TIM

2Q26 RESULTS PRESENTATION

TIMB
LISTED
NYSE

TIMS
B3 LISTED NM
ISE B3

Disclaimer

This presentation **contains statements 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, which do not necessarily represent formal guidance.

Such forward-looking statements **are not guarantees of future performance** and involve risks and uncertainties; actual results **may differ materially from those projected due to 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.

(1) Operating Costs and Expenses normalized for: purchase price adjustment related to the acquisition of I-Systems (+R$56.3 million in 2Q26), consulting services costs for strategic projects (+R$15.7 million in 2Q26 and +R$6.0 million in 1Q26), and legal services costs associated with the settlement of the dispute with the former financial services partner (+R$1.1 million in 2Q25 and +R$19.0 million in 1Q25). The Other Operating Expenses (Income) line included a non-recurring impact of R$56.3 million in 2Q26, related to the purchase price adjustment from the I-Systems acquisition.

(2) EBITDA normalized for non-recurring effects in Operating Costs and Expenses. EBITDA-AL normalized for non-recurring effects in EBITDA and excluding the impact of fines related to site decommissioning.

(3) Net Income normalized for non-recurring effects on Operating Costs and Expenses and Income Tax (-R$5.4 million in 2Q26, -R$2.0 million in 1Q26, -R$387k in 2Q25, and -R$6.5 million in 1Q25).

1H26 marked by solid execution across key growth engines

SERV. REVENUE

+6.1% vs 6M25

Both mobile and fixed revenues with positive performances

OP. CASH FLOW[1,2]

+11.7% vs 6M25

Healthy operating cash flow performance

ULTRAFIBRA

#1 in Customer Base Speed Growth[3]

+100k net adds since Jun'25

EBITDA-AL[1]

+7.8% vs 6M25

Lease optimization strategy, with a 38.7% margin (+0.6 p.p.)

B2B IOT VERTICAL

Reinforcing Agribusiness Leadership

New partnership with CNH, expanding connectivity across 2 million hectares in Minas Gerais rural areas

5 TIMES ON GPTW

#2 Best Company to Work For

TIM's best result so far. A people-first culture driving continuous transformation

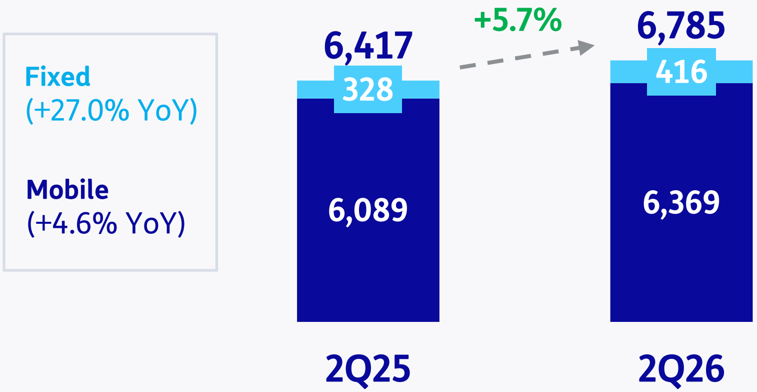
Melhores Empresas Para Trabalhar™ no Rio de Janeiro
Great Place To Work. BRASIL 2025

(1) Normalized for the effects detailed in slide 2.; (2) Operating Cash Flow ("OpCF") represents EBITDA-AL minus Capex; (3) May YTD 2026.

