



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

NOTICE TO THE SHAREHOLDERS

PAYMENT OF INTEREST ON SHAREHOLDERS' EQUITY

TIM S.A. ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB) hereby informs that its Board of Directors approved today, September 17, 2026, the distribution of R\$ 515,000,000.00 (five hundred and fifteen million reais) as Interest on Shareholders' Equity.

The payment will be made by January 22, 2027, and September 22, 2026, is the date for identification of shareholders entitled to receive such values. Thus, the shares acquired after that date will be *ex-Interest* on Shareholders' Equity rights.

1 – INTEREST ON SHAREHOLDERS' EQUITY PER SHARE:

	Gross value per share	Total amount
Interest on Shareholders' Equity	R\$ 0.2166801148	R\$ 515,000,000.00

The gross value per share is estimated and may be modified due to the variation in the number of treasury shares as a result of share buybacks carried out under the current program. In this case, the Company will issue a new Notice to the Shareholders informing the final value per share.

2 – WITHHOLDING TAX:

2.1. 17.5% of the Income Tax will be retained (Withholding Income Tax), for the occasion of the credit of Interest on Shareholders' Equity, except for shareholders who have differentiated taxation or who are exempt from taxation.

2.2. The shareholders mentioned above must prove this condition by September 22, 2026 by means of an exemption letter, which should be sent first to the electronic address – bcscf.escrituracao@bradesco.com.br – and, subsequently, the hard copy should be mailed to Banco Bradesco S/A – Cidade de Deus, s/n, Vila Yara – Osasco/SP – CEP: 06029-900 – Prédio Amarelo – Departamento de Ações e custódia – Escrituração de Ativos.

3 - FORMS OF PAYMENT (BOOK-ENTRY SHARES):

3.1. The Interest on Shareholders' Equity related to shares custody by CBLC (Companhia Brasileira de Liquidação e Custódia) will be paid by B3 S.A. - Brasil, Bolsa, Balcão, which will transfer to the shareholders through custody agents;

3.2. Credit on account indicated by the shareholder at Banco Bradesco S/A;

3.3. Payment of Interest on Shareholders' Equity by Banco Bradesco S/A branches, in the case of shareholders who do not meet the aforementioned conditions; and

3.4. Additional information may be obtained at any branches of Banco Bradesco S/A. or through the e-mail address informed on item 2.2.

Rio de Janeiro, September 17, 2026.

TIM S.A.
Vicente de Moraes Ferreira
Investor Relations Officer