



**sustainability**  
**report**  
**2023**







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# foreword

GRI 2-1, 2-3, 2-14

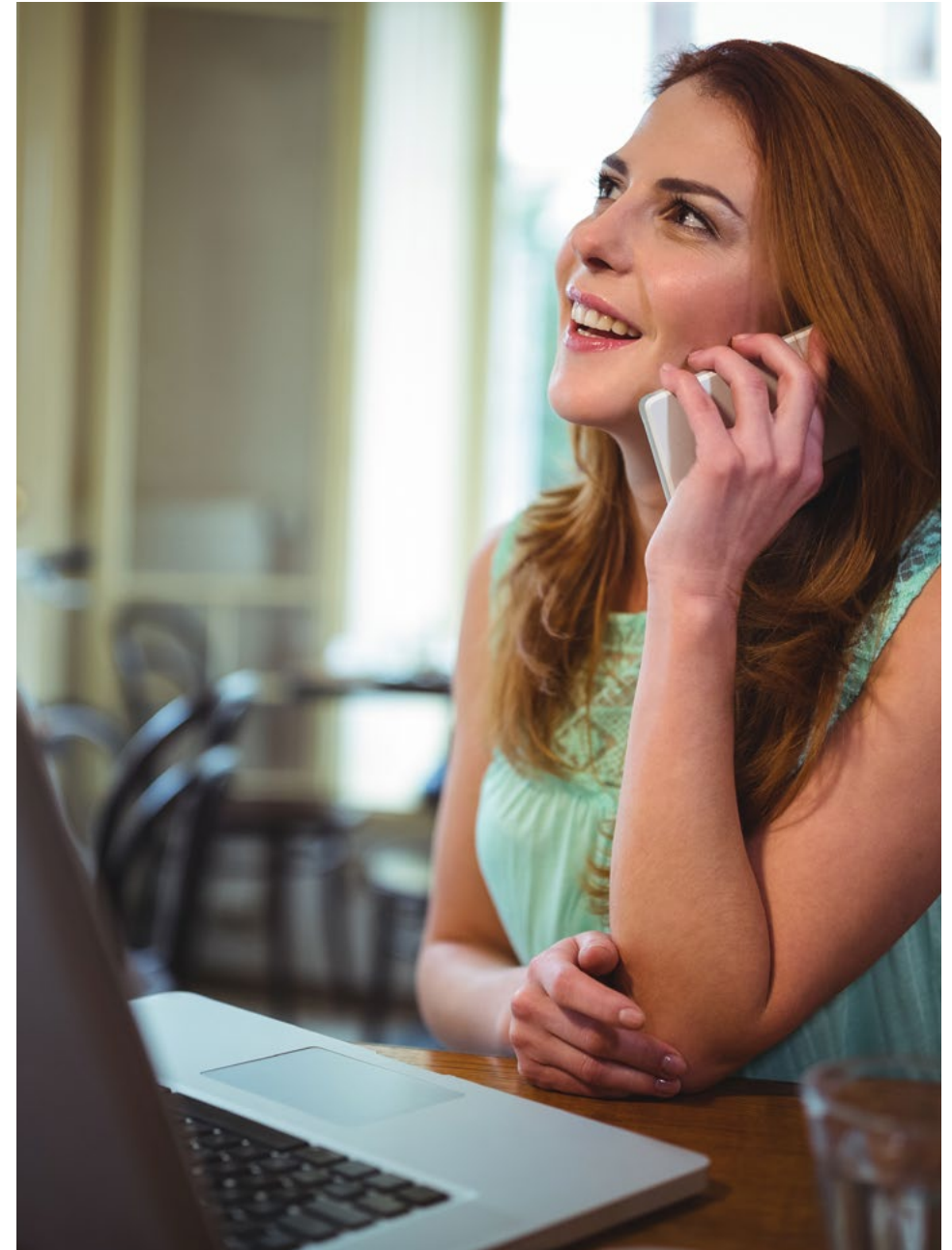
Even in a challenging context, with intense negotiations underway and major decisions being taken, Oi went on building a more streamlined, efficient and sustainable business in 2023. We sought to cut our operating costs and maximize our revenue sources. We opened negotiations on matters relating to our fixed-telephony concession, and we submitted a new Judicial Reorganization Plan.

Meanwhile, we continued to deliver high-quality services to our customers. This commitment from our whole team to go on making people's lives easier helped us become the top-rated broadband provider in all states where we operate, according to Anatel, with the highest number of accesses in 14 states, catering for both private customers and big corporate clients across Brazil, with innovative technological solutions.

In the midst of so many changes, we remained committed to advancing our ESG Agenda, with a focus on the creation of shared value, through actions with a social impact taken by the Oi Future Institute, investing in our climate governance, improving our processes and monitoring, among many other initiatives. We also invested heavily in training our leaders and listened actively to our staff, as part of the process of strengthening the new Oi.

In a challenging context, Oi focused on making things happen. And that is reflected in the way we work, do business and relate to others. We adopted agile at scale methodology, bringing our solutions more in line with the market, and we prioritized two aspects of our business—Oi Fibra and Oi Soluções—which account for 70% of company revenue.

**We invest in training our leaders and listen actively to our staff.**





## Approval of the Report

The Board of Directors,  
assisted by its committees, is  
responsible for analyzing and  
approving the organization's  
material topics and all  
information contained in the  
organization's other reports  
offering suggestions for  
ongoing improvements.

Not only have we seen changes in our business, but also in our company culture. We are intent on exploring the opportunities in a responsible, humane way. We have endeavored to be more inclusive and diverse, and to focus more on the needs of our employees.

The perception that this new culture is spreading throughout the company comes from staff themselves. According to the latest 2023 Engagement and Diversity Survey, 88% of people who work for Oi believe in the company's human values. We are very proud of this level of engagement, which shows how, even in a period of austerity, our relationships continue to be founded on transparency, ethics and respect.

This annual Sustainability Report presents some of that journey, covering the period January 01 to December 31, 2023. It was drawn up in accordance with the 2021 Global Reporting Initiative (GRI) Standards, takes into account the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) and correlates with the UN Sustainable Development Goals (SDGs). The information set out in this report refers to the activities of Oi S.A., and only the financial results published here relate to Oi Group and were audited by a third party. Please send any queries or feedback about this report to [pp-sustentabilidade@oi.net.br](mailto:pp-sustentabilidade@oi.net.br) or [invest@oi.net.br](mailto:invest@oi.net.br).



PREVIOUS REPORTS  
CAN BE SEEN HERE.





“Together, we shall pursue the results that will enable us to count on our sustainable actions, at all levels, for a long time to come”.

## message from the CEO

GRI 2-22

The responsibility of presenting the 2023 Sustainability Report of Oi S.A. Begins with the acknowledgment that we are a company undergoing judicial reorganization. Without neglecting our responsibilities, addressing this fact clearly is the duty of a business that wants to be genuinely and originally sustainable.

The actions and figures presented in this Report would not exist without judicial protection and the hard work of all those involved in the process. There will be no new management reports if we do not face up to the exceptional nature of our financial circumstances with the necessary firmness and urgency.

Completing each step of the new Plan—with its complexity, challenges and consequences—will be the difference between aiming for the future and dwelling on past regrets. More than ever, we will do our bit.

In view of the exemplary spirit of my fellow Board members and our staff, and the goodwill of our suppliers and creditors, I am certain of the success of our journey. Together, we shall pursue the results that will enable us to count on our sustainable actions, at all levels, for a long time to come.

Once we have fulfilled the terms of our second judicial reorganization, we will once again be able to say with pride: hey, we're doing great.

**Mateus Bandeira,**  
Oi CEO



# 2023 at a glance



## GROWTH OF OI FIBRA

Oi is the number-one fiber broadband provider in the markets in which it operates, taking FTTH (Fiber To The Home) technology to 4 million connected customers, with a 27.3% market share. In 2023, we saw 11% growth in this segment.



## OI SOLUÇÕES

ICT solutions are Oi's main B2B offering. Oi Soluções' ICT product portfolio saw annual growth of 29% in 2023, and includes over 80% of Brazil's biggest companies. Oi delivers the quality and agility businesses are looking for in their ICT products, integrating fiber infrastructure for startups and other major players in the sector.



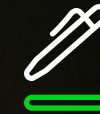
## FUTUROS - ART AND TECHNOLOGY AND MUSEUM

The Futuros art and technology center received a record 127,000 visitors, while Musehum gave guided tours to over 5,000 people and expanded its outreach work to 160 public schools and voluntary organizations, through new partners and sponsors.



## CUSTOMER SATISFACTION

Oi customer satisfaction rose 5% according to Anatel, making it the top-rated provider in every Brazilian state except São Paulo.



## ISE B31 SIMULATION

Oi met 71% of the prerequisites of the ISE B3 corporate sustainability index, in a simulated result (self-declared and unaudited), up 6% on 2022.



## ETHICAL COMPANY

In 2023, Oi was recognized as an ethical company by the Office of the Federal Comptroller General (CGU) and international bodies, for its commitment to the prevention, detection and remediation of corruption and fraud.





### TAKING CARE OF OUR EMPLOYEES

According to the Engagement and Diversity Survey, published in November 2023, 93% of staff agree that Oi is a company that values staff well-being, diversity, inclusion, and a respectful and harmonious workplace environment.



### CLIMATE GOVERNANCE

Incorporating the recommendations of the TCFD (Task Force on Climate-Related Financial Disclosures) in our management of climate risks and opportunities, coupled with the mitigating actions implemented in 2023 and greater reporting transparency, enabled us to improve our Carbon Disclosure Project (CDP) score from C to B-.



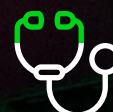
### FRESH JUDICIAL REORGANIZATION

A fresh judicial reorganization was approved for Oi in 2023, which sets out the key measures to be taken for the company to overcome its current financial circumstances and carry on with its activities. Details of the terms and conditions of the new JRP, together with the answers to frequently asked questions, can be found on a dedicated web page [<https://recjud.com.br>].



### OPPORTUNITIES FOR PEOPLE WITH DISABILITIES

Oi's recruitment and career development program for people with disabilities has become a case study of inclusion, receiving the Blend Edu award.



### EMPLOYEE WELL-BEING

The Oi well-being experience has already changed the lives of over 7,000 employees in the last four years. Through Vida.Com, Oi's quality of life program, staff have access to free consultations with social workers, nutritionists and fitness specialists, as well as discussion and support groups.