Revenue growth increasingly supported by multiple growth engines

ANOTHER POSITIVE QUARTER OF SERVICE REVENUE PERFORMANCE

(Net Service Revenue in R$ Mln; %YoY)



Service Revenue
+6.1% YoY in 6M26

Mobile Service Revenue
grew by 5.1% YoY in 6M26

Fixed Service Revenue
grew by 24.9% YoY in 6M26

REVENUE GROWTH CONTRIBUTORS

MOBILE PERFORMANCE

Postpaid reached nearly **70%** of Mobile Service Revenues, highlighting the successful evolution toward a more resilient customer mix

ULTRAFIBRA BROADBAND EVOLUTION

Broadband revenue performance remains strong as the operational recovery initiated last year continues to translate into sustained growth

NEW REVENUE STREAMS

B2B continues to gain relevance and increase its revenue, reinforcing a new growth engine for the Company

Best Offer Renewing our mobile portfolio to broaden market reach

TIM PLAY: CONTENT AGGREGATOR PLATFORM

OTT offering repositioning, shifting from bundles and add-ons to a unified entertainment hub:

- Expanding **entertainment monetization** opportunities
- Increase **customers' value perception**
- Available in **3 tiers** (starting at R$ 9.90 up to R$89.90/month)

in Jul'26

TIM CONTROLE FIT: TARGETING A SPECIFIC CUSTOMER SEGMENT

Portfolio expansion to better match customers' preferences and financial limitations:

- Strengthen **competitiveness with no bad debt exposure**
- **Credit card-centered offering**
- **Flexibility**: Annual and monthly subscriptions

in Jul'26

TIM + PICPAY: A NEW CHAPTER IN FINANCIAL SERVICES BEGINS

Launching cross-benefit offerings with integrated journeys:

- **Cashback on digital wallet** after subscription
- **Smartphone financing plans**
- Access to financial products (loans, credit cards, etc)

TIM + PicPay

in Aug'26

Best Network

Bridging quality and efficiency through network modernization in main urban centers

New 5G technology drives advanced automation, enabling dynamic traffic optimization and network self-healing

2026 ROLLOUT IN NUMBERS

New addition in 2Q26

SALVADOR

+ São Paulo, Belo Horizonte and Brasília

+1.3 Mln users benefited

511 sites modernized

2026 ROLLOUT TARGETS

56 cities **8** capitals	**22 Mln** population to be covered	**3,300+** sites to be modernized	**10 Mln** clients to be benefited
48% done	39% done	37% done	25% done

Best Service First steps in an AI-Powered customer journey

Transforming collections from a reactive debt recovery process into a proactive, intelligent and customer-centric journey powered by AI

AI COLLECTIONS AGENT FRAMEWORK

1 ENGAGE

Proactively contacts customers through digital channels

- Initiates conversations via WhatsApp
- Uses personalized communication
- Available beyond traditional business hours

2 EXPLAIN

Provides clarity and transparency

- Explains outstanding balances
- Answers billing-related questions
- Reduces customer confusion and effort

3 RESOLVE

Guides customers toward resolution

- Presents payment alternatives
- Captures payment commitments
- Encourages fast and convenient resolution

4 MONITOR

Tracks outcomes and follows up automatically

- Monitors payment completion
- Re-engages automatically
- Creates a seamless end-to-end process

5 LEARN

Continuously improves interactions

- Analyzes customer interactions
- Optimizes customer experience and recovery rates

AI & DATA ENGINE

KEY CUSTOMER BENEFITS

- **Personalized and less intrusive interactions**
- **Seamless customer journey**
- **Faster and scalable issue resolution**
- **24/7 digital availability**
- **Improved customer satisfaction**

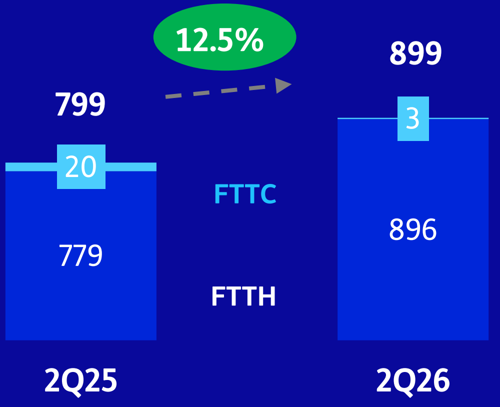
INITIAL METRICS

- **+2 Mln** indebted clients engaged
- **+7 p.p** in debt recovery through AI Agents
- **1 in 4** interactions occur outside business hours

Consolidating TIM Ultrafibra's positive momentum...

