



sustainability report

2024

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Interactive **content**

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opening section

GRI 2-2, 2-3

In 2024, Oi experienced one of the most transformative years in its history. We made progress in key strategic initiatives that ensured liquidity to sustain operations and allowed us to be exempted from certain regulatory obligations.

In this change process, Oi maintained its commitments to the sustainability agenda, a topic increasingly present in the organizational culture. The company continues to enhance its corporate governance practices by adopting new policies that reinforce supplier integrity and promote greater transparency for customers. Despite budgetary constraints, the company remains committed to the low-carbon economy and climate

change, while maintaining its focus on waste management and the circular economy. Caring for our people, communities, and Brazilian society remains a priority in our activities and in the work conducted by the Oi Futuro Institute.

This Sustainability Report highlights the significant transformations at Oi, covering the period from January 1 to December 31, 2024. It was prepared in accordance with the 2021 Global Reporting Initiative (GRI) standards, aligned with the United Nations Sustainable Development Goals (SDGs), and incorporates the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD).

The material topics and indicators contained herein reflect data from the holding company Oi, while the financial data refer to the Oi Group, which also includes its subsidiaries.

Questions and remarks about this document can be sent to pp-sustentabilidade@oi.net.br or invest@oi.net.br.

In this process of change,
Oi maintained its commitments
to the sustainability agenda





message from the **CEO**

GRI 2-22

When I assumed the role of CEO of Oi in late 2024, I knew that securing the company's path to financial sustainability was essential—and I can confidently say we entered 2025 with a renewed sense of lightness. I joined the company following a series of important milestones achieved under the second judicial reorganization plan, including the long-awaited revision of the fixed-line telephone concession, the renegotiation of debt with the federal government, asset sales, and the securing of new funding to ensure operational liquidity. These achievements open new horizons, allowing us to focus on what we do best: delivering high-quality connectivity across Brazil, now with a renewed emphasis on the B2B segment.

Oi Soluções became our core business after the sale of the residential fiber Internet service. Our business unit dedicated to the corporate market serves over 40,000 government-held and private companies across various sectors in Brazil, generates an average annual revenue of BRL 2 billion, and holds strong growth potential.

I have only been part of the Oi team for a few months, but I am confident in the company's future – and the numbers prove me right. We have invested massively in one of the fastest growing IT markets in Brazil, cloud computing. According to expert estimates, cloud solutions in Brazil are experiencing an annual growth rate of over 30 percent. In 2024, Oi Soluções saw a significant 193-percent increase in the migration of traditional telephony services to cloud-based solutions.

In fact, we are already expanding our cloud service portfolio and have taken on the role of a solutions orchestrator, integrating IT and telecom to deliver customized solutions through a robust ecosystem and strategic partnerships.

Oi Soluções
serves more than
40,000 companies
throughout the
country



We are also expanding the operations of Oi Services, a shared services company initially established to support Nio in financial, operational, and IT processes—key functions in the post-sales transition. Positioned as a strategic asset, it focuses on streamlining processes, reducing costs, and leveraging its expertise to enhance its service offerings to customers beyond the telecom sector.

I know that there are still many challenges and that this is a time for readjustment. We need to review contracts, reduce legacy operating costs and sell assets that no longer correspond to our reality — such as reversible property. We will continue with the stages of the Judicial Reorganization (JR) Plan, which aim to guarantee the necessary short and medium-term liquidity and increase operational efficiency.

However, I am optimistic, because since I took over as CEO, I have been sincerely impressed by the commitment of our employees in this journey of transforming the company. I realize that our team's dedication and engagement are certainly driven by the various initiatives that focus on caring for and developing employees, in addition to providing a safe, dynamic and plural environment. It is clear that a transparent and trusting relationship was built over the years, and this drives resilience.

We also continue to strengthen our governance and, in 2024, adopted new international practices, driven by the entry of foreign groups into the company's shareholding structure. These are measures that further strengthen our ethical, responsible and transparent initiatives, placing Oi at the highest level of corporate governance.

In the social sphere, 2024 brought an exceptional challenge with the floods in Rio Grande do Sul, during which we took swift emergency action to ensure communication services remained available in the region. We exempted local customers from fees and collaborated with donations, among many other initiatives. Our top priority was caring for our employees and customers in the affected region.

In addition, we have continued the work of Instituto Oi Futuro, which has been promoting initiatives in Culture, Education, and Social Innovation for over 20 years. Recent developments include the Museological Plan of the Museum of Communications and Humanities [Musehum], which invites reflection on the impacts of communication technologies on human relationships.

Insofar as the environment is concerned, we maintained the activities of our Environmental Management System, focused on the continuous improvement of resource and waste management, investing in the circular economy. We also remain vigilant in keeping track of climate change-related risks and opportunities, monitoring and mitigating our impacts.

All of these initiatives, along with many others detailed in this report, illustrate that even with a more streamlined structure, Oi's dedication to the sustainability agenda is sincere and remains an increasingly prominent aspect of the company's culture.

Enjoy your reading!

Marcelo José Milliet, CEO of Oi

Since I took over
as CEO, I have
been sincerely
impressed by the
commitment of
our employees
in this journey
of transforming
the company

2024 highlights

APPROVAL OF THE NEW JR PLAN



Creditors approved the New Judicial Reorganization Plan in April. The agreement ensured additional liquidity for the company to maintain its operations and resulted in changes to its shareholding structure.

RELEASE OF REVERSIBLE ASSETS



With permission to sell our movable assets, so-called reversible assets, buildings, land, commercial spaces will be sold, guaranteeing new revenues.

SALE OF OI TV



We conducted the auction for the sale of Oi TV DTH (UPI TVCo), our satellite pay TV service, concluding the transaction with Mileto Tecnologia in early 2025 for BRL 30 million.

END OF THE FIXED-LINE TELEPHONY CONCESSION



In November, through an unprecedented agreement with Anatel, TCU, and AGU, we ceased to operate as a fixed-line telephone concessionaire, relieving us of certain regulatory costs. The company will now provide only essential telephone services until 2028.

SALE OF OI FIBRA



Our B2C residential fiber Internet business unit was auctioned in 2024 and the sale to V.Tal was completed in early 2025. As compensation, Oi now holds a 27.5 percent stake in V.Tal shares.

OI SOLUÇÕES



Our business unit recorded exceptional growth in cloud telephony revenue, driven by a remarkable 193 percent increase in the migration from traditional telephony to cloud-based solutions.

DEBT REDUCTION



We reduced our net debt by 56 percent, compared to 2023, after reaching the agreement on the end of the concession.

RENEGOTIATION



Oi sold its tower collection to take-or-pay creditors in the amount of BRL 41 million. This relieved the company's net debt.

NEW GOVERNANCE



In December, we changed the corporate governance structure, electing a new Board of Directors, with the addition of new directors with extensive experience in management, finance and corporate restructuring. The new Statutory Board of Directors also elected a new Executive Board.

RELATIONSHIPS AND CONDUCT



To educate employees on topics such as psychological harassment, sexual harassment and discrimination, we created the Healthy Connections Handbook. We also joined the No One Remains Silent Pact, contributing to combating violence against women.

ACCIDENT REDUCTION



We achieved a 41.9 percent reduction in the number of accidents compared to 2023. The result is the outcome of initiatives such as the Golden Rules, audits and greater proximity with service providers.

OI SOLIDARITY



We were deeply committed to supporting the population affected by the floods in Rio Grande do Sul. With the crisis room, we guaranteed quick and effective technical action to keep the population connected, in addition to providing free Wi-Fi and donations.

DIVERSITY AND EMPLOYABILITY



Around 70 percent of the job vacancies filled met at least one diversity pillar. Covered groups include women, Black people, people with disabilities, the LGBTQIAP+ community and gender diversity.

DATA PROTECTION



We have updated the Register of Personal Data Processing Operations (ROPA) to enhance the mapping of personal data processing activities. More than 500 macro processes were revised in 2024.

DEVELOP PWD



For the first time, we achieved 6 percent of positions filled by professionals with disabilities (PwD), surpassing the target by 1 percent.

OI EDUCA+



Focused on lifelong learning, Oi Educa has established itself as a hub for external partnerships, offering development opportunities so that employees have more autonomy, flexibility and management over their careers.

BBB CASE



We repositioned our brand with massive exposure on the 2024 edition of Big Brother Brasil. This resulted in a 17.6 percent increase in purchase intentions, record e-commerce sales and a reversal of the negative perception, with a drop in complaints.

REVERSE LOGISTICS



We established a partnership with the Brazilian Association for the Recycling of Electronic and Household Appliances (ABREE) to raise awareness among employees and customers about the environmentally responsible disposal of electronic equipment.

materiality

GRI 3-1, 3-2

In 2024, we maintained the concept of double materiality introduced the previous year, evaluating both the positive and negative impacts of our business on society and the environment, alongside potential financial risks.

We continue with the same material topics for the development of our ESG strategy and for mapping specific risks and impacts for Oi. They are:

MATERIAL TOPIC	RELATED GRI INDICATORS	RELATED SDG
Attraction, development and retention of employees	GRI 401, 404, 405, 406	5, 8 and 12
Digital inclusion and connectivity	GRI 203, 413	1, 4, 8 and 10
Data privacy and security	GRI 418	16
Innovation and technology	GRI 201	8, 9 and 12
Relationship and transparency with customers	GRI 417	12 and 16
Health, well-being and safety	GRI 403	3 and 8
Energy efficiency and climate	GRI 302, 305	7, 9 and 13
Service quality and safety	no direct correlation	9
Ethics, integrity and compliance	GRI 205	8, 12 and 16

For more details on the latest materiality study process, please see our [2023 Sustainability Report](#).

stakeholder engagement

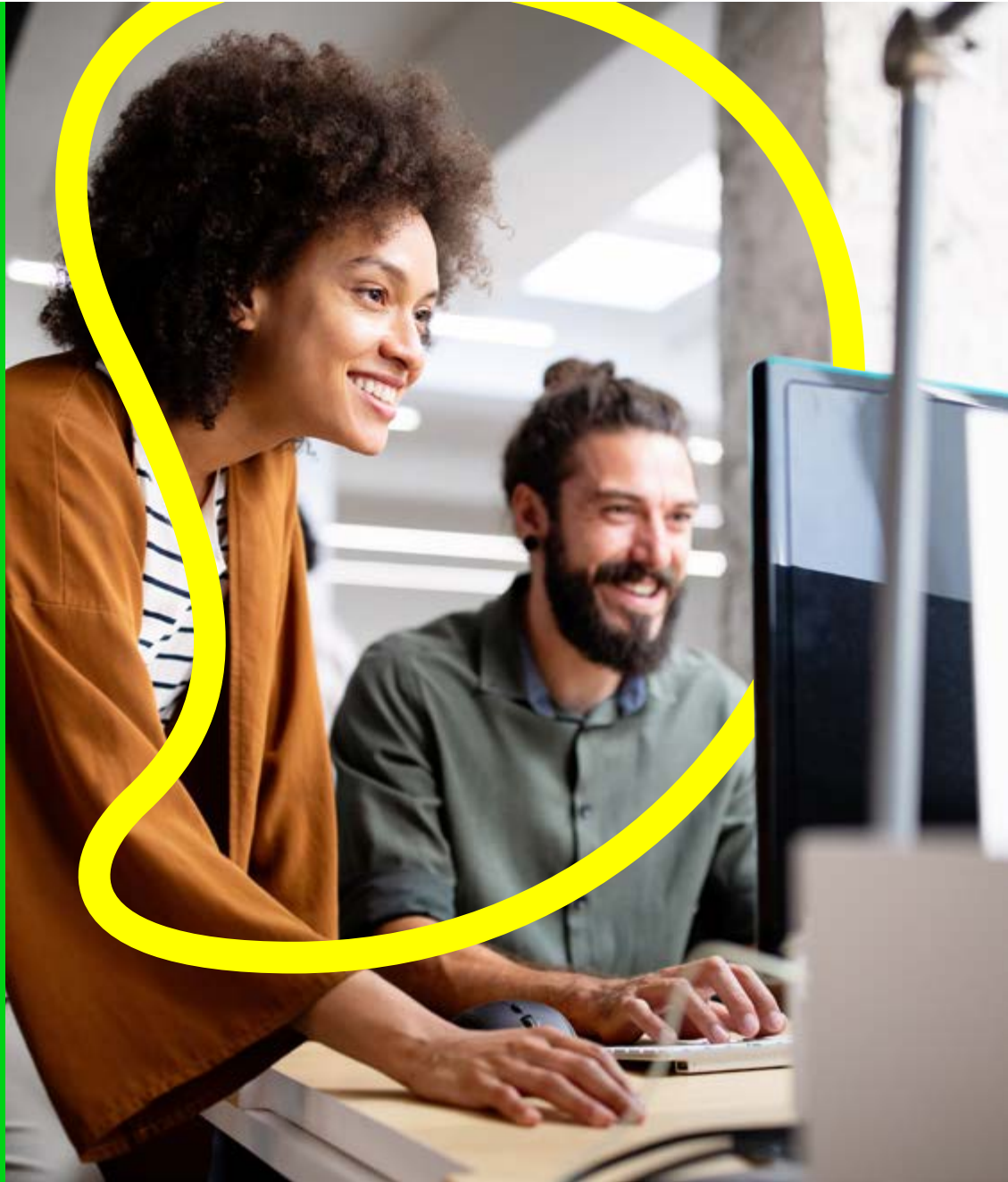
GRI 2-29

At Oi, transparency is key to relationships with different stakeholder groups. We maintain a variety of communication channels to ensure active engagement and listening with consumers, customers, business partners, civil society organizations, employees, governments, local communities, NGOs, shareholders, investors, suppliers, and unions. This enables us to promote constant dialogue and ensure that everyone can participate, give their opinion and make a meaningful contribution.

To make sure this engagement is effective, we adopt practices such as setting performance goals, maintaining long-term relationships and systematically monitoring the initiatives implemented. In addition, we prioritize conflict resolution and actively seek opportunities for improvement through collaboration, recognizing the essential role each stakeholder plays in enhancing the organization's initiatives and outcomes. This approach contributes to building solid bonds, as well as to the business' long-term sustainability and success.

We promote constant dialogue and ensure that everyone can participate, give their opinion and make a meaningful contribution

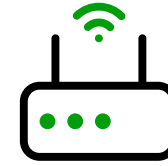
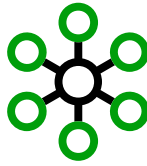
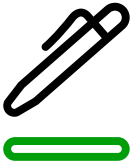




Oi S.A. – in Judicial Reorganization, a Brazilian corporation headquartered in Rio de Janeiro, is one of the leading technology and telecommunications companies in Brazil, with operations across the entire national territory. The Company is registered with the Securities and Exchange Commission and has its shares traded on B3 S.A. – Brasil, Bolsa, Balcão (“B3”) under the codes OIBR3 [common] and OIBR4 [preferred], as can be seen in the [2024 Reference Form](#). The ADRs (American Depositary Receipts) representing common and preferred shares issued by the Company are being traded on the over-the-counter market in the United States under the trading codes “OIBZQ” and “OIBRQ”, respectively.

With the sale of our residential fiber business, the Company now focuses on three fronts with distinct profiles and unique potential for value generation: Oi Soluções [B2B], Oi Services and wholly owned subsidiaries [services] and legacy services [regulatory].





Oi Soluções

Oi Soluções is the business unit focused on the corporate segment (B2B), serving large public and private organizations with a robust portfolio of technology solutions designed to enhance their efficiency and productivity. Present in over 43,000 organizations across various sectors in Brazil through long-term contracts, the brand positions itself as a strategic partner in its customers' digital transformation journey, with a focus on integration, customization, and operational efficiency. Oi Soluções brings together expertise in network management, telephony, data and Internet, hardware, security, UC&C (Unified Communication & Collaboration) observability, cloud and AI (artificial intelligence).

The business unit is actively fulfilling contracts secured in 2024 while maintaining ongoing investments in innovation and high value-added services. Oi Soluções has been strengthening its position as a leading provider and integrator of corporate solutions in Brazil through initiatives like the Cloud Competence Center, the Security Operation Center (SOC), and strategic partnerships with major technology companies. According to Exame magazine, the company now serves more than 80 percent of the thousand largest companies in the country.

Subsidiaries

Oi's wholly owned subsidiaries are Oi Services, Serede and Tatho.

The first was created in late 2024, in the context of the sale of our residential fiber operation (UPI ClientCo, now called Nio), to provide shared services for both Nio and Oi, supporting financial, operational, HR and IT processes. Positioned as a strategic asset, it focuses on streamlining processes, reducing costs, and leveraging its expertise to expand its service offerings to other companies. The second subsidiary operates in field services, while the third in call center activities.

Oi also holds a 27.5 percent stake in Brazil's largest neutral fiber company, V.tal, which represents great future value for the company.

Legacy

Legacy operations are made up of services originating from the fixed-line telephony concession contract that Oi had until 2024. Following approval from the National Telecommunications Agency (Anatel), Oi is now taking steps to address this legacy and its associated high maintenance costs.

Oi Soluções remains committed to investing in innovation and delivering high value-added services.



the Oi way

Our essential attitudes

01 **WE ARE HUMAN**

We are not superheroes, but we want to be superhuman: we are always learning and evolving. We are kind to each other, sincere and honest because the future is plural, inclusive and only good when it works for everyone. Here at Oi, there is no room for intolerance and lack of respect.

02 **WE EXPLORE POSSIBILITIES**

We believe that there is no point in doing the same things and expecting a different future. To transform, we need to be flexible. That is why, every day, we move beyond old habits, embracing new perspectives to create solutions that bring digital life to everyone.

03 **WE ARE RESPONSIBLE**

We are aware that our attitudes and actions impact the creation of new futures. Therefore, we assume responsibility for every initiative and decision we make toward our customers, our company and society.

04 **WE MAKE IT HAPPEN**

We are not shaken by challenges. We are resilient and determined, always vigilant and focused on achieving market leadership. We are convinced that with collaboration, focus and persistence we will go beyond expectations.

05 **WE MAKE PEOPLE'S LIVES EASIER**

We know that within every dreamer there is a doer. We are here to fulfill our promise: to make what people want come true, in a simple, fuss-free way.

innovation and technology

GRI 3-3

Technological innovation has always been our priority—a commitment now further strengthened at Oi Soluções and within the B2B technology market. Our portfolio spans eight major service areas: telephony, data and Internet, network management, hardware, security, UC&C (Unified Communication & Collaboration), observability, cloud, and artificial intelligence.

Committed to accelerate digital transformation and connectivity in Brazil, we are working to consolidate ourselves as a benchmark as a “one-stop shop” for digital solutions, that is, a single point of service for a complete range of services.

We have become a B2B Tech. This allows us to develop an integrated ecosystem to promote innovative and R&D (research and development) initiatives. These solutions are supported by a high-performance fiber optics-based connectivity infrastructure, in addition to strategic partnerships with major global technology players such as IBM, AWS, Google, Cisco and Fortinet. Among other relevant market certifications it holds, the company is recognized as an IBM Gold Partner.



We are working to become a benchmark as a “one-stop shop” for digital solutions

To assess the effectiveness of our solutions, we utilize performance metrics, satisfaction surveys, organizational culture analyses, benchmarking, and market trend studies. Each project is geared towards improving specific indicators, such as cost reduction, increased sales or operational efficiency.

Monitoring is done using tools such as Google Analytics (GA), ECH, and Tableau, with insights incorporated into the company’s processes through periodic assessments, customer feedback, meetings, training sessions, and the use of the Design System—always guided by data analysis to support decision-making.

As a B2B Tech, we have developed an ecosystem to promote innovative and R&D initiatives



oi soluções **integration**

Complete
portfolio of IT
and Telecom



FIXED

- Digitronco SIP
- 4020, 0800



DATA AND INTERNET

- SD-WAN
- Wi-Fi
- Internet



HARDWARE

- Wi-Fi
- Firewall
- Switch



SECURITY

- Anti-DDoS
- DNS Security
- Endpoint Security EDR



UC & C*

- Cloud PBX
- Omnichannel Hub
- Contact Center
- UC&X
- Telepresence



OBSERVABILITY

- Own and third-party network management
- IT management
- FSO's APM and ARM



CLOUD

- Cloud Partners Solutions
- FinOps and Multicloud Management
- Journey to Cloud (J2C) Professional Services
- Google Workspace



AI

- Artificial Intelligence Engine
- Foundation Models (Generative AI)
- Development and curation squads

*unified communication & collaboration

Expanding market

In 2024, our commercial strategy began to focus on high-growth verticals, such as cloud computing, which is experiencing rapid expansion with an annual growth rate exceeding 30 percent in Brazil, according to specialized consultancies.

In 2024, Oi Soluções had a significant increase of 193 percent in the migration of traditional telephony services to cloud-based solutions. The UC4X platform, which transforms fixed numbers into virtual lines, was launched to meet this demand. The solution is already present in more than 5,000 municipalities, covering 90 percent of Brazilian companies, with 200,000 extensions and 100,000 IP phones implemented.

In response to the growing demand for cloud solutions, we have made significant investments in expanding our Cloud Competence Center (CCoE), bringing together specialists in agile processes, solution architecture, and security across hybrid and multi-cloud environments. The company also integrates cloud services with emerging technologies such as 5G, IoT, Artificial Intelligence and Edge Computing, offering complete and scalable solutions.

Cybersecurity is another strategic pillar of the portfolio. Oi Soluções offers services such as Managed Detection and Response (MDR), vulnerability analysis, SASE strategies and threat intelligence. In Managed Networks, the company provides everything from infrastructure and connectivity via fiber optics to continuous performance monitoring, with high availability and centralized control.

Big Data & Analytics and Artificial Intelligence solutions enable companies to make data-driven

decisions, improving processes and anticipating demands. Implemented in 2024, tools like the SOL chatbot demonstrate the commitment to automating service and improving the customer experience.

Additionally, Oi Soluções supports the digitalization of processes, contributing to increased agility, reduced resource consumption, and a positive impact on ESG indicators—particularly in sectors such as education, healthcare, and public services.



It's a match between Oi Soluções and Cultura Inglesa

Cultura Inglesa, a language school with 90 years of tradition, partnered with Oi Soluções to enhance its digital infrastructure, ensuring high-quality online classes, data security, and greater speed for both students and teachers.

Through this partnership, all units across seven Brazilian states and the Federal District were interconnected via dedicated links, delivering enhanced robustness and a superior experience for both in-person and online classes. Service speed and

reliability have been increased, eliminating downtime and tripling the speed of branches. Additionally, the implementation of high-performance Wi-Fi benefited students and guests, offering safe, quality Internet access on school premises.

Awards and recognitions



PRO-ETHICS COMPANY

First awarded in 2023, we have continued to uphold our recognition as a Pro-Ethics Company, a distinction granted by the Comptroller General of the Union (CGU) in partnership with the Ethos Institute. Oi was the only company undergoing judicial reorganization to receive this recognition, thanks to our commitment to preventing, detecting and remediating acts of corruption and fraud.

IIA CERTIFICATE

For the third consecutive year, we have been awarded the Quality Certificate by the Brazilian Institute of Internal Auditors (IIA), one of the five largest internal audit institutes globally.

GUPY AWARD

Oi has been awarded the Gupy Company that Gives Feedback seal, granted to companies that provide feedback to at least 90 percent of candidates.

ANIMASEG HIGHLIGHT

Oi was recognized by experts from the National Association of the Safety and Occupational Protection Equipment Industry (Animaseg) as the best company in Occupational Health and Safety within the Services category.

IBM GOLD PARTNER

The quality of the services provided by Oi Soluções is attested by major partners in the IT sector, such as IBM, which recognized Oi as a Gold Partner.

TRE-MT ELECTORAL MERIT MEDAL

The Regional Electoral Court of Mato Grosso (TRE-MT) honored Oi for its connectivity solutions and the continuous monitoring conducted by its Network Operations Center during the 2024 municipal elections.

EXCELLENCE IN PEOPLE MANAGEMENT

We received recognition granted by Grupo Gestão RH, with support from FGV in Company, highlighting our performance in topics such as psychological well-being, corporate citizenship, human development and innovative management practices.

DIVERSITY IN COMPANIES

For this reason, we were listed among the ten Brazilian companies with the best diversity, equity and inclusion practices according to the survey conducted by the FGV Center for Financial Studies in partnership with the Folha de S.Paulo newspaper.



