



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 SHAREHOLDERS

PAYMENT OF DIVIDENDS

TIM S.A., ("TIM" or "Company") (B3: TIMS3; NYSE: TIMB), informs that it will make the payment of complementary dividends related to the fiscal year ended December 31, 2023, in the total amount of R\$ 1,310,000,000.00 (one billion, three hundred and ten million reais), to be paid on April, July and October, 2024, without the application of any monetary update index, as approved by resolution of the Annual and Extraordinary General Meeting held on March 28, 2024.

The Company highlights that the date for identification of shareholders entitled to receive such amounts was established as April 09, 2024, and the shares acquired after this date are ex-dividend distribution rights.

1 – DIVIDENDS PER SHARES:

	Value per share	Total amount
Dividends	R\$0.54126661369	R\$ 1.310,000,000.00

The total gross value per share approved by resolution of the Annual and Extraordinary General Meeting held on March 28, 2024 was increase by R\$ 0.00007826299 in view of the increase in the number of treasury shares and, consequently, the reduction in the number of shares entitled to receive dividends.

The amount per share may also be modified due to new variations in the number of treasury shares, in order to comply with the Company's Long-Term Incentive Plan.

2 – FORM OF PAYMENT (BOOK-ENTRY SHARES):

2.1. The dividends related to the shares held by CBLC – Companhia Brasileira de Liquidação e Custódia – will be paid through B3 S.A. – Brasil Bolsa Balcão, which will pass them on to shareholders through custody agents;

2.2. Credit to the bank account designated by the shareholder with Banco Bradesco S/A; and

2.3. Payment of dividends by the branches of Banco Bradesco S/A, in the case of shareholders who do not meet the aforementioned standards. The shareholder that fits in this condition may be entitled to receive dividends, attending the places of service in possession of their CPF taxpayer card and personal identification document, when a private individual; CNPJ, Social Contract, Bylaws, Minutes of the Meeting that elected the board of executive officers and personal identification document and CPF of the legal representatives of the company, when legal entity, being mandatory the delivery of the respective power of attorney by public instrument, specific to receive dividends, when the shareholder is represented by a proxy.

3- SHAREHOLDER SERVICES LOCATIONS:

3.1. At any branch office of Banco Bradesco S/A;

3.2. Additional information may be obtained at Banco Bradesco S.A. e-mail address: dac.escrituracao@bradesco.com.br. Pursuant to Article 287, Item II, Letter "a" of Law 6,404/76 (Brazilian Corporation Law), the right to receive dividends expires in 3 (three) years from the date on which the dividends are made available to shareholders, and under Article 206, Paragraph 3, Item II of Brazil's Civil Code, the option to make interest, dividend or supplementary payments expires in 3 (three) years.

Rio de Janeiro, March 28, 2024.

TIM S.A.

Alberto Griselli

Chief Executive Officer and
Investor Relations Officer