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Title: ANTI-CORRUPTION		

1 OBJECTIVE

Promote, achieve, and ensure that Oi's employees and partners and its subsidiaries, know and act in compliance with the requirements of the Anti-Corruption Laws, which address the administrative and civil accountability of legal entities for acts against the public administration, national or foreign, in order to ensure that during the conduct of their business the highest standards of ethics, integrity and transparency are adopted. This policy should be read and interpreted in conjunction with Oi's Code of Ethics and Conduct.

2 TARGET AUDIENCE

The guidelines and general rules contained in this policy apply to all Oi employees and its subsidiaries in Brazil and abroad, including interns, apprentices, and temporary employees.

3 GUIDELINES


3.1 COMBATING CORRUPTION

Corruption is characterized by acts that, using illegal or illicit means, are intended to obtain advantages over others. Oi considers all forms of corruption and bribery unacceptable, these being combated and reprimanded by the Company. Oi and Oi Personnel must comply with Anti-Corruption Laws including Brazilian Law (No. 12.846/2013/ Decree 11.129/2022), U.S. Foreign Corruption Practices Act ("FCPA") and UK Bribery Act 2010 ("UKBA").

It should be noted that according to Brazilian anti-corruption legislation, this act is configured by mere promise or attempt to corrupt someone, and must be reprimanded and penalized even if it has not been effected. Further, as this Policy must comply with the UKBA, Oi shall have adequate measures in place to prevent such bribery from taking place which would include requiring our Associated Persons, Party or Third- Party Representatives, implement respective policies and procedures which the Company shall have the right to audit and review from time to time to ensure compliance with the UKBA.

At Oi, employees must take responsibility and commitment to combat and not tolerate corruption, in any of its forms and context, including private corruption, extortion and bribery, and say no, firmly and decisively, to the business opportunities that conflict with this commitment. Employees Associated Persons, Third Party or Third-Party Representatives acting directly or indirectly in the interest or benefit of the company are prohibited from:

- Request or accept bribery.

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- Offer, promise, induce, give, provide, request, receive or authorize, directly or indirectly, Improper Advantage or Anything of Value to anyone, especially public agents or third persons related to them, with the aim of influencing decisions in favor of the company, or involving a form of personal gain that may affect the interests of the company.
- Offer, promise, make, provide or accept any facilitation payments made by public agents, or third person related to them, in order to try to ensure an advantage, typically, but not limited to, expediting routine or non-discretionary actions such as permissions, licenses, customs documents and other official documents, or police protection and other similar actions.
- Offer, promise, induce, give, provide, request, receive or authorize, directly or indirectly, Improper advantage or anything of value as a consequence of threats, blackmail, extortion and solicitation.
- Funding, costing or sponsoring the practice of illicit acts.
- Manipulate or defraud bids or administrative contracts.
- Manipulate or defraud the receipt or payments of public and/or private contracts by way of compensation or undue advantage.
- Use an interposed person to conceal or hide his identity and real interests in order to practice illicit acts.
- To hinder research or inspection activity of public agencies, entities or agents, or to intervene in their performance.

3.2 RELATIONSHIP WITH PUBLIC AGENTS


Some departments of the Company have by their nature more interaction with public agents and politically exposed people. This Policy reinforces the obligation to always adopt the highest ethical standard in this type of relationship and respect specific rules of governance established by the Company on the limits of action.

Compliance Management should always be consulted if a procedure is being carried out that involves interaction with public agents or politically exposed persons and that remains doubts about how to act and act.

Additional requirements and detailed information on this topic is expressed in a specific guide (**Guide to Good Practices in Public Agent Relationship**, which is available on our RI website (<https://ri.oi.com.br/en/corporate-governance/codes-policies-and-internal-regulations/>)).