11 HIGHLIGHTS
in awards in 2024

2024 LATAM ALOIC AWARD

Oi's excellence in customer service innovation was recognized with the bronze medal at the LATAM ALOIC 2024 Awards, organized by Alianza Latinoamericana de Organizaciones para la Interacción con Clientes, for its implementation of the DialMyApp digital experience.

AGILIDADE BRASIL AWARDS

We achieved 4th place in the Agilidade Brasil 2024 Awards, in the Transformation category for organizations with over 500 employees. The award was presented at Agile Trends, the leading Brazilian event focused on agility practices, acknowledging our ongoing commitment to accelerating digital transformation and delivering superior customer experience.

FASTEST INTERNET IN BRAZIL

Oi Fibra received recognition for having the highest fixed Internet upload speed in Brazil, according to data from nPerf. The study analyzed over 738,000 performance tests conducted by users of various operators between July 2023 and July 2024.

associations we are part of



GRI 2-28

CONEXIS BRASIL DIGITAL

National Union of Telephone and Mobile
Cellular and Personal Service Companies

ABRAFIX

Brazilian Association of Fixed Switched
Telephone Service Providers

TELEBRASIL

Brazilian Telecommunications Association

ABR TELECOM

Brazilian Association of
Telecommunication Resources

05

operational and **financial** performance



In 2024 and the first months of 2025, Oi made major progress toward its long-term operational and financial sustainability. We lowered operating costs by effectively managing our legacy assets and restructuring our financial obligations, including debts with take-or-pay creditors. All of this was achieved while preserving our core operations, which include Oi Soluções and the residential fiber business [ClienteCo], the latter of which was successfully sold in the first quarter of 2025.

In the year to date, Oi reported a net profit of BRL 9.6 billion in 2024, reversing the loss of BRL 5.4 billion in 2023. Total net revenue from Oi's Brazilian operations was BRL 8.33 billion in 2024, down 14.4 percent from 2023. Operations held for sale - comprised of Oi Fibra and Oi TV - ended 2024 with total net revenue of BRL 5.2 billion, a decline of 5.5 percent per year. The operations remaining within Oi—including Oi Soluções, its subsidiaries, and legacy assets—closed the year with total revenue of BRL 3.1 billion, 26.1 percent less than in the previous year.

**BRL 9.6 B**

in net profit in 2024 (BRL)

**BRL 8.33 B**

net revenue from Brazilian operations (BRL)



DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED GRI 201-1

	2024	2023	2022
Gross Operating Income	3,792,763,000	5,153,398,000	14,182,485,000
Discounts and deductions	(108,859,000)	(69,072,000)	(1,379,852,000)
Taxes on sales	(503,483,000)	(826,282,000)	(2,317,403,000)
Net Operating Income	3,180,421,000	4,258,044,000	10,485,230,000
DISTRIBUTED ECONOMIC VALUE (BRL)			
Operating costs	(2,722,758,000)	(3,084,610,000)	(5,427,366,000)
Third-party capital compensation	(10,255,837,000)	(8,032,578,000)	(9,449,407,000)
Employee salaries and benefits	(1,321,519,000)	(1,378,887,000)	(1,672,402,000)
Payments to providers of capital	-	-	-
Payments to government	(503,483,000)	(826,282,000)	(2,317,403,000)
Investments in the community (Oi Futuro)	(6,164,000)	(5,608,000)	(5,666,000)
Withholding	(916,085,000)	832,938,000	(16,773,519,000)
Financial income	21,652,052,000	1,982,945,000	3,577,196,000
Retained losses	9,610,110,000	(5,427,756,000)	(19,265,934,000)

GRI 2-4 - Restatements were made to the 2023 data, which were changed due to discontinued fiber operations.

ECONOMIC VALUE RETAINED GRI 201-1

	2024	2023	2022
Value (BRL)	(1,373,503,000)	(1,037,343,000)	1,062,393,000

GRI 2-4 - Restatements were made to the 2023 data, which were changed due to discontinued fiber operations.


FISCAL YEAR RESULT STATEMENT – FYRS

BRL MILLION	2022	2023	2024
Total Net Revenue	12,604.0	9,717.7	8,335.7
Of which Core Revenue	2,339.3	2,281.1	1,753.1
Oi Soluções	2,339.3	2,281.1	1,753.1
Total Routine Opex	(10,400.3)	(9,788.2)	(9,093.4)
Routine EBITDA	2,203.7	(70.5)	(757.7)
Non-routine items	(7,430)	638	(739)
EBITDA	(5,226.5)	567.9	(1,497.0)
Depreciation and Amortization	(4,187)	(1,552)	(1,091)
EBIT	(9,413.1)	(983.8)	(2,588.1)
Financial Result	(3,908)	(5,200)	12,180
Earnings before taxes	(13,320.8)	(6,184.0)	9,592.2
Income tax and social contribution	(5,945)	756	18
Net Result	(19,265.9)	(5,427.8)	9,610.1

Note – The results of discontinued operations, recorded in 2021 and 2022, were distributed across individual lines in the FYRS above, whereas the SVA presents the net result of these operations as a single entry.

Note – As of the fourth quarter of 2024, Oi Fibra revenues began to be classified as discontinued operations and/or held for sale, ceasing to be a core revenue for Oi.

56%
of net debt
reduction



Following the approval of the new judicial reorganization plan, Oi undertook financial measures that improved the company's liquidity and reduced its debts throughout 2024.

01 → DEBT RESTRUCTURING AND TOP

- 70% reduction in financial debt at fair value
- Improvement in debt profile with significant amortizations from 2027²
- Average reduction of 60% in Take-or-Pay disbursements between 2024 and 2026

02 → LIQUIDITY

- Raising \$650 million¹ to finance the operation

03 → ASSET SALES

- Sale process of the ClientCo UPIs through early 2025 and of V.tal in 2026 to finance debt prepayments, along with the acceleration of the real estate monetization plan, subject to regulatory requirements.

04 → LEGACY RESOLUTION

- Immediate migration from concession to authorization (pending ratification by the AGU)
- Removal of the burden of reversibility on assets, accelerating their disposal
- Migration costs assumed mainly by V.tal
- Opportunity for Oi to continue defending its interests in arbitration

05 → ENHANCEMENT OF THE OPERATION

- Focus on Oi Services and B2B operations, which generate cash and are little Capex intensive
- Opportunity to reduce legacy-related costs subject to the timing of approval and regime migration, but impacted by delays in resolution
- Reductions in all management cost lines (e.g. personnel, G&A, commercial)

¹ Date of issue Aug/08. ² Additionally, there is the option to settle the debt by maturity, with discounts of 85 percent for general offering debt and 90 percent for participatory debt.

judicial reorganization

We encourage you to stay up to date on the judicial reorganization process of the company and its subsidiaries by regularly visiting the [Investor Relations](#) or the [Judicial Reorganization](#) websites

Oi initiated its first restructuring process in 2016 and, after six years of a challenging and complex procedure, it had to begin a new judicial reorganization process in early 2023, in light of new challenges it was facing. These challenges were mainly caused by the delay in the approval of asset sale operations proposed by Oi in its first judicial reorganization by Brazilian regulatory and antitrust authorities; the global crisis exacerbated by the Covid-19 pandemic; the instability of economic indicators, such as rising domestic interest and inflation rates and the deterioration of the credit market; the high participation in the mandatory tender offer provided for in the 8.750% Senior Secured Notes due in 2026; the unexpected appreciation of the U.S. Dollar and the Euro, which adjusts a significant portion of the Company's obligations; the increase in the unemployment rate, affecting the pace of growth of the Company's new revenues; the accelerated decline in revenues from the Company's legacy fixed-line services due to the rapid shift in the technological landscape; the continued high and disproportionate burden of obligations within the regulatory environment, further deepening the unsustainable condition of the fixed-line telephony concession as a result of persistently high fixed expenses associated with a notably loss-making service; and, finally, the frustration in receiving a significant portion of the proceeds from the divestment of the Mobile Assets UPI, due to a pricing dispute raised by the buyers of the said UPI, which was resolved through a settlement agreement ratified on October 4, 2023, between Oi and the buyers of the Mobile Assets UPI (Claro, TIM, and Telefônica), which established the final acquisition price and the payment to Oi of an amount equivalent to half of the sum that had been deposited in court by the buyers.

The approval of the new JR plan took place during a general meeting in April 2024, with the conditions agreed between the company and a group of financial creditors and take-or-pay [commitment to pay for a minimum amount of services, even if they are not used] suppliers, establishing four main objectives:

- To ensure additional liquidity for the company to continue operating.
- To restructure the contracts with take-or-pay creditors, who were not included in the first JR.
- Legacy resolution, with a significant reduction in costs arising from mandatory services through the regulation of the fixed telephony concession regime.
- Sale of assets to pay debts to investors.

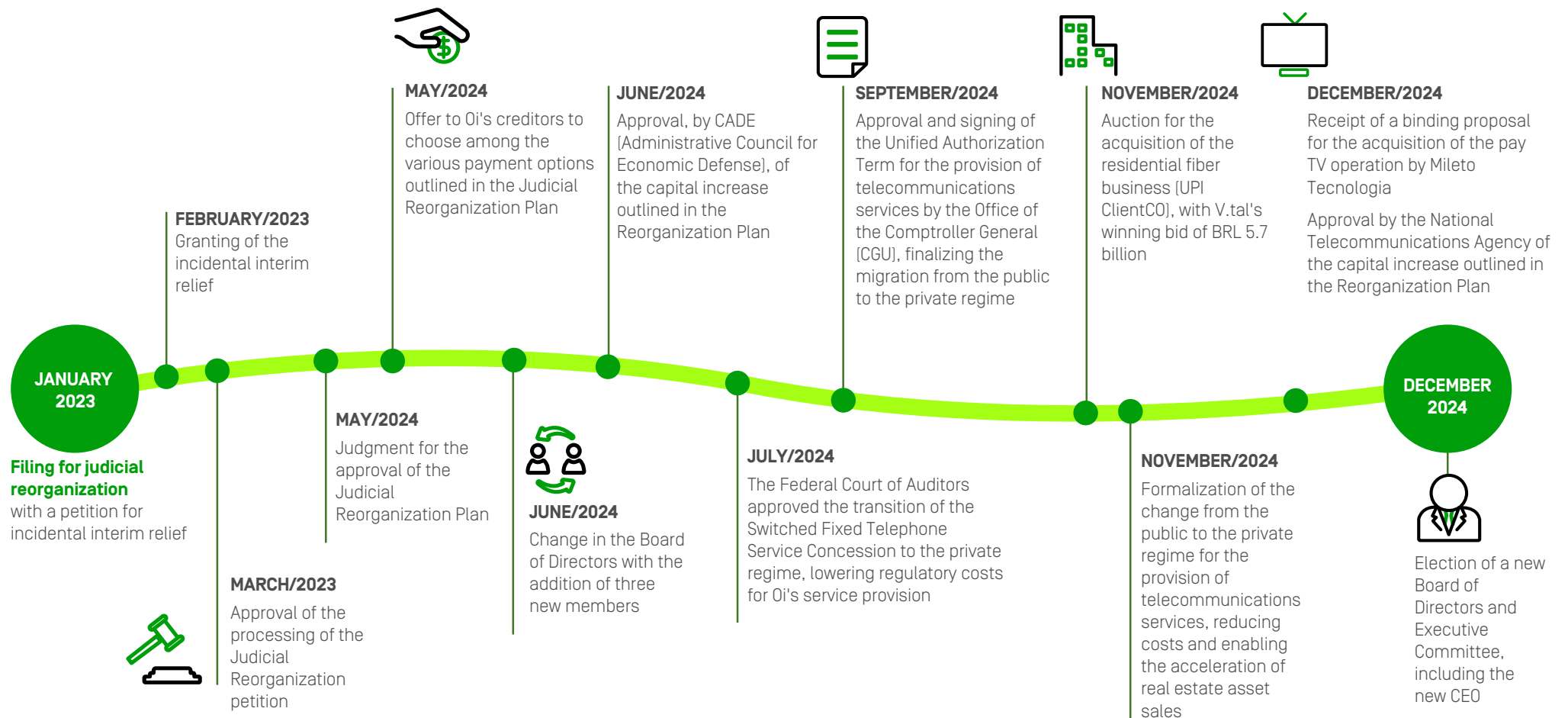
The main asset given as collateral for payment to creditors was the sale of the residential fiber service (UPI ClientCo) to V.Tal - with the transaction, of 17 percent, Oi now holds a stake of 27.5 percent in V.Tal's share capital.

There is also a collateral involving properties that were formerly part of the Telebrás system and, following the concession, are now held by Oi for the purpose of sale and debt repayment.

With the Judicial Reorganization plan, creditors became financiers and granted new DIP loans (credit that allows companies in judicial reorganization to obtain financing) to Oi in 2024 worth approximately \$655 million. In return, they received Oi shares, thus becoming company shareholders. [see more on [page 28](#)].

timeline of the second judicial reorganization process

Explore the key milestones of this process, which is crucial for Oi's financial sustainability




change of the concession regime

Another significant milestone of the past year was the approval and signing of the Single Authorization Term for the provision of telecommunications services, in accordance with the Self-Composition Term. This action ended the previously existing Switched Fixed Telephone Service (SFTS) Concession Contracts, thereby formalizing the transition of the SFTS service regime from a public to a private model. With the formalization of the Term, the final stage of the equation of the economic and financial balance of services on legacy infrastructure and the various issues associated with the concession of fixed telephony was completed. The change in regime allows for a reduction in the onerous costs of providing the service by Oi, which from now on will occur in accordance with the guidelines expressed in the agreement.

The company's traditional fixed-line telephone business included local and long-distance services, network usage (interconnection) and public telephone services. It is important to note that all of these services would end on December 31, 2025, in accordance with the General Telecommunications Law. In other words, from January 2026, the regions served by Oi would have no telephone communication.

As part of the consensual agreement, it was established that Oi will continue to provide only essential services during a transition period ending in late 2028, specifically in remote areas where Oi's



Oi continues to provide essential services during an adaptation period that expires at the end of 2028

telephone or payphone remains the sole means of communication. This arrangement ensures an orderly transition until another fixed or mobile service provider becomes available in those locations. Public Utility Service numbers, such as 190, 192, 199, among others, will also be maintained during this period.

The agreement—developed in collaboration with the Federal Court of Auditors (TCU) and the Office of the Attorney General (AGU)—also includes the renegotiation of Oi's debts with Anatel. Until September 2024, the company owed BRL 8.7 billion to the regulatory agency. Of this total, BRL 685.5 million will be paid off with the release of court deposits. The company also committed to paying, as a down payment, an installment of BRL 80 million and the remainder in 114 monthly installments, due from March 31, 2025.

The signed agreement also provides for a future arbitration proceeding between Oi and Anatel. In this arbitration, Oi requests an assessment of the economic and financial balance of the concession, as well as compensation for losses incurred in the provision of services related to the Switched Fixed Telephone Service (SFTS).

The financial result of this arbitration will make up the new debt payments.

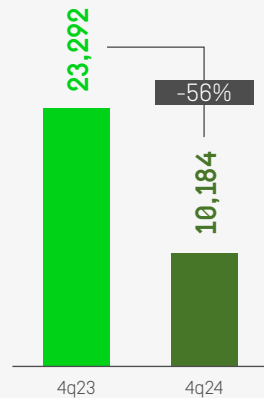
The agreement for the authorization regime also permits the sale of the company's reversible assets—properties that originally belonged to the former Telebrás and were transferred to Oi during privatization—as well as the sale of mandatory network interconnections, which are connections between two or more provider networks.

debt restructuring

Oi's consolidated gross debt totaled BRL 12 billion in December 2024, representing a decrease of 53.1 percent or BRL 13.5 billion compared to the balance recorded in December 2023. In relation to net debt, the reduction was 56.3 percent, to BRL 10.2 billion in 2024, down from BRL 23.3 billion in 2023.

In December 2024, foreign currency-denominated debt accounted for 90.2 percent of Oi's total debt, and the average maturity of the consolidated debt was 16 years.

NET DEBT
[Fair Value - BRL million]




BRL 10.2 B
was Oi's net debt at
the end of 2024



assets sales and liquidity

The sale of the residential fiber unit (UPI ClientCo) to V.tal, completed in February 2025, improved the structure of Oi's debt and strengthened the company's assets, with Oi now holding a 27.5 percent stake in V.tal's share capital.

In addition, Oi signed contracts for the transfer of towers and properties, totaling BRL 121 million in assets, with the companies American Tower, SBA Torres Brasil and IHS Brasil, take-or-pay creditors without collateral. Another asset sale, consolidated only in February 2025, was that of Oi TV (UPI TVCo), a satellite pay TV service, for up to BRL 30 million to Mileto Tecnologia.

The company was also authorized to sell its real estate assets, the so-called reversible assets, granted by the Union to concessionary companies, and could keep the dividends, which are essential for the company's recovery.

By the end of 2024, we owned around 7,500 properties, worth an estimated BRL 5 billion. In 2024, the total resulting from property sales was around BRL 204 million, compared to BRL 115 million in 2023. This transaction is expected to generate around BRL 700 million in 2025.

Additionally, with the discontinuation of fixed telephone service, the aerial copper network had to be decommissioned. Accordingly, the sale of land and aerial copper scrap has been carried out to V.tal and third parties, in accordance with the terms of the Instrument of Onerous Transfer of Scrap and Other Agreements, signed with V.tal in October 2023.



Cost reduction

Our commitment to financial discipline has generated reductions totaling 5 percent across nearly every line of operating costs and expenses. Commercial expenses were rationalized, digital channels encouraged and quality managed. In legacy operations, contracts were renegotiated and infrastructure costs were reduced in compliance with current regulations. Efforts were also made to continuously streamline the personnel structure and reduce general expenses through strict control and the elimination of non-essential costs.

capital increase

To ensure liquidity for ongoing operations, we have initiated negotiations with creditors for a new round of investment, aimed at increasing the Company's share capital.

Creditors who accepted the terms of the Judicial Reorganization Plan were offered the opportunity to settle their previous debt through the issuance of bonds maturing in 2028, and also became holders of 80 percent of the company's share capital.

Thus, in October 2024, we increased our share capital to BRL 1,389,120,574.64 through the issuance of 264,091,364 new common shares—of which 261,689,125 were subscribed by the company's creditors and the

remaining 2,402,239 by the shareholders at the time. CADE (Administrative Council for Economic Defense) and Anatel approved the operation.

With this transaction, Oi's share capital increased to BRL 33.9 billion, represented by 330,121,738 shares.

At the time, Oi's shareholding structure was concentrated in three groups of foreign investors that supported the company's reorganization through loans. These were: PIMCO (Pacific Investment Management Company LLC), holding 36.65 percent of the common shares; SC Lowy, with 12.33 percent, and Ashmore, with 9.58 percent. The company currently has between 250,000 and 300,000 shareholders.

SHAREHOLDER	COMMON (%)	PREFERRED (%)	TOTAL (%)
PIMCO	36.7%	0.0%	36.5%
SC Lowy	12.3%	0.0%	12.3%
Ashmore	9.6%	0.0%	9.5%
Vic DTVM + Victor Adler	0.0%	10.9%	0.1%
Other shareholders	39.5%	87.9%	39.7%
Treasury	2.0%	1.1%	2.0%
Capital Social	100.0%	100.0%	100.0%

Note: The current shareholding is available on the IR Portal



We make it happen. This fundamental approach by Oi exemplifies how we advanced our sustainability agenda in 2024. Despite a landscape of significant change, workforce reductions, and budget constraints, Oi remains resilient, demonstrating a genuine commitment to the ESG agenda. We are confident that this is the path to building new futures—creating positive impacts on society and the environment, investing in people's development, and upholding the highest standards of corporate governance.

We remain dedicated to sustaining the initiatives developed by all Boards as part of the Multi-Year ESG Plan established in recent years, relying solely on internal resources and without undertaking major restructuring initiatives. As a result, we were able to meet 70 percent of the requirements (self-declared and unaudited result) of the B3 Corporate Sustainability Index (ISE) simulation, remaining only 1 percent below the result of the previous year.

This result demonstrates that sustainability is embedded in Oi's corporate culture, reflected in the initiatives developed across various areas and in the commitments made throughout the Company's transformation.

During the reporting year, Oi reaffirmed its commitment to the UN Global Compact, actively participating in the Climate Action, Human Rights, and Communicate and Engage platforms, among other initiatives. We also maintained our association with the Ethos Institute, implementing initiatives that support the Sustainable Development Goals (SDGs) and reaffirming our ethical commitments to the Brazilian society.

We remain dedicated to sustaining the initiatives developed by all Boards



our esg strategy

In 2024, we remained focused on implementing our ESG strategy with the purpose of creating new futures and expanding access to digital life. We therefore see a significant opportunity to serve as a transformative agent in advancing digital inclusion in the country.

Based on the analysis of risks, impacts, and opportunities, we recognize that our activities throughout the value chain enable us to contribute to and promote progress on ESG matters in the following ways:

ENVIRONMENTAL



Committed to future generations, we focus our efforts on mitigating the effects of climate change by prioritizing the reduction of greenhouse gas (GHG) emissions and promoting responsible environmental practices.

SOCIAL



We work to accelerate digital inclusion across the country, fostering social and economic development, boosting job creation and reinforcing, internally, the value of diversity and inclusion.

GOVERNANCE



We maintain high standards of ethics and transparency, collaborating closely with our value chain to strengthen the ESG agenda and prioritizing disruptive solutions that promote the Company's financial sustainability.

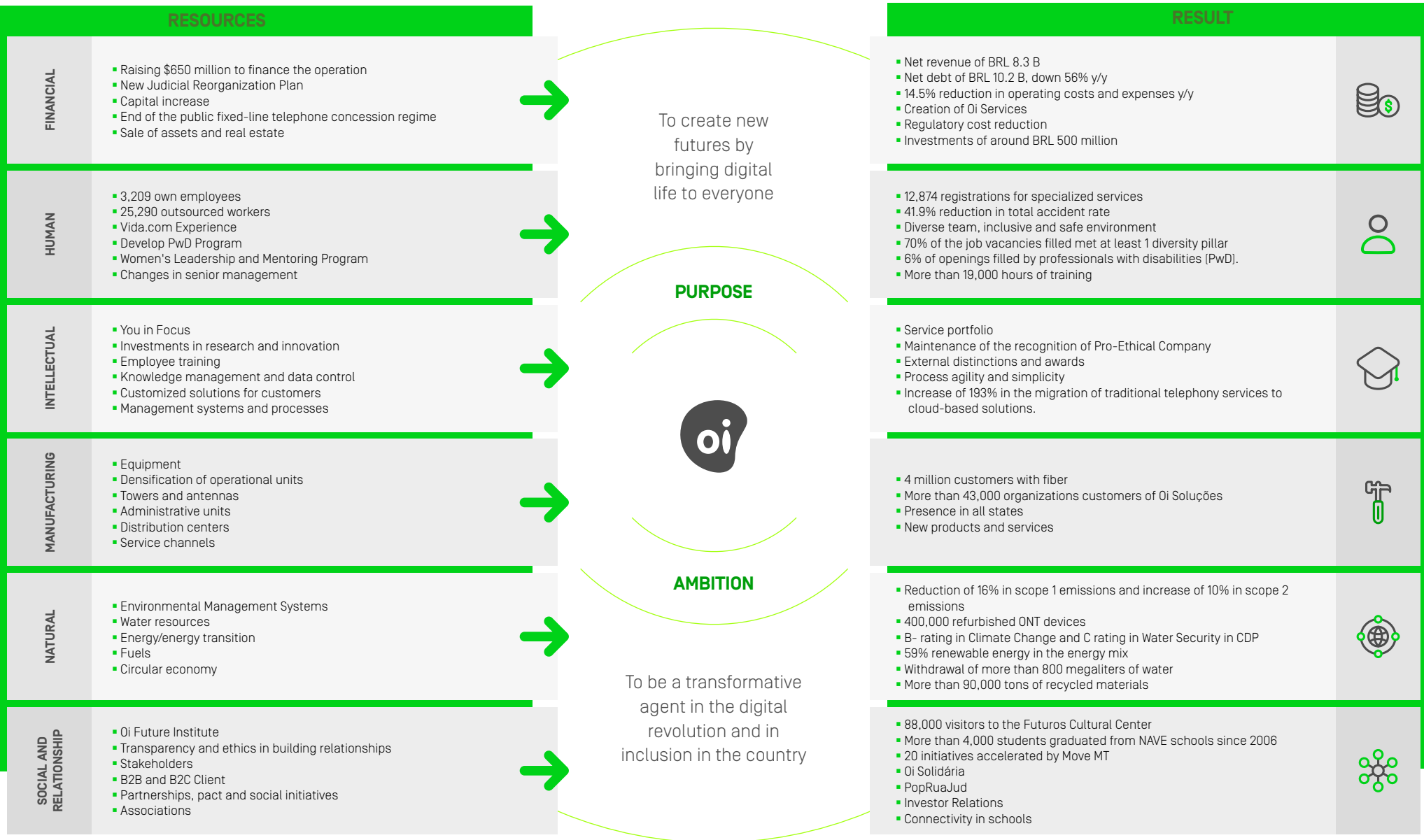
WE FOCUS OUR INITIATIVES ON SIX SUSTAINABLE DEVELOPMENT GOALS CONSIDERED PRIORITIES:



The structural changes that took place in the company during 2024 had significant impacts across multiple dimensions, including operations, legal and regulatory obligations, infrastructure, commercial strategy, and more. These changes directly influence our materiality matrix and, by extension, priority actions in the ESG field. In view of this, one of our main objectives for 2025 will be to review Oi's ESG Strategy with the aim of ensuring its compliance with the Company's new reality.



