

TIM



INSTITUTIONAL PRESENTATION

August, 2026

TIMB

LISTED

NYSE

TIMS

B3 LISTED NM

ISE B3



BETC HAVAS

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.

ESSENTIAL, EVERYWHERE, EVERY DAY

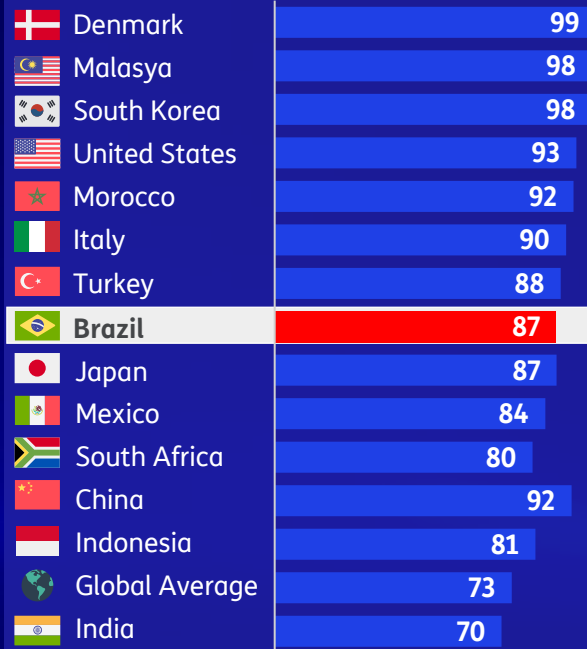


The telecom market in Brazil is **dynamic, highly competitive**, and essential to the country's economic and social development.

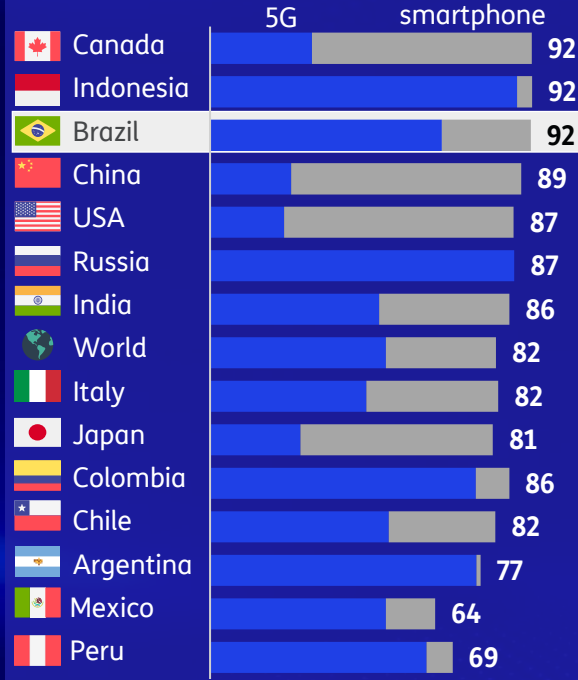
With a **connected population** and a **constant demand for innovation, quality, and speed**, the sector is undergoing continuous transformation driven by technology and digitalization.

One of the largest connected populations worldwide

Internet penetration¹ by country (%)

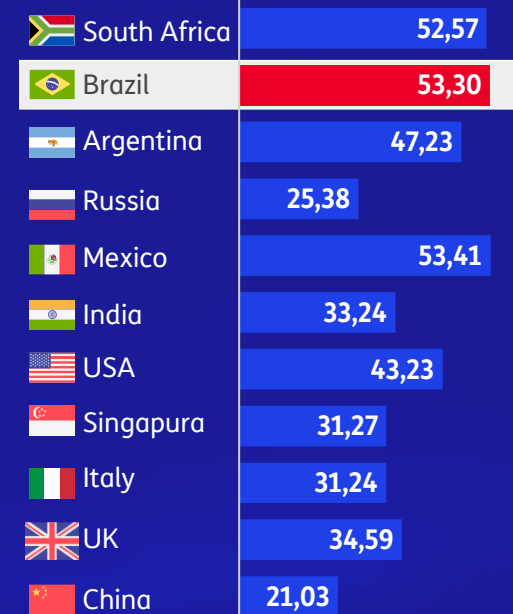


Smartphone adoption² - as % of total mobile connections (exc. IoT)



■ % 5G Connections in 2025

Time spent on internet – hours³ per week, 2025



Brazilians are among the most intensive internet users globally...

... that leads to digital already being essential to many services



EDUCATION

+50%

of enrollments to superior education are to Education at a Distance (EAD) services

FINANCIAL SERVICES

71%

of Brazilians have used the internet to access their bank account

2.2x

of Brazilian GDP transacted via Pix in 2024 (Brazil's instant payment system)

+80%

of the adult population already adopted Pix

RETAIL & CONSUMER GOODS

+60%

consumers used their phone for their latest retail purchase



ENTERTAINMENT

5th

country in the world in **podcast usage** (38% of internet users)

49%

of Brazilians that have internet pay for Movie or TV Streaming

68%

of smartphone users pay for streaming app

HEALTH

35%

of doctors have used teleconsultation

52%

of doctors have used telediagnosis

87%

of doctors use electronic prescriptions



Mobile continues driving value creation in the Brazilian market



127%

Penetration on population

Over

270 million
access

US\$ 17.0 Bi

Net Service Revenue in
2025

8.3%

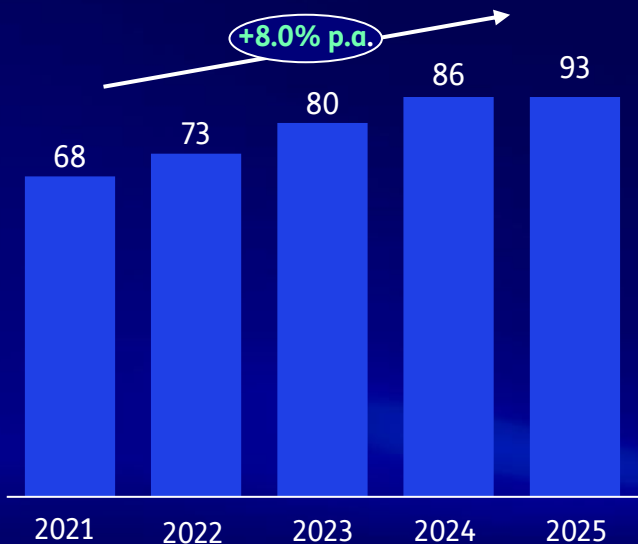
CAGR 22-25

**Value-based competition
dynamics**

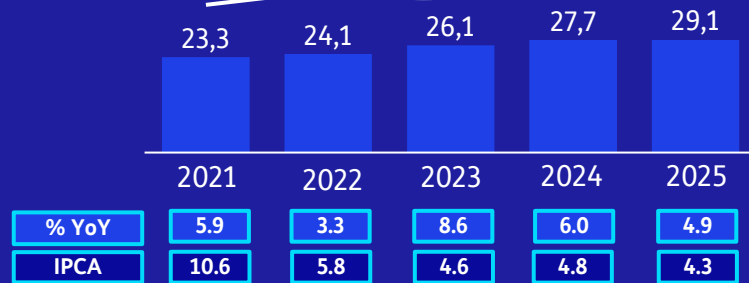
Mobile market has been growing steadily driven through ARPU expansion