3.3 TENDERS AND CONTRACTS WITH PUBLIC ADMINISTRATION

In the performance of their responsibilities, employees must comply with the provisions of this Policy and Anti-Corruption Laws, being aware that they cannot engage in acts that have the purpose of:

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- Frustrate or defraude, by adjustment, combination or some other expedient, the competitive character of public bidding procedure;
- Prevent, disrupt or defraud the conduct of public bidding proceedings;
- To remove or attempt to remove bidder by means of fraud or offering advantage of any kind;
- Fraud public bidding or contract arising therefrom;
- Create, in a fraudulent or irregular way, legal entity to participate in public bidding or to enter into an administrative contract;
- Obtain undue advantage or benefit, fraudulently, from modifications or extensions of contracts concluded with the public administration, without authorization by law, in the convening act of the public tender or in the respective contractual instruments; and
- Manipulate or defraud the economic and financial balance of contracts concluded with the public administration.
- Manipulate or defraud the receipt or payments of public contracts by consideration or undue advantage.

In this sense, employees cannot perform acts that violates the principles of isonomy and free competition, as well as acts that could hinder investigations, research or supervision activities of public bodies, entities or agents.


In addition to appropriate accounting and financial records, those responsible for leading or participating in bidding processes, administrative contracts, or consortia formed for such purposes must maintain written audit trails of the actions taken in that context.

Additional requirements and detailed information on this topic is expressed in a specific guide (**Guide to Good Practices in Public Agent Relationship**).

3.4 RELATIONSHIP WITH THIRD PARTIES

This Policy prohibits the use of any Associated Persons, Third Party or Third- Party Representatives for the conduct of unlawful acts, including paying or offering bribes or engaging in any conduct prohibited by this Policy.

The actions of Associated Persons, Third Party or Third- Party Representatives present specific risks, because in certain situations the company and its employees can be held responsible for inappropriate acts made by a third party, even if they are not aware.

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Employees should never ignore information that suggests possible corruption by third parties on behalf of the company. Employees involved in the identification, evaluation and hiring of Associated Persons, Third Party or Third- Party Representatives should be diligent and be attentive for example, but not limited to the points of attention related to the reputation, qualification, hiring process and payment of the third party.

Employees must be aware that any contracts entered with third parties and Associated Persons, Third Party or Third-Party Representatives must comply with Clause 3.7 hereof, and strive to ensure that contracts require that these parties:


- (a) implement and maintain relevant anti-corruption policies and procedures which impose compliance obligations identical to those in this Policy, and
- (b) Oi shall be entitled to verify and audit the application and implementation of such policies by all of its Associated Persons, Third Party or Third- Party Representatives, who shall co-operate with any such verification and/or audit conducted by Oi, and;
- (c) Associated Persons, Third Party or Third- Party Representatives immediately notify Oi of any breach of their anti-corruption policies and shall provide Oi with information related to such breaches.

Additional requirements and detailed information on this topic is expressed in a specific policy (**POL-187 – Oi Third Party Integrity Analysis Policy**), which describes the guidelines and assessments carried out on our suppliers and third parties, such as Know Your Supplier Procedures and due diligence, according to our risks methodology.

3.5 GIFTS, PRESENTS AND OTHERS HOSPITALITIES

Oi employees, Associated Persons, Third Party or Third- Party Representatives are **prohibited** from receiving or offering any gifts, has given other hospitalizations to public agents and/or private agents, if configured the following conditions:

- Be in exchange for any immediate or future favor;
- The reason for or intention of influencing a decision, a situation in which the benefit granted exceeds the intention to promote the commercial/institutional relationship and aims exclusively to influence the decision-making process;
- When there is a trade negotiation in progress;
- When there is expectation of some kind of retribution;
- When generating impact to the Company's image;
- If it is in cash (kind), check or representative title;
- If it is a condition for the realization of any business or promise for illegal business in progress or

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potential;

- If configured the character of habituality.

In addition, the maximum value for gifts should be observed - **R\$ 200.00 (two hundred reais)**. The current legislation and the rules stipulated by the contrary of the relationship must always be respected, prevailing as reference the concept, standard or financial value more restrictive.