Oi value generation model





the Oi way of **managing**

07





corporate governance

GRI 2-9, 2-14

Amid an unprecedented year of change, Oi remains steadfast in its commitment to ethical and sustainable values.

Our governance restructuring in 2024 began with changes to the composition of the Board of Directors—the company's highest

governance body—responsible for reviewing and approving the information presented in the organization's reports. As of December 2024, Oi shareholders with significant holdings at the time—comprising the PIMCO, SC Lowy, and Ashmore groups—elected a new Board of Directors.

Board of Directors

NAME	Paul Stewart Aronzon	Renato Carvalho Franco	Francisco Roman Lamas Mendez-Villamil	Raphael Manhães Martins	Paul Murray Keglevic	Scott David Vogel	Marcelo José Milliet
POSITION	Chairman	Deputy Chairman	Member	Member	Member	Member	Member
COMPETENCIES	A seasoned strategic financial consultant with over 40 years of experience as an attorney and senior advisor. He has extensive experience in complex transactions, including public takeover bids, corporate disputes, mergers and acquisitions, restructuring, and financing.	Over 40 years of experience in management, finance, corporate restructuring and M&A. He has been involved in major turnaround and mergers and acquisitions projects and is a frequent speaker at institutions such as Insper, Oxford, Sorbonne, and Columbia.	He has over 30 years of experience in private equity, financial consulting, restructuring and M&A. He served as the CRO at Dentix and Avon Brasil, Senior Advisor at CERBERUS, Director at Home Decor and CEO/Director at Haya Real Estate. Between 2013 and 2018, he led several private equity due diligences in Europe and Latin America.	He has been a partner at Manhães Martins Sociedade Individual de Advocacia since 2023. In recent years, he has held positions on the boards of companies such as Copel, Eternit and Light, in addition to having been a partner at the firm Faoro Advogados between 2010 and 2023.	He has experience advising companies in the technology, healthcare, energy, real estate, and telecommunications sectors. He currently serves on the Boards of Directors of IQHQ, Khoros and Evergy. He has served on the boards of several companies, including Tupperware, WeWork, Rite Aid, Intelsat, PetSmart and Envision Healthcare.	He provides strategic and fiduciary advisory services in financial reorganization through Vogel Partners. He has served as chairman and member of various strategic, audit, governance, M&A, and compensation committees in both public and private companies across diverse sectors.	He has served as CEO of Paranapanema S.A. and led judicial reorganization processes at Renova Energia and Companhia Albertina. He has held leadership positions in companies such as Brasil PCH, Fermenta, Trifical, Norsal, HBO América Latina, Traffic Marketing Esportivo, Grupo Matarazzo and A2Z Assessoria.
OTHER POSITIONS	Founder of PSA Consulting and collaborates with Arete Capital Partners, and boards of public and private companies from various sectors.	He is a founding partner of Integra Associados.	In the company, he is a member of the CARC. Externally, he is CRO and Member of the Board of Directors of NEXPE Participações.	In the company, he is a member of the CARC. Externally, he is a member of the Fiscal Councils of Vale, Americanas and Embraer S.A.	In the company, he is the coordinator of the CARC. Externally, he serves on the Boards of Directors of IQHQ, Khoros and Evergy.	He is the Chairman of Vogel Partners and serves on the boards of Anuvu, American Commercial Barge Lines, Belk and Panavision.	He is a partner at Integra, M. Milliet and Intermixture. He serves as Director of CDPC – Copper Products Distribution Center, of Paraibuna Agropecuária, of Caraíba Inc. and of Paranapanema Netherlands.

Note: Marcelo José Milliet, who also holds an executive role as the Company's CEO and Renato Carvalho Franco are not independent members. All members hold other positions, are male, do not belong to an underrepresented group and do not represent a stakeholder group. **Note 2:** Composition of the Board of Directors on 12/31/2024. Appointed to the Audit, Risk and Internal Controls Committee (CARC). Paul Keglevic (coordinator), Raphael Manhães Martins and Francisco Roman Lamas Mendez Villamil.

In December 2024, the Board of Directors also elected the new Executive Board. Elected members were Marcelo José Milliet, Chief Executive Officer and Investor Relations Officer; Rodrigo Caldas de Toledo Aguiar, Chief Financial Officer; and Fábio Wagner, Chief Legal Officer.

Finally, as its last resolution of 2024, the Board of Directors, aiming to streamline processes, revised the internal governance framework and discontinued three of the four existing committees. The Operations and Finance Committees and the People, Appointments and Corporate Governance Committees no longer exist.

The Audit, Risks, and Controls Committee (CARC) remains the sole advisory body to the Board of Directors. Considered essential for the company to follow its processes in compliance with standards and laws, the CARC is a statutory committee, according to CVM Resolution No. 23/21.

The Company upholds high standards of corporate governance, which include, among other elements, the following statutory provisions:

- Minimum of 20 percent independent directors, in accordance with the Novo Mercado Regulation;
- Prohibition on the accumulation of the positions of Chairman of the Board and Chief Executive Officer;
- Obligation of the Board of Directors to express an opinion on any public offer to acquire Oi shares;
- Mandatory public tender offer for the acquisition of shares in the event of delisting as a publicly held company or withdrawal from Level 1 of Corporate Governance—except in cases where the company transitions to Level 2 of Corporate Governance or the Novo Mercado segment, and
- Obligation to resolve disputes and controversies through arbitration, before the Market Arbitration Chamber.

The company adheres to the highest standard of corporate governance

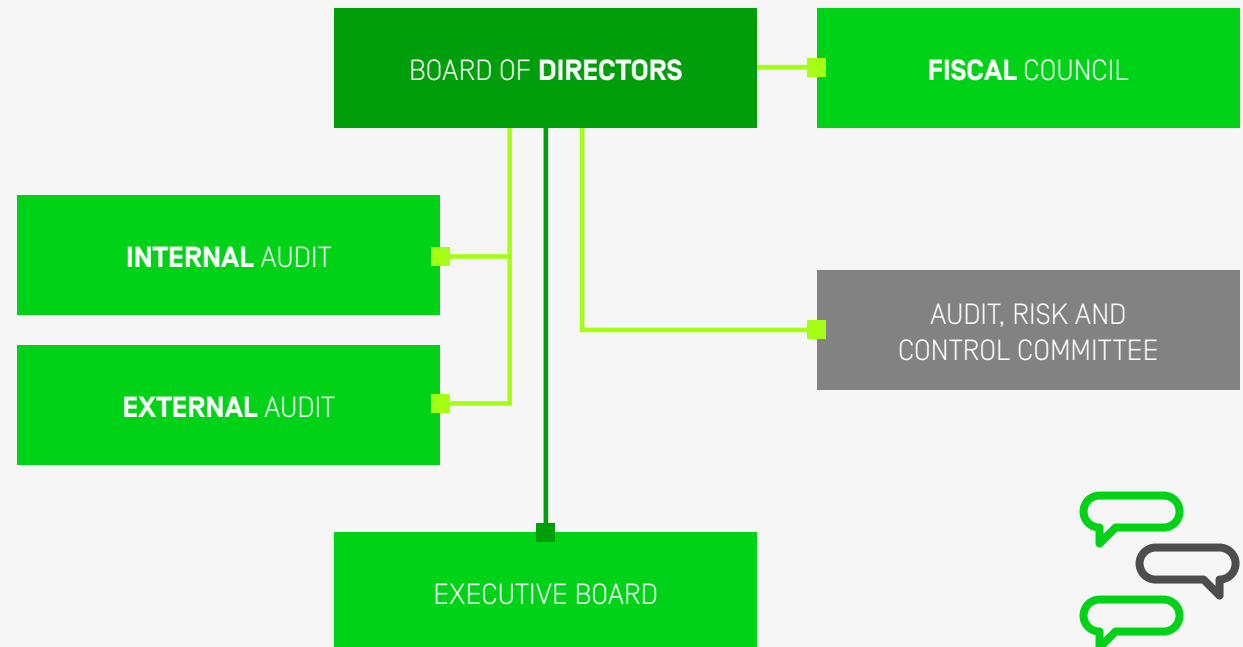


For General Meetings, Oi publishes a manual and the management proposal on its website, as well as on the websites of the Brazilian Securities and Exchange Commission (CVM) and B3. These documents provide shareholders with information about the agenda, proxy templates, and other relevant details.

Oi is at Level 1 of Corporate Governance of B3 and our Board of Directors complies with the rules required by the Novo Mercado, adhering to the recommendations of the Brazilian Code of Corporate Governance – Publicly Held Companies. Furthermore, it is part of the Pact for Integrity and Against Corruption and the Action Platform Against Corruption of the Global Compact Brazil Network.



Oi is at Level 1 of Corporate Governance of B3 and our Board of Directors complies with the rules required by the Novo Mercado



ethics, integrity and compliance

GRI 2-26

At Oi, we believe that building a relationship of trust with our stakeholders is a key driver of long-term business success. To build this trust, it is essential to make sure that there are no deviations that could expose the company to reputational, regulatory and financial risks. In this sense, our teams constantly strive to establish controls, map risks, define procedures and policies that contribute to ethical, transparent management in compliance with laws and regulations. Proof of this is that, in 2023, Oi was recognized as a Pro-Ethics Company by CGU and the Ethos Institute, a recognition that continued in 2024.

Amid changes in Oi's senior management, two departments were merged into one during 2024. The Audit Department and the Governance, Risk and Compliance Department have now become one: the Audit and GRC Department. Based on the best market practices, Oi segregated functions within the compliance and internal audit area to ensure equality in processes.

Leaner teams found the opportunity to strengthen synergies in problem-solving and, with the Compliance and Internal Audit areas working more closely, we were able, for example, to identify the root causes of fraud more easily and address more effective solutions.



All Oi business partners undergo an integrity analysis

Internal audit

The Internal Audit area aims to assess the compliance of the company's processes, applying a systematic and disciplined approach to evaluate and improve the effectiveness of governance, risk management and internal controls. It continues to conducting independent and objective activities, and reports to the CARC and Board of Directors.

Even during judicial reorganization, Oi's internal audit team received the Quality Certificate from the Brazilian Institute of Internal Auditors, the IIA, attesting to the quality of the company's controls and processes.

Anti-corruption GRI 205-2

Starting in 2024, Oi began adopting international compliance practices following the entry of foreign investor groups into the company's shareholding structure. In this context, the publication of the Money Laundering Prevention Policy and the Anti-Terrorism Policy, along with compliance with international sanctions legislation, became mandatory.

To operationalize the new policies, international sanctions criteria were integrated into the integrity assessment process for suppliers and business partners, enhancing the due diligence practices already established at Oi.

Also as part of its anti-corruption efforts, Oi conducts monthly tests to detect conflicts of interest, assess payments lacking proper compliance, and review payments made to public administration entities and their respective contracts.

All of Oi's business partners undergo an integrity analysis, which monitors legal proceedings, suspicions of fraud and corruption, among other behaviors that conflict with the company's compliance policies.



Compliance Program

The Compliance Program is based on the Code of Ethics and Conduct and is supported by policies on Anti-Corruption, Gifts and Hospitality, Conflicts of Interest, Donations, and the Best Practices Guide for Relations with Public Officials.

In 2024, the program continued to receive ongoing enhancements, including:

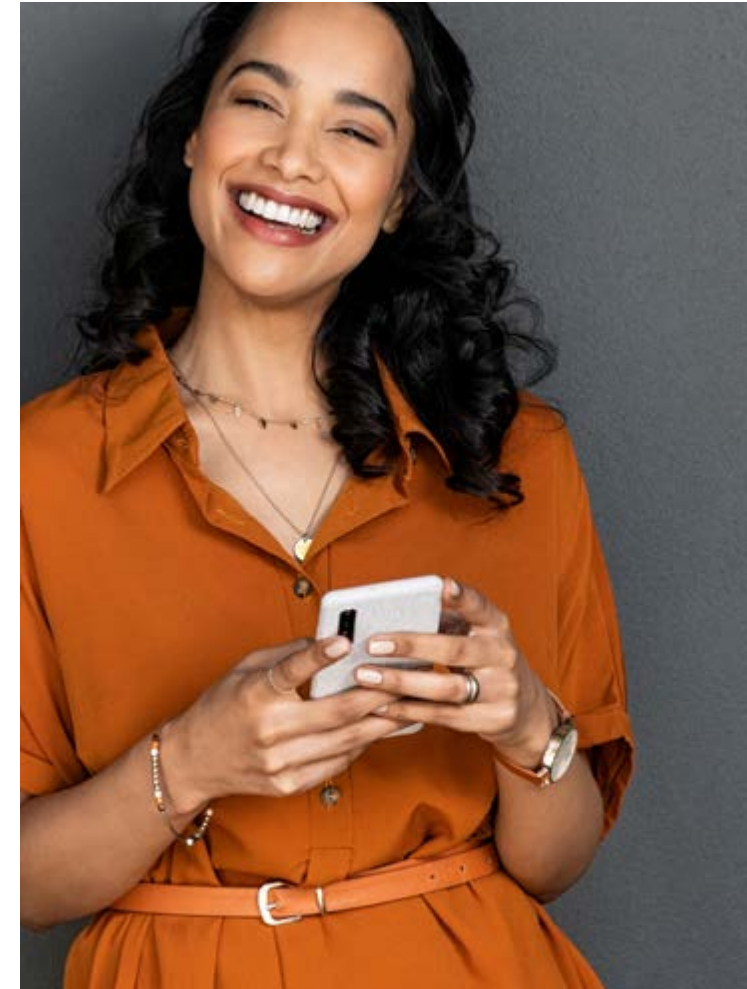
- **International practices:** with the entry of foreign groups into Oi's corporate control, we established the Sanctions, Export Controls, Prevention of Money Laundering and Terrorism Financing Policies.
- **Training:** we have updated the Compliance in Your Hand e-learning course to include new sections on Anti-Corruption Policies as well as Gifts, Presents, and other Hospitality. We also include training on international practices and the new Healthy Connections Handbook (see more on the [page 42](#)).
- **Monitoring:** We have introduced two new automated monitoring indicators to safeguard the efficiency and integrity of the Reporting Channel. These measures ensure complainants are protected from retaliation and guarantee corrective actions, when required, are implemented within 15 days of the report.
- **Communication:** we disclose the Compliance Program policies and tools internally.
- **Third Party Due Diligence:** we improved the Integrity Analysis process, seeking greater optimization and maturity of assessments and auditing the entire production chain.

Risk management

Oi believes in Risk Management as an indispensable tool for achieving strategic objectives. In 2024, the company introduced measures to enhance threat management across business areas, streamlining risk processes and fostering broader employee engagement in risk mitigation.

Initiatives and enhancements implemented by the Risk Management area, in partnership with the business areas, include:

- Mapping of critical factors;
- Monitoring of actions to reduce risks;
- Empowerment of risk owners;
- High-level, multidisciplinary technical committees were established to oversee and provide strategic guidance to Senior Management;
- Enhancing each area's accountability to the respective risk committees.
- Preparation of a panel of key indicators of corporate risks;
- Internal training and communication initiatives were implemented to strengthen risk management capabilities across leadership, employees, and partners.



We have updated the Compliance in Your Hand e-learning course to include new sections on Anti-Corruption Policies as well as Gifts, Presents, and other Hospitality

Business Continuity Management System

Oi is committed to delivering reliable performance and high-quality products and services to all customers and business partners. To achieve this, Oi utilizes its Business Continuity Management System (SGCN) to identify critical business processes and develop strategies that mitigate potential interruptions to its core operations.

Based on ISO 22301 and aligned with best market practices, the SGCN methodology builds strategic resilience by identifying critical processes and services, then developing integrated, multidisciplinary continuity plans to mitigate potential risks to core products and services. This framework encompasses Planning, Preparation, Response, Resumption, and Continuous Improvement stages, incorporating preventive measures, crisis management protocols, business impact analysis, and timely risk event treatment to ensure the uninterrupted functioning of critical products and services and avoid significant damage.



Whistleblower Channel GRI 2-25

Following improvements made to the user experience in 2023, the Whistleblower Channel gained maturity with more structured internal processes from 2024 onwards. In addition to solving the problem, we also sought to identify its root cause. The entire complaint investigation process concludes with an assessment by the Compliance area, which provides insights into recurring issues.

The Behavior Working Group, composed of Compliance and Human Resources, develops action plans to address the root causes of complaints received through the Channel, always ensuring the complainant confidentiality and non-retaliation.

The result of employees' trust in the Whistleblower Channel is that, in the vast majority of cases, the complainant began to identify themselves spontaneously. In over 80 percent of complaints, the complainant's identity is known, which enhances evidence quality and streamlines the investigation process.



reporting channel contacts

Attendant

Telephone 0800-282-2088 (toll-free)

URA - Remote Service Unit

Telephone 0800-282-2088 (toll-free)

Websites

www.oi.com.br

www.canalconfidencial.com.br/oi

healthy connections handbook



Oi upholds values and conduct that are non-negotiable. Created in 2024, the Healthy Connections Handbook clarifies expected employee behavior within the company. Its objective is to educate on psychological harassment, sexual harassment, and discrimination, providing guidance on how to respond to such behaviors and outlining their consequences.

The booklet encourages employees to reflect on how their behavior and that of their colleagues influence the work environment. The human

resource, communication, social assistance and sustainability areas were involved in the project. The legal area contributed to the document by addressing the legal implications of behavioral deviations, while the Reporting Channel offered real-world examples to employees, always maintaining confidentiality.

The booklet is presented to employees as part of the Reporting Channel's education and communication plan and is available on the company's e-learning.



the Oi way of caring for people



employees

GRI 404-2

Oi is made of people. They are employees, customers, suppliers, shareholders, business partners and many other stakeholders interacting in some way with our company. As such, we are aware of the dimension of our responsibility in the way we relate to each of them.



One thing we are sure of is that we have a resilient team. Given Oi's ongoing transformations, the commitment and dedication of our employees are profoundly recognized. We face a challenging scenario that increasingly demands responsibility, unity, creativity and commitment to the company, and our team has remained focused and delivering significant results to build a solid future for Oi.

With the end of switched telephone service and the sale of our residential fiber and TV operations, it was necessary to adjust the personnel structure. The layoffs, which had already been planned since the approval

of the judicial reorganization plan, were essential for business sustainability and future growth.

As part of this movement, 657 employees migrated to Nio (ClientCo). Meanwhile, Oi Services, created with the aim of providing shared HR, finance, information systems and technology, operations and logistics services for Oi and ClientCo, absorbed 500 employees originating from Oi.

Even amid these changes, Oi maintained high levels of internal engagement, with emphasis on climate and communication. The November 2024 engagement survey

revealed that 90.3 percent of responding employees report a healthy work experience, with 86.9 percent also affirming their commitment to delivered results.

As part of the restructuring, we initiated a cultural transformation centered on training, employee well-being, and transparent communication. All managers were instructed to explain to their team the changes, possible layoffs and directions for continuing with activities. The company also promoted events on self-development and well-being throughout 2024.

People management emphasized three key aspects of communication between leaders and teams during transitions in 2024: aligning expectations by understanding both company and employee priorities; ensuring timely internal communication to minimize misunderstandings, and providing clarity in the implementation of the layoff plan.

In 2024, Oi was recognized for its Excellence in People Management, an award granted by Grupo Gestão RH, with support from FGV in Company, highlighting our performance in topics such as psychological well-being, corporate citizenship, human development and innovative management practices.

In 2024, Oi received recognition for Excellence in People Management



Alumni - Offboarding Program GRI 404-2

At Oi, we believe every employee's journey should be respected and recognized—even beyond their time with the company. The Alumni Program, Oi's offboarding program, offered employees leaving the company in 2024 a complete pocket guide with tips on personal development, professional updating, resume building, social networks and interviews, as well as access to the Corporate University for 60 days so they can continue to enhance their skills for new challenges.

We also partnered with Fox Human, which introduced the Lever4 platform to the program—an outplacement tool offering customized tracks to help each professional explore new opportunities, secure their next role, or launch a new project with greater confidence and purpose.



attraction, development, and retention of **employees**

GRI 3-3

We apply well-defined policies for attracting, moving, and developing talent, ensuring both efficiency and transparency across the company. The focus is to consistently ensure equal opportunities and professional development.

Our retention strategies are focused on leadership, development, clear communication and well-being. Throughout 2024, we undertook initiatives across all these pillars and, to maximize positive impact, maintained a dedicated structure and budget.

The talent management area's foremost corporate goal is to reduce voluntary turnover, particularly among key talent and new employees. Monthly monitoring ensures that action plans are continuously adjusted based on results. Other key objectives include the quality of recruitment and selection, and the effectiveness of training programs.



New talent attraction

For every opportunity to expand the Oi team, our strategy is to increase vacancy dissemination across diverse nationwide platforms, aiming to attract the broadest possible talent pool. As part of our attraction strategy, we tailor opportunity communications to the target audience and conduct targeted advertising across various LinkedIn, WhatsApp, and Facebook groups.

For all candidates who participate in our selection processes, even those who were not admitted, we seek to provide feedback as a way of showing appreciation for their interest and time dedicated. This attitude has led us, for the second year running, to receive the Company that Gives Feedback seal from Gupy, our main talent management and attraction platform.



Employee development

To enhance employee commitment to Oi's strategic plan, we have invested in initiatives fostering continuous development, well-being, and future-ready training.

Oi wants to encourage employees to become the protagonists of their careers - this is the premise of all education and development projects led by the People Management area in 2024. That is when the **"Você em Foco"** (You in Focus) came about. This is a hub of initiatives for Oi employees to develop technical and relational skills that are fundamental for their future:

- **Oi Talks** - Launched in 2024, this program seeks to value the diversity of knowledge within and outside the organization, creating an open space for sharing experiences and encouraging a collaborative learning environment. Since its inception, we have hosted 10 meetings on diverse themes, engaging over 890 participants. The themes were: Shadow IT, artificial intelligence, the BBB case; emotional intelligence; non-violent communication; career

vs. future of work; ransomware; neurotechnologies; generosity and kindness.

- **Data-Driven Smart Decisions**

- In partnership with a people development company, we offered training that combined theory and practice to support participants in making data-driven decisions and solving problems effectively. The project carried out in 2024 was widely approved by participants, reaching an NPS of 98.2.

- **Essential Skills for the Future**

- A new learning path is now available at Oi Educa University, covering topics such as innovation, strategic thinking, problem solving, structured communication, change management, and influence.

- **Lecture series** - In partnership with Fundação Dom Cabral, we introduced valuable insights on topics such as career development, innovation, and entrepreneurship. More than 20 percent of employees took part in four lectures covering the following topics: Protagonism and Career; Artificial Intelligence;

Relationship Networks, and Entrepreneurship. Furthermore, there was an exclusive workshop on AI and business for the company's leadership.

- **Oi Educa+** - In 2024, we continue to strengthen "Oi Educa" (Oi Educates) as a pillar of our Corporate University, promoting lifelong learning and autonomy in career management. The program acts as a hub for external partnerships, expanding access to strategic content. Over 700 employees benefit from new partnerships that are continuously being announced.

Retention

At Oi, investing in our employees' career development is also an investment in our business, as it strengthens the knowledge and capabilities of our team. And if we invest in our team, we want them to stay with us, applying their expertise in day-to-day activities.

To maintain a low voluntary turnover rate, we strive to keep our team motivated through a range of attractive factors, including competitive compensation, career development opportunities, a comprehensive benefits package, and more.