CLIENT BASE EVOLUTION WITH DOUBLE-DIGIT NET ADDS GROWTH

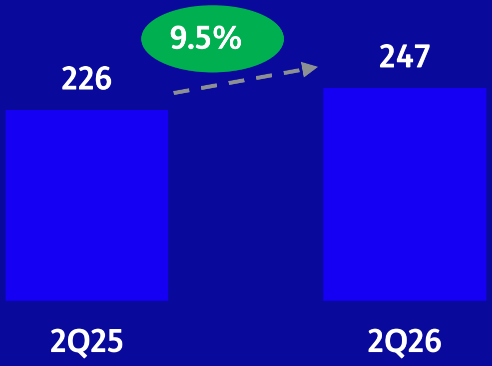
(Broadband Client Base, '000; %YoY)



TIM's fixed broadband customer base is the fastest-growing[1] in 2026

CONSISTENT BROADBAND REVENUE GROWTH

(TIM Ultrafibra Net Revenue in R$ Mln; %YoY)



Another quarter of consistent execution, with FTTH ARPU reaching R$ 92.8

1. Anatel client base data from TIM and its peers, until May-26.

Strategic moves reshaping a new chapter of TIM's Broadband

Tapping into new value creation opportunities.

1	**I-Systems Integration**	Extract efficiency gains from full control and operation of I-systems infrastructure
2	**Asset monetization**	Organic growth within TIM Ultrafibra's existing footprint, increasing take-up and driving asset monetization
3	**Portfolio review**	Better alignment with customer needs strengthening commercial effectiveness across covered markets
4	**Convergence incursion**	Explore convergent proposition combining fiber and mobile services in selected markets

TIM's first full convergent offer: Fiber + Mobile + Content

INDIVIDUAL AND FAMILY OFFERS

REGIONAL OFFERS

DEDICATED CUSTOMER SERVICE

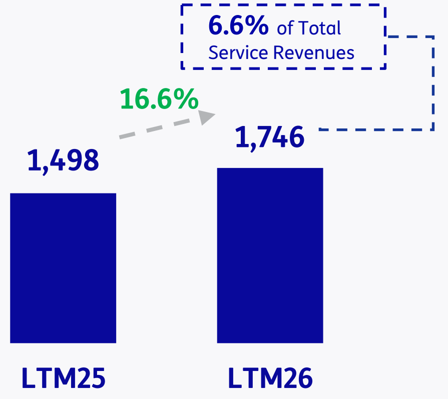
EXCLUSIVE DISCOUNTS

ONE BILL FOR ALL

Broadening the B2B portfolio as revenue gains relevance

B2B REVENUE AT STRONG PACE (LTM)

(B2B Service Revenue[1] in R$ Mln; %YoY)



New Business Lines[2] reach
***22%** of B2B revenues*

B2B UPDATES

IOT

R$ 1.25 Bln
In B2B contracted revenue[3]

AGRICULTURE
29.6 Mln
total hectares covered with 4G (+31.2% YoY)

UTILITIES
>558k
smart light spots sold (+45.1% YoY)

LOGISTICS
13,776 Km
covered in highways (+97.3% YoY)

NEW PROJECTS

New CNH Partnership
Expanding connectivity presence through 2 Mln hectares across Minas Gerais.

CPFL Smart Grid Project
End-to-end private network solution to support the CPFL Smart Grid Project.

“Caminhos da Celulose” Project
New highway concession partnership in Mato Grosso do Sul covering 870 km, aligned with our Agribusiness strategy.

V8

THE FIRST STEPS IN TIM AND V8 INTEGRATION

R$ 102 Mln
In total Net Revenue YTD (5 months)

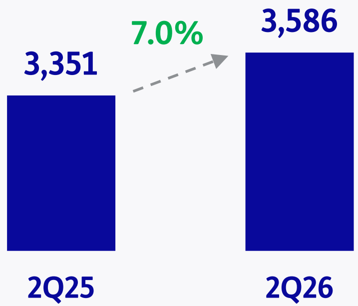
Among the first 10 Brazilian companies selected to partner with Anthropic
The Claude Partnership enhances V8 and TIM's ability to deliver enterprise AI solutions, expanding its B2B value proposition beyond traditional connectivity services.