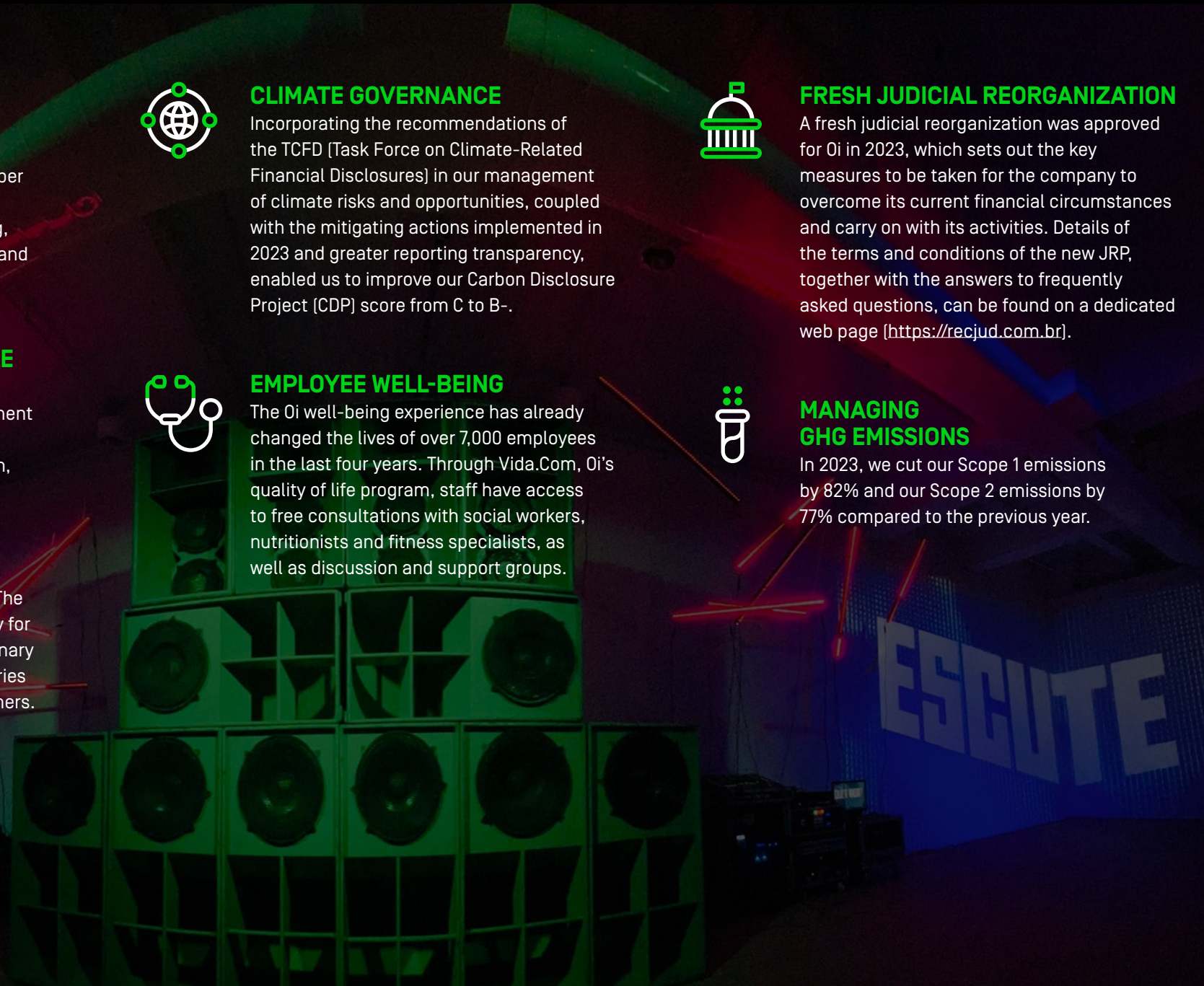
### MANAGING GHG EMISSIONS

In 2023, we cut our Scope 1 emissions by 82% and our Scope 2 emissions by 77% compared to the previous year.



### AGILITY AT SCALE

The Oi way of working has changed. The company adopted agile methodology for its deliveries, setting up multidisciplinary teams with a focus on quicker deliveries geared to business goals and customers.







# materiality





# materiality GRI 3-1

In 2023, we reviewed our materiality based on the double materiality concept, assessing the positive and negative impacts of our business on society and the environment, combined with the potential financial risk.

As well as the information contained in this report, materiality contributes to the development of our ESG strategy and to the mapping of specific risks and impacts for Oi.



The materiality review takes place every two years, and involved consulting customers, employees, business partners, suppliers and contractors, financial market analysts and Oi Group companies.

The consultation methods used for the materiality review included: individual interviews, focus groups, questionnaires, online surveys, analysis of internal and external documents, and benchmarking. In total, 903 online surveys, 7 interviews and 3 working meetings with around 20 experts were used in the study.

The company's highest governance body is the Board of Directors, which did not oversee the process, but validated the final list of material topics.

The criteria used to prioritize the material topics and their impacts were likelihood and severity (intensity; extent; reversibility), likelihood and magnitude, and relevance to stakeholders.

## Supported by a specialist consultancy firm, our materiality review involved the following steps:

Define the purpose, scope and tools to be used.

Analyze the survey results and draw up the new materiality matrix and related recommendations.

Identify priority stakeholders and refine the list of topics.





Validate the list of material topics and recommendations with senior management and the Board of Directors.

Based on the survey results, prioritize the potential financial and socio-environmental impacts.

## We conducted 903 online surveys, 7 interviews and held 3 working meetings.

# list of material topics

GRI 3-2

Material topic	Present in the previous materiality matrix	Related GRI disclosures	Main risks and impacts	Cited by which stakeholders	Related SDG
 <p>Attracting, developing and retaining employees</p>	Yes	GRI 401, 404, 405, 406	<p><b>Financial</b> • RISKS: high turnover rate, loss of know-how, discrepancy in the company's performance as an employer brand, legal proceedings and penalties • IMPACTS: failures in process execution, costs of severance, replacement and training, reworking. <b>Socio-environmental</b> (outward) • POSITIVE: job creation throughout the country, sense of belonging and inclusion, severance package more advantageous than is required by law • NEGATIVE: high turnover rate, workload backlog, cases of discrimination</p>	Oi leaders, internal experts, staff, Oi Group companies	5.8 and 12
 <p>Digital inclusion and connectivity</p>	Yes	GRI 203, 413	<p><b>Financial</b> (inward) • RISKS: perception that company is not actively seeking to prevent and mitigate impacts on neighboring communities, loss of reputation, legal proceedings and penalties • IMPACTS: loss of customers, increased costs. <b>Socio-environmental</b> (outward) • POSITIVE: employability, connectivity, development, making people's lives easier • NEGATIVE: -</p>	Oi leaders, internal experts	1, 4, 8 and 10
 <p>Data privacy and security</p>	Yes	GRI 418	<p><b>Financial</b> (inward) • RISKS: cyber attacks and data leaks, paralyzation of critical operating systems, dubious reputation, legal proceedings and penalties • IMPACTS: loss of revenue, loss of customers, loss of competitiveness. <b>Socio-environmental</b> (outward) • POSITIVE: - • NEGATIVE: exposure of data of customers, staff and other company stakeholders, fall in stakeholder confidence in the company's digital infrastructure</p>	Oi leaders, financial market analysts, Oi Group companies, B2B customers, corporate customers, private customers	16
 <p>Innovation and technology</p>	Yes	GRI 201	<p><b>Financial</b> (inward) • RISKS: dubious reputation, fall in customer satisfaction, low investment in implementing improvements, failure to fulfill market demands (tech) • IMPACTS: high costs of maintaining obsolete network (copper), loss of customers. <b>Socio-environmental</b> (outward) • POSITIVE: reduction of negative environmental impacts through the use of more efficient technologies, retention of customers due to innovative service offering • NEGATIVE: -</p>	Oi leaders, financial market analysts, staff, Oi Group companies, B2B customers, corporate customers, private customers	8, 9 and 12



Material topic	Present in the previous materiality matrix	Related GRI disclosures	Main risks and impacts	Cited by which stakeholders	Related SDG
 <b>Customer relations and transparency</b>	Yes	GRI 417	<b>Financial</b> (inward) • RISKS: dubious reputation, legal proceedings and penalties • IMPACTS: loss of customers, fall in revenue. <b>Socio-environmental</b> (outward) • POSITIVE: retention of customers • NEGATIVE: lack of transparency about the company's current situation, fall in customer satisfaction	Oi leaders, financial market analysts, staff, corporate customers, private customers	12 and 16
 <b>Health, safety and well-being</b>	No	GRI 403	<b>Financial</b> (inward) • RISKS: failures in process execution, accidents involving staff and third parties, legal proceedings and penalties, company associated with neglecting health and safety of staff and/or third parties, dubious reputation • IMPACTS: legal negotiations, loss of revenue. <b>Socio-environmental</b> (outward) • POSITIVE: promotion of a culture of incident prevention, with associated processes and self-care, provision of specialist support • NEGATIVE: accidents involving the company's own workforce and outsourced workers, deterioration of employees' physical and mental health	Internal experts, staff, suppliers and contractors, B2B customers, private customers	3 and 8
 <b>Energy efficiency and climate</b>	Yes (energy efficiency only)	GRI 302, 305	<b>Financial</b> (inward) • RISKS: extreme events, pressure for decarbonization, lack of stability and volatility of energy supply throughout the change • IMPACTS: service provision instability, loss of customers, loss of revenue, increased costs. <b>Socio-environmental</b> (outward) • POSITIVE: promotion of renewable energies and the free energy market, reduced consumption due to migration to more efficient services • NEGATIVE: GHG emissions	Financial market analysts, internal experts, suppliers and contractors	7, 9 and 13
 <b>Service quality and safety</b>	No	no direct correlation	<b>Financial</b> (inward) • RISKS: dubious reputation, fall in customer satisfaction, legal proceedings and penalties • IMPACTS: loss of competitiveness, loss of customers, fall in revenue. <b>Socio-environmental</b> (outward) • POSITIVE: retention of customers due to service quality, increased access to information and other digital services • NEGATIVE: -	Financial market analysts, B2B customers, corporate customers, private customers	9
 <b>Ethics, integrity and compliance</b>	Yes	GRI 205	<b>Financial</b> (inward) • RISK: dubious reputation, legal proceedings and penalties • IMPACTS: judicial reorganization proceedings, reduction of legal and regulatory burden (tech). <b>Socio-environmental</b> (outward) • POSITIVE: dissemination of ethical conduct, positive organizational climate • NEGATIVE: cases of corruption, failure to refer internal infringement cases	Staff, suppliers and contractors, Oi Group companies, corporate customers	8, 12 and 16



**Transparency is an essential condition for establishing relationships of trust and involvement with our stakeholders**

# stakeholder engagement

GRI 2-29

At Oi, we believe transparency is an essential condition for establishing relationships of trust and involvement with our stakeholders, as well as contributing effectively to the long-term success of our business.

If we want to create shared value, we need to actively listen to and communicate with our audiences, promoting dialog, wide participation and continuous evaluation. In so doing, we can forge and strengthen bonds of trust aimed at identifying real and potential impacts, building lasting relationships, understanding needs and expectations, improving decision-making, and defining our responses to prevent and mitigate negative impacts.

We have dedicated communication channels for different groups, run by specialist teams, always with a focus on transparency.

Our key stakeholders are: staff, customers, creditors, shareholders, financial analysts/ investment fund managers, other Oi Group companies, suppliers, business partners, contractors, unions, regulatory and inspection bodies, associations and organizations, NGOs/voluntary sector, civil society, government, banks and the press.





# we are OI





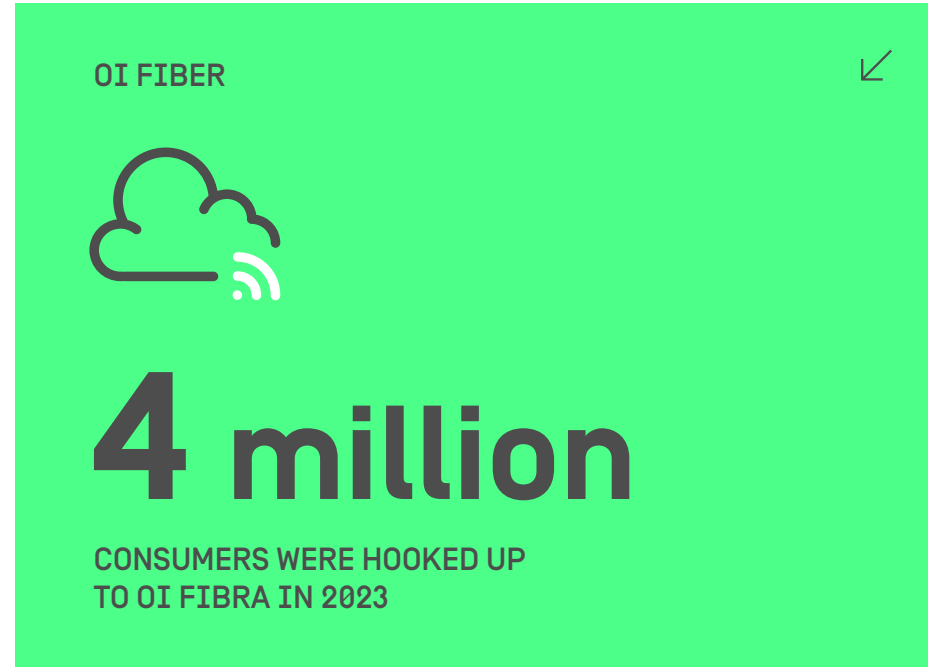
# we are Oi

GRI 2-1

Oi S.A. is one of Brazil's leading telecommunications service providers, operating nationwide. It has an extensive fiber-optic network spanning the country, including remote areas, promoting digital inclusion.

The company operates on two fronts: B2B and B2C. For retail customers, it offers a high-speed fiber broadband service, connecting 4 million consumers in 2023. For business customers, in addition to connectivity solutions, it provides IT solutions for companies of all sizes. In keeping with the company's strategy of diversifying its portfolio with solutions that go beyond connectivity and add value for customers, we offer products in segments like connected homes, security, financial services and digital content, accessible to consumers via the Oi marketplace, Oi Place.