We also believe that our company culture plays a key role in retaining talent, which is why we prioritize regularly monitoring team engagement. Thus, we identify opportunities for improvement in the organizational climate and the work environment. Furthermore, we maintain a remote work model—a differentiator recognized by our employees—which directly contributes to their quality of life.



health, well-being, and safety GRI 403-5, 403-3

Our employees are our greatest assets. Therefore, ensuring our team's safety, health and well-being is a top priority. We promote a culture of genuine care, considering and encouraging stakeholder engagement. At Oi, no accident is considered acceptable. We maintain full and continuous attention to manage risks and opportunities. With the autonomy we have achieved, we reaffirm our daily commitment to all legal and ethical requirements, ensuring full working conditions for all employees.



In 2024, we implemented several preventive initiatives aimed at managing this issue, such as:

- Regular results meetings with Network Service Providers (NSPs) to discuss and promote best practices in occupational health and safety;
- Educational pills and viral videos on workplace safety disseminated to the target audience;
- Intensification of actions such as checklists, field inspections, and comprehensive PPE management, in addition to distributing more than 1,500 personal protective equipment items throughout the year.
- Over 5,000 hours of health and safety training provided, covering fall prevention, first aid, and risk management, alongside integration programs for new employees.
- Continuity of the Golden Rule Program, focusing on preserving the health of field technicians;
- Internal audits of the Supplier Qualification Index (IQF) program are conducted to evaluate service provider compliance and performance, identify risks related to workplace accidents, labor complaints, and potential impacts on Oi's image, as well as to uncover opportunities for improvement and development.
- Specific training for high-risk or more complex activities, such as working at heights, working with electricity and emergency procedures, ensuring that all employees are fully capable of operating safely.

To ensure the effectiveness of these initiatives the company constantly monitors performance indicators,

such as accident rates, training provided and participation in preventive actions. This data guides decision-making and proves the effectiveness of the initiatives implemented.

By aligning its practices with the Regulatory Standards of Ordinance No. 3,214/1978, Oi not only ensures legal compliance but also strengthens its organizational security culture. This stance strengthens the perception of risks among employees and directly contributes to the reduction of deviations, incidents and accidents, promoting a more protected and sustainable work environment. This reaffirms our dedication to ensuring the physical safety of our professionals and the regulatory compliance of our operations.

The results of the initiatives were gratifying. We achieved a 41.9 percent reduction in the number of accidents compared to 2023. This index is exceptionally positive, particularly given our complex operational environment, which involves high-risk activities like working at heights and with electricity, performed by both our employees and third parties.

Because it recognizes efforts to promote a safe environment, Oi was awarded by occupational health and safety experts from the National Association of the Safety and Occupational Protection Equipment Industry (Animaseg) as the best company in the year 2024 in Occupational Health and Safety, in the Services category.

Health prevention **GRI 403-6**

In 2024, we continued to prioritize comprehensive health, aligning with the World Health Organization's definition that encompasses physical, mental, social, and spiritual well-being. All initiatives were designed to improve access to medical and non-occupational health services, while also encouraging employees to take an active role in pursuing balance, health, and well-being.

In the last quarter, co-payments were waived for breast and prostate cancer screening exams, reinforcing our continued commitment to the health of our teams.

In the area of occupational health, over 1,000 exams were conducted across Brazil, along with 300 check-ups for executives. We closely monitor the health of 100 employees, with special attention to identified medical conditions.

Quality of life initiatives continue to take place with individual and collective care, support, as well as live broadcasts on health and ongoing care.

More than 1,000 tests
were performed on
employees across Brazil



74%

of participants
reported
weight loss



83%

increased their
consumption
of fruits,
vegetables
and greens

4 years of Vida.com

Over its four years of existence, Vida.com, Oi's well-being program, has delivered 12,874 services to 3,902 employees through free and voluntary online initiatives focused on quality of life.

The program offers individual and customized support with specialists in comprehensive health—such as nutrition, physical education, physiotherapy, psychology and social services—in addition to collective actions, such as support groups and discussion groups.

With an average NPS of 98, the results demonstrate true positive impacts on the participants' routines:

- 74% of participants reported weight loss
- 73% reduced their consumption of both fried food and processed food
- 73% showed a reduction in the intensity of body pain
- 35% reported reduced anxiety
- 83% increased their consumption of fruits, vegetables and greens
- 26% started to work out more

In 2024, we launched quality of life live broadcasts—a monthly series led by an occupational physician, focused on prevention topics and the promotion of self-care. The topics are chosen based on the internal epidemiological profile and suggestions submitted by employees via satisfaction surveys.

Services are free and virtual, using the company's professional environment platform, and offered at flexible times during working hours, adjusted to the employee's availability.

The company guarantees the confidentiality of employee health data, with forms sent directly to the service provider. Oi does not have access to individual medical records and receives only consolidated data on the volume and nature of the services provided.

diversity and inclusion

GRI 405-1

Oi remains committed to being a diverse and inclusive company. In both internal initiatives and selection processes, we strive to exceed targets and broaden the impact of our pillars: Diversity, Inclusion, Equity, and Belonging.

For all positions filled throughout the year, we uphold the principle of aligning with at least one diversity pillar, without imposing specific barriers or restrictions on any profile. For example, we do not limit an opening exclusively to people with disabilities (PwDs), but we seek to ensure that all vacancies are inclusive and accessible to all diverse profiles.

As part of our targeted outreach strategy, we leverage multiple channels to engage diverse audiences, supported by recruiters who actively participate in social media affinity groups.

The result of this work was significant. In 2024, of the 200 openings offered, 70 percent met at least one diversity pillar. Covered groups include women, Black people, people with disabilities, the LGBTQIAP+ community and gender diversity.

As a result of our initiatives, we were ranked among the ten Brazilian companies with the best diversity, equity, and inclusion practices among large organizations (with over 5,000 employees), according to the Diversity in Companies survey conducted by the Center for Financial

Studies at Fundação Getúlio Vargas in partnership with the newspaper Folha de S.Paulo.

In internal initiatives, Oi seeks continuous and clear communication to explain important concepts, terms to be avoided and precautions to take on a daily basis. Furthermore, the People Management area uses data from engagement surveys to identify opportunities for improvement in different areas of the company. Without individually identifying employees, it is possible to map perceptions per department and promote targeted actions with the support of leaders. This strategy led to significant progress across the three survey cycles conducted in 2024.



Oi's main actions to promote Diversity, Inclusion, Equity, and Belonging were:

Plural Voices Program

After training an initial group of 30 employees as ambassadors of diversity, inclusion, equity, and belonging, the program advanced through continued education, expanding knowledge via an intranet portal and company-wide communications. In addition to leveraging key diversity dates, the internal marketing calendar was used to reinforce inclusive behaviors and attitudes.

Women's Leadership and Mentoring Program

Regarding gender equity, we have successfully trained a group of female leaders. In early 2024, these trained managers and directors began serving as mentors to other women at advanced stages of their careers who show strong leadership potential.

Over 30 women took part in the mentoring. The initiative was recognized as a win-win: mentees received support and inspiration for their career journeys, while mentors strengthened their role as multipliers, extending the program's positive impact.

Develop PwD Program

The program accelerates professional growth, resulting in promotions and career advancement for its participants. In addition, in 2024 Oi achieved 6 percent of positions filled by professionals with disabilities (PwD), surpassing the target by 1 percent.

6% 

of vacancies were filled by professionals with disabilities (PwD) in 2024



09

the way of building relationship



At Oi, we recognize that earning stakeholder trust in our decisions and actions is essential to ensuring business sustainability. Therefore, we strive to maintain full transparency with employees, customers, suppliers, partners, investors, and all those who, in any way, are connected to the company.





internal **communication** and engagement

We believe that being well-informed is essential to feeling connected to Oi. Through communication, we share stories that foster synergy, guide changes, and propel the business forward. In 2024 alone, our internal channels recorded more than 282,000 accesses, reflecting employee engagement and giving a voice to those who drive transformation.

In addition, we promote initiatives aligned with the company's strategy, fostering shared responsibility for results, always grounded in respectful and healthy relationships.

We also continue to enhance our internal communication platform through the use of Microsoft Teams. In the context of remote work, the channel helps strengthen the sense of belonging and organizational unity by enabling access to strategic information directly through

the company's interaction and collaboration platform.

Internal surveys prove consistent performance in the dissemination of strategic themes, highlighting the management and communication of changes with the highest level of transparency and respect.

Employees showed improved understanding of the company's transformations over the course of the year. In April 2024, 73 percent of employees agreed that they were aware of the changes, a figure that rose to 80 percent in November 2024. Furthermore, commitment to results and the vision of the work environment were also topics addressed in engagement surveys throughout 2024. Both topics achieved approval rates above 85 percent across the three listening sessions conducted throughout the year.

Internal surveys prove consistent performance in the dissemination of strategic topics within Oi

Communication initiatives implemented to support these results include:

■ Knowledge about business priorities

- E-mails from our CEO sharing updates on Oi's key milestones and achievements, along with articles by our leadership published in major media outlets.
- Visibility for our organization's official communications, including Material Facts, Quarterly Result Disclosures, and market announcements.
- Creation of a new internal communication channel with easy access directly from Teams

■ Contribution to Oi's results

- Sharing of deliveries and news about the commercial strategy, both in the residential and corporate segments
- Coordinated efforts to align strategic objectives through Corporate Indicators, the management model, and the updated Scoreboard guidelines and projections
- Course with updated Compliance standards that enable greater security, commitment and integrity in results at Oi

■ Promotion of well-being and self-development

- Maintenance of quality of life initiatives, with collective activities, individual care, reflection and support meetings, live broadcasts on health and ongoing care
- Support for professional qualification initiatives provided through new programs and key partnerships, such as the lecture series with FDC
- Leadership alignment and the establishment of a resource to address key questions impacting daily routines during the restructuring process

Everyone on the same page about the changes at Oi

Since filing for Judicial Reorganization in 2023, Oi has taken important steps and achieved significant milestones for the future. Continuing our business transformation, we are advancing strategic initiatives and have provided employees with a comprehensive hub that contextualizes them on the company's current situation, offers practical HR guidelines for impacted employees,

and outlines developments regarding the organization's future.



customers relationship and transparency

GRI 3-3

We believe that transparency is essential to building a relationship of trust with our customers. This factor directly impacts the sales, marketing and service areas, and contributes to our competitive differentiation in the market.



Furthermore, we are committed to providing high-quality, customer-centric services. To achieve this objective, we carried out operational and communication actions throughout 2024, including:

- Advance communication to customers about possible network interruptions and Wi-Fi usage/coverage;
- Guidance on connecting to the 5.0 GHz network, which offers higher speeds, along with instructions for device configuration;
- Provision of the communication ruler, detailing the value-added services included, such as streaming, Mesh devices and additional services, with instructions by e-mail on the first access and use of the new services;
- Monitoring the status of technical repair requests and clarifying obstacles that affect resolution time, while proactively granting credit for service interruptions;
- Maturity of the biometrics process, with the improvement of facial recognition at the time of sale, providing greater security to the customer and mitigating fraud risks;
- Step-by-step explanation of the options for returning ONT devices, which may include delivery by post or collection by a technician.
- Ongoing monitoring of customer satisfaction through daily surveys—including Net Promoter Score (NPS)—and feedback collected at each stage of the customer journey.

We evaluate these initiatives using performance indicators such as decrease in call volume across Call Center operations, fewer complaints with consumer protection agencies, improved corporate NPS, higher customer satisfaction (CSAT) from transactional surveys, the account dispute rate, lower customer churn, increased average customer retention time, and growth in average revenue per customer.

These practices have already yielded tangible improvements in customer satisfaction and loyalty, particularly within the service and operations stages. Clear and direct communication has reduced the volume of complaints and increased the efficiency of our service. Consequently, we successfully reduced customer turnover, thereby consolidating more enduring relationships with each of them.

We are committed to providing high-quality, customer-centered services

A charming and disruptive approach to transforming Oi customers' behavior through the DialMyApp digital experience

How can you get a customer who usually makes phone calls to resolve a problem digitally? This was the challenge that Oi, in partnership with DialMyApp, a digital platform that converts call center calls into visual self-service menus, sought to solve. A digital self-service was then created, in which the customer makes a call, views a menu with options on the cell phone screen and chooses what they need most at that moment.

This enabled Oi to digitalize the traditional telephone call to the call center, minimizing the customer's effort and providing the option of connecting with a customer service representative if desired.

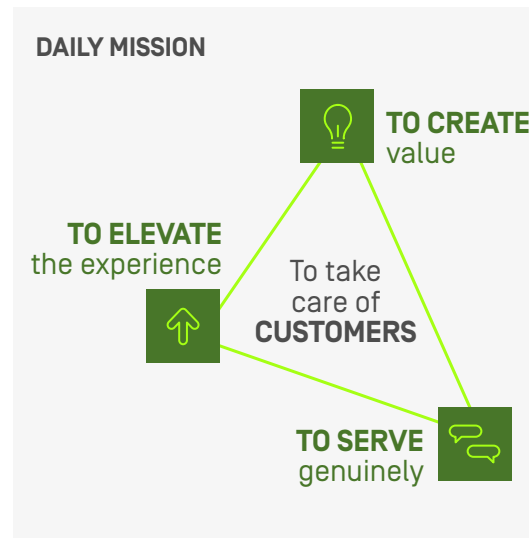
The investment was successful. Since 2020, when the partnership was launched, Oi has digitized more than 77 million call center calls. Of the calls that were not transferred, 40 percent were resolved through

DialMyApp's digital menu, leading to a 12 percent reduction in call center operating costs.

The project earned bronze at the Latam ALOIC 2024 Awards in the "Customer Management Project Leader [CX/CSM]" category, in recognition of its contribution to the digitalization of call center operations.



Focus on the B2B customer



With the sale of residential fiber, the company began to prioritize Oi Soluções' corporate customers. In 2024, the consolidation of SOL, the virtual assistant for technical support, significantly enhanced the efficiency and agility of B2B customer support.

With automated, accessible, and real-time solutions, SOL provides clear information, enabling agile and autonomous initiation, tracking, and completion of technical repairs. In its first year of implementation, SOL accounted for 16 percent of all repair

requests, processing over 4,200 digital requests per month, with an average service time of 2 minutes and 11 seconds—significantly faster than the 14-minute average for human-assisted service.

Currently, 68 percent of monthly repair requests are initiated through digital channels, with SOL accounting for a significant share of them. This contributed to a 61 percent reduction in calls to the 0800 toll-free number and 59 percent in the average time to provide positioning, falling from 11min29s (operator) to 4min41s (SOL).

Another relevant advance is the digital completion of repairs, with 51 percent completed through digital channels, of which 38 percent are already validated by customers via SOL.



Oi Fibra: BBB case and speed champion

Aiming to position itself as a quality brand with strong operational and delivery capabilities, Oi launched a campaign during Big Brother Brasil on the Rede Globo TV network. The plan consisted of ensuring a massive and constant presence during the first months of the year, a key period for the sales area.

The strategy was driven by a continuous, multichannel approach, with hundreds of communication pieces strategically developed and distributed. The campaign focused on reinforcing Oi Fibra's credibility, promoting messages of trust, stability and quality of service. The effort brought results:

- ➔ **17.6 percent increase in purchase intentions for Oi Fibra;**
- ➔ **Record sales in e-commerce, up 30 percent;**
- ➔ **Positive mentions and engagement higher than that of competing brands;**
- ➔ **Reversal of the negative perception, with a drop in complaints and an increase in positive engagement;**
- ➔ **Top 10 most mentioned brands on X - at the time still Twitter - for several consecutive weeks.**

Internet Speed

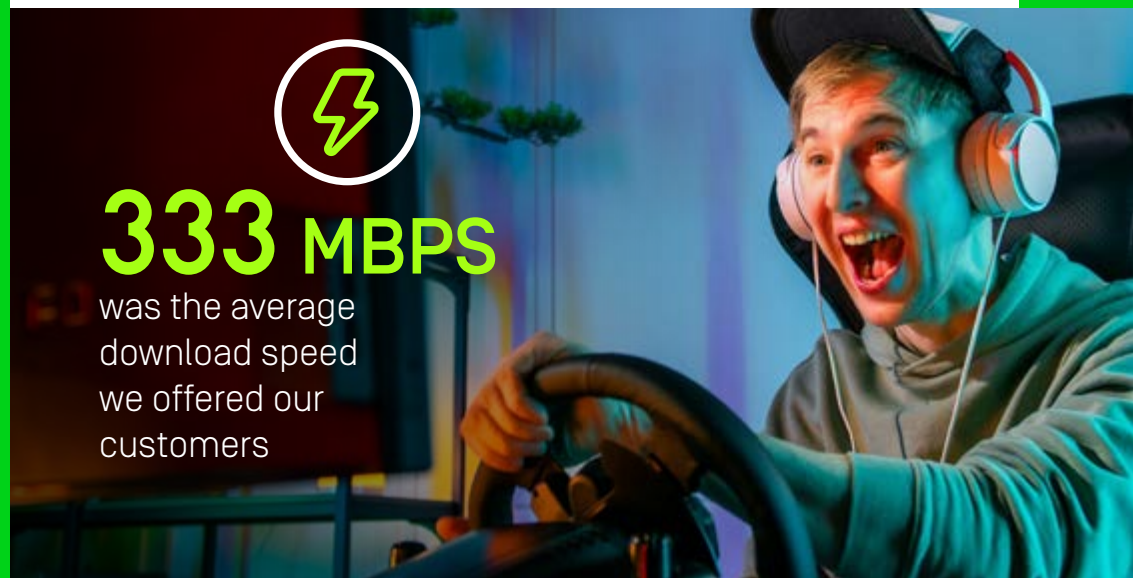
In 2024, our fiber service ranked first in fixed Internet upload speed in Brazil, according to measurement company nPerf, based on 738,000 tests conducted by unique Brazilian users. Between July 2023 and July 2024, Oi recorded an average upload speed of 225 Mbps, surpassing direct competitors, which recorded 204 Mbps and 198 Mbps, respectively. In terms of downloads, the company reached an average speed of 333 Mbps.

Upload speed is crucial for activities like video conferencing, online gaming, live broadcasts and backups in the cloud. In 2024, our residential fiber service—sold to V.Tal in February 2025—served over 4 million customers across the country, delivering FTTH (Fiber To The Home) technology, which brings optical fiber directly into the customer's premises. A specialized technical team monitors the infrastructure 24/7, ensuring service quality and responsiveness.



333 MBPS

was the average
download speed
we offered our
customers

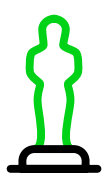


service quality and safety

GRI 3-3

In 2024, Oi Soluções strengthened its position in the corporate segment by expanding its presence through the growing migration of telephony to cloud solutions. This advancement reflects the company's continued investment in innovation such as unified communications, cloud and cybersecurity, raising the standards of efficiency and quality of the services provided.

We reinforce our support for digital channels, prioritizing solutions that make the customer experience more agile, efficient and accessible. This movement yielded results, so much so that we achieved 4th place in the Agilidade Brasil 2024 Awards, in the Transformation category for organizations with over 500 employees. The award was presented at Agile Trends, the leading Brazilian event focused on agility practices, acknowledging our ongoing commitment to accelerating digital transformation and delivering superior customer experience.



4TH PLACE

at the Agilidade Brasil
2024 Awards

The fiber service (dedicated IP), now exclusively offered to B2B customers, maintains the standard of excellence that positions us as the leader in fixed Internet upload speed, ensuring a superior experience for our customers.

Additionally, Oi has a Business Continuity Management System (BCMS), based on ISO 22301, to ensure the full functioning of its services and products. Featuring integrated and multidisciplinary continuity plans, the system spans all stages from planning to continuous improvement, incorporating preventive measures and crisis management protocols for rapid risk response.

Our performance in the municipal elections

Through our connectivity services and continuous monitoring by the Network Operations Center, we worked to ensure the stability and reliability of essential communications for the Electoral Court during the 2024 municipal elections in the state of Mato Grosso. A rigorous preventive maintenance process was implemented to ensure the full system functionality. Additionally, Oi deployed technicians at polling stations and the Superior Electoral Court (TSE) to provide immediate support for any issues. Our work helped ensure that the state's election count was completed in just 28 minutes.



data privacy and security

GRI 3-3, 418-1



Oi has been dedicated to improving its Privacy Program since 2021. Structured on three complementary fronts, the Pillars of Governance, Processes, and Awareness ensure not only adherence to legal requirements but also foster a culture of privacy.

To ensure the program's operational efficiency, Oi relies on protocols such as Privacy by Design, Risk Assessment, Analysis of Contractual Clauses, Registration and Communication of Security Incidents involving Personal Data, Updating of Operations Records, and Compliance with Data Subjects' Rights, alongside training, communications, and other measures.

To ensure compliance with data protection regulations, in 2024 Oi:

- Reviewed its latest Record of Processing Activities (RoPA), mapping over 500 macro processes with active participation from involved stakeholders through meetings, e-mail communications, and explanatory materials.
- Carried out more than 30 awareness and training initiatives on topics related to Privacy and Information Security with employees, including the launch of a new e-learning resource for new hires;
- Updated the tool for responding to requests from data subjects;
- Reviewed internal policies and regulations;
- Evaluated more than 700 internal requests, including analyses of contracts, notices, queries, preparation and opinions, among others.

In addition to operational actions, we maintained a proactive role in regulatory discussions, contributing to public consultations and providing input on the regulation of the LGPD in Brazil, both individually and in collaboration with other sectoral and cross-sectoral entities.

30 internal initiatives
were conducted on topics
related to Data Privacy
and Security



500+
macroprocesses
mapped in the
RoPA review

Still regarding the 2024 fiscal year, we highlight the following areas of focus:

Compliance with Data Subject Rights

Oi responded to 297 requests submitted through the rights form available on the Privacy Portal, including requests to opt out of receiving offers (63%), requests for data deletion (22%), and requests for data access (4%).

Requests, Official Letters and Legal Actions

In the administrative sphere, two requests for clarification were received from the ANPD, 19 from Senacon, and six from Procon; all were duly addressed and archived. Compared to 2023, there was a 46 percent drop in the volume of requests received, which can be explained by improvements to the rights form, which has been made easier to fill out, as well as by the maturation of privacy practices within the organization. In the judicial sphere, four lawsuits involving the LGPD were received, all with a favorable decision for Oi.



2.7M

of customers
received e-mails
about Information
Security

Data access requests by public authorities

Last year, 69,079 requests for access to data were received by public authorities, relating to around 300,000 accounts, which, compared to 2023, represents a drop of around 36 percent in the volume of requests.

Oi filed more than 50 objections, at both administrative and judicial levels. The requests received refer to the following data:

- **Registration data (metadata):** 63,022 requests (91%);
- **Breaking of IP secrecy (metadata):** 2,224 requests (3.2%);
- **Requests for telephone interception (content of communication):** 220 requests (0.32%);
- **Call detail record (Metadata):** 3,613 requests (5.2%).

It is important to note that geolocation data may be requested as part of requests for call detail records (historical geolocation data) or telephone interception requests (real-time geolocation data). Furthermore, Oi has a Data Delivery Protocol for Public Authorities and all legal requests undergo a rigorous evaluation process.

Oi's main goal for 2025 is to restructure the Privacy Program, aligning processes, routines and privacy notices with the new core business, after the sale of the residential fiber operation. These actions will ensure that privacy initiatives reflect the company's new reality and keep it in compliance with current legislation.

Information Security University



The Information Security University (USI) is an Oi program designed to raise awareness, educate, and protect employees, partners, and third parties regarding data protection, in alignment with international best practices and Oi's Information Security Policy. The initiative uses tools such as the Oi Educa platform, the Oi Colaborador app, online training and events to bring knowledge and safety tips. In the virtual lectures, we have experts from Oi and partner companies, such as Microsoft, Google, IBM, PWC, KPMG, Módulo, Proof, Fortinet, Cisco, Oracle and Nokia. Among the content provided are guidelines on creating strong passwords, identifying suspicious e-mails, recognizing common scams and vulnerabilities, making secure online purchases, implementing preventive measures, and understanding topics such as Shadow IT and artificial intelligence (AI).

In addition, phishing tests were undertaken to measure the employees' level of attention. This helped to identify areas for improvement and reinforce the importance of always checking the authenticity of messages.

E-mail marketing campaigns were also conducted targeting our customers, reaching over 2.7 million e-mails with an open rate of 15 percent.



suppliers

GRI 2-6

Suppliers play strategic roles in Oi's operations, having a direct impact on the quality of services offered to customers and on financial results.