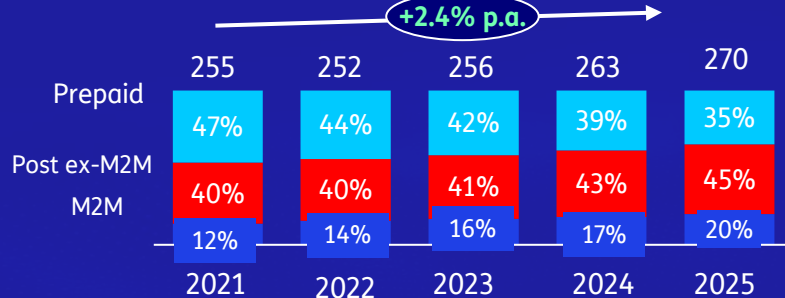
Mobile Net Service Revenue, Total SMP, R\$ Billions



ARPU | Brazilian Mobile Market, R\$



Customers Base | Brazilian Mobile Market, R\$ Millions



Sustainable market dynamics for ARPU



VALUE-BASED COMPETITION

Value-based competition increasingly more relevant than volume-based

One of the few large markets with **5 to 3 consolidation**

Market rationality with valued-based competition

Quality perception is the **# 1 attribute¹** used to choose a mobile operator

SERVICE ESSENTIALITY

High penetration with enrooted impact in people daily lives

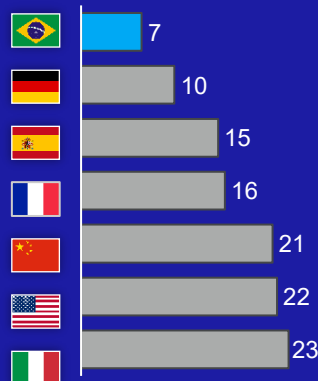
97% of internet users access it via a mobile device

79% of banking transactions done through mobile⁷

USAGE OPPORTUNITY

Low data usage compared to other countries

GB/month per smartphone, 2023²



MONETIZATION OPPORTUNITY

PRICE AFFORDABILITY

Spending in Brazil is low compared to other countries

Approximate price of 1GB mobile compared to other daily costs



COMPETITIVE RATIONALE

Customer migration to high-value plans favors revenue growth

Total share in Brazil, %

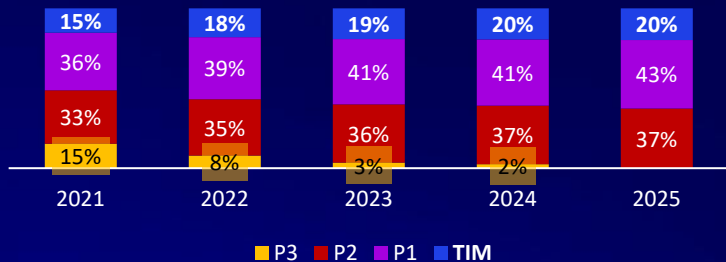


Unlocking Value in Brazil's Mobile Sector: Growth Potential in a Consolidated Landscape

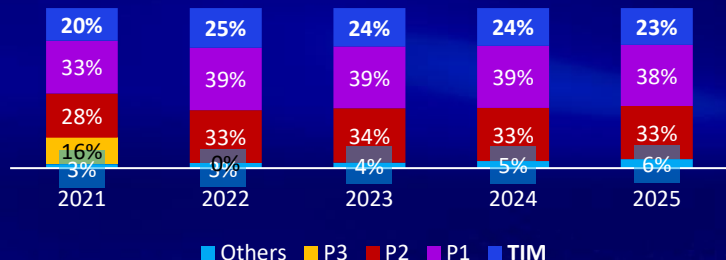
TIM is strategic well positioned in mobile market



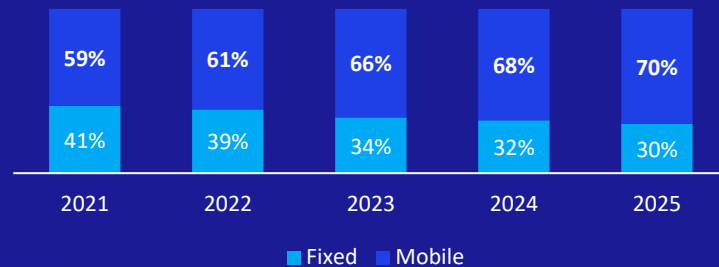
Total net service revenues market share, %



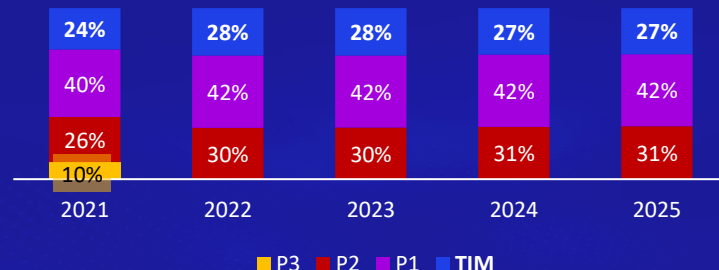
Total mobile customer base market share, %



Market | Total net service revenues, %



Total mobile service net revenues market share, %



Fixed broadband market has been growing steadily in latest years



71%

Penetration on households

Over

55 million

access

US\$ 14.3 Bln

Net Service Revenue¹ in
2025

8.9%

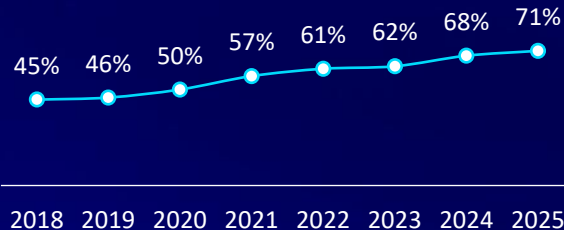
CAGR 22-25

**Value-based competition
dynamics**

Institutional Presentation | 10

Broadband penetration has been growing over the past years ...

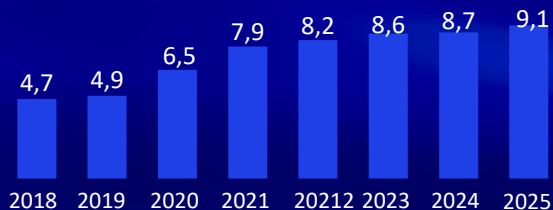
Fixed Broadband Penetration on households in Brazil



~55 MM
lines

...pushing the proliferation of local ISPs...

Broadband Service providers (thousands)