Oi S.A. is a Brazilian company headquartered in Rio de Janeiro. It is a public company, with shares traded on the São Paulo Stock Exchange, B3 S.A., under the symbols OIBR3 (common shares) and OIBR4 (preferred shares).



## Share Ownership

	SHARES	TREASURY	OTHER SHARES
Common	644,531,021	64,404,968	580,126,053
Preferred	15,772,724	181,175	15,591,549
Total	660,303,745	64,586,143	595,717,602

(\*) Restated as per 2023 Reference Form.



# new Oi

2023 saw us consolidate and grow new Oi. It was created in 2021 to be a simpler, nimbler, more efficient company fully focused on customer service and, therefore, it will prioritize agile IT, focused on digital service, omnichannels, guided by data and analytics, and with accelerated time-to-market, allowing leadership to launch the best offers in the market. The new scale will allow the Company to strengthen the segments where it already operates and capture new revenues in multiple areas, leveraged by our competitive edges.

As part of the complex restructuring of its business, we have embarked on a healthier operational path, with greater cost control and strategic focus on two main business fronts: Oi Fibra and Oi Soluções. These two operations jointly account for 70% of the company's revenue.

## OUR PORTFOLIO GRI 2-6

**The new Oi has four main pillars, with different profiles and unique value generation capabilities.**

### 01

#### OI FIBRA

Oi Fibra offers fiber optic broadband internet to end consumers throughout the country, taking FTTH (Fiber To The Home) technology right to customers' routers. It is our key component of growth, catering for both private and business customers. In 2023, we had 4 million consumers connected, which represents annual growth of our customer base of 3% compared to the previous year.

In 2023, Oi Fibra won the accolade of fastest internet provider in ten Brazilian states, with 1.1 million accesses at a speed of over 300 Mbps, according to the comparison site Melhor Escolha. It ranks second overall and, in many major cities, exceeds the number one internet provider's national average speed (40% of the total among the major providers).

### 02

#### OI SOLUÇÕES

Oi Soluções offers ICT services for the B2B market, such as cloud computing, security, monitoring services, integration and proactivity, IoT and development of digital applications. By combining the performance of Oi Fibra with customized products, we attracted 80% of Brazil's leading companies to our portfolio. Alongside Oi Fibra, Oi Soluções is our company's core service.





**Oi is the leading fiber provider in the markets in which it operates. It connects 4 million homes and holds a 27.3% market share**

## 03

### SUBSIDIARIES

Through its subsidiaries, Oi generates additional revenue by offering digital and connected home services. Its main subsidiary is V.tal, the Brazilian neutral network company in which Oi has a 31.2% share and BTG Pactual holds 68.8%. V.tal represents considerable future value for Oi, as it consolidates itself as the operator with the most extensive pure-fiber infrastructure in Brazil, and looks set to become the country's number one digital infrastructure platform

We fully own a further two subsidiaries: Serede, which provides field services, and Tahto, which offers call center services.

\* These percentages are for 2023.

## 04

### LEGACY SERVICES

Represents the services offered by Oi that are seeing falling usage and a shrinking market, due to the restructuring of the sector. These include copper technology, DTH TV and regulated wholesale services. There are many operational challenges in this field, in particular due to the regulatory requirements of the current concession agreement.



# the Oi way to be

## VISION

To be a leader in fiber optic connections and digital solutions that improve the lives of people and businesses across the country.

## PURPOSE

Creating new futures by bringing digital life to everyone.

## OUR CORE MINDSETS

### WE ARE HUMAN

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

### WE EXPLORE POSSIBILITIES

We believe that doing the same thing over and over and expecting a different future is pointless. In order to change, we need to be flexible. Hence, every day we discard old habits to see the world through a fresh lens, creating solutions that bring the digital life to everyone.

### WE ARE ACCOUNTABLE

We are aware that our mindsets and actions impact the creation of new futures. We therefore take responsibility for every action and decision that faces our customers, our company and our society.



### WE MAKE THINGS HAPPEN

We stand firm in the face of challenges. We are resilient, determined, and never rest on our laurels: we have our sights set on market leadership. We firmly believe that with collaboration, focus and persistence, we can go beyond expectations.

### WE MAKE PEOPLE'S LIVES EASIER

We know that within every dreamer resides a doer. We're here to fulfill what we promise: to make people's desires a reality, simply and without any fuss.

# Awards and recognition



## ETHICAL COMPANY

In 2023, our commitment to the prevention, detection and remediation of corruption and fraud earned us recognition as an ethical company, with the award of the *Empresa Pró-Ética* mark by the Office of the Federal Comptroller General (CGU), in partnership with the Ethos Institute, a label internationally recognized by the OAS, OECD, UNODC and SCCE. Oi is the only company undergoing judicial reorganization to receive the recognition in 2023.

## INCLUSION

Oi's recruitment and career development program for people with disabilities, Desenvolve PcD, has become a recognized case study of inclusion. In 2023, it received the "Representativeness" award from Blend Edu, a start-up specializing in diversity and inclusion. Oi's program competed with over 240 others to win the award.

## FEEDBACK

In 2023, we were awarded the "Company that gives feedback" label by HR company Gupy. This was due to Oi's 100% response rate to applicants for posts advertised with the company.

## TOP EMPLOYER

Oi was certified as a "Top Employer" by the world's leading certification body for human resources practices, the Top Employers Institute. This recognition is reliable proof that Oi has effective HR initiatives in place, providing exemplary working conditions and fostering personal and professional development with excellence. We were also highlighted among the three best mental health practices worldwide.

## BRAZIL'S TOP-RATED BROADBAND PROVIDER

The quality of service provided by Oi Fibra resulted in a 5% rise in customer satisfaction, making us the top-rated broadband provider in every Brazilian state except São Paulo, according to the 2023 Perceived Quality and Satisfaction Survey, published by Anatel in 2024.

## CLIENTE SA AWARDS

In partnership with DialMyApp, Oi was recognized for its consistent, customer-focused strategy, winning the gold trophy in the "Leading CX/CSM Project" category, awarded by web portal Cliente SA to organizations offering the best quality of service to consumers, making them benchmarks for best practice on the domestic and international market.

## SILVER REPORTING STATUS IN THE BRAZILIAN GHG PROTOCOL PROGRAM

We were awarded Silver reporting status for our complete GHG inventory (unaudited) by the Brazilian GHG Protocol Program, which certifies inventories registered voluntarily with the Public Emissions Register.

## NAVE RECIFE

The Cícero Dias State Technical School—NAVE Recife—was ranked the second best state technical school in the state of Pernambuco, in 2023. The achievement was announced at the 2023 Idepe Awards for educational development in the state.

## ABDI ANATEL PRIVATE NETWORKS AWARDS

Oi Soluções received the "Private Network Connectivity" trophy for the smart video-monitoring project it developed for the Bahia State Public Security Department. The trophy is awarded by the National Telecommunications Agency (Anatel) and the Brazilian Industrial Development Agency (ABDI), as part of the ABDI Anatel Private Networks Awards.





# associations we are part of

GRI 2-28

## Conexis Brasil Digital

Brazilian Union of Fixed and Mobile  
Telecommunications Carriers

## Abrafix

Brazilian Association of Switched  
Fixed Telephone Service Utilities

## Telebrasil

Brazilian Telecommunications Association

## ABR Telecom

Brazilian Association of  
Telecommunications Resources

We maintain a transparent  
relationship with the key  
entities in the sector in  
which we operate.



# operating and financial performance



# operating and financial performance

2023 marked the first full year of operations for the new Oi, following the sale of its mobile telephony services and the resulting change in its operating model for fiber broadband.

During the year, Oi pursued actions aimed at ensuring the company's long-term viability, centered on **three fundamental pillars**: →

## THREE FUNDAMENTAL PILLARS FOR BUSINESS VIABILITY

01

improve operational performance, with core revenue acceleration and adaptation of the organizational structure;

02

resolve the regulatory situation of the PSTN concession;

03

restructure its future obligations, especially its financial debt.



In challenging circumstances, we sought to exploit our competitive potential to guarantee the profitability of our commercial strategy. As a result, Oi recorded a total annual net revenue of R\$ 9.7 billion, 99% of which was from its Brazilian operations. This 7.3% fall in revenue compared to 2022 was driven primarily by the reduction in the new Oi's copper network operations.

Fiber operations in 2023 saw organic growth of 10.5% on the previous year, accounting for 46% of the new Oi's revenues, totaling R\$ 4.4 billion. Oi Fibra has a financial profile that combines strong revenue growth with increasing profitability and cash flow as the business gains in scale.

Meanwhile, Oi Soluções, which accounts for 24% of new Oi revenues, saw significant growth of revenues

linked to ICT products. ICT products grew 29.8% in 2023 compared to the previous year.

Over the year, ICT accounted for around 30% of Oi Soluções' total revenues in 2023. However, this has only a partial impact on the stabilization of the business division's overall performance, since it still has the burden of legacy services.



# 66%

**OF INVESTMENT  
(R\$ 575 MILLION) WAS ALLOCATED  
FOR THE EXPANSION OF OI FIBRA**

Against this backdrop, Oi Soluções as a whole saw a 2.5% fall in net revenue compared to 2022, totaling R\$ 2.3 billion, due to contracts that still include services which were part of Oi's portfolio but today are out of date.

The last revenue component is a combination of different non-core services, including copper-based services for retail and business (not including the corporate market), regulated wholesale, DTH TV and subsidiaries.

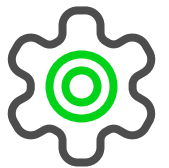
These non-core services together accounted for R\$ 2.9 billion, a 27.8% reduction year over year. The division, which was already experiencing declining revenues, saw an acceleration in this downtrend, primarily due to the services linked to the PSTN concession, reinforcing the various transformations which the sector is undergoing, with the arrival of new technologies and changes in consumer habits.

Routine operating costs and expenditure fell in 2023, by 5.9% year over year. The company continues working to reduce costs, and went on implementing the actions required for operational simplification, efficiency and digital transformation, seeking to turn the new Oi into a quicker, more streamlined operation. Worth highlighting are the efficiency results achieved in personnel [-5.2% year over year], through a significant reduction in the total number of employees (approx. 5,000), and a comprehensive reduction in contractor services [-14.0%]. The company's regular consolidated EBITDA amounted to consumption of R\$ 71 million, influenced by the result of its Brazilian operations. This was partly compensated by an EBITDA of R\$ 53 million for its international operations.

Investment totaled R\$ 869 million over 2023, a decrease of 77.5% on 2022. This reduction was due to efficiency following the transition to the fiber operating model, combined with changes in the CapEx allocation model. Around 66% of investment was allocated for the expansion of Oi Fibra (R\$ 575 million).

Net debt at fair value totaled R\$ 23.3 billion, 22.1% higher than in December 2022. According to the December 2023 financial statements, the company has a negative net worth of R\$ 27 billion and current liabilities totaling R\$ 53 billion.

It is worth mentioning that the fiber operation is a valuable asset for our stakeholders, has a high market value and is a strategic part of our judicial reorganization plan.