The company adopts strict selection and relationship policies with its supply chain, with the aim of ensuring transparency, security and alignment with regulatory requirements. All of Oi's business partners are subject to an integrity analysis process that includes aspects such as ethical conduct, history of corruption, human rights and environmental responsibility. These criteria are essential for mitigating risks and establishing a supply chain aligned with Oi's corporate sustainability principles.

Additionally, the company conducts monthly internal audits aimed at identifying conflicts of interest, reviewing non-compliant payments, validating payments to public administration entities, and verifying related contracts.

From 2024 onwards, after the entry of new foreign shareholders, Oi began to formally adopt international governance practices, including the publication of the Money Laundering Prevention Policy, the Anti-Terrorism Policy and adherence to international sanctions standards. To adapt to new practices, the Procurement, Financial and Commercial areas participated in specific training.

The company adopts strict selection and relationship policies with its supply chain

investor relations

In alignment with the Corporate Governance Policy, Oi reaffirms its commitment to transparency in its communication with the market and investors.

In addition to formal information disclosure, the IR team maintains continuous dialogue with investors and closely monitors various communication channels to clarify doubts and provide visibility into the progress of the corporate strategy, the judicial recovery plan, and its commitment to investors.

During the year, we held general meetings with investors to define important steps in the judicial reorganization plan, such as a capital increase and the new Board of Directors.



With each notice, Oi publishes a manual and the management proposal on its website, as well as on the websites of the Brazilian Securities and Exchange Commission (CVM) and B3. These documents offer shareholders detailed information on the agenda, proxy templates, and other relevant matters.

Oi's Investor Relations department is available to answer any questions investors may have via the website <https://ri.oi.com.br/pela-internet/>.

We held general meetings to define important steps of the JR plan

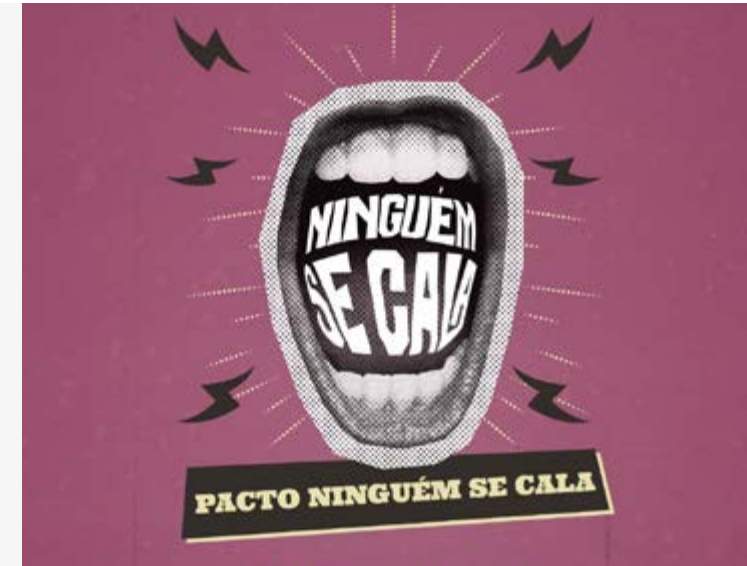
human rights

Oi adopts a non-negotiable stance on protecting, respecting, and promoting human rights across all its spheres of activity. We recognize our responsibility as a social agent and are committed to proactive action within our value chain, focusing on risk prevention and mitigation through reporting channels, monitoring activities, and the process of supplier due diligence and risk mapping.

Our initiatives are guided by Oi's Human Rights Policy, established in 2023, which primarily references the UN International Bill of Human Rights and its instruments, the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, the UN Global Compact, and the UN Guiding Principles on Business and Human Rights.

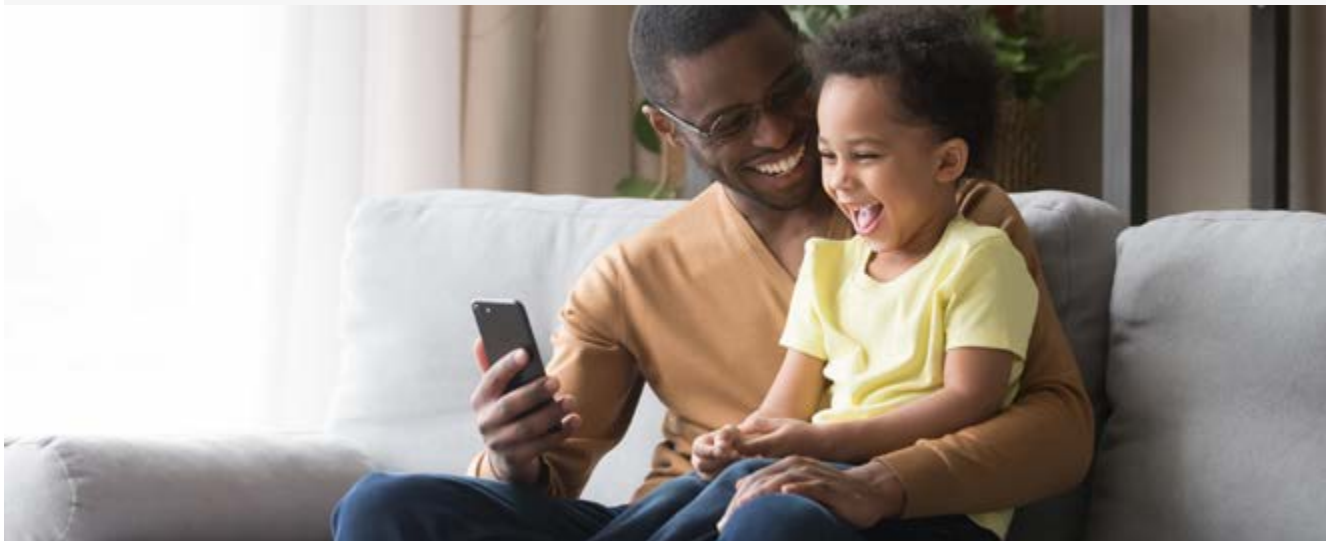
The company also reinforces this commitment through its Code of Ethics and Conduct, which contains specific clauses on human rights. Any deviations may be reported anonymously through the Reporting Channel. Furthermore, suppliers and business partners are assessed using human rights-related integrity criteria, and contracts concluded include mandatory clauses on this topic.

The Human Rights Policy, Reporting Channels and Code of Ethics and Conduct are publicly available on the [ESG Portal](#).



No One Remains Silent Pact

Reinforcing our commitment to gender equality, we have joined the Ninguém Se Cala (No One Remains Silent) pact, an initiative launched by the São Paulo Public Prosecutor's Office (MPSP) and the Labor Public Prosecutor's Office (MPT) to mobilize public and private organizations in the fight against violence against women. The proposal aims to foster discussions, awareness campaigns, and effective actions on issues such as combating domestic and gender-based violence, building support networks, and addressing the blaming of women—actively working to challenge the culture of violence and promote safer, more respectful environments.



digital inclusion and connectivity

GRI 3-3

Oi emerged as a company concerned with democratizing digital inclusion and connectivity for all Brazilians. Now focusing on B2B through Oi Soluções, we are committed to providing quality services to companies throughout Brazil, thus respecting our corporate customers and, consequently, our customers' customers.

Furthermore, our corporate solutions offer connectivity solutions for public bodies, essential services linked to Justice, Health and Education, as well as large companies nationwide.

Oi's initiatives to democratize digital accessibility include:

- Documentation in the company's Design System of best inclusion practices for creating websites and digital platforms;
- Use of accessibility criteria recommended in MORGA, the Technical Operational Manual for Implementation of the General Accessibility Regulation established by ANATEL for telecommunications service providers;
- The internal working group "Encontros pela Diversidade" (Meetings for Diversity) aims, among other things, to enhance accessibility in technology areas such as UX (user experience), DEV (programming and digital development), and PO (product manager).
- Measuring the degree of accessibility for web content using available tools such as accessmonitor, acessibilidade.gov.pt and ASES (Website Accessibility Evaluator and Simulator), the latter from the federal government.

In the agreement with Anatel for the fixed telephony transition period, we ratified our commitment to society by continuing to provide a communication channel with riverside communities and indigenous tribes.



community

GRI 203-1

In line with the purpose of bringing digital life to everyone, we invest in social projects, voluntarily providing Internet infrastructure and services. See the main initiatives in 2024:

PopruaJud - We provide Internet for connection to PopruaJud, a program promoted by the Regional Federal Court of the 2nd Region (TRF2), in downtown Rio, for legal assistance to the homeless population. The event attracted around 1,400 people, who were served in an organized effort to obtain documents, such as birth certificates and identity cards. Medical and veterinary care, food, clothing and blankets were also provided.

Indigenous schools - Oi implemented connectivity infrastructure in indigenous schools within the Xukuru territory's state network, located in the municipality of Pesqueira (PE), as part of its commitment to digital inclusion. The initiative included the provision of Internet services and the distribution of computers for use by teachers and students. The project aims to support educational development through technology, promoting access to knowledge in historically marginalized communities. The initiative also represents a reinforcement of inclusion and innovation policies in public education in hard-to-reach regions.

Broadband in Schools - The Broadband in Schools Program (PBLE) expanded its operations to 15 new urban schools in 2024, reaching 41,844 institutions in cities and benefiting 2,414 schools in rural areas. These efforts have ensured access to quality Internet for thousands of students and educators, contributing to the training and strengthening of education nationwide.

Oi in Antarctica - Oi provides the telecommunications system at Comandante Ferraz Station in Antarctica, offering essential connectivity for scientific research and for the well-being of professionals at the station. The project supports studies on climate change and innovation, providing free broadband Internet, landline telephony, pay TV and Wi-Fi, even in extreme conditions.

We implemented connectivity infrastructure in indigenous schools in the state network of the Xukuru territory

Oi Solidarity - Action in Rio Grande do Sul

When Rio Grande do Sul faced one of the most severe climate tragedies in its history, Oi stood by the region, demonstrating its commitment to social responsibility and resilience in times of crisis. With the Oi Solidária [Oi Solidarity] campaign, the company worked to guarantee communication in the region with emergency actions, exempted customers from fees, in addition to collaborating with donations.

Check out the solidarity initiatives Oi carried out in the cities of Rio Grande do Sul affected by the floods in April and May 2024



Open Wi-Fi - We ensured communication in the affected region by providing open Wi-Fi access in shelters across Rio Grande do Sul, enabling displaced individuals to stay connected. We also provided free Internet access to volunteers and public bodies working on site.



Crisis room - Oi restructured its technical operations to keep the population connected: more than 1,200 events were handled by field teams, 400 data networks were reestablished and several isolated regions received alternative connectivity routes.



Donations - In a show of solidarity, our employees raised BRL 80,780, an amount fully matched by the company, resulting in over BRL 161,000 in direct support for flood victims. The mobilization also included donation campaigns for essential items, in partnership with the State Civil Defense.



Exemption for customers - Oi implemented support measures for its customers in Rio Grande do Sul, including postponing due dates, waiving fees, and lifting temporary service suspensions.



People management - We offered additional benefits to affected employees, such as increased food assistance, emotional support, flexible working hours and credit facilitation.



Provisional Cities - Oi signed a Cooperation Agreement with the government of Rio Grande do Sul to provide free access to fiber optic Internet in Community Service Centers, known as Temporary Cities. Located in Porto Alegre and Canoas, these temporary structures had the capacity to shelter up to 3,800 people affected by the floods.

Oi Futuro

In 2024, Oi Futuro maintained its purpose of connecting and driving people, ideas and organizations, promoting innovative solutions and the creative application of digital technologies in favor of more accessible and sustainable futures. During the year, the institute consolidated its financial sustainability strategy through the diversification of investment sources, with a focus on maintaining and evolving its main programs.

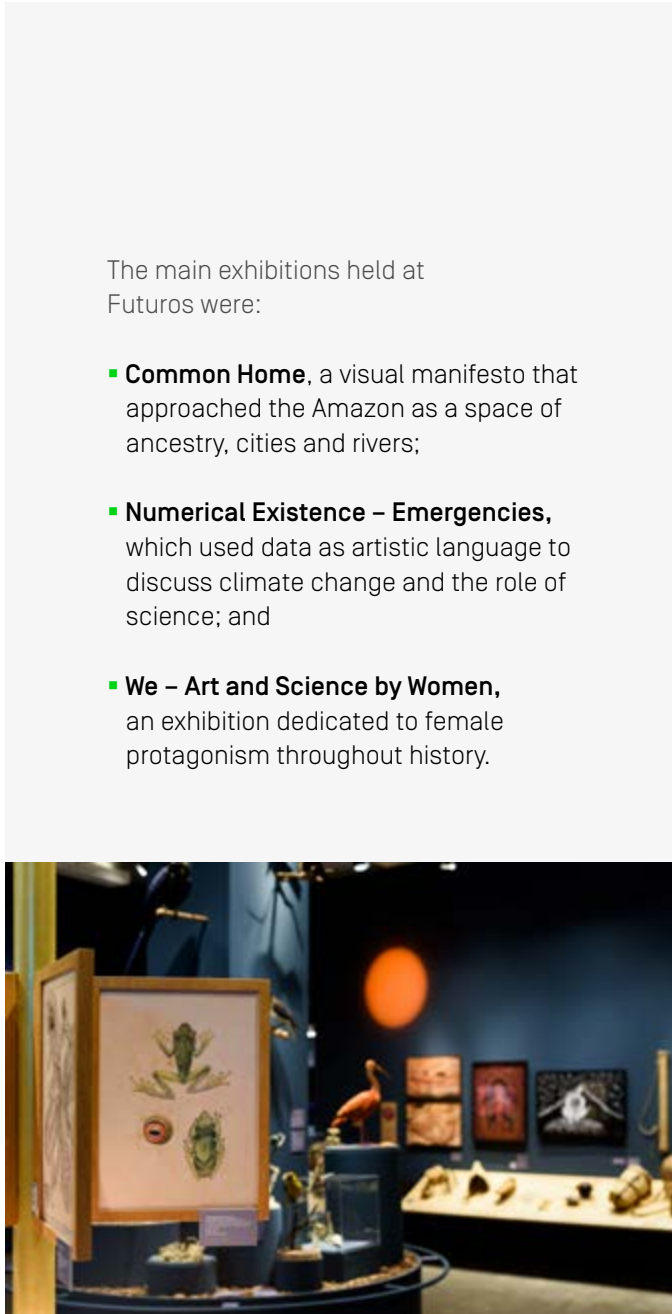
With 23 years of experience, the institute continues to promote social impact initiatives and to develop programs and projects in the areas of Culture, Education and Social Innovation.

CULTURE

The Futuros – Arte e Tecnologia cultural center, located in Rio de Janeiro, functions as a hub for the institute's national-scale cultural projects. In 2024, it expanded its reach, attracting 88,000 visitors and directly involving 100 artists, fostering dialogue between art, science, and technology. The program was made possible by incentive laws and partnerships with institutions such as the Consulate General of Belgium in Rio de Janeiro, Firjan Sesi, Observatório de Favelas, Redes da Maré, Zucca Produções and Instituto Memória Musical Brasileira, among others.

The main exhibitions held at Futuros were:

- **Common Home**, a visual manifesto that approached the Amazon as a space of ancestry, cities and rivers;
- **Numerical Existence – Emergencies**, which used data as artistic language to discuss climate change and the role of science; and
- **We – Art and Science by Women**, an exhibition dedicated to female protagonism throughout history.



Education

Oi Futuro's commitment to innovative education is realized through the NAVE (Advanced Center in Education) Program, which focuses on developing digital skills and expanding opportunities for young people in vulnerable situations.

In 2024, the NAVE Program—a partnership between Oi, Oi Futuro and the state governments of Rio de Janeiro and Pernambuco—completed 18 years of operation, consolidating itself as a reference in quality public education aligned with technological innovation. Present in two public Integrated High Schools, the program has trained over 4,100 students since 2006, with 269 students graduating in 2024 from the technical courses in Digital Game Programming and Multimedia.

A survey carried out with graduates in 2023 indicated that 79 percent of students who graduated from the program entered Higher Education, a performance much above than the national average (37.4 percent). Of those who did not go on to attend a university, half are already in the job market. Among all graduates, 41 percent have an individual income above two minimum wages, demonstrating the social impact and effectiveness of the program.

Keeping pace with trends in the new digital economy, Oi Futuro has updated the Digital Game Programming course curriculum by introducing a Full Stack development training path, in partnership with

the Apis Institute. The initiative aims to increase the employability of young people and strengthen the adherence of technical training to market demands.

To expand NAVE's reach, the institute also provides the EAD Órbita distance-learning platform, aimed at free ongoing training for educators. In 2024, the platform launched the Coded Robotics course, which already has more than 600 registrants. A new partnership with Consed (National Council of Education Departments) enabled the expansion of platform courses to teachers in the North, Northeast, and Central-West regions, with over 1,200 educators enrolled in the Digital Culture for Creative Education course.

Another highlight was the NAVE em Órbita project, sponsored by the Municipal Law for Cultural Incentives in Rio de Janeiro. The initiative offers free game creation courses for public school students aged 13 and over. In the second semester alone, the project benefited 55 young people through an intensive in-person course, in addition to having 203 students enrolled in the online game development track.



79%

of students
graduating from
NAVE in 2023 were
admitted to college



1,200

educators enrolled in
the Digital Culture for
Creative Education
course



Social Innovation

The second edition of the MOVE_MT program, a partnership with the State Department of Culture, Sports and Leisure of Mato Grosso (SECEL/MT), concluded the acceleration of 20 selected initiatives, providing over 2,100 hours of mentoring and training in management, innovation, social impact, communication, finance, and fundraising. Five organizations were awarded with an exchange at Oi Futuro and immersion in the creative ecosystem of Rio de Janeiro.

In its fifth edition, the Impulso program was carried out in partnership with the Ekloos Institute, sponsored by Oi and the Rio de Janeiro State Law of Incentive to Culture. The initiative benefited ten businesses in the creative economy of Rio de Janeiro, offering around 1,200 hours of customized training and mentoring over nine months. The program accelerated 80 entrepreneurs over its five editions.

Musehum - Museum of Communications and Humanities



One of the year's highlights for Oi Futuro was the presentation of the New Museological Plan for Musehum – Museum of Communications and Humanities, which investigates the impact of communication technologies on human relations through its Brazilian collection, encompassing everything from the 19th century to emerging technologies, contemporary phenomena, and new behaviors. The Futuros Plurais artistic installation marked this launch, bringing to the public the museum's new research and content axes: media literacy, artificial intelligence, technological decolonization and communication for sustainability.

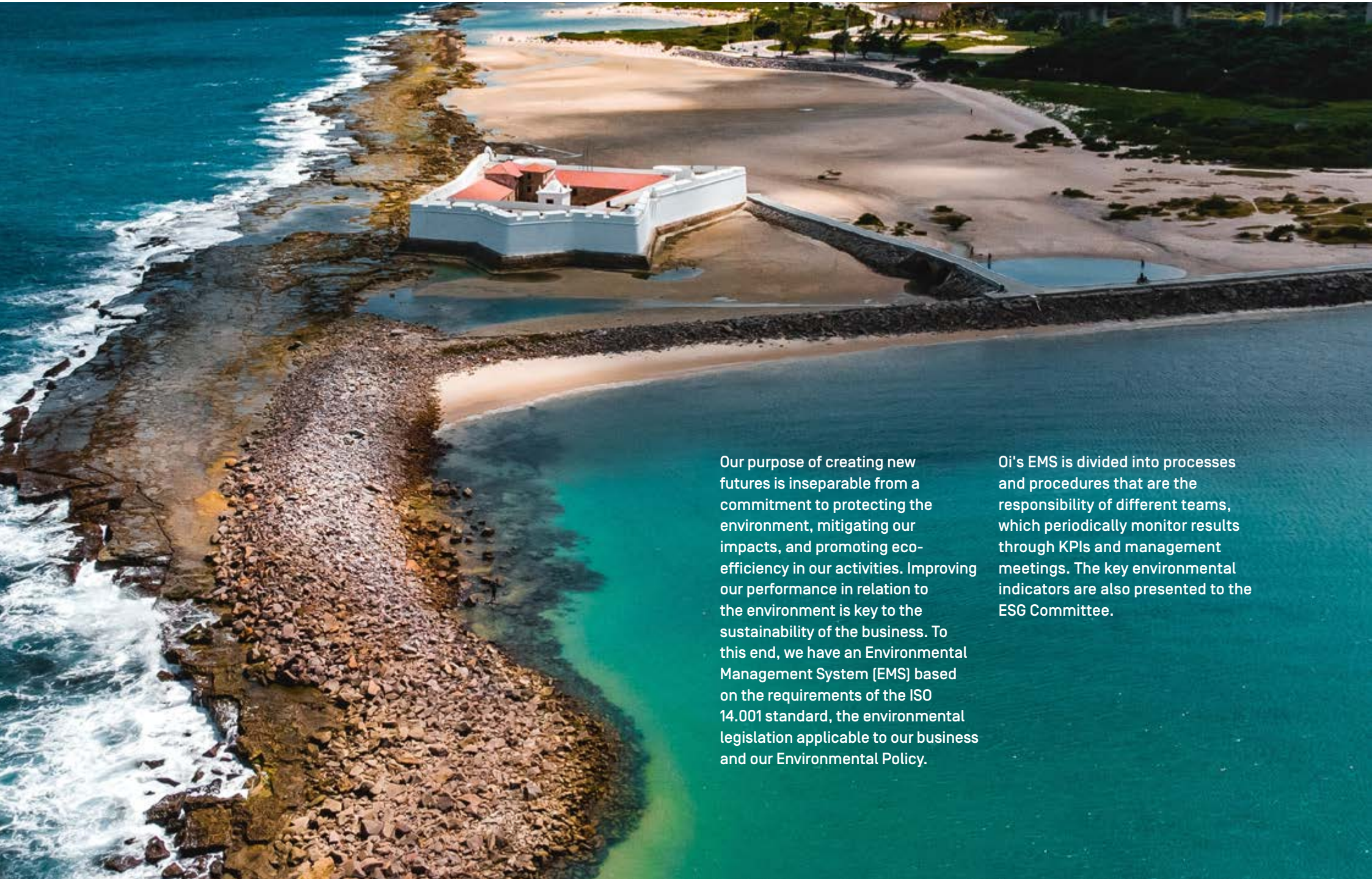
In 2024, Musehum welcomed more than 7,900 visitors in educational activities, served 241 institutions and guaranteed free transportation for more than 60 school groups in the public network, with support from the Federal Law of Incentive to Culture.



100

the Oi way of caring for the **environment**





Our purpose of creating new futures is inseparable from a commitment to protecting the environment, mitigating our impacts, and promoting eco-efficiency in our activities. Improving our performance in relation to the environment is key to the sustainability of the business. To this end, we have an Environmental Management System (EMS) based on the requirements of the ISO 14.001 standard, the environmental legislation applicable to our business and our Environmental Policy.

Oi's EMS is divided into processes and procedures that are the responsibility of different teams, which periodically monitor results through KPIs and management meetings. The key environmental indicators are also presented to the ESG Committee.

energy efficiency and climate

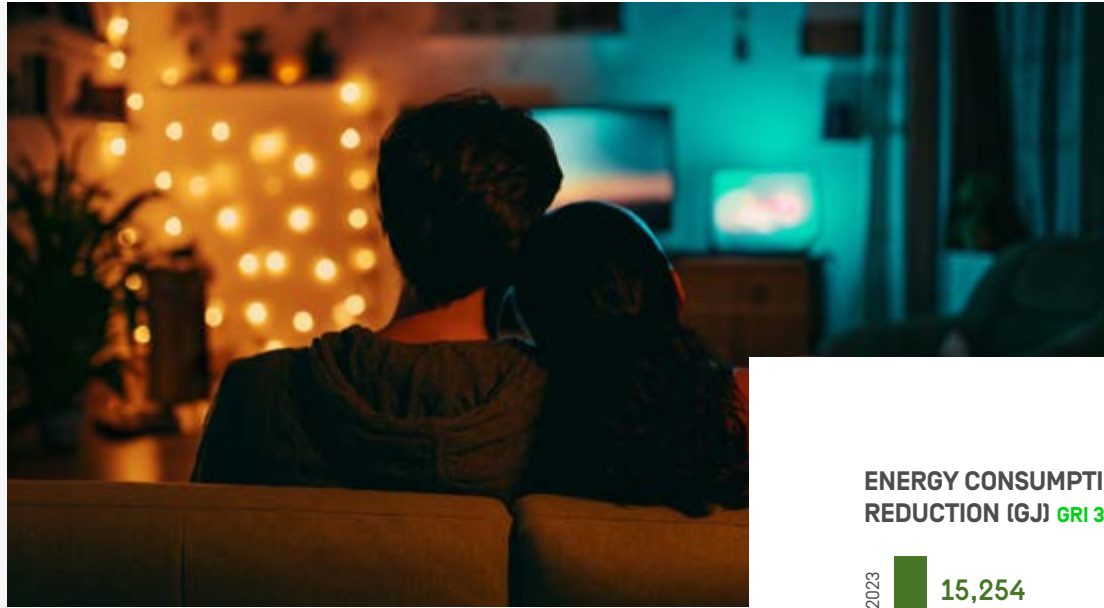
GRI 3-3, 201-2

As a telecommunications services company with national reach, Oi has consistently been among the largest energy consumers in the country.