Regarding the subject, the guidelines of the Company's Code of Ethics should also be observed. Additional requirements and detailed Detailed information on this topic is expressed in a specific policy (**POL-00180 - Gifts, Presents and Other Hospitalitys Policy**, which is available on our RI website (<https://ri.oi.com.br/en/corporate-governance/codes-policies-and-internal-regulations/>)).

3.6 DONATIONS AND SPONSORSHIPS


Donations and sponsorships reinforce the Company's intention to use its own resources for the sake of society and the strengthening of its brand. We only praise that these instruments must always respect the interests and strategies of the Company, being forbidden any use of them to obtain undue advantage or concealment of the true final recipient.

Oi does not make donations, contributions, loans of goods, use or assignment of physical or advertising space and/or any other resource for political campaigns, candidates for public positions, political parties or any type of organization that develops political activity. Employees of the Company are prohibited from promising, offering, authorizing, or providing political contributions, directly or indirectly, to political parties or candidates for public office using Oi's resources.

Additional requirements and detailed information on this topic is expressed in a specific policy (**POL-00135 – Donation Policy and POL-000000068 – Sponsorship Policy**, which is available on our RI website (<https://ri.oi.com.br/en/corporate-governance/codes-policies-and-internal-regulations/>)).

3.7 ANTI-CORRUPTION CLAUSE

In all Company contracts with third parties, an anti-corruption clause shall be included, whereby the parties must undertake to comply fully with Anti-Corruption Laws, including those of jurisdictions in which they are registered and the jurisdiction in which the contract in question will be fulfilled (if different). If you have any doubts about the anti-corruption clause adopted by the Company, consult the legal area.

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3.8 MERGERS AND ACQUISITIONS

The combination of the Company with another company owned or controlled by a third party – whether by acquisition, merger or joint venture – can pose corruption risks for the Company, including the possibility that become responsible for liabilities from the acquired entity. As a result, proper due diligence and, post-acquisition remediation of compliance issues and prompt integration of an appropriate compliance program into newly-acquired entities is essential to mitigate corruption risks.

When applicable, the Company will conduct appropriate due diligence and post-acquisition remediation of compliance issues and compliance program integration in connection with any merger, acquisition, joint venture or other business combination.

Additional requirements and detailed information on this topic is expressed in a specific policy (**POL-187 – Oi Third Party Integrity Analysis Policy**).


3.9 INTERNAL CONTROLS

The company must ensure that there are effective internal control mechanisms designed to promote, achieve and ensure compliance with Anti-Corruption Laws, that include at least:

- Compliance program that establishes rules and practices to be observed by the organization in the fight against corruption and other illicit activities, as well as in the dissemination of ethics and integrity.
 - Structure and resources for the execution of the Program.
 - Continuous supervision and monitoring with reporting to the instances of the High Administration of Cia.
 - Support and sponsorship of the High Administration.
- It is worth noting that prevention and combating corruption must occur in the organizational context, that is, it is not a specific assignment of instances or areas directly involved, but an individual role of all employees.

3.10 DISSEMINATION AND TRAINING

The Company makes this Policy and its Code of Ethics and Conduct available to all its employees on the intranet and on its Investor Relations website, to shareholders, investors and to the general public. The Company will ensure that this Policy and its Code of Ethics and Conduct, along with procedures will be communicated to all its employees via email or in writing.

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As part of its Compliance Program, Oi requires its employees to undertake mandatory and specific annual training on the Anti-Corruption theme and monitors the conclusion along with the acceptance of the Company's Code of Ethics and Conduct.

3.11 DOUBTS AND REPORTS

Any doubts or cases not covered in this Policy should be addressed to your leader for guidance, or contact the support areas by looking for Compliance Management via email at PPCOMPLIANCE@oi.net.br.

3.12 PENALTIES AND REMEDIATION

Violations of this Policy will not be tolerated. In addition to legal consequences, violations of this Policy will subject Company employees, or others acting on the Company's behalf, to disciplinary actions, up to and including termination of employment.