**Fiber is a strategic  
asset in our judicial  
reorganization plan.**

## Direct economic value generated and distributed - DVA GRI 201-1

	2021	2022	2023
	Amount (R\$)	Amount (R\$)	Amount (R\$)
Gross Operating Revenue	14,781,167,000	14,182,485,000	12,757,314,000
Discounts and deductions	(1,406,693,000)	(1,379,852,000)	(1,308,817,000)
Sales taxes	(2,890,995,000)	(2,317,403,000)	(1,730,797,000)
Net Operating Revenue	10,483,479,000	10,485,230,000	9,717,700,000

## Economic value distributed

	2021	2022	2023
	Amount (R\$)	Amount (R\$)	Amount (R\$)
Operating costs	(6,242,214,000)	(5,427,366,000)	(5,420,690,000)
Interest on third-party capital	(10,497,610,000)	(9,449,407,000)	(10,659,678,000)
Employee salaries and benefits	(1,654,403,000)	(1,672,402,000)	(1,725,468,000)
Payments to providers of capital	-	-	-
Payments to government	(2,890,995,000)	(2,317,403,000)	(1,730,797,000)
Community investment (Oi Futuro)	(13,871,000)	(5,666,000)	(5,608,000)
Withholdings	(2,770,225,000)	(16,773,519,000)	683,043,000
Finance revenue	287,059,000	3,577,196,000	1,982,945,000
Accumulated losses	(10,407,785,000)	(19,265,934,000)	(5,427,756,000)

## Statement of Profit or Loss for the Year - DRE

	2021	2022	2023
	Amount (R\$) million	Amount (R\$) million	Amount (R\$) million
Total Net Revenue	17,933	12,604	9,717
Of which core revenue	5,263	6,339	6,702
Oi Fibra	2,945	4,000	4,421
Oi Soluções	2,317	2,339	2,281
Total Routine Opex	(12,438)	(10,400)	(9,788)
Routine EBITDA	5,495	2,203	(70)
Nonrecurring items	(1,660)	(7,430)	638
EBITDA	3,834	(5,226)	567
Depreciation and Amortization	(4,420)	(4,187)	(1,552)
EBIT	(585)	(9,413)	(983)
Finance Income (Loss)	(10,877)	(3,908)	(5,200)
Result before Tax	(11,462)	(13,320)	(6,184)
Income tax and social contribution	1,054	(5,945)	756
Net Income	(10,407)	(19,265)	(5,427)

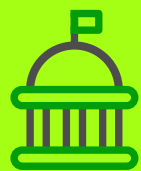
Note: The results of discontinued operations, recorded in 2021 and 2022, were distributed by item in the profit or loss statement above, whereas in the Company's financial statements, the net result of these operations is presented in a "single item."

Note 2: All DVA and DRE relates to Oi S.A. Consolidated.

## Judicial Reorganization

Since March 2023, the company has been undergoing its second judicial reorganization (JR). Its first JR, which began in 2016 and ended in 2022, was fundamental to restructuring the business, with a focus on: the mass roll-out of fiber broadband; improving the capital structure; and safeguarding tens of thousands of direct and indirect jobs throughout the country.

This second JR was necessary to guarantee the preservation of the company—as a major creator of employment and income—and to strengthen the new Oi's operations.



The main issue that influenced the two JR applications was the sharp fall in income from legacy services, like fixed telephony, without a proportional drop in operating costs. In other words, the company stopped serving customers, but had to maintain a large, costly infrastructure. That infrastructure is mandatory under the concession agreement signed between Oi and Anatel.

With the consolidation of our new strategic business plan, our focus has been on offsetting the loss of fixed-telephony revenue (nearly an 80% drop in five years) by investing in areas with high growth potential, like Oi Fibra and Oi Soluções.

Against this backdrop, in October 2022, on the recommendation of its financial advisors, Oi filed an application for JR, which was granted in March 2023.

### The reasons for filing this second application for JR include:

**Delay** of nearly two years in the sale of part of Oi's infrastructure—UPI Ativos Móveis and UPI InfraCo—due to delays in regulatory approvals, which had an impact on cash flow. Oi Group had to allocate resource to maintain the assets that were due to be sold.

**Imbalance** in the company's capital structure, with ongoing pressure from debts with creditors, a large proportion of which were tied to exchange-rate variations and were affected by the appreciation of the dollar in the period 2016-2022.

**Excessive costs** of take-or-pay contracts, which are out of date and do not offer any economic benefit to the company.

**Economic downturn** post-pandemic, altering the costs and revenues set out in the first JR.

**Deepening structural crisis** in the fixed-telephony segment, with a massive drop in customers, and a more challenging outlook for the broadband market.

**High indebtedness** of families, with an impact on customer acquisition and retention.

It is worth noting that Oi continues to provide a high-quality internet service with no adverse effects on its customers. The implementation of the Judicial Reorganization Plan aims to create a sustainable capital structure that will benefit all stakeholders.



## THE GOALS OF THE PLAN ARE:

REDUCTION OF NEARLY

# 70%

of restructured financial debt and major amortizations from 2027 onwards.



In the context of the second judicial reorganization, we divided up our assets, creating a main operation with two fronts—Oi Fibra and Oi Soluções—and a second operation comprising our copper-network and fixed-telephony services, subsidiaries and DTH TV.

PROSPECT OF A MORE SUSTAINABLE BUSINESS, BENEFITING THE COMPANY'S EQUITY SITUATION.



R\$ MILLION	DEC/23	DEC/22	% OF GROSS DEBT
<b>Debt</b>			
Short Term	4,616	1,623	18%
Long Term	20,870	20,679	82%
Total Debt	25,486	22,302	100%
Local Currency Exposure	8,461	7,112	33%
Foreign-currency Exposure	17,025	15,190	67%
(-) Cash	-2,194	-3,223	-9%
(=) Net Debt	23,292	19,079	91%



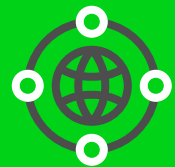
# our ESG journey



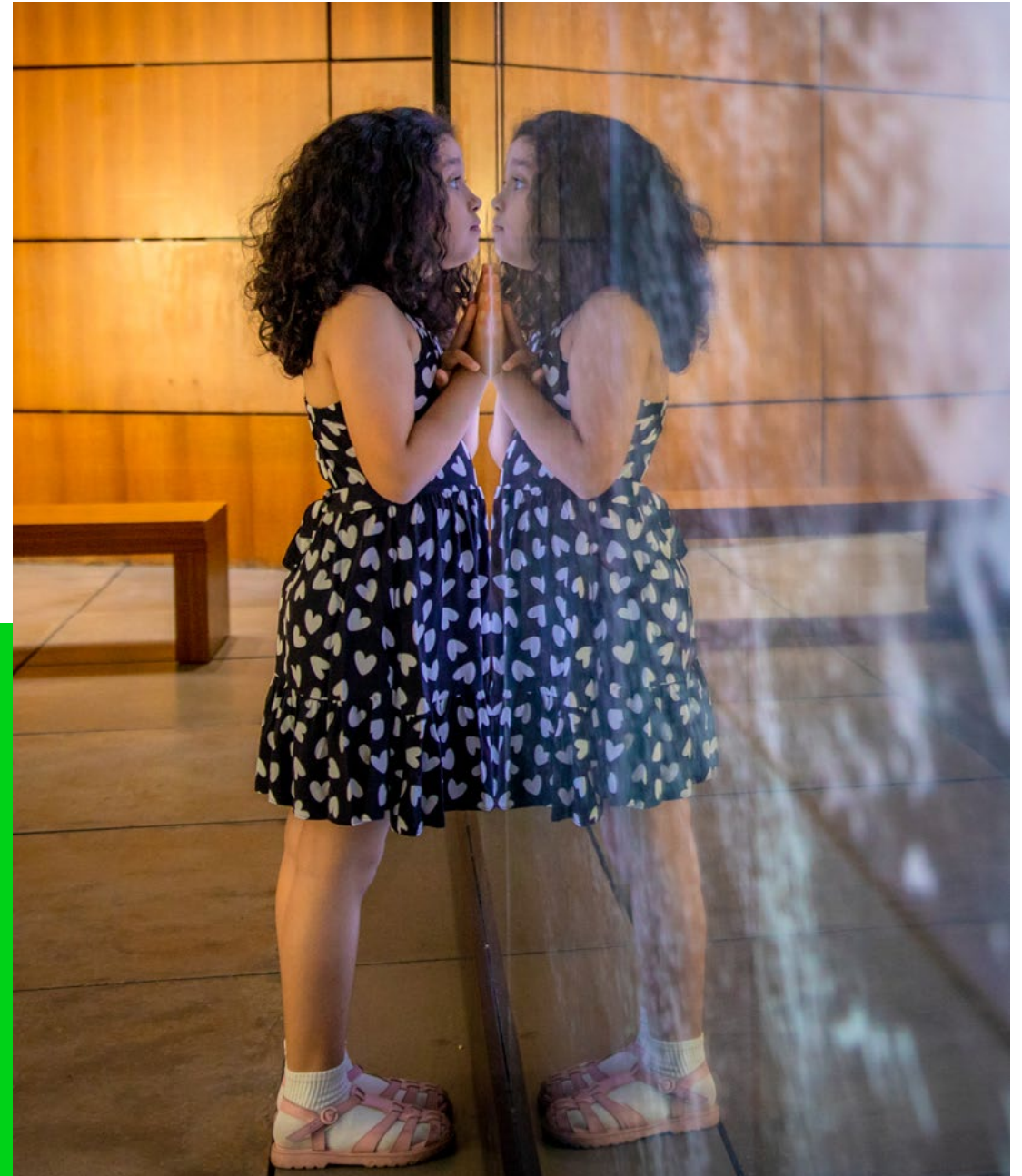
# our ESG journey

The ESG Agenda is strategic to strengthening the new Oi. Even in the current climate of change and financial austerity, we reaffirmed our commitment to the ten principles of the UN Global Compact and contributed to advancing the Sustainable Development Goals (SDGs).

In 2023, we revised our ESG Strategy to bring our priorities and actions in line with the company's current circumstances. Based on our purpose to create new futures by giving everyone access to a digital life, we believe we can be an agent of change for the digital revolution and digital inclusion in Brazil. In this way, our ESG Agenda becomes a parameter for determining how we are going to develop that process.



We remain committed to the 10 principles of the UN Global Compact and continue to advance the SDGs.





# Our ESG Strategy

What do we want?

**Our ambition**  
Be a transformative agent in the country's digital revolution and inclusion

Why do we do it?

**Our purpose**  
Creating new futures by bringing digital life to everyone

How can ESG contribute?

**Environmental:**

- Looking to future generations
- Working to mitigate climate change
  - Reducing our contribution to global warming
- Environmentally responsibility

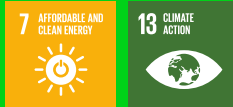
**Social:**

- Making Oi a more inclusive and diverse company
- Expediting digital inclusion in Brazil
- Driving social and business development
- Fostering job creation and employability

**Governance:**

- Contributing to financial sustainability
- Enhancing ESG management
- Acting ethically and transparently
- Strengthening the ESG agenda throughout the value chain

Priority SDGs





We pursued our Multi-Year ESG Plan, implementing and maintaining a series of projects in the environmental, social and governance spheres, enabling progress in our sustainability management.

That progress was reflected in a 6% increase in fulfillment of the prerequisites for the Brazilian Stock Exchange Corporate Sustainability Index, ISE B3, achieving 71% in a simulated result (self-declared and unaudited). This shows we are on the right path towards having greater control, risk management and good social and environmental practices.