Oi's demand for energy historically originates from operational activities for the operation of large facilities, large-scale technological equipment and continuous cooling. Due to the significant reduction in demand for switched fixed telephone service and technological changes (such as the demobilization of the copper network), the company revised the plan for its operations, optimizing units and consequently reducing its energy consumption. In 2024, the company's energy expenditure fell to BRL 384 million, down from BRL 475 million, or 19 percent savings.



59.47%
of our energy mix
originates from
renewable sources

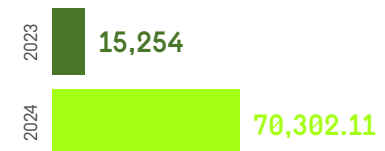


Energy consumption is projected to decrease further throughout 2025 due to property sales (reversible assets), the cessation of operational activities for divested services, and the intensified withdrawal of the copper network. The estimate is that spending will be around BRL 180 million and, by 2026, it will drop to BRL 36 million.

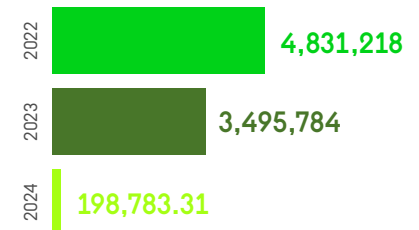
The downward trend in consumption and the pursuit of efficiency motivated Oi to terminate long-term contracts with distributed generation plants - such as biomass, solar and small hydroelectric plants. For units powered at medium voltage with significant consumption, the company continues to evaluate the feasibility of maintaining existing contracts.

Given this scenario, Oi ended 2024 with 59.47 percent of renewable sources in its energy mix.

ENERGY CONSUMPTION REDUCTION (GJ) GRI 302-4



ENERGY CONSUMPTION WITHIN THE ORGANIZATION (GJ) GRI 302-1



Note: Data is based on invoice management (AMEE). The company does not sell the excess self-generated electricity, heating, cooling or steam.

GHG emissions

Since 2009, Oi has conducted its Greenhouse Gas (GHG) emissions inventory annually, in accordance with the methodology of the Brazilian GHG Protocol Program.

Major sources of Scope 1 emissions include our corporate fleet, fire extinguishers, power generators and fugitive emissions from cooling devices. The main sources of scope 3 are associated with the generation of solid waste, business travel (air and land) and transportation and distribution of cargo contracted by Oi (downstream) and by our suppliers (upstream).

Faced with a scenario of so many changes in structure and especially in operational activities, it was not possible to establish emissions reduction targets. We believe this will only be possible once the Judicial Reorganization is concluded and a stable operational scenario is defined and established. Nevertheless, we have actively implemented measures to reduce our GHG emissions. These include replacing fossil fuels with renewable alternatives in our fleet (factoring in the market value per state), utilizing renewable energy sources, upgrading to more economical

equipment, operational densification, waste recycling, and optimizing logistics, among other initiatives.

As a result of the reduction initiatives and operational changes that took place in 2024, we achieved a 16 percent reduction in Scope 1 emissions compared to the previous year. Scope 2 emissions (market-based) increased by 10 percent, despite a reduction in consumption, due to a higher emission factor for the National Interconnected System in 2024 compared to 2023. Scope 3 emissions were reduced by 66 percent, primarily due to the decrease in downstream transportation resulting from the discontinuation of equipment distribution for the divested services.



16%

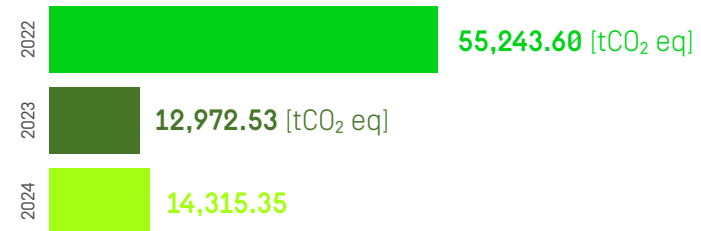
was the reduction in scope 1 emissions compared to 2023

DIRECT (SCOPE 1) GHG EMISSIONS GRI 305-1



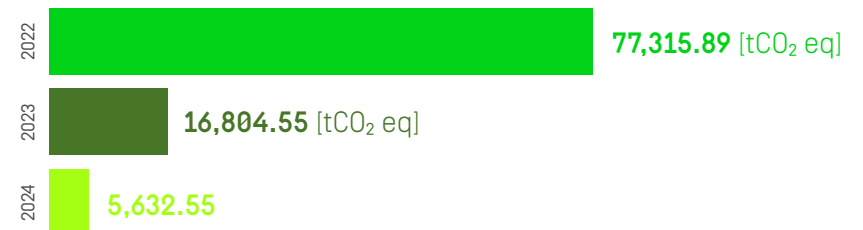
Gases included in the calculation: CO₂, R-410a and R-407b

INDIRECT (SCOPE 2) GHG EMISSIONS GRI 305-2



Gases included in the calculation: CO₂
Consolidation approach: purchasing choice

OTHER INDIRECT (SCOPE 3) GHG EMISSIONS GRI 305-3



Gases included in the calculation: CO₂



GHG EMISSIONS INTENSITY GRI 305-4

	2022	2023	2024
NET EARNINGS			
Total emissions	0.013	0.005	0.005
TOTAL EMPLOYEES			
Total emissions	0.026	0.012	14.10
ENERGY CONSUMED (MWH)			
Total emissions	-	-	-
INCOME GENERATING UNITS (IN THOUSANDS OF IGUS)			
Total emissions	0.004	0.012	0.005

Emissions decreased from 2023 to 2024; however, the significant reduction in the number of employees impacted the final intensity result, leading to a higher overall figure compared to previous years.

REDUCTION OF GHG EMISSIONS GRI 305-5

	2022	2023	2024
Reductions derived from direct emissions [Scope 1]	-25,166.10	-51,020	-907
Reductions derived from indirect emissions from energy acquisition [(Scope 2)]	-117,583.10	-142,902	+1,343
Reductions derived from other indirect emissions [Scope 3]	59,724.23	-788	-11,172
Total GHG reductions and emissions	-83,024.94	-194,710	-10,735

Consolidation approach: purchasing choice

EMISSIONS OF OZONE-DEPLETING SUBSTANCES (ODS) GRI 305-6

	2022	2023	2024
TYPE OF SUBSTANCE			
HCFC-22	54.7	0.29	0.17
HCFC-141B	2.43	0.01	0.01

The source of the emission factors and the methodology used were the Brazilian GHG Protocol Program and the Calculation Tool, Cycle 2024

climate change

Climate change is already a reality that impacts global society. In 2024, we faced extreme weather events in Brazil, such as floods in Rio Grande do Sul, drought in the Amazon, fires in the Pantanal, storms in São Paulo and the South region, among others.

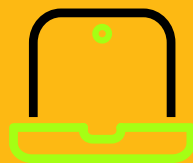
Despite Oi's commitment to a low-carbon economy and ongoing efforts to mitigate our contribution to climate change, we remain subject to risks inherent in this context.

Since 2022, we have included climate change-related factors in the company's corporate risk portfolio. In 2023, we adopted the recommendations of the TCFD (Task Force on Climate-Related Financial Disclosures) in our management of climate risks and opportunities striving to improve our strategy and governance on the topic*.

This measure brought greater robustness to the company's environmental governance, allowing strategic advances on this front. We have identified physical risks associated with extreme events such as floods, gales, and cyclones, which can impact infrastructure and disrupt service continuity. Many of these risks unfortunately materialized with the floods in Rio Grande do Sul.

We also highlight rising temperatures, which affect refrigeration costs, and water shortages, which can lead to higher energy expenses. From a regulatory perspective, there are risks associated with the possible taxation of GHG emissions and failure to meet required standards. On the other hand, we see significant opportunities in innovation, development of new markets, sustainable solutions and advances in the energy transition.

We maintained our annual report to the CDP (Carbon Disclosure Project) on Climate Change, for which we maintained a rating of B-, and, for the first time, included the environmental performance report related to Water Security, for which we secured the C rating.



Detailed information on the incorporation
of the TCFD recommendations is
available on the [Oi ESG Portal](#)

waste management

In 2024, more than 90,000 tons of metals, plastics, cardboard and other materials were sent for recycling



In addition to compliance with the National Solid Waste Policy or mitigating possible environmental impacts, waste management is a strategic factor for Oi. Our goal is to reduce disposal and give value to materials that truly need to be discarded. The logistics team has targets for both equipment reconditioning and the routing of materials for recycling.

To achieve this, a laboratory and a dedicated team were established to recondition equipment returned from customers, avoiding the cost of purchasing new equipment and the disposal of material into the environment. These are modems, fiber optic network terminals (ONT), routers and some operational equipment. In 2024, some 400,000 pieces of equipment were refurbished, for totaling savings of BRL 51 million. With the sale of the residential fiber business unit, this activity ceased to exist within the Company.

Recyclable waste from operational activities—referred to as mixed scrap—and decommissioned copper cables are sold to companies that supply this raw material to other industries. In this operation, in 2024, more than 90,000 tons of metals, plastics, cardboard and other materials were sent for recycling, resulting in more than BRL 500 million in revenue from their sale.



400,000

pieces of
equipment
were recovered

water management

GRI 303-1

At Oi, water consumption is restricted to the operational routines of administrative and commercial buildings, such as human use, toilets, garden irrigation, cleaning, air conditioning and fire-fighting systems. In its offices, the company uses eco-efficient solutions, such as timers and flow reducers, to minimize waste. The water resources used come from the public network, artesian and deep wells. Water is disposed of via the local utility companies' sewage system.

In 2024, we sourced 39.01 megaliters of groundwater and 790.39 megaliters from third-party suppliers, totaling 829.4 megaliters—an 11 percent reduction compared to the previous year. Of this total, 5.9 percent originates from water-stressed areas—specifically the states of BA, PI, CE, and RN—according to a survey by the World Resources Institute (WRI) Brazil.

The company uses eco-efficient solutions, such as timers and flow reducers





indicator report





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interactive indicator report

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Initiatives, value chain, and other business relationships **GRI 2-6**

The organization operates in the technology and communications sector, offering Internet services, software, IT and telecommunications solutions, voice transmission, and broadband data communication. It also provides Conditional Access Services (SeAC), delivering pay TV via DTH and IPTV technologies, along with ICT services, Internet provision, and call center operations.

Oi invests in relationships with its strategic suppliers to develop solid, long-term partnerships. Suppliers of materials, equipment and network services (and software factory) can be classified as strategic.

In 2024, we had 52,488 active suppliers—domestic and international, of all sizes (small, medium, and large)—to whom a total of BRL 12,516 million was paid.

Regarding partners, the Company relies on certain strategic suppliers of equipment, materials, and services—such as V.tal Rede Neutra de Telecomunicações S.A., SEREDE - Serviços de Rede S.A., and Telemont Engenharia de Telecomunicações S.A.—which are essential for the development and expansion of its operations.

Employees **GRI 2-7**

NUMBER OF EMPLOYEES BY REGION AND GENDER **GRI 2-7**

	2022			2023			2024		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
North	1	96	97	121	52	173	86	38	124
Northeast	561	309	870	422	207	629	323	154	477
Central-West	542	209	751	401	161	562	310	116	426
Southeast	2,106	1,517	3,623	1,464	1,124	2,588	1,081	811	1,892
South	437	221	658	264	135	399	190	100	290
Total	3,647	2,352	5,999	2,672	1,679	4,351	1,990	1,219	3,209



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NUMBER OF EMPLOYEES BY TYPE OF CONTRACT AND GENDER **GRI 2-7**

			2022			2023			2024
	INDEFINITE TERM (2-7 B.I)	FIXED TERM (2-7 B.II)	TOTAL	INDEFINITE TERM (2-7 B.I)	FIXED TERM (2-7 B.II)	TOTAL	INDEFINITE TERM (2-7 B.I)	FIXED TERM (2-7 B.II)	TOTAL
Men	3,837	4	3,841	2,672	0	2,672	1,990	0	1,990
Women	2,352	3	2,355	1,679	0	1,679	1,219	0	1,219
Total	6,189	7	6,196	4,351	0	4,351	3,209	0	3,209

NUMBER OF EMPLOYEES BY TYPE OF CONTRACT AND REGION **GRI 2-7**

2022				2023				2024	
	INDEFINITE TERM (GRI 2-7 B.I)	FIXED TERM (GRI 2-7 B.II)	TOTAL	INDEFINITE TERM (GRI 2-7 B.I)	FIXED TERM (GRI 2-7 B.II)	TOTAL	INDEFINITE TERM (GRI 2-7 B.I)	FIXED TERM (GRI 2-7 B.II)	TOTAL
North	870	0	870	173	0	173	124	0	124
Northeast	287	0	287	629	0	629	477	0	477
Central-West	751	0	751	562	0	562	426	0	426
Southeast	3,623	7	3,630	2,588	0	2,588	1,892	0	1,892
South	658	0	658	399	0	399	290	0	290
Total	6,189	7	6,196	4,351	0	4,351	3,209	0	3,209

NUMBER OF EMPLOYEES BY EMPLOYMENT TYPE AND GENDER **GRI 2-7**

2022			2023			2024			
	FULL TIME (GRI 2-7 B.IV)	PART TIME (GRI 2-7 B.V.)	TOTAL	FULL TIME (GRI 2-7 B.IV)	PART TIME (GRI 2-7 B.V.)	TOTAL	FULL TIME (GRI 2-7 B.IV)	PART TIME (GRI 2-7 B.V.)	TOTAL
Men	3,837	0	3,837	2,672	0	2,672	1,990	0	1,990
Women	2,352	0	2,352	1,679	0	1,679	1,219	0	1,219
Total	6,189	0	6,189	4,351	0	4,351	3,209	0	3,209



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NUMBER OF EMPLOYEES BY EMPLOYMENT TYPE AND REGION **GRI 2-7**

2022				2023				2024	
	FULL TIME (GRI 2-7 I.V)	PART TIME (GRI 2-7 V)	TOTAL	FULL TIME (GRI 2-7 I.V)	PART TIME (GRI 2-7 V)	TOTAL	FULL TIME (GRI 2-7 I.V)	PART TIME (GRI 2-7 V)	TOTAL
North	870	0	870	173		173	124	0	124
Northeast	287	0	287	629		629	477	0	477
Central-West	751	0	751	562		562	426	0	426
South	3,623	0	3,623	2,588		2,588	1,892	0	1,892
Southeast	568	0	568	399		399	290	0	290
Total	6,189	0	6,189	4,351	0	4,351	3,209	0	3,209

Note: The data was sourced from the Headcount spreadsheet, which reflects information from the company's employee registration system. The methodology applied was direct counting, with data recorded as of the end of the reporting period. We only count permanent employees with an indefinite contract period. Between 2023 and 2024, the company underwent a restructuring process, which led to a decrease in the reported figures for the period.

Workers who are not employees **GRI 2-8**

WORKERS WHO ARE NOT EMPLOYEES **GRI 2-8**

2023			2024		
CONTRACTUAL RELATIONSHIP	TYPE OF WORK UNDERTAKEN	TOTAL	CONTRACTUAL RELATIONSHIP	TYPE OF WORK UNDERTAKEN	TOTAL
Apprentices	-	44	Apprentices	-	4
Intern	-	50	Intern	-	33
Outsourced	Sales and customer service	17,312	Outsourced	Sales and customer service	12,054
Outsourced	Operations and Technology	14,326	Outsourced	Operations and Technology	10,737
Outsourced	Support	3,666	Outsourced	Support	2,462
TOTAL		35,398	TOTAL		25,290

Note: The methodology used to count workers was direct counting. The company includes all non-employees, both full-time and part-time, with the total based on data from the end of the reporting period. Due to the company restructuring between 2023 and 2024, there was a reduction in the number of employees and outsourced workers.



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Nomination and selection of the highest governance body **GRI 2-10**

For the appointment and selection of directors to the highest governance body and its committees, the company follows guidelines that include skill profiles, transparency, diversity, candidate evaluation, independence, and time commitment. The process includes stakeholder engagement, diversity, independence, skills and experience, and senior management involvement.

Our Policy for Nominating Members for the Board of Directors seeks to ensure that the composition of the body is appropriate and aligned with best corporate governance practices and legislation. To be considered for the Board of Directors, candidates must meet all legal, regulatory, and statutory requirements, possess a recognized professional career, be highly qualified with solid technical, professional, or academic experience, demonstrate sufficient time commitment to the role, and align with the Company's values. It also recommends that, among the selection criteria, aspects of diversity should be taken into consideration, including, but not limited to, issues such as knowledge, experiences, age range, ethnic origin and gender.

Chair of the highest governance body **GRI 2-11**

The chairperson of the highest governance body holds an executive position within the organization itself. In 2024, Paul Stewart Aronzon, an independent director, was elected president of the body at an Extraordinary General Meeting.

Role of the highest governance body in overseeing the management of impacts **GRI 2-12**

The Board of Directors, as the highest governance body, is responsible for defining the Company's strategic direction and promoting its social interest, by establishing its purpose, vision, attitudes, and commitments. It is also responsible for approving corporate policies, the annual budget, goals and strategies, including initiatives related to the ESG agenda. Topics related to impacts on the economy, environment and people are addressed whenever necessary by the Board of Directors. It also participates in supervising the processes for identifying and managing impacts on the economy, environment, and people, as well as analyzing the effectiveness of the results. The Board of Directors also monitors the status of the goals and strategies defined annually, including initiatives related to the ESG agenda.

Executive Directors also play a crucial role in defining and updating guidelines related to sustainable development, contributing to strategy, implementation

and supervision of action plans, communication, and the definition of mission and values.

Delegation of responsibility for managing impacts **GRI 2-13**

The Board of Directors delegates the management of the organization's impacts to an executive, who is responsible for developing and implementing sustainability strategies, evaluating and monitoring sustainable performance, ensuring regulatory compliance, integrating sustainability into processes and operations, promoting stakeholder engagement, developing sustainability initiatives, publishing sustainability reports, educating and raising awareness, fostering education and innovation, and assessing risks and opportunities.

Conflict of Interest **GRI 2-15**

To prevent and mitigate conflicts of interest, Oi implements processes such as well-defined policies and procedures; education and training initiatives; case reviews by the Ethics Committee; transparency through clear documentation of all decisions, and regular updates of policies and procedures.

Conflicts of interest are disclosed to stakeholders and may include cross-shareholding in other governing bodies, the presence of controlling shareholders, related parties and their relationships, transactions and outstanding balances, as well as cross-shareholding with suppliers and other stakeholders.





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Our Bylaws and the Internal Regulations of the Board of Directors establish that Board members must abstain from participating in and voting on deliberations involving matters in which they have a conflict of interest with the company. In addition, the Company has a Policy for Transactions with Related Parties and Situations Involving Conflicts of Interest, which requires that any conflict be declared and that those involved refrain from participating in discussions and deliberations on the matter. If a member does not declare themselves impeded, another member may raise the issue, and the matter will be decided by majority vote, with all statements duly recorded in the meeting minutes.

Communication of crucial concerns **GRI 2-16**

Critical concerns are communicated to the highest governance body through periodic reports and presentations; formal board meetings; internal and external audit reports; regular senior management updates; risk and compliance reports; financial performance representations; strategic analyses and business plans; sustainability and corporate social responsibility reports and crisis and emergency communications. In 2024, 36 critical concerns were reported, all related to economic and governance matters.

The Executive Board reports monthly to the Board of Directors the main news involving the Company, strategic projects and critical issues occurring at Oi, related to various natures, such as financial performance, operational, legal, regulatory and commercial matters.

Collective knowledge of the highest governance body **GRI 2-17**

During the reporting period, there was no initiative by the Company to train the Board of Directors' skills on sustainable development.

Evaluation of the performance of the highest governance body **GRI 2-18**

The organization assesses the performance of its highest governance body in overseeing economic, environmental, and social impacts through an annual, independent self-evaluation conducted by its members.

By identifying challenges, opportunities for improvement, mapping out necessary actions and monitoring their implementation, the Company continues to improve the dynamics of the Board.

Remuneration policy **GRI 2-19**

The remuneration of the Company's senior governance members is structured with fixed and variable components, aligned with the specific responsibilities of each governing body. Regarding board member remuneration, it consists of a monthly base fee plus additional amounts determined by the role performed, such as President, Vice President, or members of coordinating or advisory committees. These amounts are defined based on market surveys. In 2024, directors did not participate in any short- or long-term incentive plans.

The Fiscal Council's remuneration is comprised solely of fixed monthly fees. Alternate members are only remunerated in cases where they replace incumbents due to vacancy, impediment or absence.

As for the Statutory Board of Directors, the Company's strategy is to align fixed remuneration with the market median, aiming to maintain competitiveness. The annual remuneration includes the equivalent of 13.33 salaries, taking into account the 13th bonus wage, vacation time, and an additional third wage.

Variable remuneration is offered to Statutory Directors and senior leadership through short-term incentives, including annual bonuses tied to the Company's financial and operational performance, as per the budget approved by the Board of Directors. In 2024, however, Statutory Directors were not included in long-term incentive compensation programs.



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To attract top-tier executive talent, the company strategically employs hiring bonuses that provide financial compensation to offset potential losses an executive may incur when transitioning from their previous employment to our organization.

The Remuneration Policy for Directors and Members of the Fiscal Council is publicly available on the [IR Portal](#).

Process to determine remuneration **GRI 2-20**

Developing compensation policies involves a multi-step process that encompasses establishing objectives and philosophy, forming a compensation committee, conducting periodic reviews, analyzing market trends, designing compensation packages, and assessing employee performance. The remuneration committee oversees this process.

Stakeholder perspectives, including those of shareholders, are gathered through surveys, consultations, independent remuneration and governance consultants, and the general shareholders' meeting.

RATIO OF ANNUAL REMUNERATION PAID **GRI 2-21**

	2022	2023	2024
Total annual compensation of the highest paid individual in the organization	294,237	1,391,400	3,183,600
Average annual total compensation of all employees in the organization, except the highest-paid individual	185,041	116,047	118,290
Ratio	1.59	11.99	26.91

RATIO OF ANNUAL REMUNERATION PAID **GRI 2-21**

	2022	2023	2024
Percentage increase in the highest remuneration paid	-75.54	-2.89	128.81
Percentage increase in average total remuneration	94.93	29.4	2.45
Ratio of the percentage increase in the highest salary paid to the percentage increase in the average total salary	-0.8	-0.1	52.58

Note: The data refer to each employee's annual salary, considering active months, vacation and 13th bonus wage charges, as well as profit-sharing (PLR) variables received during the reference year. The numbers reflect the active employees for the month of December in each respective year.

The highest remuneration paid in 2024 does not refer to the same employee reported in 2023 and there was no payment of Executive Bonuses in 2024.

Policy commitments **GRI 2-23**

Oi has established several corporate policies, including a Sustainability Policy approved by the Board of Directors, which addresses various topics such as the principles of the Global Compact, social development, environmental preservation, climate change mitigation, ethical and transparent management, legal compliance, diversity and inclusion, professional

development, employee health and safety, supplier selection, private social investment, responsible environmental management, and data privacy.

We also have the Environmental and Human Rights policies. Both the Sustainability Policy and the Human Rights Policy reference the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights.

All policy commitments approved by the Board of Directors align with internationally recognized intergovernmental instruments and other specific documents that establish obligations to respect human rights.



