering an inclusive and appreciative culture

Diversity and Inclusion

- Year 5 as the world's **most inclusive telco** (FTSE Russell Index)

Engagement and Training

- **GPTW Brazil** certification for the **4th time** and **GPTW Latin America for the first time**
- **Digital Wave Program** Training New Capabilities



Digital Inclusion

- **26 Mln hectares** covered with 4G network in **rural areas**
- 1st operator in the country to reach **100% of the neighborhoods of the 27 capitals connected to 5G**

- Maintain employee **engagement** and increase **inclusion** in leadership
- **Upskill** employees in **digital capabilities**
- Expanding **connected hectares** in rural areas



Governance
Ongoing engagement with all stakeholders

Transparency and ESG Indexes

- **The only telco recognized** in all B3 sustainability indexes
- **Most sustainable company in Brazil** by ISE B3 (May-Aug 2025)



Cybersec. and Data Protection

- **International Standard**
- **ISO 27001 certified** since 2022 in information security management



Anti-Corruption Practices and Ethics

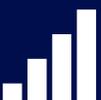
- **1st Telco** to obtain recognition as a **Pro-Ethics Company** (CGU), maintained since 2019



- Maintain **transparency and anti-corruption** practices and standards
- Maintain **cybersecurity and data protection** practices and standards
- Maintain **ESG Indices and Ratings**

2026 Guidance | Focus on sustainable growth with an efficient and targeted approach to cash generation and shareholder returns



GOALS	SHORT-TERM TARGETS (2026)	DRIVERS
 Revenue	Service Revenue Growth ¹ : ~5% (YoY)	Real growth, with sustainable dynamics in mobile, recovery of fixed and the development of new sources of revenue
 EBITDA	EBITDA Growth ¹ : 6% – 8% (YoY)	Efficiency across opex lines through discipline, digitalization, and the realization of AI-driven gains
 Capex	Nominal Capex ² : R\$ 4.4 Bln – R\$ 4.6 Bln	Efficient capital allocation, with a focus on differentiated quality and technological evolution
 Cash Flow	EBITDA-AL Minus Capex ^{1,2} Growth: 11% – 14% (YoY)	Advancing the revenue-to-cash conversion engine with a holistic approach to efficiency
 Shareholders remuneration³	R\$ 5.3 Bln – R\$ 5.5 Bln	Expansion of shareholder returns at a fast pace and compatible with cash flow growth

(1) Normalized numbers; (2) Investments exclude any potential new spectrum assignments; (3) Total shareholder return including any shareholder remuneration events related to the 2026 fiscal year. This guidance is subject to the performance of the business and the resolution of the Board of Directors and the General Shareholders' Meeting; (4) Expectations do not take into account M&A transactions that have not been 100% finalized.