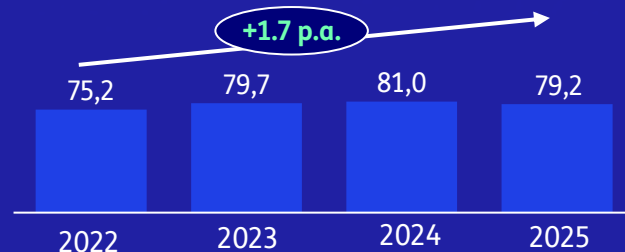


34 Players with more than 100k clients
67% of the total client base served by ISPs

The market has been growing steadily mostly through base expansion

ARPU | Brazilian Broadband Market

R\$



Customers Base | Brazilian Broadband Market

Mln



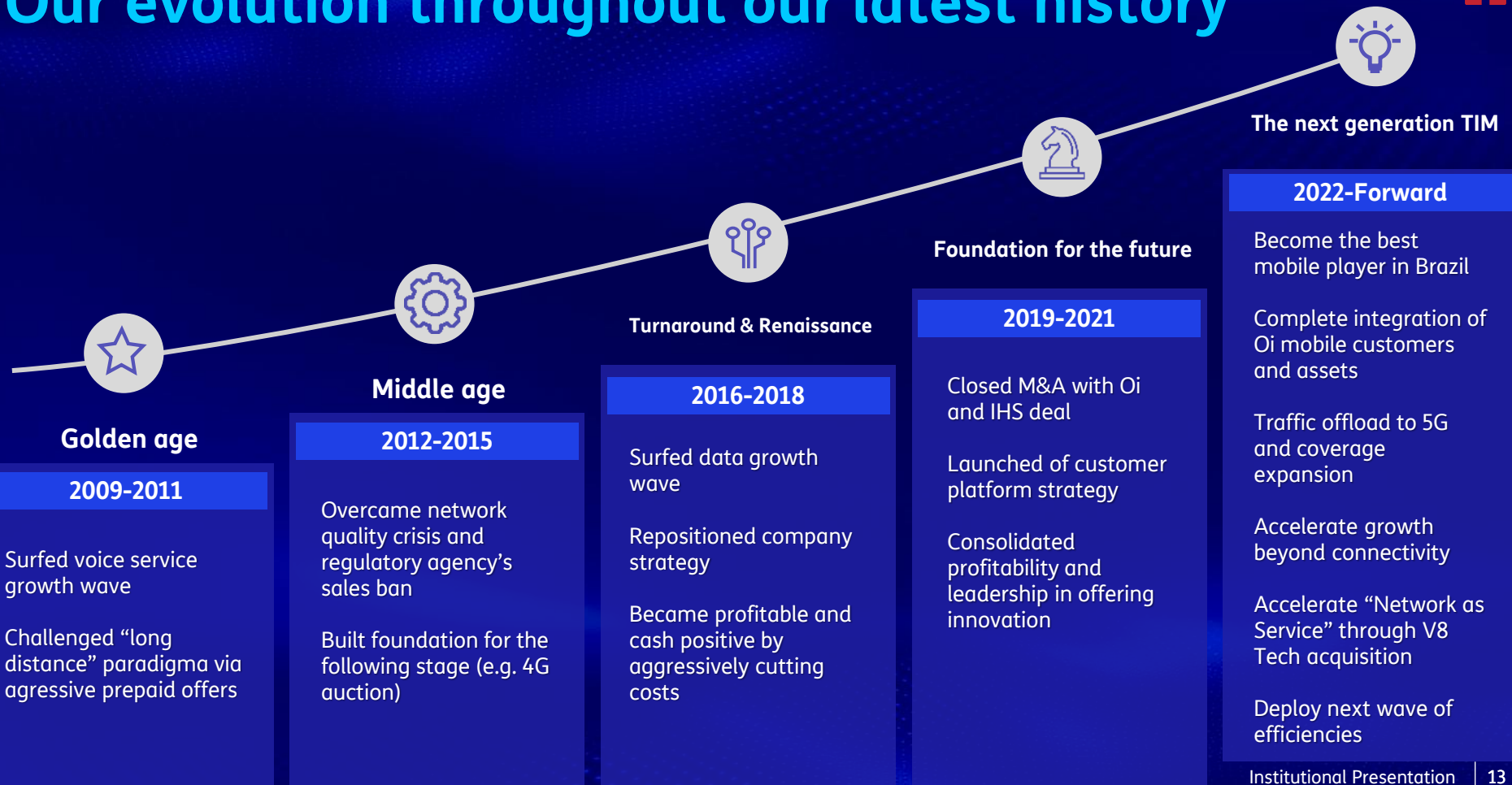
TIM BRASIL: CONNECTING LIVES, INNOVATING THE FUTURE



TIM Brasil is a **telecommunications provider** and a key player in Brazil's **digital landscape** delivering innovative mobile, broadband, and digital services to millions of customers across the country.

TIM Brasil is committed to **connecting people and businesses, driving growth, and enabling the digital transformation of Brazil.**

Our evolution throughout our latest history



TIM IN A NUTSHELL

+ R\$ **26.6** Bln
in revenues in 2025,
(92% from mobile
services)

51.0%
of EBITDA Margin, with
R\$13.6 Bln in EBITDA

R\$ **6.0** Bln
OpCF², with double-
digit expansion in 2025

Best
Quality network
according to Open
Signal

100%
of Brazilian cities with 4G, the
largest mobile network in Brazil,
also leading in 5G coverage

62 Mln
of mobile clients in
2025

~R\$ **46.4** Bln
in Market Cap¹

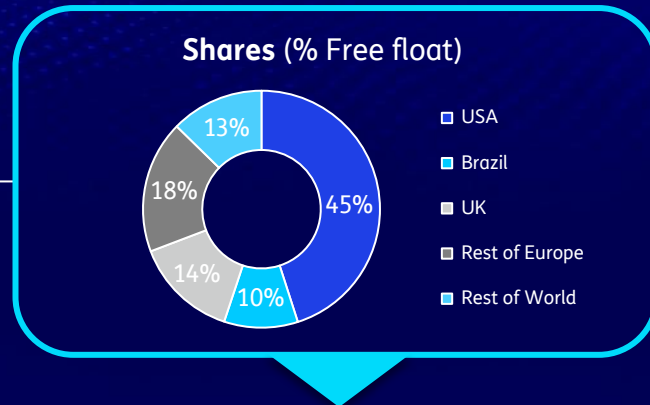
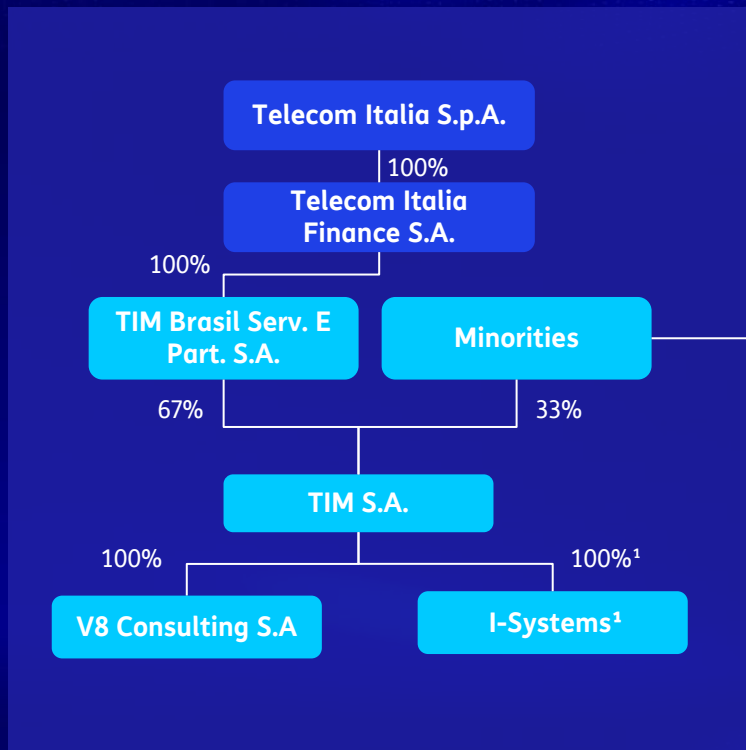
R\$ **4.7** Bln
shareholders
remuneration³ in 2025
and 12% dividend yield³

(1) Source: Internal Data, July 31, 2026;

(2) OpFCF calculated as EBITDA-AL - Capex;

(3) Including dividends, Interest on Capital (JSCP) and buy backs paid within 2025 fiscal year; stock price as of 12/31/2025.

Shareholding structure



Stock characteristics

TIMS3		TIMB	
Right to vote	✓	Right to vote	✓
Tag Along	100%	Tag Along	100%
Shares traded on the Novo Mercado		Level II Ratio 1:5 (1 ADR: 5 ON))	

(1) On May 7, 2026 TIM announced the conclusion of the acquisition of the remaining 51% of the total capital stock of I-Systems. The Company now holds all of its shares, making I-Systems a wholly-owned subsidiary.