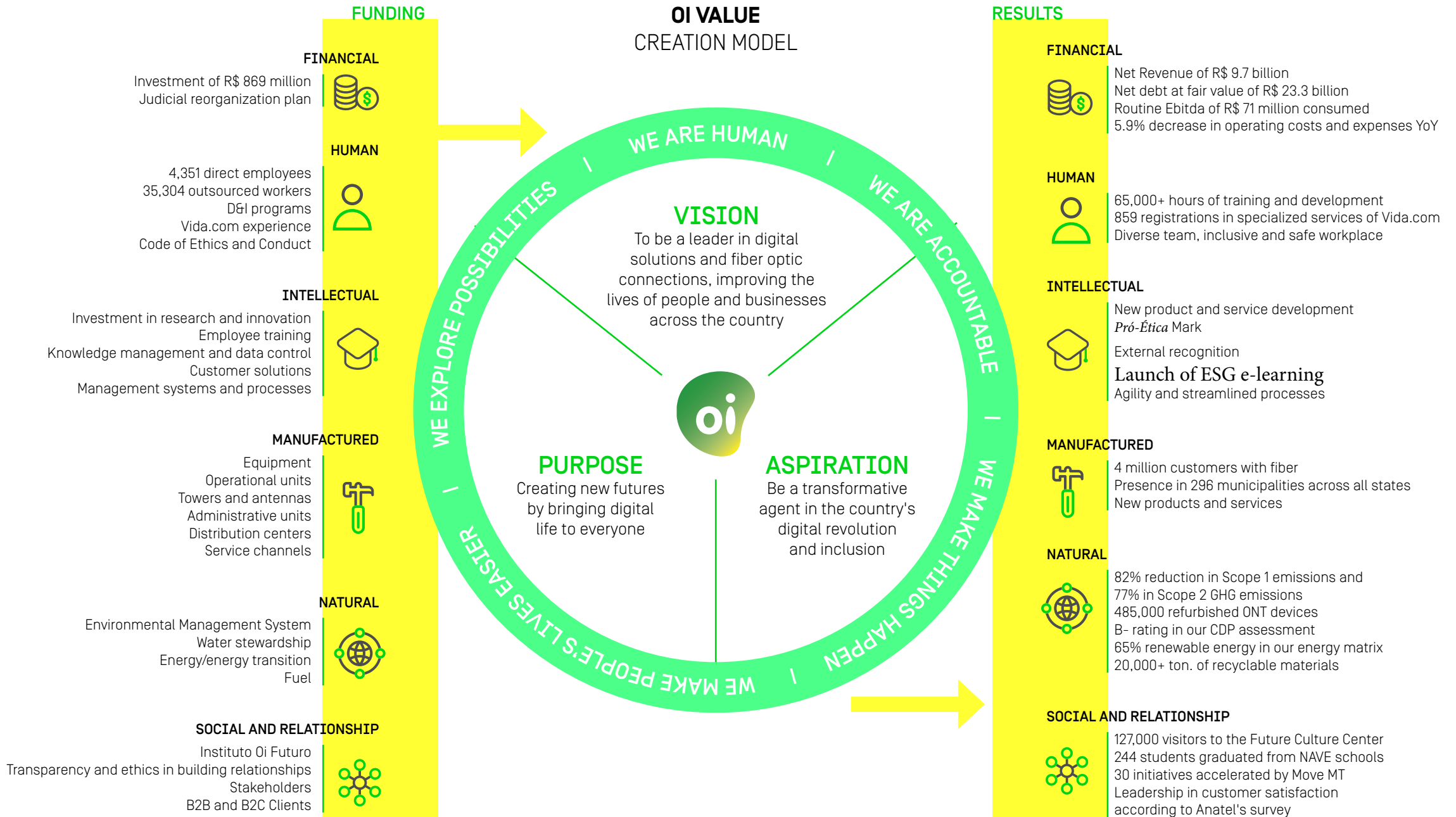
The Plan is intended to establish a culture of sustainability at Oi, aimed at making a genuine and effective contribution to the creation of shared value. To strengthen that objective, we launched an ESG e-learning course on our corporate education platform, Oi Educa, as well as offering access to all the courses of the UN Global Compact Academy. In this way, we contributed to our employees' ESG literacy, providing them with a better grounding in the topic to help with their day-to-day decision-making.

Also in 2023, we drew up two new company policies relating to ESG: environment and human rights. Through these policies, Oi reinforces its commitment to protecting, respecting and promoting human rights, and environmentally responsible management.

We also incorporated the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), an initiative that promotes transparency in reporting practices to investors about climate-related risks and opportunities and how they are managed.

**We are aiming to establish a culture of sustainability at Oi.**

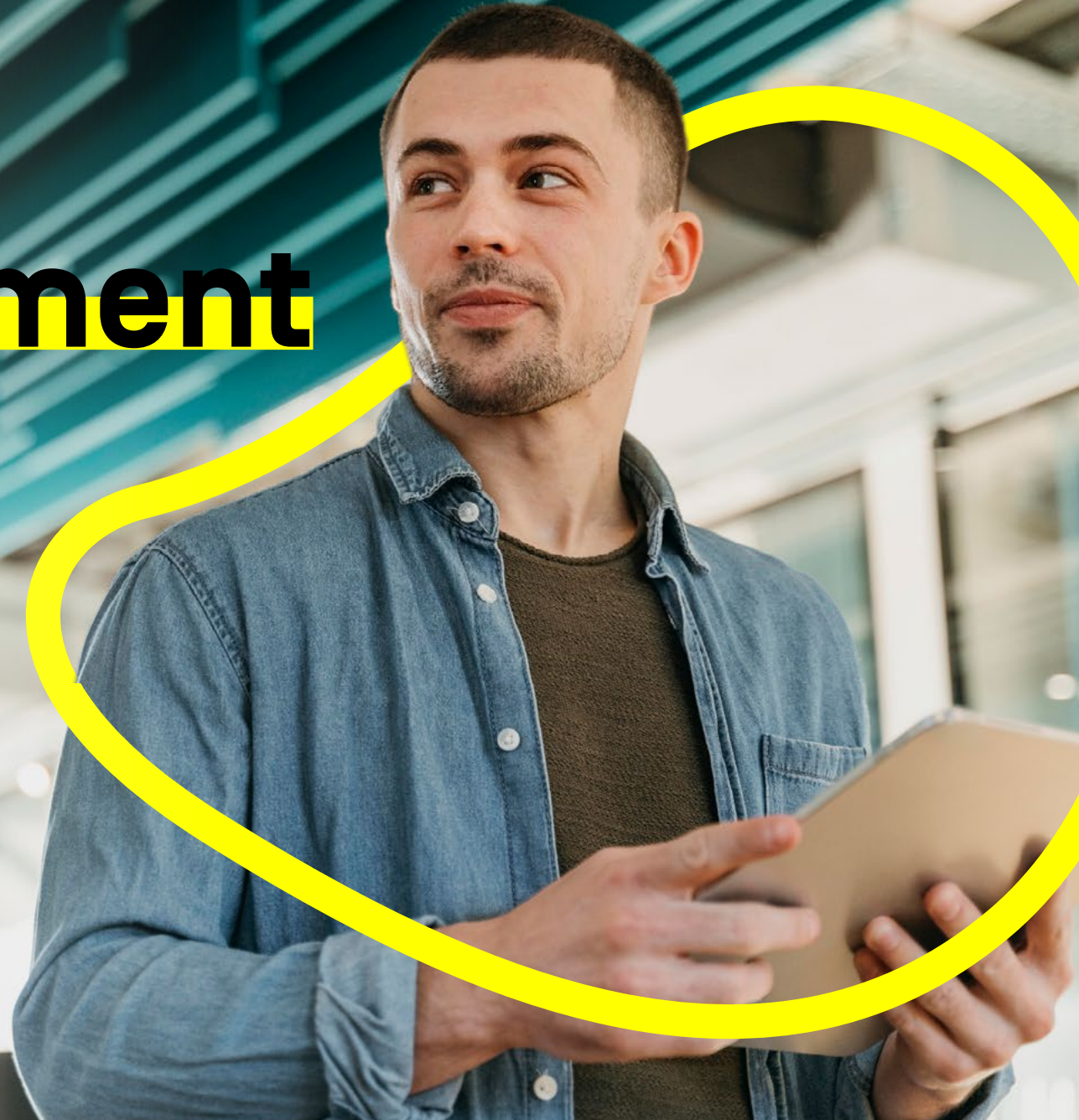








# the OI way of management





## the Oi way of management

In the midst of the restructuring process, we made every effort to further improve our corporate governance, taking steps to increase transparency, reinforce ethics and integrity, and improve our management, based on market best practice. The company's governance system comprises its bylaws, corporate structure, organizational structure, policies, procedures and practices.

We are listed in B3 Governance Level 1 and our Board of Directors fulfills the criteria of the Novo Mercado, which lists companies committed to standards that go beyond the legal requirements. We also belong to the Business Pact for Integrity and Against Corruption, and the Global Compact Network Brazil Anti-Corruption Platform.



We improved our  
governance, with  
steps to increase  
transparency.



# Governance structure

GRI 2-9, 2-10, 2-16

## BOARD OF DIRECTORS

In 2023, Oi's highest governance body was composed of nine members and advised by four strategic committees. The process for appointing members to the Board is supported by the People, Appointments and Corporate Governance Committee, which identifies and recommends potential candidates directly or by using independent external consultancy services. Members are then elected at the AGM by the votes of shareholders.

The Policy for Nomination of members to the Board of Directors aims to ensure that the composition of the body is appropriate and aligned with the best practices of corporate governance and legislation. It also states that the selection criteria should include aspects of diversity, including, but not limited to, criteria such as knowledge, experience, age group, ethnic origin and gender.

The Executive Board reports on a monthly basis to the Board of Directors on the main news, strategic projects and any critical issues at Oi, in a variety of areas including debt restructuring and operational, corporate or commercial matters.

In 2023, 34 major concerns were reported to the Board of Directors, involving letters sent by the Brazilian Securities Commission (CVM) and Brasil, Bolsa, Balcão – B3 stock exchange. Those concerns had to do with governance and economic issues.

## BOARD ASSESSMENT [GRI 2-18](#)

The Board of Directors undergoes an annual evaluation of its performance in supervising the company's impact on the economy, the environment and people. This process involves a self-assessment by board members and, based on the results, decisions and correction action are taken.

In response to the 2023 assessments, Oi made changes to organizational practices, such as meeting length and how far in advance any materials should be sent, with the aim of promoting more in-depth discussions at meetings of the Board and its committees.





		Eleazar de Carvalho Filho	Marcos Grodestzky	Armando Lins Netto	Claudia Quintella Woods	Henrique J. F. Luz	Paulino do Rego Barros Junior	Mateus Affonso Bandeira	Rodrigo Modesto de Abreu	Raphael Martins Manhães
		Chairman of the Board	Deputy Chairman of the Board	Director	Director	Director	Director	Director	Director	Director
Diversity	Gender GRI 405-1									
	Age group GRI 405-1	Male	Male	Male	Female	Male	Male	Male	Male	Male
	Term in office	Over 50	Over 50	Over 50	30 to 50	Over 50	Over 50	Over 50	Over 50	Over 50
Effectiveness	Employees	6 years	5 years	3 years	4 years	5 years	5 years	3 years	1 year	3 years
	Independent	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Participation in board and committees	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

In 2024, there were changes in the Board of Directors' members, and the current composition can be seen on Oi's Investor Relations Portal. <https://ri.oi.com.br/>

## SUSTAINABLE DEVELOPMENT GRI 2-12, 2-17

Our most senior governance authority - the Board of Directors - is responsible for setting the strategic direction and promoting the social interest of the Company, establishing its purpose, vision, mindsets and commitments. It is also responsible for approving corporate policies, annual budget, goals and strategies, including ESG initiatives. Issues related to impacts on the economy, the environment and people are addressed whenever necessary by the Board of Directors.

Executive officers also play a key role in the development and updating of sustainable development guidelines. They are involved

in strategic development and leadership, implementing and overseeing action plans, communication, and defining the mission and values. At the same time, the Board of Directors plays an active role in overseeing the processes for identifying and managing impacts on the economy, the environment and people.



**The Board of Directors is  
in charge of approving  
ESG initiatives.**

## BOARD ADVISORY COMMITTEES

### Audit, Risk and Controls Committee (Carc)

Oversees risk assessments and internal control mechanisms, as well as the adequacy of the scope, breadth and independence of internal audits. It is a statutory committee that controls contingencies and acts as a bridge between the Company's management and oversight bodies and its subsidiaries.

### People, Nominations and Corporate Governance Committee (CGNG)

Ensures the best governance practices and human resources strategies for the Company and its subsidiaries. It is also responsible overseeing management's actions by instilling social, environmental and governance practices.

### Strategy and Innovation Committee (CEI)\*

Established in 2023, it steers strategy and sustainable development. Its role is to oversee operational aspects of strategic planning, strategic commercial and operational positioning, quality indicators of business divisions of the company and its subsidiaries and the strategic direction of innovation, the introduction of new business, development of partnerships and digital transformation. Oi has specific Innovation, Research and Development policy.