(1) B2B revenues ex-wholesale + V8 revenues; (2) Includes Network-as-a-Service, Data Partnership and IoT; (3) Since 2018.

EBITDA and EBITDA-AL growth benefited from operational and lease cost efficiencies

RESILIENT EBITDA WITH MARGIN EXPANSION

(EBITDA[1] in R$ Mln & Margin in %; %YoY)



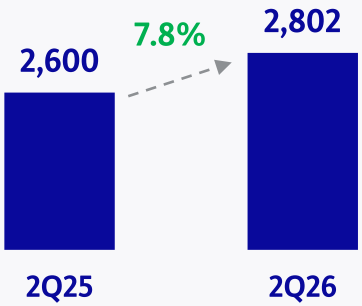
EBITDA Margin **51.5%**
+0.7 p.p.
vs 2Q25

Opex resuming moderate expansion
(+4.0% YoY in 2Q26 vs +4.6% YoY LTM IPCA)

EBITDA grew **6.8% YoY** in 6M26, while Margin was **49.9%**, expanding by 0.4 p.p. YoY

SUSTAINED EBITDA-AL EVOLUTION

(EBITDA-AL[1] in R$ Mln & Margin-AL in %; %YoY)



EBITDA-AL Margin **40.2%**
+0.8 p.p.
vs 2Q25

Leases[2] growing below inflation in 6M26
(+3.5% YoY in 6M26 vs +4.6% YoY LTM IPCA)

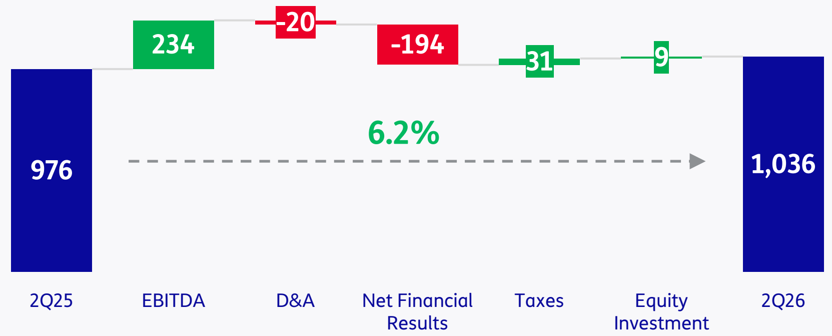
EBITDA-AL grew **7.8% YoY** in 6M26, while Margin was **38.7%**, expanding by 0.6 p.p. YoY

(1) Normalized for the effects detailed in slide 2.

Continued profitability expansion reflecting consistent execution

NET INCOME AT SOLID PACE

(Net income[1] in R$ Mln; %YoY)



2Q26 Earnings per Share was **R$ 0.43** vs R$ 0.40 in 2Q25	Net income grew **4.0% YoY** in 6M26; EPS of R$ 0.78

BELOW EBITDA HIGHLIGHTS OF THE QUARTER

Consolidation of recent M&As (I-Systems and V8):

- *Impact on D&A: -R$ 65 Mln*
- *Impact on Net Financial Result: -R$ 14 Mln*

Net Financial Result

- *Mainly due to a tougher comparison base, as 2Q25 benefited from positive items totaling R$ 195 Mln (civil provision reversal and 5G fund gains)*

Tax benefit from IoC:

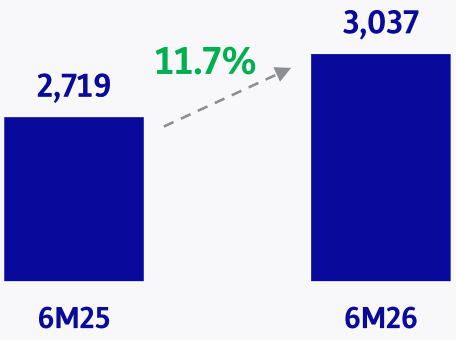
- *R$ 400 Mln of IoC announced in 2Q26 (vs R$ 300 Mln last year)*

(1) Normalized for the effects detailed in slide 2.