Robust corporate governance structure

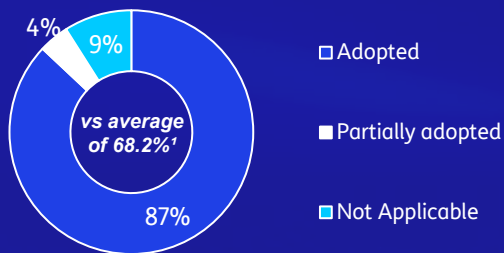


Structure to reinforce and guarantee solid corporate governance driving Company's growth

CORPORATE GOVERNANCE AT TIM

- **Listed on the Novo Mercado:** equal voting rights, dividends and tag along
- **Long-term share-based incentives:** remuneration aligned with shareholder interests
- **Board: 30% independent members, with 30% female representation** on the Board

Corporate Governance Report (ICVM 586)



(1) According with EY Governance Report of 2025.

INSTANCES OF CORPORATE GOVERNANCE



Our investment thesis step-by-step



TIMS3, a differentiated asset with a promising outlook



COMPETITIVE DIFFERENTIAL

- Innovation in offers and partnerships, turning quality from structural gap into competitive edge



B2B FOCUS AND EXPANSION

- R\$1 Bln in B2B contracted revenues in agribusiness, logistics, mining, infrastructure and others
- Delivering advanced digital solutions and connectivity to enterprises



NETWORK LEADERSHIP

- 5G leader with coverage in +1000 cities and keeps raising the bar for connectivity
- Winner of 5G consistent quality index for the 4th time in a row



VALUE-DRIVEN STRATEGY

- Focus on postpaid segment, reflecting a strategy aimed at high-value customer retention



FINANCIAL EFFICIENCY

- Sector-leading EBITDA margin (~51%), with growth outpacing revenue
- Double-digit operational cash flow growth
- Lower Capex pressure post-Oi acquisition and 5G rollout



RETURN TO SHAREHOLDERS

- Advance in cash flow = more shareholder remuneration
- Payout reached 139% in 2025



TIM has the best value proposition to investors in LatAm

ADVANCING BRAZIL'S CONNECTIVITY WITH SPEED, INNOVATION, EFFICIENCY, AND SUSTAINABILITY



Six **strategic pillars** shape Brazil's connectivity future.

Mobile segment with a customer-first approach that drives profitability.

Broadband delivers sustainable growth with optionality for the future. In **B2B**, we are accelerating on a new growth path. We aim to elevate **Artificial Intelligence** adoption to a truly transformative level and prioritize **Efficiency** as a driver of value creation. Our **ESG** commitment generate value for People, Society, and the Environment.

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 Offer: 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



PROFITABILITY DRIVEN BY A CUSTOMER-FIRST STRATEGY



Our proposition is supported by the **3B's** strategy:

Best Service: leveraging AI to accelerate the transformation of customer care

Best Network: continuous enhancement of quality and customer experience

Best Offer: value-driven innovation to support portfolio evolution

Reaffirming Our Commitment to Best Service and Customer Experience Through Enhanced KPIs and Customer-Driven Initiatives

SOLVING CLIENTS' DEMANDS WITH EXCELLENCE...

76%

First call Resolutions^{1,2}

0.8%

Postpaid (Ex-M2M) Churn in 2025

>93%

Digital Attendance Share^{1,3}

OUR EXCELLENCY PUBLICLY RECOGNIZED



94%

Leader in Anatel Resolution Index¹



1st In resolubility in Reclame Aqui



First company to be recognized as the best in solving client complaints

Journey Redefinition

4 Major Customer Life Journeys redefinition

Onboarding Usage Plan Change Invoice & Top-up

Those journeys are the priority, since it represents **32%** of Net Promoter Scores

Meu Tim App

We are leveraging digital as a **driver of convenience and efficiency**

97% of the customers who access the App, have their needs resolved by TIM on the first contact¹

99% of our invoices issued to customers are digital¹

GenAI

AI-based co-pilot: TIM AIX rollout is 100% concluded, AI-based co-pilot tool to call center operators, increasing assertiveness and efficiency of more than **5k operators**

New use case under implementation, AI-based coach to improve operator service

Driving the Best Network Leadership through Coverage, Capacity, 5G Expansion, and Quality Recognition

Network Coverage Leadership

We are leaders in mobile **coverage** with the **largest** network in Brazil...

#1 operator that covers all

5,570

cities with 4G, totaling more than **32k** sites¹

#Leader in 5G coverage, with

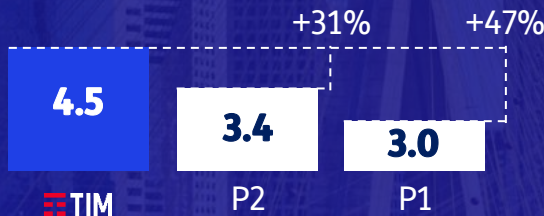
>1,000

cities, including all capitals, totaling more than **15k** sites¹

Spectrum Capacity and 5G Expansion

...by leveraging our **superior spectrum capacity** and **advanced 5G**...

Spectrum MHz/client³, 2024



TIM

P2

P1

5G expansion based on 2 main frequencies:

3.5GHz

Good coverage and high capacity/speed, boosting our 5G expansion in large cities

700MHz

Higher penetration, but with lower capacity, boosting our indoor 5G expansion

Network Quality Recognition

... and recognized as the **Best Network** by Opensignal

Six national wins across Opensignal latest report²



Best result in 6 categories

- #1** Consistent Quality
- #1** Reliability Experience
- #1** Video Experience
- #1** Live Video Experience
- #1** Time On Network
- #1** 5G Availability

For the 4th year in a row, we are leaders in Consistency Quality Index by



Best Offer: evolving the portfolio to deliver more value and personalization



ENHANCING MOBILE EXPERIENCE

Tailoring mobile propositions to different customer needs and lifestyles

TIM VIAGEM

INFLIGHT

TIM Viagem **roaming offer**, also available to Control customers

GOL LATAM

INFLIGHT

TIM offers complimentary **in-flight internet** connectivity on GOL and LATAM aircrafts

TIM fit

TIM CONTROLE FIT

Portfolio expansion to better match customers' preferences and financial limitations



APPLE ONE

First and only operator in Brazil, to embed **Apple One** on its plans

BUILDING AN INTEGRATED ECOSYSTEM

Advancing portfolio evolution through entertainment and convergent offerings

TIM PLAY

CONTENT AGGREGATOR

- OTT offering repositioning, shifting from bundles and add-ons to a unified entertainment hub
- Creates flexibility and monetization opportunities

TIM ULTRACOMBO

CONVERGENT OFFER

- First convergent offer combining mobile, fiber and entertainment
- Integrated benefits and a seamless customer experience

Strategic priorities driving portfolio evolution

1

Personalization

Offering solutions tailored to different customer profiles and needs

2

Digital Ecosystem

Expanding content and service aggregation through TIM Play

3

Expanding convergence

Integrating mobile, fiber and entertainment into a single customer journey



We are also strengthening our customer base monetization by offering new services to our clients and generating additional revenues

MOBILE ADS & DATA MONETIZATION

- Advertising proprietary inventory integration with Google and Meta

1,400+
Campaigns¹

220+
Advertisers¹

+60Mln
queries for antifraud products and credit scoring in 2025

INSURANCE



- Collaboration with EXA to deliver security and content services to TIM's customers.

- TIM as a sales channel featuring bundled offers, with compensation in fees and equity.