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Commitments to responsible business conduct apply to all activities and business relationships of the organization and are communicated to employees, business partners, and other relevant parties through internal communications, the website, annual reports, official documents, training sessions, and the Code of Ethics and Conduct. The policies are available for public consultation at <https://www.oi.com.br/esg/transparencia/>

Embedding policy commitments GRI 2-24

The organization delegates responsibilities for implementing commitments across various levels by establishing clear goals and commitments, identifying the relevant hierarchical levels involved, and assigning responsibilities based on skills and competencies. Authority and accountability are also established, responsibilities are communicated effectively, and a monitoring system is installed. This approach fosters collaboration and teamwork by adjusting responsibilities as needed, recognizing and rewarding performance, and periodically evaluating the delegation process.

To embed commitments into organizational strategies, it is essential to establish operational procedures, training programs, impact assessments, due diligence, clear responsibilities, defined KPIs, continuous monitoring, review processes, and accountability measures.

The organization implements its commitments in its business relationships through the careful selection of business partners, inclusion of contractual clauses, audits and monitoring, training and capacity

building, open and transparent communication, incentives and rewards, problem resolution and continuous improvement, publication of sustainability reports, integration into the supply chain, and periodic evaluation of business partners.

Oi also offers training for the implementation of its commitments, such as “Conformidade na sua Mão” (Compliance in your Hand), ESG, Unconscious Biases and various courses from the Global Compact Academy.

Process to remediate negative impacts GRI 2-25

The organization is committed to addressing and repairing any negative impacts it has identified as having caused or contributed to.

We offer customer service channels to address network unavailability, billing issues, contracted services, technical problems, and scheduling technical visits and support. For issues related to fraud, corruption, non-compliance with the code of ethics, violations of corporate policies, human rights, and laws, we provide a Reporting Channel where reports can be submitted in English or Portuguese. To ensure our customers receive respectful, attentive, dignified, and high-quality service, we offer customer service channels online, via telephone, and through WhatsApp. Our Ombudsman's Office works to find effective solutions for each request, closely monitors the progress of the claims and is always attentive to opportunities for improvement and development of service processes.

We take each complaint seriously and strive to learn from our mistakes promptly to prevent any recurrence of negative impacts.

There are also complaints that may be registered through external channels, such as the Small Claims Court, the National Telecommunications Agency and Procon. Oi is fully committed to resolving these cases, relying on specialized teams for each claim category.

Stakeholders involved in complaint mechanisms participate in the design, review, operation, and improvement of these processes. All communication and complaint channels allow users—both customers and members of civil society—to submit complaints, suggestions, and compliments. All these points are evaluated by the responsible teams, and changes are implemented when possible and feasible. Additionally, our service channels include an NPS survey, allowing customers to provide feedback and identify opportunities for improvement.

In 2024, we received a total of 781 complaints through the Reporting Channel, of which only 18 percent were deemed valid or partially valid. All other cases were duly handled and forwarded to the responsible areas.



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Mechanisms for seeking advice and raising concerns **GRI 2-26**

The organization provides various mechanisms for individuals to seek guidance on implementing its responsible policies and practices, including training and qualifications, manuals and documentation, mentoring and advisory services, hiring external consultants, e-learning platforms, internal forums and networks, sharing best practices, and a confidential advice channel.

We offer service channels and a reporting channel for both internal and external audiences to report concerns regarding the organization's conduct.

Compliance with laws and regulations **GRI 2-27**

Ongoing legal discussions may lead to fines or non-monetary sanctions in the future, although the decisions have not yet been handed down and finalized. Due to the nature of these legal disputes, Oi has chosen not to disclose the amounts of fines for 2024, as this information is strategically important to the Company's business.

Collective bargaining agreements **GRI 2-30**

The percentage of the workforce covered by collective bargaining agreements is 100 percent.

Financial implications and other risks and opportunities due to climate change **GRI 201-2**

The risks have been mapped, identifying water scarcity as a significant physical risk that poses financial implications and leads to increased operational costs. Management and mitigation measures include implementing an energy efficiency program aimed at reducing consumption, replacing outdated equipment with new, more efficient alternatives, and integrating renewable energy from distributed generation and the free market into Oi's energy mix.

Carbon pricing mechanisms represent an emerging regulatory risk, with potential financial implications stemming from the annual cost of taxing carbon emissions based on the emissions inventory. Thus, establishing an Energy Efficiency Program is essential to adopt 100 percent renewable energy, transition fleet fuels, replace outdated equipment with more efficient models, reduce travel (both air and land), manage waste through a circular economy, increase operational density, and promote remote work.

Accessing new markets presents an opportunity for the Company to generate capital, with management measures focused on conducting relevant studies in this area. Utilizing energy from renewable sources

presents an opportunity, particularly through distributed generation (DG) and the free market. This way, we can reduce the Company's operating costs.

The costs of making these movements have not been calculated, but we intend to carry them out in the next 2 years.

Financial assistance received from government **GRI 201-4**

The organization received financial support from governments during the period covered by this report. Such support came from Sport and Culture Tax Incentives. No government holds shares in the organization.

OI FUTURO + OI			
(BRL THOUSAND)	2022	2023	2024
Education	4,196,365	4,398,775	3,116,179
Culture	15,835,630	12,890,194	5,076,089
Social Innovation	553,324	591,890	973,780
Sports	2,526,250	3,598,440	1,200,000
Oi Futuro administrative structure	2,696,075	2,830,219	2,706,063
Total	25,807,643	24,309,518	13,072,111
Direct investments (*)	15,481,754	13,564,830	9,881,592
Via tax incentives	10,325,890	10,744,688	3,190,519

* Donations received by Oi include contributions from Oi Futuro's own resources and counterpart resources from Oi's incentivized sponsorships.



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Ratios of standard entry level wage by gender compared to local minimum salary, broken down by gender **GRI 202-1**

The organization does not have a remuneration policy that defines a minimum value for its employees in all its units. The wage ratio for men is 1.06 and for women it is 1. A significant proportion of workers are paid based on local minimum wage rules. The company applies salary adjustments for employees earning below the national minimum wage, as well as adjustments to align with the category's minimum wage, effective from the date established in the collective labor agreement.

Proportion of senior management hired from the local community **GRI 202-2**

With the adoption of remote work, hiring is now conducted on a national level. Therefore, we can consider that 100 percent of the 43 directors are hired locally (in Brazil).

Proportion of spending on local suppliers **GRI 204-1**

The percentage of purchases made from local suppliers (within the same country) at key operational units was 99.74 percent in 2022, 99.6 percent in 2023, and 98 percent in 2024.

Operations assessed for risks related to corruption **GRI 205-1**

The assessment of corruption-related risks is conducted through the evaluation of business processes, identification of high-risk areas, third-party and specific risk assessments, analysis of policies and procedures, training and awareness initiatives, communication and reporting channels, as well as continuous review, evaluation and monitoring, and performance reporting. Of the total 7,722 transactions, 100 percent were assessed for corruption-related risks.

The main corruption-related risks identified in the assessment process included bribery and kickbacks, gifts and hospitality, suspicious political donations, money laundering, high-risk suppliers and intermediaries, conflicts of interest, corruption in contracting and bidding processes, extortion and blackmail, fraudulent accounting practices, lack of transparency in charitable donations, and bribery in licensing and regulatory activities.

Communication and training about anti-corruption policies and procedures **GRI 205-2**

The company communicates and offers training in anti-corruption policies and procedures.

GOVERNANCE MEMBERS INFORMED AND TRAINED **GRI 205-2**

2024		
	INFORMED	TRAINED
SOUTHEAST		
Total number of members in the year	20	20
Total number of members informed/trained	20	3
Percentage of members informed/trained (%)	100	15



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TOTAL NUMBER AND PERCENTAGE OF EMPLOYEES THAT HAVE RECEIVED TRAINING ON ANTI-CORRUPTION, BROKEN DOWN BY REGION GRI 205-2

	2023		2024	
	INFORMED	TRAINED	INFORMED	TRAINED
NORTH				
Total number of members in the year	158	158	113	113
Total number of members informed/ trained	158	158	113	93
Percentage of members informed/ trained [%]	100	100	100	82.3
NORTHEAST				
Total number of members in the year	580	580	434	434
Total number of members informed/ trained	580	568	434	357
Percentage of members informed/ trained [%]	100	97	100	82.26
CENTRAL-WEST				
Total number of members in the year	540	540	410	410
Total number of members informed/ trained	540	535	410	337
Percentage of members informed/ trained [%]	100	99	100	82.2
SOUTHEAST				
Total number of members in the year	2605	2605	1,926	1,926
Total number of members informed/ trained	2605	2582	1,926	1,337
Percentage of members informed/ trained [%]	100	99	100	69.42
SOUTH				
Total number of members in the year	368	368	273	273
Total number of members informed/ trained	368	365	273	206
Percentage of members informed/ trained [%]	100	99	100	75.46
TOTAL				

	2023		2024	
	INFORMED	TRAINED	INFORMED	TRAINED
Total number of members in the year	4251	4251	3,156	3,156
Total number of members informed/ trained	4251	4208	3,156	2,330
Percentage of members informed/ trained [%]	100	99	100	73.83

TOTAL NUMBER AND PERCENTAGE OF EMPLOYEES THAT HAVE RECEIVED TRAIN- ING ON ANTI-CORRUPTION, BROKEN DOWN BY EMPLOYEE CATEGORY GRI 205-2

	2023		2024	
	INFORMED	TRAINED	INFORMED	TRAINED
EXECUTIVE BOARD				
Total headcount	58	58	41	41
Total number of employees informed/trained	58	56	41	21
Percentage of employees informed/trained [%]	100	96.55	100	51.22
MANAGEMENT				
Total headcount	293	293	223	223
Total number of employees informed/trained	293	285	223	132
Percentage of employees informed/trained [%]	100	97.27	100	59.19
SUPERVISION/COORDINATION				
Total headcount	351	351	42	42
Total number of employees informed/trained	351	349	42	37
Percentage of employees informed/trained [%]	100	99.43	100	88.1
CONSULTANT				
Total headcount	133	133	89	89
Total number of employees informed/trained	133	129	89	62



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2023

2024

INFORMED

TRAINED

INFORMED

TRAINED

Percentage of employees informed/trained (%)	100	96.99	100	69.66
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ASSISTANTS/TECHNICIANS

Total headcount	1,099	1,099	834	834
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Total number of employees informed/trained	1,099	1,081	834	718
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Percentage of employees informed/trained (%)	100	98.36	100	86.09
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WORKFORCE

Total headcount	2,317	2,317	1,927	1,927
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Total number of employees informed/trained	2,317	2,308	1,927	1,360
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Percentage of employees informed/trained (%)	100	99.61	100	70.58
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TOTAL

Total headcount	4,251	4,251	3,156	3,156
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Total number of employees informed/trained	4,251	4,208	3,156	2,330
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Percentage of employees informed/trained (%)	100	98.99	100	73.83
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Note: The communication and training indicators were reported excluding employees transferred to the union and those marked as "on leave" in the database, as they are considered ineligible.

The organization's anti-corruption policies and procedures have been communicated to various stakeholder groups, including investors and shareholders, industry associations, civil society representatives, financial institutions, government and regulatory bodies, as well as universities and research institutions.

Confirmed incidents of corruption and actions taken **GRI 205-3**

No cases of corruption were recorded. Oi considers all forms of corruption and bribery unacceptable, and these are combated and reprimanded by the Company. We undertake an integrity analysis for 100 percent of suppliers, customers and partners.

Water withdrawal **GRI 303-3**

WATER WITHDRAWAL FROM ALL AREAS, BY SOURCE **GRI 303-3**

2023			2024		
	FRESH WATER (MEGALITERS) (GRI 303-3 C.I)	TOTAL	FRESH WATER (MEGALITERS) (GRI 303-3 C.I)	TOTAL	
Groundwater [GRI 303-3 a.ii]	50.17	50.17	39.01	39.01	
Third-party water [GRI 303-3 a.v]	935.43	935.43	790.39	790.39	
Total	985.6	985.6	829.4	829.4	

TOTAL WATER WITHDRAWAL FROM ALL AREAS WITH WATER STRESS **GRI 303-3**

2023			2024		
	FRESH WATER (MEGALITERS) (GRI 303-3 C.I)	TOTAL	FRESH WATER (MEGALITERS) (GRI 303-3 C.I)	TOTAL	
Groundwater [GRI 303-3 b.ii]	18.9	18.9	20.15	20.15	
Third-party water [GRI 303-3 b.v]	24.9	24.9	29	29	
Total	43.8	43.8	49.15	49.15	

Note: Water consumption is monitored through utility bills (readings and charges issued by the service providers).

Throughout the year, buildings were decommissioned, leading to transfers or supply disconnections.



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Water consumption **GRI 303-5**

TOTAL WATER CONSUMPTION IN MEGALITERS **GRI 303-5**

		2023		2024	
		TOTAL AREAS (GRI 303-5 A)	AREAS WITH WATER STRESS (GRI 303-5 B)	TOTAL AREAS (GRI 303-5 A)	AREAS WITH WATER STRESS (GRI 303-5 B)
Total water withdrawal		985.6	43.8	829.4	49.15
Water consumption		985.6	43.8	829.4	49.15

During the reporting period, water storage was not identified as a significant source of impact.

Waste generation and significant waste-related impacts **GRI 306-1**

The waste generated by Oi is broadly categorized into two groups: waste from administrative buildings and waste from operational activities.

The first group consists mainly of paper, cardboard, plastic (sent for recycling), organic and non-recyclable waste, and maintenance waste (such as incandescent lamps), which are sent for decontamination. Operational waste is primarily composed of paper, cardboard, plastics, unusable metals (such as equipment and tools), fabric (unused uniforms), fiberglass (payphone hoods), copper (cables), and batteries. And in material disposals, there are packaging materials, hazardous waste, and obsolete equipment. Except for batteries and lamps, all waste is sold to carefully selected partners that hold the proper environmental licenses for recycling or final disposal. This allows Oi to properly dispose of this waste in addition to generating revenue for the company. Batteries, after use, are collected by

the supplier itself, as provided for by the reverse logistics of hazardous waste. Regarding the electronic equipment provided to customers, after the contract ends or when they are replaced due to technical issues, they are returned to Oi and reconditioned for reuse, significantly reducing the disposal of their components.

Management of significant waste-related impacts **GRI 306-2**

The measures implemented by the company to prevent waste production in its own activities and throughout its value chain include recycling initiatives. We also have a process for reconditioning electronic equipment returned by customers due to defects or contract termination.

The waste generated by the company is managed by third parties, and to ensure compliance with contractual and legal obligations, we establish

specific requirements to confirm that the contracted company is properly qualified to conduct waste collection and apply the appropriate treatment for each type of waste, in line with established environmental and regulatory standards.

Waste generated **GRI 306-3**

TOTAL WEIGHT OF HAZARDOUS WASTE **GRI 306-3**

		2023	2024
HAZARDOUS WASTE		QUANTITY GENERATED (TONS)	QUANTITY GENERATED (TONS)
Stationary battery recycling (tons)			
Stationary batteries	-		99.43
Electronic boards	12		7.46
Fluorescent lamps	0.7		0
TOTAL		122.7	106.89



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TOTAL WEIGHT OF NON-HAZARDOUS WASTE **GRI 306-3**

	2023	2024
NON-HAZARDOUS WASTE	QUANTITY GENERATED (TONS)	QUANTITY GENERATED (TONS)
Debris	10.68	0
Fiberglass (hoods)	63	15.64
Copper cables	15,714	89,335
Organic waste	740	561
Aluminum, iron, plastic, wires, paper, cardboard	4,759	4,691
Fabric (incinerated)	10	0
	21,326	94,602.64

This year we did not have uniform incineration.

TOTAL WEIGHT OF WASTE **GRI 306-3**

	2022	2023	2024
	QUANTITY GENERATED (TONS)	QUANTITY GENERATED (TONS)	QUANTITY GENERATED (TONS)
Hazardous waste	296	122.7	106.89
Non-hazardous waste	6,759	21,326	94,602.64
Total	7,055	21,448.7	94,709.53

The total volume of non-hazardous waste was affected by the decommissioning of copper cables. All organic waste generated in administrative environments or building decommissioning that was designated for landfills by private companies. By replacing common bulbs with LED bulbs that consume less energy and have a longer lifespan, we did not discard any bulbs in 2024. We also had no waste disposal.

Waste directed to disposal

GRI 306-5

TOTAL WEIGHT OF WASTE DIRECTED TO DISPOSAL **GRI 306-5**

	2023	2024
NON-HAZARDOUS WASTE	WEIGHT DIRECTED TO DISPOSAL (TONS)	WEIGHT DIRECTED TO DISPOSAL (TONS)
Fiberglass	63	15.64
General rubble	10.68	-
Uniforms	10	-
Organic waste	3,080	561
Total	3,163.68	576.64

TOTAL WEIGHT OF NON-HAZARDOUS WASTE DIRECTED TO DISPOSAL IN METRIC TONS, BY DISPOSAL OPERATION **GRI 306-5**

	2023		2024	
	TOTAL WEIGHT OUTSIDE THE ORGANIZATION (GRI 306-5 D.II)	TOTAL (GRI 306-5 B)	TOTAL WEIGHT OUTSIDE THE ORGANIZATION (GRI 306-5 D.II)	TOTAL (GRI 306-5 B)
Incineration (with energy recovery) [GRI 306-5 b.i]	0	0	0	0
Incineration (without energy recovery) [GRI 306-5 b.ii]	10	10	0	0
Landfill confinement [GRI 306-5 b.iii]	3,153.68	3,153.68	15.64	15.64
Total	3,163.68	3,163.68	15.64	15.64

In 2024, we had 561 tons of non-hazardous waste disposed of for final disposal through confinement operations in a landfill. During the year we did not have uniform incineration.



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New suppliers that were screened using environmental criteria **GRI 308-1**

The organization selects 100 percent of its new suppliers based on environmental criteria. To this end, we adopt supplier evaluation, establishment of environmental criteria, RFI (request for information) or RFP (request for proposal) and contracts. For some types of specific activities, supplier qualification

criteria are required even before hiring. The criteria used include environmental legal compliance, environmental certifications, waste management, corporate social responsibility and track record of environmental performance.

New employee hires and employee turnover **GRI 401-1**

TOTAL NUMBER AND RATE OF NEW EMPLOYEE HIRES DURING THE REPORTING PERIOD, BY AGE GROUP **GRI 401-1**

AGE GROUP	2022					2023					2024				
	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE
Aged fewer than 30 years	566	267	0.47	644	1.17	327	169	51.68	295	70.95	198	32	16.16	84	29.29
Aged 30 to 50 years	4,342	557	0.13	1,719	0.40	3,148	357	11.34	1,659	32.02	2,214	106	4.79	873	22.11
Aged more than 50 years	1,281	42	0.03	227	0.18	876	35	4	461	28.31	797	26	3.26	372	24.97
Total	6,189	886	0.14	2,610	0.42	4,351	561	12.89	2,415	34.2	3,209	164	5.11	1,329	23.26

TOTAL NUMBER AND RATE OF NEW EMPLOYEE HIRES DURING THE REPORTING PERIOD, BY GENDER **GRI 401-1**

GENDER	2023					2024				
	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE
Men	2,672	358	13.4	1,535	35.42	1,990	49	2.46	519	14.27
Women	1,679	203	12.09	880	32.25	1,219	115	9.43	810	37.94
Total	4,351	561	12.89	2,415	34.2	3,209	164	5.11	1,329	23.26



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TOTAL NUMBER AND RATE OF NEW EMPLOYEE HIRES DURING THE REPORTING PERIOD, BY REGION **GRI – 401-1**

REGION	2022					2023					2024				
	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE	TOTAL EMPLOYEES	HIRES	NEW HIRE RATE	DISMISSALS	TURNOVER RATE
North	287	72	0.25	137	0.48	173	41	23.7	162	58.67	124	6	4.84	52	23.39
Northeast	870	157	0.18	608	0.70	629	145	23.05	436	46.18	477	35	7.34	191	23.69
Central-West	751	138	0.18	242	0.32	562	53	9.43	230	25.18	426	35	8.22	175	24.65
Southeast	3,623	413	0.11	1,330	0.37	2,588	240	9.27	1,227	28.34	1,892	69	3.65	780	22.44
South	658	86	0.13	293	0.45	399	82	20.55	360	55.39	290	19	6.55	131	25.86
Total	6,186	866	0.14	2,610	0.42	4,351	561	12.89	2,415	34.2	3,209	164	5.11	1,329	23.26

Total employees represent the final period of 2024, while hires and layoffs account for the entire year of 2024.

Benefits provided to full-time employees that are not provided to temporary or part-time employees **GRI 401-2**

The benefits offered by the company are available to full-time, part-time, and temporary employees across all operational units.

Parental leave **GRI 401-3**

	2022	2023	2024
[TOTAL NUMBER OF EMPLOYEES THAT WERE ENTITLED TO PARENTAL LEAVE]			
Men	3,837	2,868	1,990
Women	2,352	1,930	1,219
[TOTAL NUMBER OF EMPLOYEES THAT TOOK PARENTAL LEAVE]			
Men	185	76	41
Women	92	117	52
[EMPLOYEES EXPECTED TO RETURN IN THE CURRENT YEAR]			
Men	186	77	41
Women	114	101	76

	2022	2023	2024
[TOTAL NUMBER OF EMPLOYEES THAT RETURNED TO WORK, IN THE REPORTING PERIOD AFTER THE PATERNAL LEAVE ENDED]			
Men	186	77	41
Women	114	80	76
[TOTAL NUMBER OF EMPLOYEES THAT RETURNED TO WORK AFTER PARENTAL LEAVE ENDED THAT WERE STILL EMPLOYED 12 MONTHS AFTER THEIR RETURN TO WORK]			
Men	3	58	34
Women	2	9	18
[RATE OF RETURN]			
Men	100	100	100
Women	100	79.21	100
[RATE OF RETENTION]			
Men	100	55.24	44.16
Women	40	7.89	29.51



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Occupational health and safety management system **GRI 403-1**

The company has a health and safety management system that complies with the following legal requirements: labor laws, conventions of the International Labour Organization (ILO), civil code, penal code, collective agreements, sector regulations, licensing and authorization requirements, Public Labor Ministry (MPT), inspection and oversight requirements, civil and criminal liabilities, and those applicable to the company's internal processes.

The standards on which the system is based are ISO 45001, 31000, 31010, 9001 and 14001, in addition to the regulatory standards of the Ministry of Labor and Employment (NRs). All workers, all activities and all workplaces are covered by the occupational health and safety management system.

Hazard identification, risk assessment, and incident investigation **GRI 403-2**

The organization identifies hazards and assesses risks in routine and non-routine activities, applying measures to eliminate hazards and minimize risks. At Oi, all risk management is guided by ISO 31,000, which serves as the primary reference for POP-344 [Occupational Health and Safety Risk Management]. We adhere to risk mapping methodologies, including APR [Preliminary Risk Analysis], as well as established procedures and guidelines, training and qualifications, and active involvement from senior management.

The organization has a robust Occupational Safety and Health (OSH) Policy that is communicated at all levels, defines responsibilities, promotes an OSH culture, facilitates strategic decision-making, encourages participation in strategic risk assessments and audits, and ensures compliance reviews, demonstrating a commitment to continuous improvement.

Periodic reviews of OHS performance include risk assessments, performance indicator monitoring, contingency plan evaluations, process improvements, investments in technology and equipment, policy and procedure reviews, and ongoing training and qualifications.

The company provides a framework and publicizes communication channels for workers to report hazards and dangerous situations in the workplace and in their activities, utilizing corporate e-mail, an app, a chatbot, direct communication with the Health, Safety, and Well-being team, and communication through leadership.

Workers are protected against reprisals through the Occupational Health and Safety Policy, TEM Regulatory Standards, Standard Operating Procedures and Code of Ethics.

The company also has policies and procedures in place to ensure that workers have the right to withdraw from work situations that may pose a risk of accident or occupational illness. This is supported through routine operations, site and condition inspections, work checklists, non-conformity reports, and incident records. If this happens, they are protected against retaliation by law and the Company's Code of Ethics.

The processes that the organization has for identifying hazards, assessing risks and investigating incidents are: Investigate work-related incidents; identify hazards and assess risks associated with the incidents; determine corrective measures using the hierarchy of controls; identify necessary improvements in the occupational health and safety management system.

Occupational Health Services **GRI 403-3**

The company provides workers with occupational health protection and accident prevention services, focusing on improving quality of life, reducing costs, increasing productivity, promoting a health and safety culture, and monitoring workers' health.