\* The CEI was discontinued in June 2024

### Operations and Finance Committee (COF)

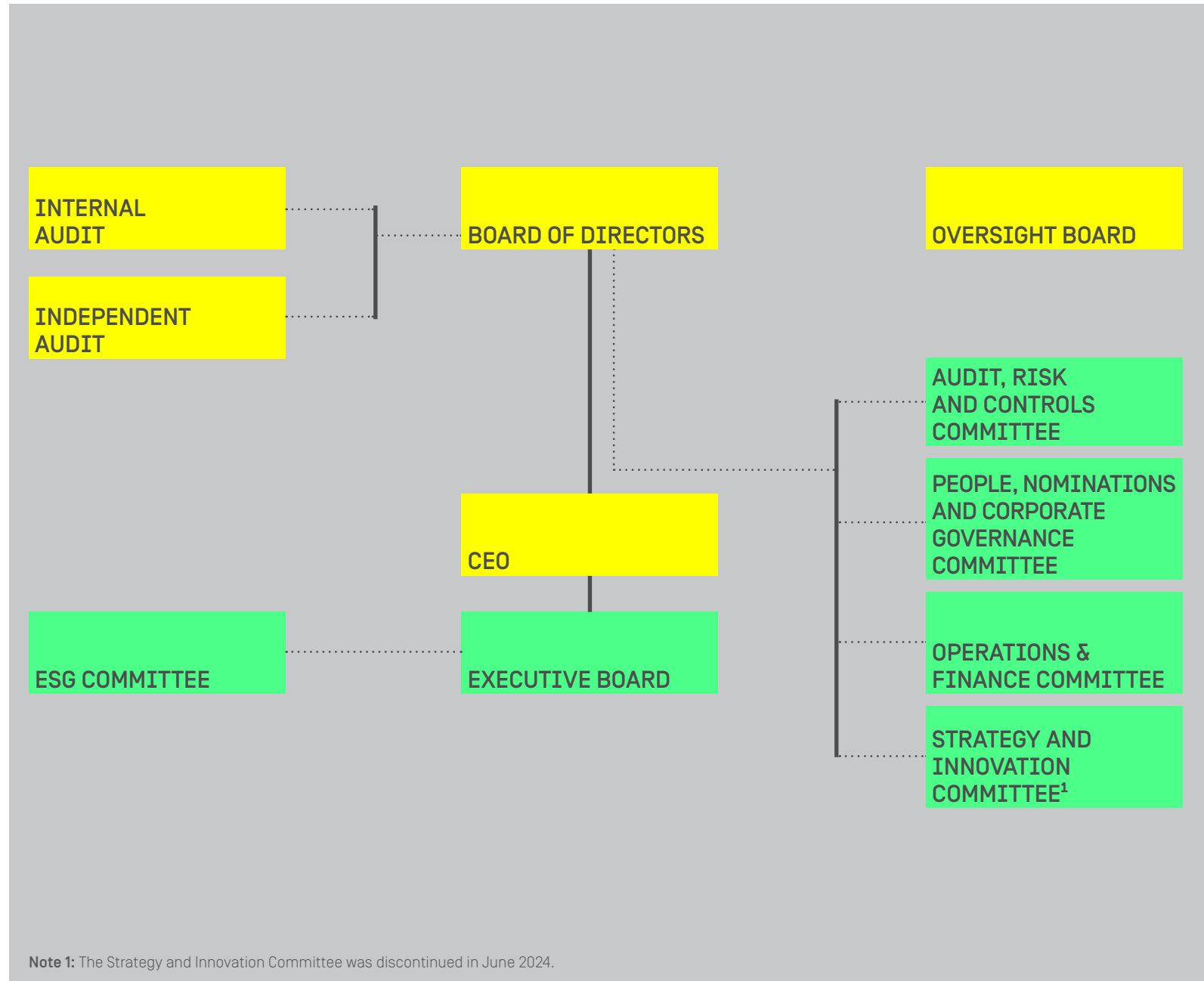
Also established in 2023, monitors financial strategies, including capital structure and the management of financial results and risk policy. It is also responsible for overseeing the company's financial and operational results and performance, including drawing up and monitoring the annual budget and financial matters.

## INTERNAL AUDITING

The internal audit is independent and objective, and reports directly to the Board of Directors. The purpose of Oi's internal audit is to offer objective assessment and consultancy services, developed to add value and improve the company's operations. The goal of the internal audit is to increase and protect organizational value, providing objective, risk-based assessments, advice and know-how. The internal audit helps Oi achieve its objectives, by applying a disciplined, systematic approach to assessing and improving the efficiency of governance, risk-management and monitoring processes.

The internal audit is governed by the mandatory guidance of the International Professional Practices Framework (IPPF), drawn up by The Institute of Internal Auditors (IIA), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing.

Our team of auditors receives regular training to ensure they know how to use the latest tools and are in line with the global standards for their profession.





# remuneration

GRI 2-19, 2-20

The company's compensation practices have the following aims: to attract, retain and encourage high performance from its executives to develop and accomplish the company's business strategies; to deliver competitive compensation levels compared to those practiced on the market; and to align the interests of directors, shareholders and the company.

At the same time, the compensation strategy is in line with the company's current circumstances, involving a process of deep change that requires flexibility to attract and retain the right people to deliver on the objectives set out in the Strategic Plan, while also maintaining the efficient running of the company's operations. It therefore seeks to reflect the fact that Oi is recognized as facing greater challenges than the market average.

The compensation of members of the Board of Directors and Oversight Board consists of fixed monthly fees. Members of the Board of Directors receive additional fees that vary according to the role they perform on the Board and advisory committees. Substitute members of the Oversight Board will only receive compensation where they hold office as a result of the vacancy, impediment or absence of the respective member.

Currently, the members of the Board of Directors and Oversight Board are not entitled to any long-term variable compensation payments.

**The compensation strategy is in line with the company's current circumstances.**

## STATUTORY EXECUTIVE BOARD AND SENIOR LEADERSHIP

The fixed compensation of the Statutory Executive Board and Senior Leadership is determined by the salary band of the role, according to a scale drawn up using the company's role evaluation methodology.

Proportion of total annual compensation - GRI - 2-21	2022	2023
	R\$	R\$
<b>Annual total compensation of the organization's highest-paid individual</b>	294,237	1,391,400
<b>Average total annual compensation for all the organization's employees, except the highest-paid individual</b>	185,041	116,047
<b>Ratio</b>	1.59	11.99
	<b>2022</b>	<b>2023</b>
<b>Percentage increase in the highest-paid individual's compensation [%]</b>	-75.54	-2.89
<b>Median percentage increase in annual total compensation [%]</b>	94.93	29.4
<b>Ratio of the percentage increase of the highest-paid individual to the median annual total compensation percentage increase</b>	-0.8	-0.1

Note: The highest compensation paid in 2023 was not to the same employee as in 2022. The increase in the average total compensation of the other employees was due to a bonus payment, which did not occur in 2022. The data refer to the amount of each employee's annual salary, taking into account the months worked, holiday charges and Christmas bonus, in addition to any profit-sharing or executive bonuses received in the reference year. For these figures, those employees who worked in December of the respective years were considered.

# ethics, integrity and compliance

GRI 3-3, 2-23, 2-24, 205-1, 205-2, 2-25, 2-26

We are mindful that ethics, integrity and compliance are issues that affect not only the company, but society as a whole. Ethical misconduct can expose the company to reputational, regulatory and financial risk. Our reputation is one of our greatest assets. To ensure that it is preserved, we have rules, principles and values that guide the conduct of our employees, contractors, business partners and suppliers. These guidelines reinforce Oi's ethical commitment in all relationships, promoting transparency and strengthening our organizational values.

The Oi Code of Ethics and Conduct provides straightforward guidance on what behaviors are expected of staff in their daily interactions, always governed by ethics, integrity and transparency in all that we do, both within and outside the company.

Oi also has a Whistleblowing Channel managed by an independent consultancy firm that can be used by all employees, contractors or anyone with or without ties to Oi who identifies a suspicion or event of irregularity that infringes the Oi Code of Ethics and Conduct. Any breach of internal rules or current legislation, in particular the Brazilian Anti-Corruption Act, can also be reported—Oi is a signatory of the Ethos Institute's Pact Against Corruption. Reports can be made anonymously, if preferred, and the identity and rights of the whistleblower and reportee are always preserved. The Whistleblowing Channel is also a tool for mitigating environmental issues involving the company's operations and assets, as well as any potential economic impacts. 501 complaints made using the channel were investigated, 17% of which were found to be substantiated, resulting in the application of 55 disciplinary measures.

Also in 2023, the channel's official web page was overhauled, making for a more informative and friendly process, and an improved user experience for whistleblowers. The led to the number of anonymous reports falling.



**ATTENDANT**  
Phone 0800-282-2088  
TOLL FREE



**VRU** Voice  
Response Unit  
Telephone 0800-282-2088  
TOLL FREE



**INTERNET**  
Sites  
[www.oi.com.br](http://www.oi.com.br)  
[www.canalconfidencial.com.br/oi](http://www.canalconfidencial.com.br/oi)

Among the 15 governance members of the company, 100% have been communicated and trained on anti-corruption policies and procedures.

Of our  
**4,351 employees**

**4,251 are eligible** to be communicated and trained, and of these **100%** were communicated and **4,208, or 98.99%,** have been trained on anti-corruption policies and procedures.

## COMPLIANCE PROGRAM

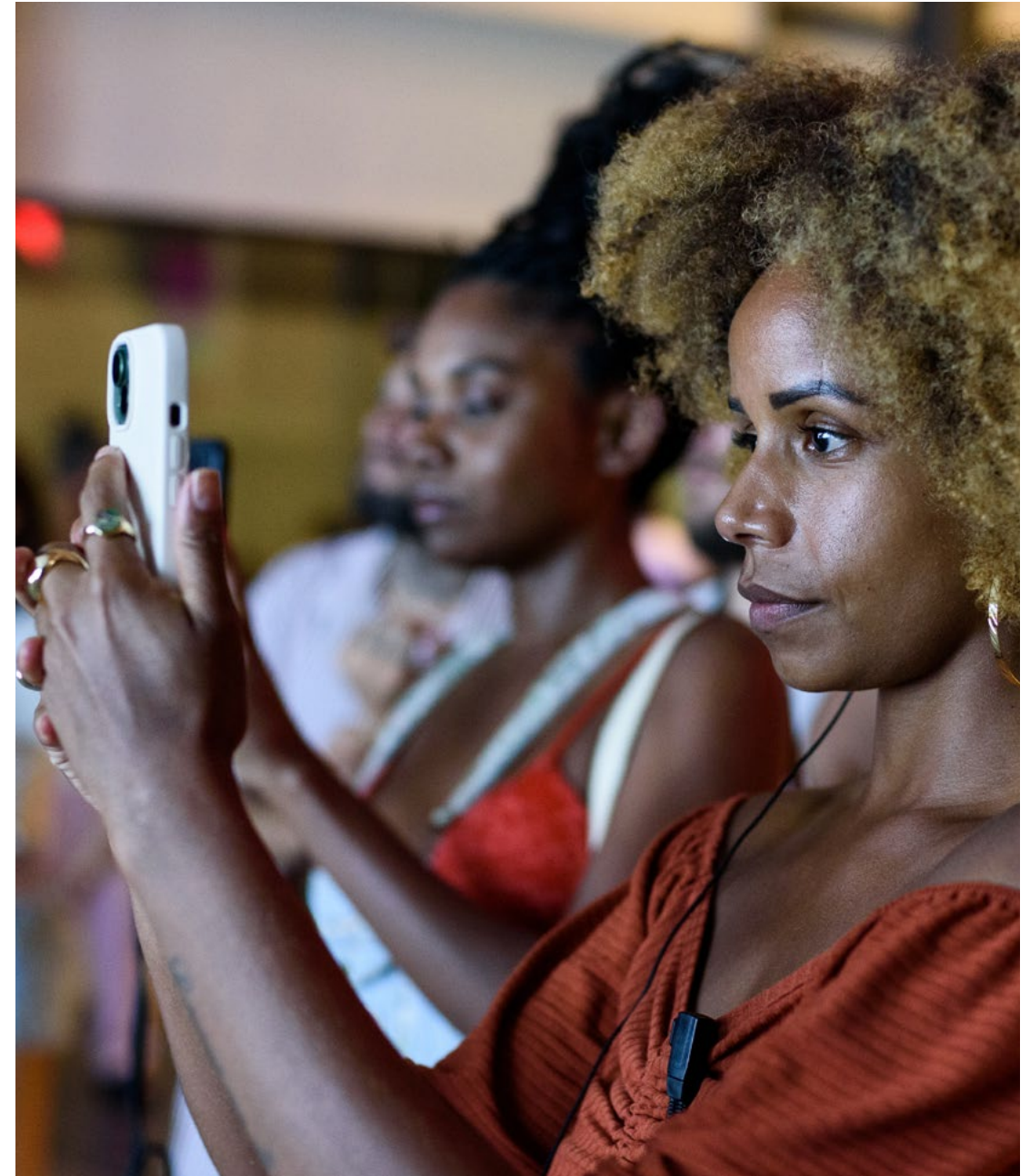
In 2023, Oi made improvements to the Compliance Program through tools such as the e-learning “Compliance at Your Fingertips,” compliance training for legal offices, campaigns to disseminate the culture of compliance within the Company, and a review of the Integrity Analysis Policy with the implementation of due diligence processes for all new hires.

