



TIM S.A.
Publicly Held Company
CNPJ/MF No. 02.421.421/0001-11
NIRE No. 33.300.324.631

MATERIAL FACT

Information Regarding The Public Offer Addressed To Telecom Italia S.P.A. Shareholders

TIM S.A. ("Company", "TIM Brasil"), pursuant to CVM Resolution No. 44/2021, and following up on the notice to the market published on March 23, 2026, hereby informs its shareholders and the market in general that it has become aware of the announcements released by Poste Italiane S.p.A. ("Poste Italiane") on September 15, 2026 regarding the voluntary public tender to acquire control and exchange offer launched for the ordinary shares ("Offer") of Telecom Italia S.p.A. ("TI", "Telecom Italia").

According to the information disclosed by Poste Italiane, following the conclusion of the initial acceptance period of the Offer, the aggregate interest held by Poste Italiane in TI, including shares previously held and shares tendered to the offer, corresponds to approximately 66.627% of the share capital of Telecom Italia. The settlement of the consideration relating to shares tendered during the initial acceptance period occurred on September 18, 2026. As a result of such original control acquisition through a tender offer, Poste Italiane has become the controlling shareholder of TI and, consequently, the indirect controlling shareholder of TIM Brasil.

Poste Italiane further disclosed that the acceptance period will be reopened from September 21 through September 25, 2026, in accordance with the applicable regulations.

The Company will keep its shareholders and the market informed of any material developments related to this matter.

Rio de Janeiro, September 18, 2026

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