30%
Insurance penetration in new sales, achieved within just five months of operations in 2025

HEALTH



260k+
new families enrolled in 2025

1.3Mln
TIM customers registered on the Health Platform "Cartão de Todos"¹

~15Mln
of Non-TIM clients with potential to be converted¹

FINANCIAL



Partnership released in 2Q26. Launch scheduled for August, 2026

- Creates cross-selling opportunities for TIM
- Improve Loyalty
- Strengthens brand presence in daily life
- Access to a new digital channel

WIN-WIN PARTNERSHIP
Two strong brands and massive-reach platforms are joining forces

ENERGY



Business model currently under revision

Distributed Generation: End consumers generating their own energy and connecting it to the grid

INNOVATING ON B2B TO DRIVE VALUE



In our B2B strategy, we focus on **disruptive innovations** to capture niche markets still largely untapped by the telecom industry, **unlocking significant value potential**

Our B2B expansion will enable the next wave of productivity for key Brazilian sectors



Agribusiness

We've teamed up with Brazil's Agri leading companies...



Logistics

...the biggest concessions companies...



Utilities

...top energy and utilities business



Industry Opportunistic

...and are already starting to enter the industry vertical with automakers & mining



R\$ 1 Bln in contracted revenues in 2025

Incremental **OpFCF** margin

Projects' social impacts¹:
Coverage of 515 public schools,
164 health units,
2.6 Mln rural residents

Our expansion today is being fueled by the significant market growth potential to be unlocked across key verticals in Brazil



Agribusiness

Our achievements¹

29.6 Mln

Total hectares covered with 4G



Logistics

13,776 Km

Highways covered with TIM connectivity



Utilities

>558,000

Smart lights spots sold by TIM

Market potential to explore

350 Mln ha

Total planted and farming area

55K Km

Highways being auctioned for mandatory connectivity in a total of 1.7M km of roads

>15 Mln

poles in PPP for street lighting until 2026

...and as pioneers, we have compelling reasons to persist in this direction, **molding this emerging market.**



A SELECTIVE APPROACH ON BROADBAND BUSINESS



Despite intense competition in Brazil's broadband market, **we keep the impact on our business well controlled.** With a value-driven strategy, we attract **premium customers** by offering exclusive, high-quality broadband.



Strengthening our fiber platform while opening a new convergence growth avenue



A STRONGER BROADBAND FOUNDATION

TIM Ultrafibra momentum¹



899K

Broadband Customers in 2Q26 (+12,5% YoY)



R\$247 M

Ultrafibra revenue in 2Q26 +9.5% YoY



99%

Of customers already migrated to FTTH



300+

Cities with TIM's FTTH presence

Disciplined growth focused on customer quality, take-up and commercial effectiveness

NEW CONVERGENT OFFER LAUNCHED

TIM Ultracombo:
our first full convergent proposition

**TIM
Ultrafibra**



**Mobile
Connectivity**



**Entertainment
& benefits**

**One
integrated
bill**

**Exclusive
cross-service
benefits**

**A simpler
customer
journey**

**Individual
and family
plans**

Expanding customer value while supporting broadband take-up and portfolio integration

I-Systems integration²: Strengthening operational control and supporting efficiency across TIM's fiber infrastructure

1. Numbers as of 2Q26; 2. TIM acquired 100% of I-system capital in Feb'26 with the transaction closure in May'26.

COMMITTED TO ESG: DRIVING SUSTAINABILITY, INTEGRITY, AND SOCIAL IMPACT



Our company is **fully committed to the ESG agenda**, integrating sustainability, social responsibility, and ethical governance across all our operations. We invest in practices that **protect the environment, support community well-being, and ensure transparency and integrity in our business**. This is how we build a more sustainable future for our customers, employees, and society as a whole.



ESG results delivered on a long journey with important recognitions



TIM is the longest-standing operator on the ISE B3

ISEB3 18 Years

Brazilian operator with the longest-standing presence on B3's Corporate Sustainability Index (ISE) and the only one listed on all four of their sustainability indices.

ICO2 B3
IGPTWB3
IDIVERSA B3

MSCI 

TIMS
B3 LISTED NM

Only operator on the **Novo Mercado (since 2011)**, with implementation of the **Statutory Audit Committee** since 2013

Instituto TIM

Since 2013, Instituto TIM has been promoting projects and initiatives to democratize access to education and social technologies

Great Place To Work

Great Place to Work
TIM moves up from 7th to 2nd place among the best companies to work for in Rio de Janeiro



United Nations
Global Compact

Signatory of the Global Compact since 2008



1st Telco worldwide among Top 100 **FTSE Diversity & Inclusion Index**

S&P Global

Índice S&P/B3 Brasil ESG

Sustainability Yearbook Member

10 years participant of Corporate Sustainability Assessment (CSA)



A-List

Climate Leader for 3 consecutive years - Disclosure of emissions and climate change information



For the **second consecutive year**, TIM received an **"A" rating** in the **CDP Supplier Engagement assessment** for its **supplier engagement initiatives**.

Programa Brasileiro GHG Protocol

Disclosure of Greenhouse Gas Inventory since 2010



Our goal is to consolidate our leadership, generating value for People, Society and the Environment



Environment

Towards the ambitious net zero target

Commitments 2026-28

- 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

Commitments 2026-28

- 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

Commitments 2026-28

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



WHAT TO EXPECT FOR THE FUTURE AND FINANCIAL GUIDANCE



The path to create the Next Generation TIM is paved on four pillars: (i) Mobile - the main driver of our results, where we aspire to become the preferred operator in Brazil; (ii) B2B - reshaping the IoT industry and accelerating digitalization processes for our partners; (iii) Broadband - drive organic growth based on quality and efficiency; (iv) Efficiency - consistent discipline in executing all our actions and strategic capital allocation.

Mobile: Ensure competitiveness across all segments

The 3Bs strategy: Best Network, Best Offer, and Best Service

	KEY DIMENSIONS	LEVERS	STRATEGIC TARGET
BEST NETWORK	 Network	• Excellence: Promote competitive leadership in network coverage, quality and availability. • Perception: Enhance perceived quality by leveraging 5G.	Maintaining leadership through smart capital allocation
	 Brand	• 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
	 Offer	• 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
BEST OFFER	 Channel	• 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
	 Customer Service	• Lifecycle Management: Leverage Agentic AI to transform customer service into customer relationship management.	Redesigning the customer service journey with AI at the core



Mobile | The 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

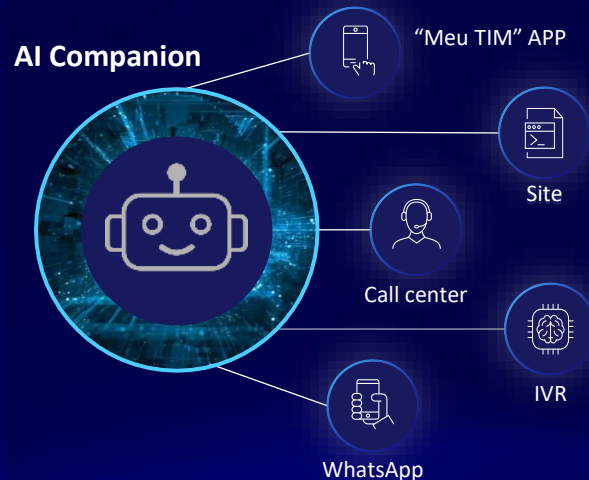


Fintech

...and much more!

BEST SERVICE

Driving a new era of intelligent customer engagement



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
 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

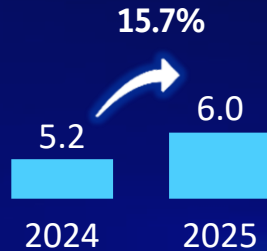


Efficiency: Consistent discipline, combined with strategic capital allocation and fueling new growth fronts



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

Efficiency Levers



OPEX

- Digitalization and expansion of AI adoption
- Organizational simplification
- Make or buy initiatives
- Cost discipline



LEASE

- Renegotiation of tower contracts (e.g. American Tower)
- Expansion of RAN sharing
- Tower space optimization initiatives



CAPEX

- Implementing AI in the network domain
- Capital network replacement (SWAP)
- Traffic offload to 5G
- Network efficiency



Working Capital

- Renegotiation of payment terms
- Efficient accounts payable management
- Inventory Control



DISCIPLINED FINANCE, EFFICIENT COSTS, AND VALUE- DRIVEN GROWTH.