We also invested in reinforcing the controls and worked on the implementation of monitoring actions of the Compliance Program, finding that 99% of eligible employees complied with Oi's Code of Ethics and Conduct. Furthermore, we followed the automated compliance red flags aimed at giving greater efficiency to the process and monitoring the controls related to integrity risks. These processes also served as a basis for tracking the effectiveness of the measures. The monitored indicators include: payments without prior due diligence, donations and sponsorships, conflicts of interest, payments to Public Administration and Transactions on restricted lists.

Furthermore, reports from the Whistleblowing Channel are brought to the Integrity Committee, and for each disciplinary measure, there is follow-up by a multidisciplinary Working Group that ensures proper application, effectiveness and treatment of the environment and affected individuals.

Through our internal demand receipt channel, we were able to ascertain the main queries of our internal and external clients and act to create training and documents, contributing to greater dissemination in knowledge management within the Company.

**We reviewed our Integrity Analysis Policy by implementing the due diligence process.**





# Compliance Program

## PREVENTION

- Senior Management Support
- Cultural permeability
- Collective responsibility
- Compliance Team
- Independent and autonomous structure
- Clear, concise, and accessible rules
- Anti-Corruption Policy, Compliance Handbook, Sustainability Policy and other standards
- Normative standards and processes management
- Internal and external training
- Periodic awareness campaigns



## REPORTS

- Knowledge of company risks
- Definition of mitigation strategies
- Business continuity
- Business process mapping
- Regularly reporting the program's progress to the Board of Directors
- Consolidated compliance report
- Whistleblowing Channel
- Ongoing enhancement of plan
- Interaction with Audit and Ethics Committee
- Action plans

## DETECTION

- Implementation of controls to mitigate risks
- Support in implementing regulatory requirements
- Due Diligence
- Self-Assessment Control
- Integrity tests for program effectiveness
- Creating disclosures
- Digital supporting systems



## Ethical company

In 2023, Oi was awarded the *Empresa Pró-Ética* mark, thereby confirming the excellence of our processes and the robustness of our Compliance Program. The award came in recognition of our commitment to the prevention, detection and remediation of corruption and fraud, and our adoption of integrity measures. The *Empresa Pró-Ética* mark is an initiative of the Office of the Federal Comptroller General (CGU), in partnership with the Ethos Institute, and is internationally recognized by the OAS, OECD, UNODC and SCCE. 84 companies received the mark in the 2022-2023 edition, and Oi was the only one undergoing judicial reorganization.



We are very proud to have received this award, but it comes with responsibilities. We believe the coherence and maturity of the Oi Compliance Program, the endorsement given by senior management and the Board of Directors to the issue, the robustness of our governance and the engagement of our employees and partners make a daily difference and were key to us achieving this result.”

**Duílio Novaes**, Director of Audit and GRC



## CONFLICTS OF INTEREST GRI 2-15

At Oi, we use a range of processes to prevent and mitigate conflicts of interest, including clear policies and procedures, the Ethics Committee and transparency, by keeping records of all decisions. We also regularly review our policies and procedures, strengthen our organizational culture, use legal compliance tools and continuously promote education and training.

The Oi Company Bylaws and Internal Rules of the Board of Directors establish that the members of the Board of Directors must abstain from participating and voting in deliberations concerning matters in which they have an interest that conflicts with the company. They must inform the other members about their impediment, and the nature and extent of the conflict must be recorded in the meeting minutes. The company also has a Policy for Transactions with Related Parties and Situations Involving Conflicts of Interest, which requires any conflict to be declared and those involved to abstain from participating in discussions and deliberations on the issue. If a member does not declare their impediment, another member may do so, and the situation will be decided by a majority of votes, with all declarations recorded in the meeting minutes.

All conflicts of interest, such as cross-participation on the Board of Governors, the presence of controlling shareholders and related parties, their relations, and any pending transactions or balances, are revealed to stakeholders.

## COMPANY POLICIES

Oi has a series of company policies in place that set out guidelines for the responsible running of its business, including: Anti-Corruption, Conflicts of Interest, Financial and Treasury Risk Management, Risk Management, and Gifts and Hospitality. It also has the Oi Compliance Program and the Oi Manifesto for Integrity and Against Corruption.

In our promotional campaigns and advertisements, we respect the Code of Ethics of the National Council for Advertising Self-regulation (Conar), and promote honesty and transparency towards consumers.

In the area of social and environmental responsibility, our Sustainability Policy, approved by the Board of Directors, covers a range of topics: Global Compact Principles, social development, environmental conservation, fighting climate change, ethical and transparent management, legal compliance, diversity and inclusion, professional development, employee health, safety and well-being, supplier selection, private social investment, responsible environmental management, and data privacy.

Some of the topics addressed by the Sustainability Policy have their own policies. In 2023, two new corporate policies were approved by the Board of Directors: The Environmental and Human Rights policies. The latter, along with the Sustainability Policy and our commitments, mentions the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights.

It is important to reiterate that our policy commitments apply to all organization activities and its business relationships, and all employees, business partners, and other stakeholders are informed of them via internal communications, site notices, annual reports, official documents, agreements, employee training, and the intranet.

The Board of Directors oversees incorporation of these commitments, and implementation takes place at all organizational levels in the form of clear targets and commitments, listing the hierarchical levels involved, and assigning responsibilities according to skills and competences.

In our business relationships we implement commitments through careful selection of our business partners, inclusion in contractual clauses, audits, monitoring, training, open and transparent communication, incentives and rewards, problem solving, and continuous improvement. As part of this process we also issue sustainability disclosures, supply chain integration, and periodic assessment of business partners.

**In 2023,  
Environmental  
and Human Rights  
policies were created.**





## RISK MANAGEMENT AND CONTROL

For Oi, risk management is essential for strategic and sustainable Company growth. We believe that effective risk management can support those in charge at all levels of governance so they may make decisions and define strategies that reduce impact.

Throughout 2023 we implemented a number of measures to make our risk management even more effective, such as reviewing our Corporate Risk Policy, focusing on the New Oi strategic plan, with updated corporate risks and risk factors presented to Senior Managers and the Board of Directors. We also map and monitor actions with the business areas to reduce each risk and risk factor, promoting risk owner empowerment and enhancing accountability. Each risk has its risk owner (c-level executives) appointed as responsible and facilitators who report on the "risk journey".

We also foster risk monitoring in specialized executive forums. These committees are composed of multidisciplinary teams of high technical level to supervise and advise senior management about specific risks according to the nature and scope of each committee and portfolio.

Another fundamental measure is to implement employee day-to-day risk management. We seek to make risk management a tool to support employee decisions that is incorporated into their daily routine, working meetings, and company culture. To this end, we increasingly invest in training and internal communication that qualify leaders, employees, and partners in risk management.

This set of initiatives is governed by the Risk Management Policy, which from time to time is reviewed and approved by the Board of Directors. It is available on [Oi's OSG Website](#).

We point out that, in 2023, an internal audit reviewed a "few gaps" report - all considered low risk, making this the best in the Company's history. Results show that we are increasingly aware of financial management and control, along with accountability.



**We also implement day-to-day risk management among our employees.**

### INTERNAL CONTROLS

At Oi, our way of doing things is driven by transparency and reliability. For this, we use effective internal controls for risk mitigation based on the Corporate Risk Management Policy approved by the Board of Directors, and compliant with industry best practices on this topic.

Continuous monitoring of the effectiveness of how we control financial data processing and disclosure have resulted in Oi's controls being assessed by internal and Independent Auditors for the purposes of publishing Financial Statements, reinforcing the credibility of our reports.

# innovation and technology GRI 3-3

Oi aims to make everyone's life digital, seeking to lead in digital solutions and fiber optics solutions to improve customer lives. Technological innovation is at the core of this mission and of Oi operations, involving all stakeholders who play an essential role in our approach to the challenges and opportunities associated with technological innovation. These support and foster economic growth, job creation, and opportunities to access information, education, and health.

At Oi our investments in innovation are comprehensive and contribute to the technological development of our customers, business partners, and companies of all sizes.

We have an integrated innovation ecosystem that connects to many of the institutions that comprise the Brazilian innovation ecosystem, such as IT solution providers, national research centers, and startups. Thus, Oi continues to foster innovative research and development initiatives to mitigate any potential negative impact and foster digital inclusion.



## Oi Solutions and Smart Cities



Bahia Public Safety was strengthened with an innovative smart video-monitoring project incorporated into a private mobile communication network (hand-held and vehicular) developed by Oi Solutions. This solution provides a service platform that connects all urgent and emergency service calls, showing where incidents intersect, dispatching police based on georeference, and on integrating 5G LTE terminals and cameras. The data collected is stored and managed by the State Public Safety Department, the sole operator of these platforms.

Oi Solutions manages the performance of the Department's equipment using its 360 Digital Management solution, supporting the entire infrastructure consisting of a logical network, data center, energy, legacy systems, and video-wall, monitored by fully dedicated qualified professionals.

This project started in 2021, and in 2023 received the ABDI Anatel Private Networks [ABDI Anatel de Redes Privativas] award for smart security systems.



## AGILE METHODOLOGY

In 2023, we changed how we manage our business, becoming more agile, competitive, and innovative. We use Agile Methodology, or Agile at Scale, in Oi Fibra and Oi Solution business areas.

We have previous experience in agile methods, as in 2016 we applied this methodology to our IT area for software development. In 2020, when we had to split off mobile telephony and infrastructure to V.tal, we realized the potential of Agile to create multidisciplinary teams and deliver solutions.

Changing how people work has been a major challenge, even more so in a company as large as ours. With the support of our stakeholders, HR, and good communication, we have been reaping the fruits in the form of increased revenue and changing employee mindsets.



We work to expand the digital life of people in Brazil. This new purpose drove us to not only attract new and skilled talents, but also **to invest in developing a more agile, collaborative, analytical, and customer-centric mindset with a program of continuous learning.** This movement demands significant innovation, and would not have succeeded without the legitimate valuation of the plurality of our teams.”

**Marcos Mendes,**  
People and Culture Officer





## DIGITAL INCLUSION AND CONNECTIVITY GRI 3-3

Facilitate lives, taking digital to all through the services we offer. This is how we contribute to digital inclusion and connectivity in Brazil. By offering quality services and solutions across the country, we ensure communication and access to services and information for individuals and corporations, creating opportunities and enabling the socioeconomic development of areas that are more distant from large urban centers.

In 2023, Oi launched Fibra Start to promote digital inclusion with quick and secure access. This is an entry-level plan to serve customers who require reliable internet connection and quality Wi-Fi coverage for a lower monthly fee.

Investing in expanding the services we offer and researching and developing innovative technologies that can make the Internet more accessible and useful for all Brazilians, including cloud-based digital solutions and services, is also part of our strategy for democratic digital inclusion and connectivity.

We also foster digital inclusion through public-private partnerships, developing distance and in-person educational projects created by the Oi Future Institute and the PBLE, a program for broad band access in schools [Programa Banda Larga nas Escolas - PBLE].



Our fiber Internet is top of the line in terms of broad band and ultraspeed, using FTTH (Fiber To The Home) technology **that brings the fiber right into the customer's home or company router.** The entire Oi Fibra organization is managed by a highly qualified technical team that is constantly in tune with customer needs, delivering enhanced connection speed and quality with 24x7 remote monitoring, acting preventively on its network to ensure increased Oi customer satisfaction”

**Rogério Takayanagi,**  
Strategy and Transformation Director

# service quality and security

GRI 3-3

Oi is constantly committed to delivering quality and secure services, ensuring full customer satisfaction. In this scenario, the quality of the service we provide to B2B and B2C customers is our main concern, and their feedback is a fundamental pillar used to find opportunities for improvement.

To ensure quality of service and customer satisfaction, we expanded our customer base and, in 2023, had 4 million connected homes. An annual growth of 3% in this base.

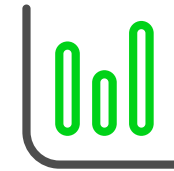
The perception of value of our service also increased. Oi registered a 5% rise in customer satisfaction, making us the top-rated broadband provider in every Brazilian state except São Paulo, according to the 2023 Perceived Quality and Satisfaction Survey, published by Anatel.