The organization ensures the quality of these services through the registration of responsible professionals with the Ministry of Labor, the Regional Council of Medicine (CRM), specialization in occupational medicine, specialization in occupational safety engineering recognized by CREA, and a technical course in occupational safety recognized by CRT.

These services are made available to the organization's workers and accessed through communication channels such as corporate e-mail occupational health and safety (OSH) campaigns, training and qualification programs, intranet links and channels, mobile apps and online platforms, as well as through dedicated committees.

Services include occupational health examinations, occupational risk assessments, occupational safety training, accident prevention programs,



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worker health monitoring, certificate and license management, accident and incident investigations, health and wellness campaigns, health and safety audits, preparation of legal documentation, PPE management, and rehabilitation programs.

Worker participation, consultation and communication to workers regarding health and safety at work **GRI 403-4**

The organization engages workers in the development, implementation, and evaluation of the occupational health and safety management system through direct involvement, leadership, worker representatives, committees, and ongoing consultation.

Workers are mainly involved in DS - Safety Dialogue, Routine Inspections, Committees, also in identifying hazards, risk assessment, incident investigation and internal audits.

The communication channels used to access relevant health and safety information include corporate e-mail occupational health and safety (OHS) campaigns, training and qualification programs, intranet links and portals, mobile apps, online platforms, and committees.

The company has formal health and safety committees made up of employers and workers, responsible for various activities aimed at promoting a safe and healthy work environment. Among its main responsibilities are overseeing the process of identifying hazards and risks in the workplace, recommending measures to prevent accidents and occupational illnesses, and actively participating in their implementation. These committees also work to investigate and analyze work-related accidents and illnesses, promoting awareness-raising, education and training initiatives for workers on the importance of prevention.

Furthermore, the committees have the prerogative to request from the employer all necessary information and resources to ensure the effective performance of workers' duties. In partnership with the Specialized Service in Safety Engineering and Occupational Medicine (SESMT), the committees carry out activities aimed at raising awareness, educating, and training workers, with the goal of reducing workplace accidents and illnesses.

Other initiatives include conducting periodic workplace inspections, promoting educational health and safety campaigns, and providing workers with information about their rights and responsibilities in this area—reinforcing an organizational culture centered on prevention and overall well-being.

Committees typically meet bimonthly and hold significant authority in decision-making processes related to occupational health and safety.

Prevention and mitigation of health and safety impacts directly linked by business relationships **GRI 403-7**

The company maps the hazards and risks associated with the activities performed by workers involved in operations or business partnerships that it does not control through a variety of practices and tools. Among these instruments, the most important is the detailed mapping of activities, supported by Preliminary Risk Analysis (PRA) and ongoing risk management, which enable the identification and mitigation of hazardous situations before they occur. Periodic audits and inspections, both document-based and on-site, are also carried out to ensure compliance with safety standards and to identify opportunities for improvement.

Another tool employed is the IQF – Supplier Qualification Index, which assesses suppliers according to established safety and quality criteria. In addition, personal protective equipment (PPE) and collective protective equipment (CPE) are used as essential measures to prevent accidents, supported by ongoing training and qualification programs to ensure their proper use. Safety signage is strategically implemented to reinforce visual communication of risks and preventive guidelines within the work environment.

The company also invests in workplace safety and preventive maintenance programs, as well as emergency and evacuation plans. Compliance with implemented actions is continuously monitored, while occupational health is promoted through worker health monitoring programs focused on the early detection of work-related conditions. Finally,





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communication and active involvement of workers in all stages of this process stand out, promoting a participatory and integrated safety culture.

Among the risks identified, the most notable are falls, which can occur at different levels, and musculoskeletal injuries, generally associated with repetitive efforts, inadequate postures or lifting loads. Vehicle accidents—common in operational or internal transport areas—and falling objects, which pose risks especially during material handling activities, are also considered.

Exposure to chemical substances and biological agents is another area of concern, as it can result in poisoning, allergic reactions, or occupational diseases. Burns, resulting from contact with hot surfaces or chemicals, as well as equipment-related accidents that may cause cuts, amputations, or crushing injuries, are also among the primary risks. Injuries caused by electric shock, related to electrical work, and various traumatic injuries resulting from impacts or improper movements are also part of this hazard mapping.

Accidents involving heights, fires, and explosions are classified as high-impact events and require specific control measures and emergency response protocols. In addition, risks related to prolonged

exposure to vibration and noise, which can cause hearing or neurological damage, are monitored, as well as exposure to radiation, which requires strict control due to its harmful effects on health.

Our goals and objectives include maintaining a strategic approach to Health and Safety Management decisions, aiming to provide and sustain a healthy and safe work environment. This involves preventing and controlling hazards related to occupational health and safety, ensuring compliance with applicable requirements, and continuously improving the health and safety management system for workers.

Workers covered by an occupational health and safety management system **GRI 403-8**

	2023	2024
	EMPLOYEES	EMPLOYEES
Total number of individuals	4,351	3,200
Number of individuals who are covered by the system	4,351	3,173
Percentage of individuals who are covered by the system	100	99.16
Number of individuals covered by a system that has been internally audited	752	394
Percentage of individuals covered by the system that was internally audited	17.28	12.31

Note: No worker was excluded occupational health and safety management system.



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Work-related injuries GRI 403-9

	2022		2023		2024	
	EMPLOYEES	WORKERS WHO ARE NOT EMPLOYEES (THIRD PARTIES)	EMPLOYEES	WORKERS WHO ARE NOT EMPLOYEES (THIRD PARTIES)	EMPLOYEES	WORKERS WHO ARE NOT EMPLOYEES (THIRD PARTIES)
Number of hours worked	12,640,000	149,198,000	833,812	8,149,333	7,134,624	62,602,578
Base of the number of hours worked [200,000 or 1,000,000]	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Number of fatalities resulting from task-related injuries;	0	1	0	0	0	1
Index of fatalities resulting from work-related injuries	0	0.01	0	0	0	0.02
Number of work-related injuries with serious consequences (except for fatalities)	1	0	0	2		2
Index of work-related injuries with serious consequences (except for fatalities)	0.08	0	0	0.25	0	0.03
Number of work-related injuries of mandatory reporting (including fatalities)	6	54	12	19	4	33
Index of work-related injuries of mandatory reporting (including fatalities)	0.47	0.36	14.39	2.33	0.56	0.53
Days Lost (VSA Requirement)	-	-	-	-	79	403
Accident severity rate	-	-	-	-	11.73	6.43

The types of work accidents that occurred were commuting accidents, which had already been mapped, identified, and classified as hazards and risks to worker safety. Of the 37 incidents that occurred in 2024, 18 resulted in lost time—4 involving direct employees and 14 involving third-party workers. The two accidents classified as serious involved third-party workers and led to more than 90 lost workdays.

Management practices, along with specific accident investigation methodologies such as the Cause Tree technique, which takes into account the interaction of actions and conditions.

Legal training related to occupational health and safety aims to increase the culture and perception of risk among all employees.

Work-related ill health **GRI 403-10**

The organization did not record work-related ill health among employees and workers during the reporting period. At Oi, all risk management is guided by ISO 31,000, which serves as the primary reference for POP-344 [Occupational Health and Safety Risk Management].



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Average hours of training per year per employee **GRI 404-1**

AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY GENDER **GRI 404-1**

GENDER	2022			2023			2024		
	TOTAL HEADCOUNT	HOURS OF TRAINING	AVERAGE HOURS OF TRAINING	TOTAL HEADCOUNT	HOURS OF TRAINING	AVERAGE HOURS OF TRAINING	TOTAL HEADCOUNT	HOURS OF TRAINING	AVERAGE HOURS OF TRAINING
Men	3,837	46,108	12.02	2,672	43,783.82	16.39	1,990	12,756	6.41
Women	2,352	22,517	9.57	1,679	21,398.22	12.74	1,219	6,363	5.22
Total	6,189	68,625	11.09	4,351	65,182.04	14.98	3,209	19,119	5.96

AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE BY EMPLOYEE CATEGORY **GRI 404-1**

EMPLOYEE CATEGORY	2022			2023			2024		
	TOTAL HEADCOUNT	HOURS OF TRAINING	AVERAGE HOURS OF TRAINING	TOTAL HEADCOUNT	HOURS OF TRAINING	AVERAGE HOURS OF TRAINING	TOTAL HEADCOUNT	HOURS OF TRAINING	AVERAGE HOURS OF TRAINING
Executive Board	61	733	12.02	61	538.27	8.82	43	52	1.21
Management	366	7,576	20.70	294	4,704.3	16	224	941	4.2
Supervision/coordination	193	1,702	8.82	65	910.16	14	42	73	1.74
Consultant	169	1,789	10.59	143	3,164.51	22.13	99	347	3.51
Assistants/technicians	2,193	22,637	10.32	1,189	16,960.63	14.26	891	5,308	5.96
Workforce	3,207	32,503	10.14	2,599	38,904.17	14.97	1,910	12,398	6.49
Total	6,189	66,940	10.92	4,351	65,182.04	14.98	3,209	19,119	5.96

Only permanent and active employees as of December 2024 are considered, to ensure consistency with the data provided in the questions regarding the number of employees. If we consider the total volume of workload in the year, we are talking about 25,287 hours.



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Percentage of employees receiving regular performance and career development reviews **GRI 404-3**

No Performance Cycle was conducted in 2024 due to the significant structural changes.

Diversity of governance bodies and employees **GRI 405-1**

DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES, BY GENDER **GRI 405-1**

	2022			2023			2024		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Percentage of members of governance bodies by gender	77.78	22.22	100	88.89	11.11	100	100	0	100

PERCENTAGE OF INDIVIDUALS WITHIN THE ORGANIZATION'S GOVERNANCE BODIES, BY AGE GROUP **GRI 405-1**

	2022	2023	2024
	PERCENTAGE	PERCENTAGE	PERCENTAGE
Aged fewer than 30 years	0	0	0
Aged 30 to 50 years	22.22	22.22	28.57
Aged more than 50 years	77.78	77.78	71.43
Total	100	100	100


PERCENTAGE OF EMPLOYEES BY EMPLOYEE CATEGORY AND GENDER **GRI 405-1**

	2022			2023			2024		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
EXECUTIVE BOARD									
Percentage	73.77	26.23	100	75.41	24.59	100	76.74	23.26	100
MANAGEMENT									
Percentage	66.94	33.06	100	62.93	37.07	100	63.39	36.61	100
SUPERVISION/COORDINATION									
Percentage	80.31	19.69	100	89.23	10.77	100	90.48	9.52	100



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2022			2023			2024			
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
CONSULTANT									
Percentage	53.25	46.75	100	55.24	44.76	100	52.53	47.47	100
ASSISTANTS/TECHNICIANS									
Percentage	67.76	32.24	100	68.88	31.12	100	71.49	28.51	100
WORKFORCE									
Percentage	56.63	43.37	100	57.14	42.86	100	56.96	43.04	100
TOTAL									
Percentage	62	38	100	61.41	38.59	100	62.01	37.99	100

PERCENTAGE OF EMPLOYEES BY EMPLOYEE CATEGORY AND AGE GRI 405-1

	2022	2023	2024
	PERCENTAGE	PERCENTAGE	PERCENTAGE
EXECUTIVE BOARD			
Aged fewer than 30 years	0	0	0
Aged 30 to 50 years	63.93	60.66	53.49
Aged more than 50 years	36.07	39.34	46.51
Total	100	100	100
MANAGEMENT			
Aged fewer than 30 years	0.27	0	0
Aged 30 to 50 years	78.14	73.81	71.43
Aged more than 50 years	21.58	26.19	28.57
Total	100	100	100
SUPERVISION/COORDINATION			
Aged fewer than 30 years	6.74	0	0
Aged 30 to 50 years	68.39	58.46	59.52
Aged more than 50 years	24.87	41.54	40.48
Total	100	100	100

	2022	2023	2024
	PERCENTAGE	PERCENTAGE	PERCENTAGE
CONSULTANT			
Aged fewer than 30 years	1.18	0.7	0
Aged 30 to 50 years	81.07	78.32	71.72
Aged more than 50 years	17.75	20.98	28.28
Total	100	100	100
ASSISTANTS/TECHNICIANS			
Aged fewer than 30 years	15.09	12.2	10.55
Aged 30 to 50 years	61.92	59.55	60.04
Aged more than 50 years	22.98	28.26	29.41
Total	100	100	100
WORKFORCE			
Aged fewer than 30 years	3.75	6.96	5.45
Aged 30 to 50 years	74.32	74.11	73.3
Aged more than 50 years	21.93	18.93	21.26
Total	100	100	100



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	2022	2023	2024
	PERCENTAGE	PERCENTAGE	PERCENTAGE
TOTAL			
Aged fewer than 30 years	6.41	7.52	6.17
Aged 30 to 50 years	71.33	69.82	68.99
Aged more than 50 years	22.26	22.66	24.84
Total	100	100	100

PERCENTAGE OF EMPLOYEES FROM MINORITY AND/OR VULNERABLE GROUPS BY EMPLOYEE CATEGORY GRI 405-1

	2022	2023	2024
	PERCENTAGE	PERCENTAGE	PERCENTAGE
BLACK			
Executive Board	0	8.2	6.98
Management	0	17.69	17.41
Supervision/coordination	0	44.62	40.48
Consultant	0	18.88	16.16
Assistants/technicians	0	59.71	59.93
Workforce	0	34.59	36.81
Total	0	39.58	40.89
PWD			
Executive Board	0	0	0
Management	0	0	0
Supervision/coordination	0	0	0
Consultant	0	0	0
Assistants/technicians	0	14.89	13.92
Workforce	13.93	1.85	1.83
Total	6.59	5.17	4.95

The company does not keep records or count LGBT audiences.

Ratio of the basic salary and remuneration of women to men GRI 405-2

RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN BY EMPLOYEE CATEGORY GRI 405-2

	2022		2023		2024	
	BASIC SALARY (BRL)	REMUNERATION (BRL)	BASIC SALARY (BRL)	REMUNERATION (BRL)	BASIC SALARY (BRL)	REMUNERATION (BRL)
EXECUTIVE BOARD						
Ratio of basic salary Women vs. Men	0.96	0.96	0.84	0.83	0.8	0.98
MANAGEMENT						
Ratio of basic salary Women vs. Men	1.02	1.02	0.97	0.97	1	1
SUPERVISION/COORDINATION						
Ratio of basic salary Women vs. Men	1.02	1.02	0.91	0.91	0.83	0.83
CONSULTANT						
Ratio of basic salary Women vs. Men	1.12	1.12	0.98	0.98	0.98	0.97
ASSISTANTS/TECHNICIANS						
Ratio of basic salary Women vs. Men	0.98	0.98	0.77	0.76	0.8	0.8
WORKFORCE						
Ratio of basic salary Women vs. Men	1.02	1.02	0.98	0.99	0.91	0.91

The company considers all operational units to calculate the indicator.



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Incidents of discrimination and corrective actions taken [GRI 406-1](#)

There were two cases of discrimination during the reporting period. In the first, the investigation could not be conducted due to the complainant's failure to provide the requested information. The report did not provide details of the case, name any witnesses, or include any facts that would make it possible to identify those involved and initiate an investigation. In the second case, the report did not include the full name of the third party mentioned, and it was not possible to identify the individual in question in relation to the partner. It was not possible to conduct the investigation due to insufficient information provided by the whistleblower; therefore, no action plans were recorded.

Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk [GRI 407-1](#)

The company has no operations and/or suppliers at risk of violating workers' rights to freedom of association or collective bargaining.

Operations and suppliers at significant risk for incidents of child labor [GRI 408-1](#)

The company does not have, and has never had, operations that pose a risk of child labor occurrences. We monitor our largest suppliers through the Supplier Qualification Index assessments – HR Pillar (IQF-RH), and in 2024, no cases of child labor or young workers exposed to hazardous work were identified.

Operations and suppliers at significant risk for incidents of forced or compulsory labor [GRI 409-1](#)

The company and its suppliers—whose largest partners are monitored through Supplier Qualification Index assessments—did not have, nor had in 2024, any operations presenting risks of forced or slave-like labor occurrences.

Operations with local community engagement, impact assessments and development programs [GRI 413-1](#)

The company initiates and executes engagement activities, impact assessments, and development programs focused on the local community to effectively contribute to its advancement. To this end, it relies on local development plans structured around the actual needs of the communities where it operates. Furthermore, it adopts specific stakeholder engagement plans, promoting dialogue and collaboration with different target stakeholders.

The organization also provides channels for community complaints and suggestions, including a customer service hotline, contact e-mail, suggestion box, social media, digital platforms, and satisfaction surveys. These mechanisms allow for active and continuous listening.

Operations with significant actual and potential negative impacts on local communities [GRI 413-2](#)

The Company does not have operations that cause significant negative impacts on local communities. The potential negative impact is environmental pollution.



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New suppliers that were screened using social criteria [GRI 414-1](#)

In 2024, 95.92 percent of suppliers were selected based on social criteria, compared to 76.62 percent in 2023.

Political contributions [GRI 415-1](#)

Oi does not support or contribute to political parties or related institutions, as a public service concessionaire, in compliance with Law No. 9,504/1997.

Incidents of non-compliance concerning marketing communications [GRI 417-3](#)

In 2024, the organization had no cases of non-compliance with the Brazilian Advertising Self-Regulation Code established by Conar (National Council for Advertising Self-Regulation).

Substantiated complaints concerning breaches of customer privacy and losses of customer data [GRI 418-1](#)

Oi did not receive any official notifications or substantiated complaints related to privacy breaches, nor were there any incidents that posed significant risk or harm to Data Subjects, as defined by the General Personal Data Protection Law (LGPD). In 2024, more than 700 internal requests were analyzed, including contracts, notices, inquiries, data access requests, as well as the preparation of legal opinions and impact reports related to personal data protection.

In the educational field, we revised our e-learning content and conducted over 30 initiatives focused on education, including booklets, meetings with various departments, and other communication efforts. These activities aimed to reinforce and spread the culture of data protection within the organization.



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GRI Summary

Statement of Use	OI reported in accordance with the GRI Standards for the period ranging from January 1, 2024 to December 31, 2024
GRI 1 used	GRI 1: Fundamentals 2021

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	NOTE	SDG
GENERAL DISCLOSURES						
GRI 2: General Content 2021	2-1 Organizational details	10				
	2-2 Entities included in the organization's sustainability reporting	3				
	2-3 Reporting period, frequency, and contact point	3				
	2-4 Restatements of information	21				
	2-6 Activities, value chain, and other business relationships	10, 62 and 80				
	2-7 Employees	80, 81 and 82				
	2-8 Workers who are not employees	82				
	2-9 Governance structure and composition	34				
	2-10 Nomination and selection of the highest governance body	83				
	2-11 Chair of the highest governance body	83				
	2-12 Role of the highest governance body in overseeing the management of impacts	83				
	2-13 Delegation of responsibility for managing impacts	83				
	2-14 Role of the highest governance body in sustainability reporting	34				
	2-15 Conflicts of interest	83				
	2-16 Communication of critical concerns	84				
	2-17 Collective knowledge of the highest governance body	84				
	2-18 Evaluation of the performance of the highest governance body	84				
	2-19 Remuneration policies	84				
	2- 20 Process to determine remuneration	85				
	2-21 Annual total compensation ratio	85				



GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	NOTE	SDG
GRI 2: General Content 2021	2-22 Approach to stakeholder engagement	4				
	2-23 Policy commitments	85				
	2-24 Embedding policy commitments	86				
	2-25 Processes to remediate negative impacts	41 and 86				
	2-26 Mechanisms for seeking advice and raising issues	87				
	2-27 Compliance with laws and regulations	87				
	2-28 Membership associations	18				
	2-29 Approach to stakeholder engagement	9				
	2-30 Collective bargaining agreements	87				
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process of determining material topics	8				
	3-2 List of material topics	8				
ATTRACTION, DEVELOPMENT AND RETENTION OF EMPLOYEES						
GRI 3: Material Topics 2021	3-3 Management of material topics	46				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	93 and 94				4, 5, 8, 10
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees	94				3, 5, 8
GRI 401: Employment 2016	401-3 Parental leave	94				5, 8
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	99				4, 5, 8, 10
GRI 404: Training and education 2016	404-2 Programs for improving employee skills and career transition assistance	44 and 45				8
GRI 404: Training and education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	100				5, 8, 10
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	103				5, 8
DIGITAL INCLUSION AND CONNECTIVITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	65				
DATA PRIVACY AND SECURITY						
GRI 3: Material Topics 2021	3-3 Management of material topics	60				
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	60 and 104				16



GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	NOTE	SDG
INNOVATION AND TECHNOLOGY						
GRI 3: Material Topics 2021	3-3 Management of material topics	14				
RELATIONSHIP AND TRANSPARENCY WITH CUSTOMERS						
GRI 3: Material Topics 2021	3-3 Management of material topics	56				
ENERGY EFFICIENCY AND CLIMATE						
GRI 3: Material Topics 2021	3-3 Management of material topics	53				
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	73 and 87				13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	73				7, 8, 12, 13
GRI 302: Energy 2016	302-4 Reduction of energy consumption	73				7, 8, 12, 13
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	74				3, 12, 13, 14, 15
GRI 305: Emissions 2016	305-2 Indirect (Scope 2) GHG emissions from energy acquisition	74				3, 12, 13, 14, 15
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	74				3, 12, 13, 14, 15
GRI 305: Emissions 2016	305-4 GHG emissions intensity	75				13, 14, 15
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	75				13, 14, 15
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	75				3, 12
ETHICS, INTEGRITY AND COMPLIANCE						
GRI 3: Material Topics 2021	3-3 Management of material topics	38				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	21				8, 9
GRI 201: Economic performance 2016	201-4 Financial assistance received from government	87				
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	88				5, 8
GRI 202: Market presence 2016	202-2 Proportion of senior management hired from the local community	88				8
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	88				16
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	39, 88 and 89				16
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	90				16
GRI 415: Public Policy 2016	415-1 Political contributions	104				16



GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	NOTE	SDG
HEALTH, WELL-BEING AND SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	48				
GRI 403: Health and safety at work 2018	403-1 Occupational health and safety management system	95				8
GRI 403: Health and safety at work 2018	403-2 Hazard identification, risk assessment, and incident investigation	95				8
GRI 403: Health and safety at work 2018	403-3 Occupational health services	95				8
GRI 403: Health and safety at work 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	96				8, 16
GRI 403: Health and safety at work 2018	403-5 Worker training on occupational health and safety	48				9
GRI 403: Health and safety at work 2018	403-6 Promotion of worker health	49				3
GRI 403: Health and safety at work 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	96				8
GRI 403: Health and safety at work 2018	403-8 Workers covered by an occupational health and safety management system	97				8
GRI 403: Health and safety at work 2018	403-9 Work-related injuries	98				3, 8, 16
GRI 403: Health and safety at work 2018	403-10 Work-related ill health	98				3, 8, 16
SERVICE QUALITY AND SAFETY						
GRI 3: Material Topics 2021	3-3 Management of material topics	59				
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	66				5, 9, 11
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	88				8
GRI 308: Environmental assessment of suppliers 2016	308-1 New suppliers that were screened using environmental criteria	93				
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	103				8
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	103				5, 8, 16
GRI 409: Forced labor or similar to slavery 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	103				5, 8
GRI 414: Social assessment of suppliers 2016	414-1 New suppliers that were screened using social criteria	104				5, 8, 16
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	104				16



GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION			
			REQUIREMENT(S) OMITTED	REASON	NOTE	SDG
NON-MATERIAL TOPICS						
GRI 303: Water and wastewater 2018	303-1 Interactions with water as a shared resource	78				6, 12
GRI 303: Water and wastewater 2018	303-3 Water withdrawal	90				6
GRI 303: Water and wastewater 2018	303-5 Water consumption	91				6
GRI 306: Waste 2020	306-1 Significant actual and potential waste-related impacts	91				3, 6, 11, 12
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	91				3, 6, 8, 11, 12
GRI 306: Waste 2020	306-3 Significant Spills	91 and 92				3, 12, 15
GRI 306: Waste 2020	306-5 Waste directed to disposal	92				3, 6, 11, 12, 15
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	50, 100, 101 and 102				5, 8
GRI 405: Diversity and equal opportunity 2016	405-2 Ratio of the basic salary and remuneration of women to men	102				5, 8, 10
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	103				
GRI 413: Local communities 2016	413-2 Operations with significant actual or potential negative impacts on local communities	103				1, 2

credits

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