If any violation of this Policy is identified, the Company will promptly ensure the violation is no longer occurring and, as necessary, will take remedial action(s), such as improving procedures and controls to mitigate the risk of the violation recurring.

Oi supports and encourages individuals to report any practices that may violate or potentially violate this Policy. It is everyone's responsibility to uphold Oi's ethical standards and assist in preventing and detecting all forms of misconduct. Oi provides a reporting channel for employees, suppliers, and service providers who fail to comply with Oi's standards, policies, and Anti-Corruption Laws.

Reporting Channels:

Website: <http://www.canalconfidencial.com.br/oi/>


Phone: +55 0800 2822088

Potential violations of this Policy may be reported anonymously through the Company's whistleblower channel. The Company takes seriously all good faith reports of actual or suspected violations of this Policy, whoever is involved, and investigates all compliance allegations. The Company does not tolerate retaliation against Company personnel who speak up in good faith about a suspected compliance violation or cooperate with an investigation or legal proceedings.

4 ROLES AND RESPONSIBILITIES

- **Compliance Management:**

Promote the dissemination and education related to this Policy.

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Support whenever asked to resolve questions about issues related to this Policy.

Carry out continuous monitoring of the Compliance Program and Transactions related to expenses incurred with public agencies or agents.

Periodically audit and monitor the Policy, along with the Audit, Risks and Controls Committee, for effectiveness and non-compliance.

Report to the Integrity Committee the results of continuous monitoring.

- **Legal**

Keep up to date and easy access to the anti-corruption clause used by the Company.


- **Employees:**

Know the anti-corruption policy and practice its guidelines

In case of doubts or uncertainties, contact the Compliance Management **via email: PP-COMPLIANCE@oi.net.br**.

5 REFERENCES

- Oi's Code of Ethics and Conduct
- POL-00135 – Donation Policy
- POL-000000068 – Sponsorship Policy
- POL-187 – Oi's Third-Party Integrity Analysis Policy
- Best Practices Guide for Dealing with Public Agents
- POL-00180 - Gifts, Presents, and Other Hospitalities Policy
- **Brazilian Competition Defense Law No. 12.529/2011** – Structure The Brazilian System of Defense of Competition; provides on the prevention and repression of infractions against the economic order;
- **Brazilian Anti-Corruption Law No. 12.846/2013** – Law of objective administrative and civil liability of legal entities for the practice of acts against the public, national or foreign administration;
- **Decree 11.129/2022**– regulates the objective administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign, of which Law No. 12,846, of August 1, 2013;
- **State Law No. 13.303/2016** – This Law provides for the legal status of the public enterprise, the mixed-economy company and its subsidiaries, covering any and all public enterprise and joint-economy society of the Union, of the States, The Federal District and Municipalities operating economic activity of the production or marketing of goods or services, even if the economic activity


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is subject to the monopoly regime of the Union or that is the provision of public services;

- **Bidding and Administrative Contracts Law No. 14.133/2021** – This Law establishes general rules for bidding and contracting for the Direct, Local and Foundational Public Administrations of the Union, the States, the Federal District and the Municipalities;
- **U.S. Foreign Corruption Practices Act;**
- **UK Bribery Act 2010.**