TIM maintains **disciplined financial management**, with focus on cost efficiency and strategic capital allocation. The company prioritizes **solid cash generation and customer base monetization**, ensuring the **most compelling value proposition** in the market.



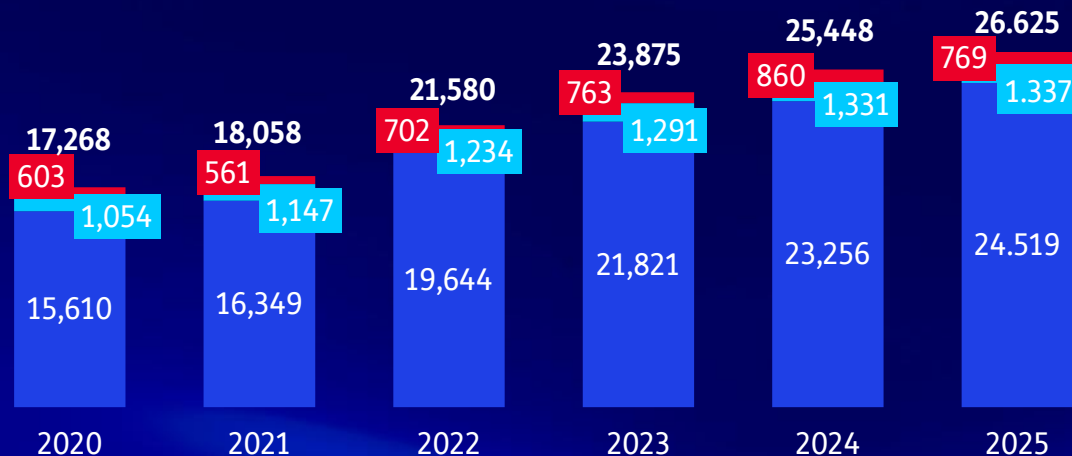
Service Revenue Driving TIM's Sustained and Robust Top-Line Growth



Net Revenue

(R\$ Mln)

■ Mobile ■ Fixed ■ Products



Service Revenue Growth
(% YoY)

0.4%

5.0%

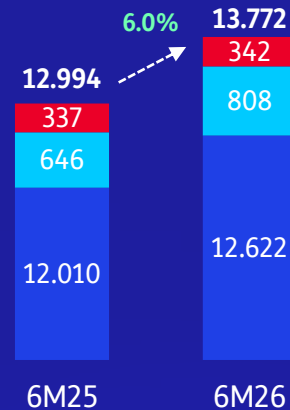
19.3%

10.7%

6.4%

5.2%

6M25 vs 6M26



5.4%

6.1%



Postpaid's Rising Contribution Strengthens Mobile Service Revenue

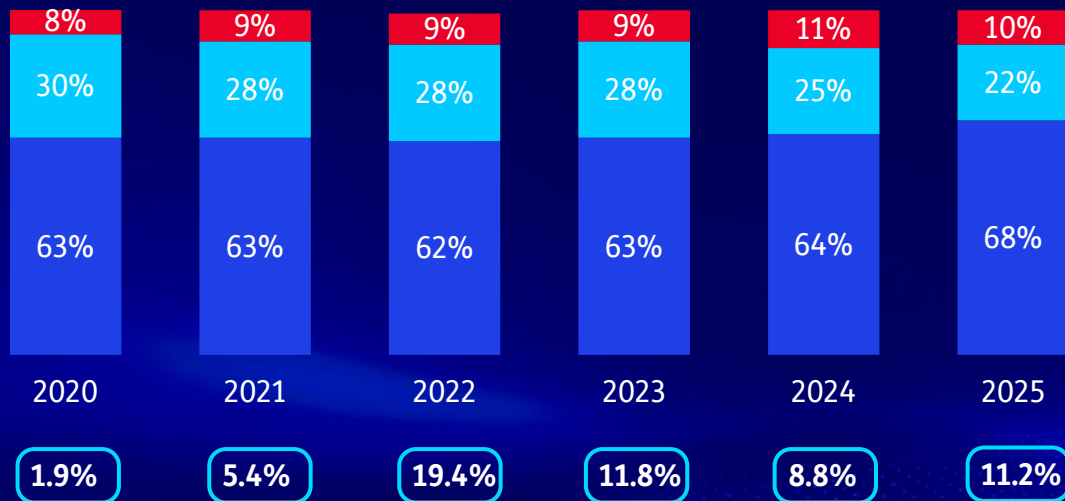


Revenue Mix

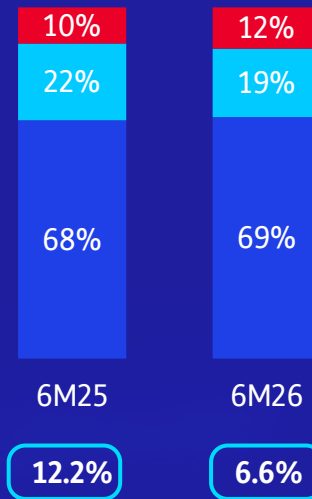
(% of Mobile Service Revenue)

■ Postpaid ■ Prepaid ■ Others

**Postpaid
Revenue
Growth
(% YoY)**



6M25 vs 6M26



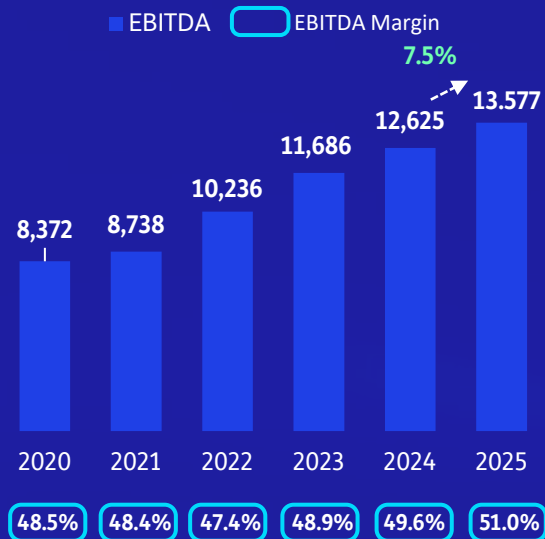


EBITDA and Margin Strength Underscored by Robust Revenue Growth and Disciplined Cost Management

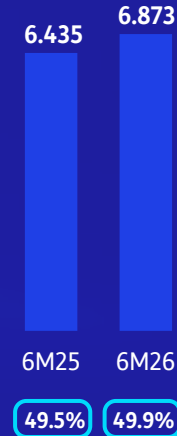


EBITDA & Margin

(R\$ Mln; % YoY)

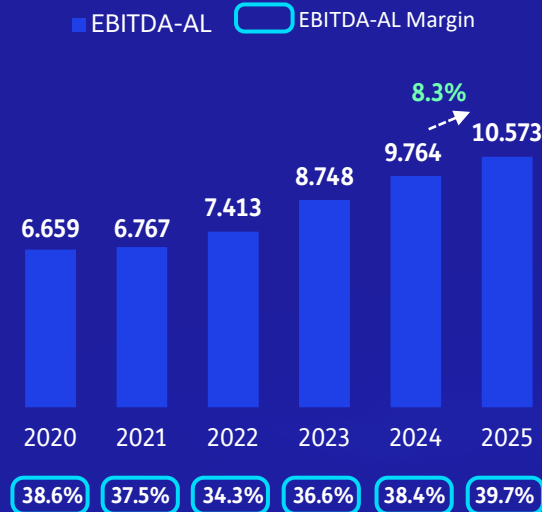


6M25 vs 6M26
+6.8% YoY



EBITDA-AL (“After Lease”) & Margin

(R\$ Mln; % YoY)