Cash flow evolution backed by solid operational momentum

MAINTAINING A DOUBLE-DIGIT GROWTH TRAJECTORY

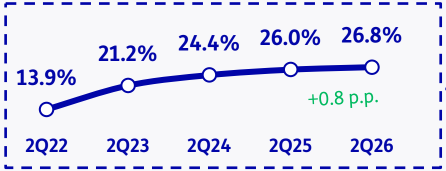
(OpCF represents EBITDA-AL[1] minus Capex in R$ Mln; %YoY)



OpCF Margin **22.1%**
+1.1 p.p.
vs 6M25

OpCF MARGIN

(Quarterly Evolution; %)



In 2Q26, OpCF grew **8.7% YoY**; Margin was **26.8%**

(In 6M26)

A WELL-POSITIONED BALANCE SHEET

SOLID CASH POSITION

R$ 4.5 Bln in Cash
(I-Systems acquisition fully paid in May'26)

GROSS DEBT UNDER CONTROL

R$ 17.0 Bln Debt, +1.7% YoY
R$ 3.4 Bln Debt-AL, -6.7% YoY

LEVERAGE RATIO

0.89x of Leverage (Net Debt/EBITDA)
-0.10x of Leverage-AL (Net Debt-AL/EBITDA-AL)

FISTEL TFF AMOUNT ON HOLD

R$ 4.8 Bln since 2020

(1) Normalized for the effects detailed in slide 2.

ESG as a strategic driver of sustainable value creation

Environmental

100% renewable electricity powering a lower-carbon future

- **100%** Renewable energy[1]
- **132** Renewable energy plants
- **99.8%** Recycled waste
- **2 years** CDP Supplier Engagement Leader (Maximum Score A)

Social

Building a More Diverse, Digital and Connected Society

- **27.0%** Black people in leadership
- **36.2%** Women in leadership positions
- **63.7%** Employees trained in digital skills (AI & Agile)
- **+29 Mln** Connected Hectares

Governance

Strong Governance Foundations Reinforce Long-Term Value Creation

- **Pro Ethics Seal** Maintained
- **ISO 37001** Maintained
- **ISO 27001** Maintained
- ISE B3 **18 years** in B3 Sustainability Index (ISE B3)

(1) With the acquisition of I-RECs

2H26: Focused execution to deliver our strategic goals and accelerate operational transformation

Growth Engines

Expand market reach and unlock new growth opportunities

Mobile

Renewed portfolio to engage new customer profiles, increase brand relevance through Rock in Rio festival, and expand the digital ecosystem in financial services and insurance

B2B

Broadening the portfolio and moving up the value chain, with Network-as-a-Service, IoT and cross-selling through V8

Broadband

An owned fiber asset with spare capacity to be better explored, raising take-up through I-Systems integration and convergence

Efficiency

Our efficiency program as a value creation engine, strengthening margins and cash generation:

Opex

Disciplined cost control, productivity gains and digitalization

Capex

Savings and efficiency gains supported by procurement negotiations, technology evolution and M&A synergies

Lease

Optimization to continue with new agreements under negotiation

AI Transformation

Multiple agents deployed, building the foundation for a cross-organization transformation

Customer Service

- Automate debt collection and payment negotiations
- Streamline complaints and back-office processes

Procurement

- Accelerate vendor documentation and compliance analysis
- Automate bill dispute workflows

Legal

- Automate case registration, evidence retrieval and case classification

Information Technology

- Enhance the software development lifecycle with AI-powered coding, testing, and productivity tools
- Automate IT support and ticket resolution

Network

- Enable predictive and preventive network maintenance
- Reduce downtime through AI monitoring
- Detect anomalies and optimize network energy consumption