6 GLOSSARY

- **Anti-Corruption Laws** – means, collectively: (a) the U.S. Foreign Corrupt Practices Act, (b) the UK Bribery Act 2010, (c) the Brazilian Anti-Corruption Law (Law 12.846/13, decree 11.129/2022), and (d) any other applicable laws, rules and regulations related to combatting bribery or corruption.
- **Anything of Value** – includes cash and cash equivalents, and non-monetary items and intangible benefits, including gifts, reimbursements, educational assistance, loans, discounts, travel and entertainment expenses, medical assistance, business opportunities, occupational opportunities, beneficial agreements, options, economic entitlements or any other mechanism that can be used to transfer value.
- **Associated Persons, Third Party or Third- Party Representative** – means, in relation to the Company, any person or entity regardless of formal contract or not, albeit temporary or not, having the right to perform or performing services for or benefitting Company, including any and all owners, directors, officers, employees, agents, service provider, supplier, consultant, business partners, subcontractor, whether natural or legal persons, and other representatives of the Company.
- **Bidding** – a formal administrative instrument used by the government, by agencies and public companies to hire services or acquire products from a private company.
- **Bribery** - the practice of promising, offering or paying to an authority, ruler, public official or private enterprise professional any amount of money or any other favors that unduly favor it.
- **Employee** - is the employee who provides services of a non-eventual nature to the Company, under the dependence of the Company and upon salary. Exceptionally, for the purposes of this Policy, it is also considered its own collaborator: (1) the directors, statutory administrators and executive directors, who contribute to the Company's business and activities; and (2) interns and young apprentices.
- **Extortion** – the act of forcing someone to do or stop doing something, through threat or violence, with the intention of obtaining advantage, reward, profit.

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▪ **Government Official** – includes the following:

- Officials, employees and agents of a government or of any department, agency or entity of a government at the national, state, district, local or municipal level, or of an international government organization, or any person acting in an official capacity for or on behalf of this list;
- Officials, employees (including unpaid employees) and agents of a state- owned or state-controlled company, irrespective of the position or responsibility;
- Officials, employees or agents acting in an official capacity on behalf of a political party;
- Members of royal families;
- Any entity hired to review or accept proposals for a government body or agency;
- Employees elected, appointed or hired, on a permanent or temporary basis, holding parliamentary, administrative or judiciary positions of any nature in a country or territory; and
- Spouses and other family members of any of the persons listed above.


▪ **Habituality** – It is considered habituality act performed frequently, constancy and repetition. In this sense, every situation that is characterized permanent or without interruption over a certain time.

▪ **Hospitality** - It is understood by hospitality in Cia: giveaways, trips, meals, transportation (air, land, and/or sea), accommodations, food, entertainment, among others.

▪ **Improper Advantage** – means advantages in violation of a duty and the expectation that a person will behave in a lawful, commercially-appropriate manner, impartially and in good faith, including any good, tangible or intangible, offered, promised or delivered for the purpose of influencing or rewarding any act, decision or omission of a person, whether it is a Public Agent or not.

▪ **Integrity Analysis** - methodical procedure for checking data and documents, risk assessment and compliance analysis with a predetermined objective of knowing the person or organization with which the company intends to relate and interact.

▪ **Know your Supplier procedure** - is a business practice that involves conducting due diligence and gathering information about the suppliers that the company engages with. This process is designed to assess and manage the company's supply chain risks. The goal is to ensure that the suppliers are stable, reliable, ethical, and compliant with relevant regulations.

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- **Politically Exposed Person** – They are public agents who perform or have performed, in the last five years, in Brazil or in foreign countries, territories and dependencies, relevant public positions, jobs or functions, as well as their representatives, family members and close collaborators. Relatives are considered family members, in the direct line, up to the first degree, the spouse, the companion, the stepson and the stepdaughter. In turn, the close collaborators are characterized by every person in their close relationship.
- **Present** – comprises object or service of personal use or consumption with commercial value.
- **Private Corruption** – offer or receipt (as well as promise or request) of undue advantage to “perform, delay or omit act related to its functional attributions in the course of financial or commercial economic activities” related to employees or third parties of private entities.
- **Private Entity** – Private companies are companies, with or without profit, whose capital (machines, equipment, buildings) is mostly held by private economic agents.
- **Public Agent** – Any Government Official, natural person, independent of the provision of a public tender, even if temporarily or without remuneration, acting in an official way or exercising office, employment or public function with the Government Authority; Any natural person who works for a service provider contracted or contracted for the execution of typical activity of the Public Administration; or any political party leader, its employees or other persons acting for or on behalf of a political party or candidate for public office.

7 ATTACHMENTS

Not applicable.

8 APPROVAL

Approved by	Approval date
Board of Directors	07/31/2024

THIS DOCUMENT REVOKES EARLIER VERSION