6M25 vs 6M26
+7.8% YoY



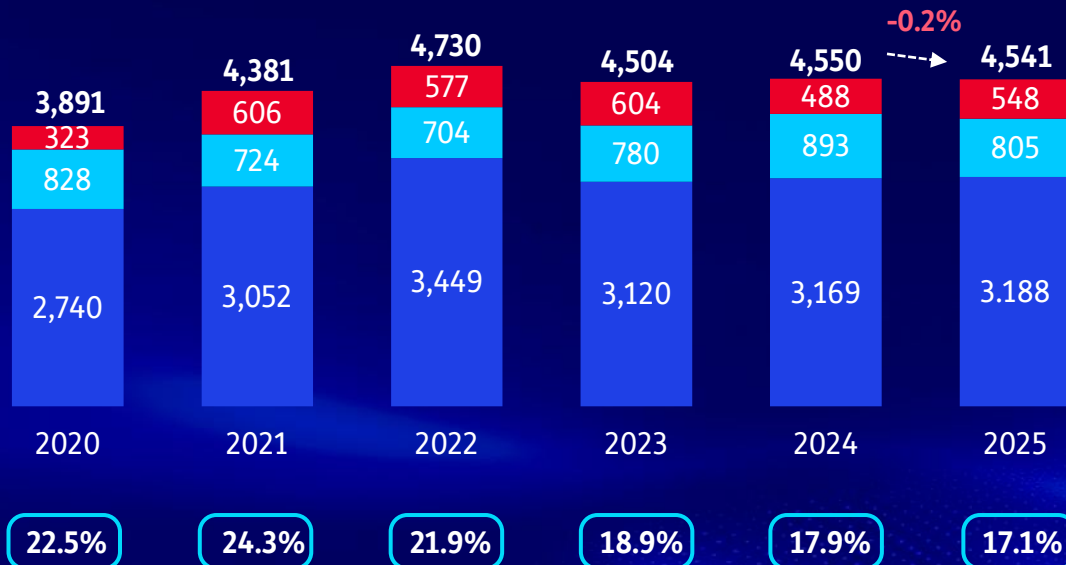


Smart Capital Allocation Driving Investment in Mobile and Fiber Infrastructure

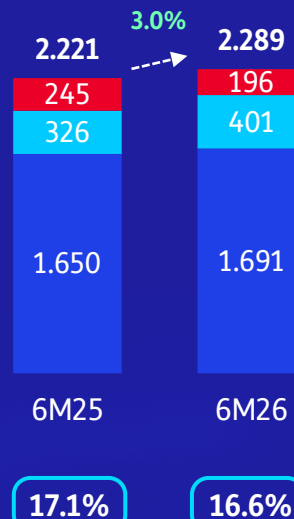


Capex (R\$ Mln)

■ Others ■ IT ■ Network



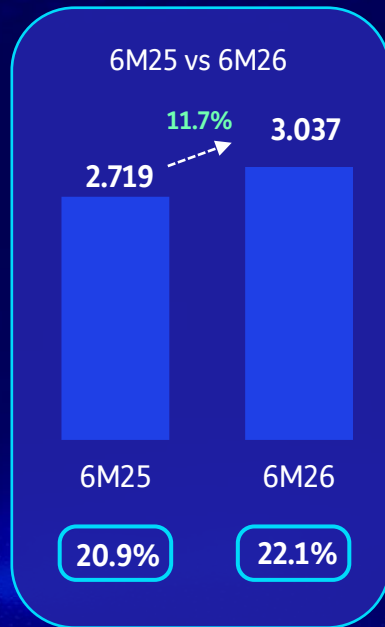
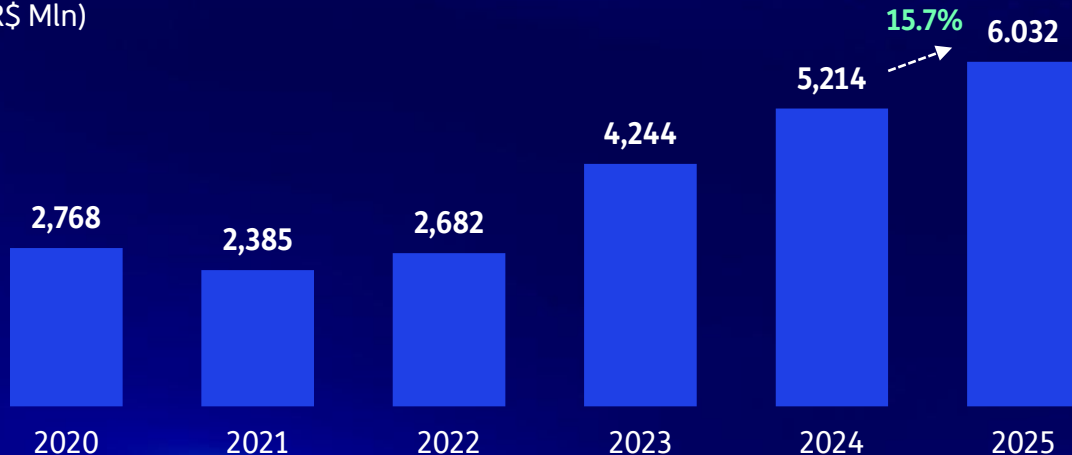
6M25 vs 6M26



Robust Cash Flow Generation Driven by Operational Excellence and Disciplined Capex



Operating Cash Flow (EBITDA-AL minus Capex) (R\$ Mln)



OpCF over
Net Revenue
(%)

16.0%

13.2%

12.4%

17.8%

20.5%

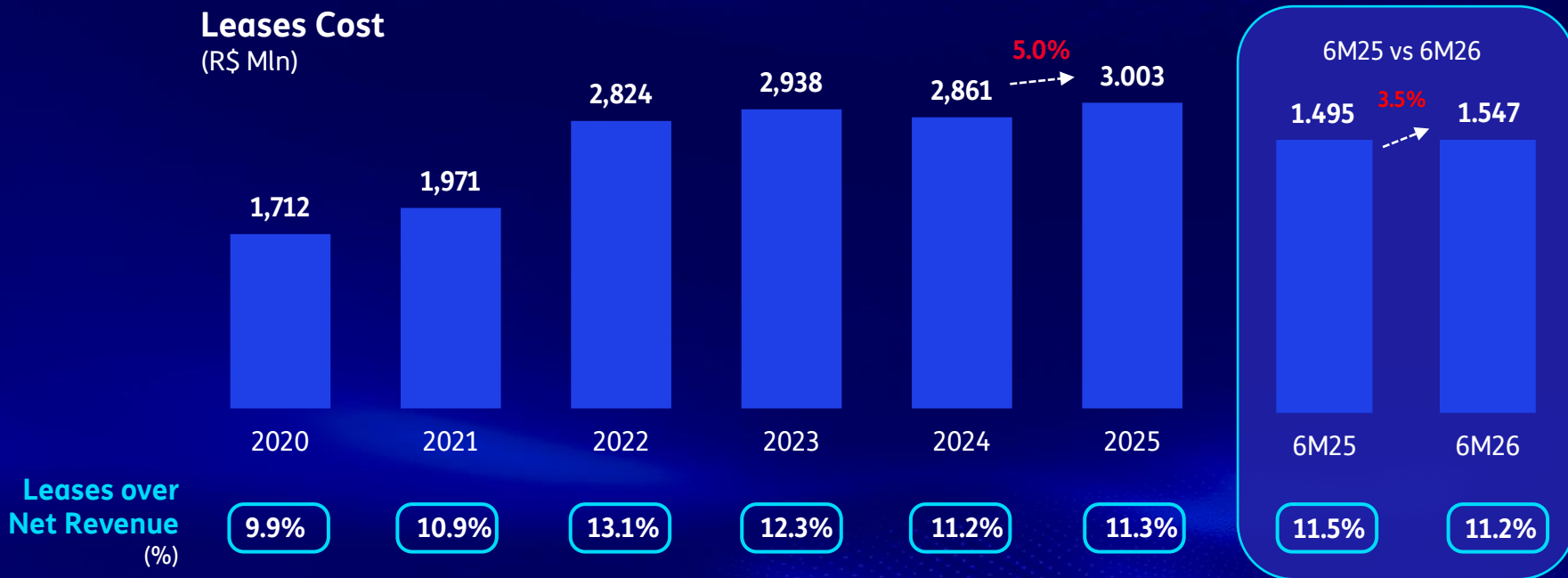
22.7%

20.9%

22.1%

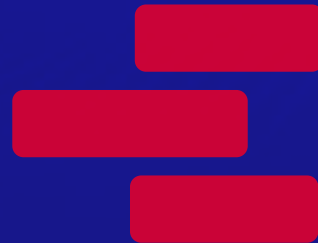


Stable Lease Cost Ratio Reflects Ongoing Efficiency Plan Execution





A DISCIPLINED AND RESILIENT FINANCIAL STRUCTURE



Sustainable growth made possible by prioritizing
a **healthy and disciplined financial structure**
mindset



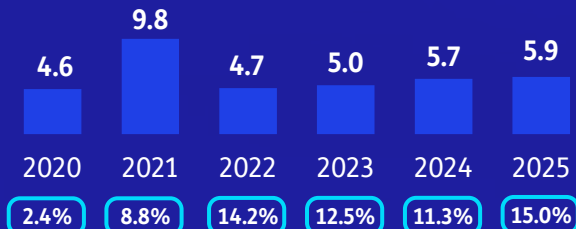
Net Financial Position and Leverage Level



Cash Position¹

(R\$ Bln)

Yield of
Investment
(avg. p.a.)

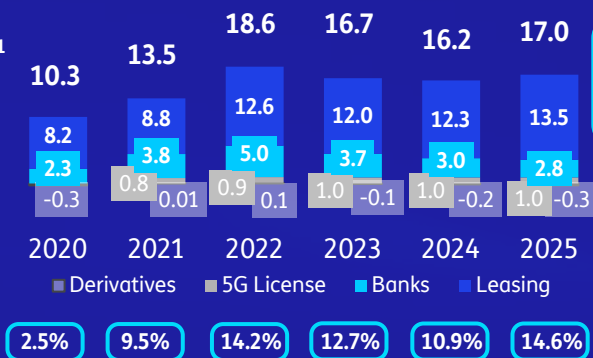


2Q26 Cash Position is 4.5 Bln, with yield of investments in 14.4%

Gross Debt¹

(R\$ Bln)

Cost of
Debt
(avg. p.a.)



2Q26 Gross Debt¹ is 17.1 Bln, with cost of debt of 13.8%

Net Debt

(R\$ Bln)

Net Debt/ LTM
EBITDA²
(x)



2Q26 Net Debt is 12.5 Bln, with Net Debt/LTM EBITDA in 0.89x

1. The derivatives position excludes the subscription bonus in the capital of Banco C6. Leasing related to the sale of towers, LT Amazonas project and lease contracts with terms of more than 12 months, as established by IFRS 16; 2. EBITDA normalized for non-recurring items.



MAXIMIZING SHAREHOLDER RETURNS



This approach has enabled TIM to **steadily increase shareholder returns** over the years, expanding dividend yield.



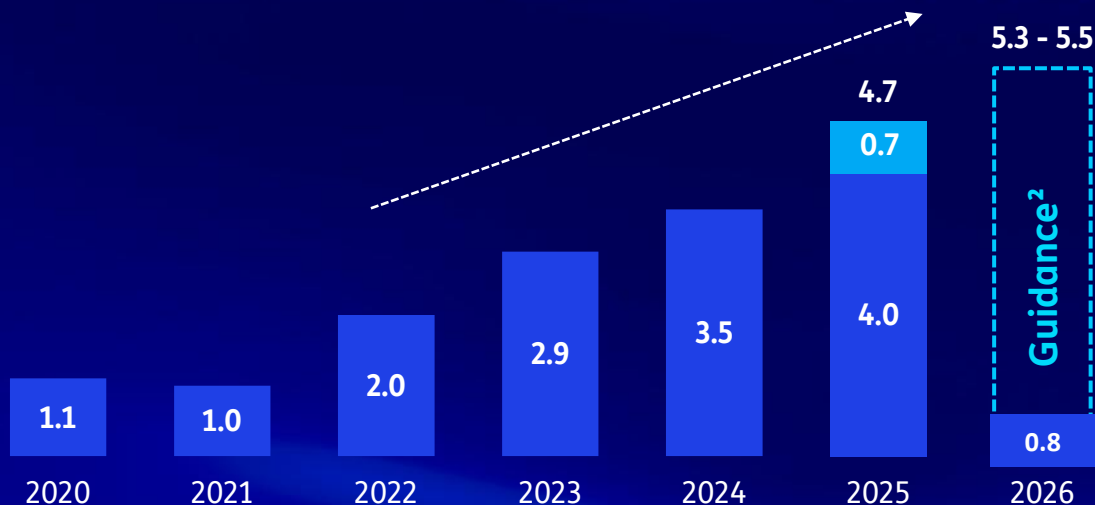
Raising Shareholder Remuneration to new heights



Total Shareholder Return (TSR)¹

(R\$ Bln)

Buybacks ■ Dividends + IoC ■



(% of market cap.)

3.1%

3.3%

6.7%

6.7%

10.0%

9.3%

New Buyback Program

(Program 8)

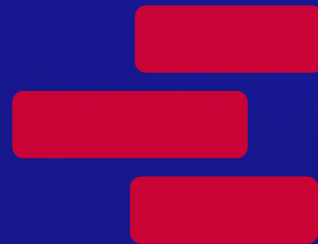
- **Maximum Shares to be Repurchased:** Up to 67,210,173 common shares (~2.78% of total)
- **Funding Source:** Up to R\$1 Bln from TIM's profit reserves, which total R\$6.28 Bln as of Dec 31, 2024.
- **LTI Allocation:** Less than 8% of the total (around 5 Mln shares)
- **Duration:** From the approval date until Aug 13, 2026
- **R\$748 million** in share buybacks executed in 2025.

1. Total Shareholder Remuneration includes dividends, Interest on Capital (JSCP) and buybacks related to the fiscal year.

2. Subject to the performance of the business and the resolution of the Board of Directors and the General Shareholders' Meeting.



STRATEGIC GROWTH WITH STRONG RETURNS AND LONG- TERM VALUE



We are confident in our future, driven by a solid strategy focused on **value creation and sustainable growth**. With **strong cash generation** and **disciplined CAPEX**, we're expanding investments in strategic areas while increasing dividend distribution to shareholders. Our path forward is clear: **more profitability, more efficiency, and long-term value for all stakeholders**



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.



MORE INFORMATION

ri.tim.com.br

E-mail: ri@timbrasil.com.br

To view our latest results,
please [click here](#) or visit the
Results Center on our [website](#).