Our key mission is to avoid service interruptions, and our key indicators in this regard support this mission. In this regard, our team continuously monitors KPI and conducts performance assessments, rendering accounts internally.



XX

5%



IMPROVEMENT IN OUR CUSTOMER SATISFACTION SCORE DISCLOSED BY ANATEL.

## CUSTOMER SATISFACTION

We perform monthly assessments to understand customer satisfaction throughout their journey - purchase, installation, and payment, among other steps. In this way, we seek to find opportunities for improvement and work in a faster, and more focused manner.

The main indicator used to measure customer experience is NPS, and the results of our surveys in this regard are submitted to the Management Committee [CdG] and monitored by executives.

Furthermore, Oi follows RQAL, the Telecom Services Quality Regulation that defines quality parameters for telco players. We must also comply with other industry relations related to fulfilling the demands of concession agreements, the PGMU or General Universal Service Plan, and Anatel regulations in general related to service quality and availability.

Our surveys are conducted by telephone, and are the primary tool used to capture qualitative and quantitative insights regarding customer perceptions and preferences. We also run e-mail surveys to complement customer satisfaction assessments.

We use the Inner Loop concept - direct or immediate interactions between the company and its customers - for rapid resolution of problems and individual needs; and also outer Loop, consisting of long-term analyses and actions to identify trends, patterns, and opportunities to improve the customer experience.

All interactions are ethical and respect customer rights and privacy, ensuring they have provided consent for using personal information, and protecting them from improper use and unauthorized access.

**The cost of connections to telephone centers dropped 12%.**

## Cliente S.A. Awards



For Oi, building an ever better experience for our customers is far more than a commitment. And we earned recognition for it!

With a consistent, customer-centric strategy, our partnership with DialMyApp received the Cliente SA website Gold Award as a "Leader in Customer Management [Cx/CSM]" which rewards the quality leaders in customer services that have become standards of best practices in Brazil and abroad.

The Oi DialMyAppDigital experience transforms a traditional call into a Digital Call with a personalized screen that offers the main service options. As soon as the customer clicks on an option, they are taken to the digital channels, reducing their effort. There is always the option to hold if they wish to talk to an agent. Results were quite positive: 40% of requests were solved by the digital menu. This reduced the cost to our call centers by 12%, optimizing team time and offering a seamless experience for those who are the core of our business - our customers!



This award is recognition that our DialMyApp effort is important for customer relations. We come up with new ways of using this technology to extract optimum results and make our customer's digital experience increasingly fluid and attractive. Results so far prove the project is a success, and external recognition validates this in a special way for all those involved in this working front."

**Diêgo de Avelar Ferreira,**  
Digital and Projects Manager



## REPUTATION AND IMAGE SURVEY

With the support of FSP, the Image and Research Institute (Instituto de Pesquisa e Imagem), in 2023 Oi ran a reputation and image survey.

The goal was to have quantitative and qualitative data on the company's image and reputation among its key stakeholders, such as government authorities, opinion leaders, C-level executives, consumers, employees, and the financial market.



## CUSTOMER IMPACT REPARATION

GRI 2-13, 2-16, 2-25

Oi is committed to repair any negative impact it may cause to its customers, such as network unavailability, billing issues, contracted services, technical issues, and visit scheduling, among others.

We take complaints seriously and try to learn from our mistakes as quickly as possible. In this sense, we always seek to maintain proactive communication with our customers, providing advance notice of any possible negative impact we may give rise to (network unavailability for preventive maintenance, for example). In the event of any unforeseen negative impact, we attempt to resolve the issue upon the first contact, so the customer does not have to use service channels more than once.

**Complaints received by the different channels are addressed seriously to avoid repeating mistakes.**



Among the groups mentioned, consumers have the greatest weight for Oi and it is they who gave us the highest score. See the results:

**Consumers are the group most favorable to the Oi brand/company.**

**The least favorable was the financial market.**

**Consumers are Oi's greatest defenders and show the highest confidence rates.**

**Most stakeholders have a neutral view of the brand.**



**Among the attributes that make up Oi's image and reputation, the most important are Sustainability [social & environmental management], Innovation and technology, and Products and Services.**

We have an IT platform that identifies problems so that we may solve them even before the customer experiences them. The entire Oi organization is managed by a highly qualified technical team, providing 24x7 remote monitoring, acting preventively on its network to ensure increased Oi customer satisfaction.

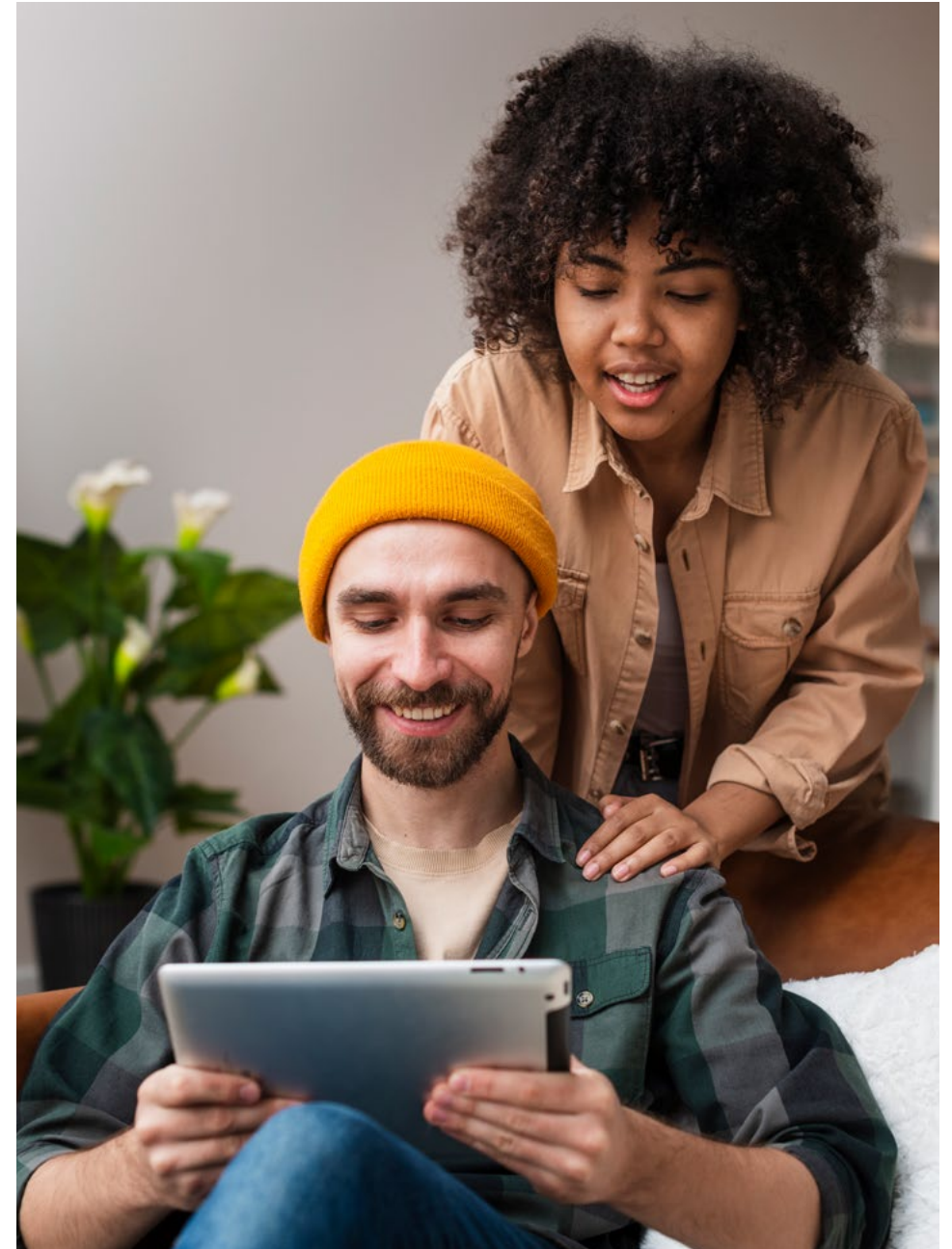
We offer numerous non-confidential service channels customers may use to file complaints, such as a direct phone line, e-mail, and our ombudsman, all operated by Oi itself. The channels are available in Portuguese 24x7. The organization measures the degree of satisfaction with the complaint mechanisms via a NPT (Net Promoter Score) survey that, in 2023, was 28.46% (average for Oi Fibra customers).

**We provide a range of channels customers and stakeholders may use to file complaints.**

In addition to the service channels provided by Oi, complaints can be filed by customers using external channels such as the JEC (Special Civil Court), Anatel (the National Telephony Agency), and Procon (Consumer Protection). Oi has specialized teams to assess and address each demand.

Customer impact is managed by the executives of the areas in charge. These executives are also responsible for developing and implementing impact mitigation strategies, for assessing and monitoring performance, and for ensuring compliance with standards and regulations, promoting stakeholder engagement.

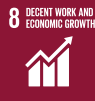
Information on managing customer impact is constantly sent to the Board of Directors in the form of specific reports and executive presentations.







# the Oi way of looking after the environment



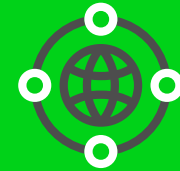


# the Oi way of looking after the environment

Our purpose of creating new futures does not exist without the commitment to preserve the environment, mitigate our negative impact, and promote ecoefficiency in all our activities. Improving our environmental position is essential for the continuity of the business. We strive to effectively incorporate these values in the decisions and activities of our employees as they perform their activities.

In 2023, guided by our search to continuously improve the Oi Environmental Management System, we reviewed and designed new operating procedures, making the necessary adjustments to the changes the Company is currently experiencing.

Furthermore, with the support of Human Resources, we added responsibility for our Sustainability Policy guidelines, including environmental management, to job descriptions at all hierarchical levels.



## Environmental Policy

Published in 2023, the purpose of the Environmental Policy is to establish and share Oi's environmental stewardship policies and guidelines with all employees, shareholders, stakeholders, and society at large. This document is in line with ISO 14,001 requirements for An Environmental Stewardship System, and reinforces Oi's commitment to environmental conservation, conscientious use of natural resources, and minimizing the negative impact of its operations.

**In 2023, we published our Environmental Policy.**





## ENERGY EFFICIENCY AND CLIMATE GRI 3-3

Oi uses a lot of energy. Our demand is concentrated in our operations, running our facilities and equipment, and also for refrigeration. Striving to be more effective, technological, and agile also translate into energy efficiency. For this reason, energy management is part of Oi's strategic plan, positively impacting the business' environmental and financial performance. In this regard, in recent years we attempted to diversify our consumption matrix, looking for renewable, lower cost solutions.

Oi is committed to transitioning to a low-carbon economy, facilitated by the recent reorganization that demobilized assets. Its energy management seeks to reduce energy consumption and costs. For this, it adopts a renewable energy matrix that aligns with these goals, helping reduce our GHG emissions.

## In 2023, we adopted measures that positively contributed to Oi's energy efficiency.

**Replacing** older, less energy-efficient equipment with newer and more efficient equipment [e.g.: air-conditioners];

**Optimizing and** shutting down idle equipment;

**Expanding** the use of distributed generation (DG) energy

The processes used to track the effectiveness of these measures include monitoring indicators which are audited in-house, analyzing GHG emission inventories, and other assessments. As part of the 2023 internal audit, energy management process controls were submitted to the Internal Auditors who found opportunities for improvement and adjustment, determining action plans to address measure traceability and efficacy.

**Energy management is part of Oi's strategic plan, positively impacting the business' environmental and financial performance.**

### The following goals, targets, and indicators are part of Oi's energy management:

**Monitoring** scope 2 emissions;

**Target of** 100% renewable energy by 2025,

**Energy** spending and consumption,

**DG plant** units used,

**Strategic prioritization** of SDG 7 [Affordable and clean energy] and SDG 13 [Climate action]

Due to the acceleration of the energy structuring projects, by 2023 we had 436 units in the ACL and migration projects for another 56 units by 2024. According to the CCEE (Energy Trading Chamber), Oi is currently the second largest consumer of renewable energy in the deregulated market (DEM).

We also have 38 distributed generation (GD) units, one more than the 2023 target.



Our main sources of Scope 1 emissions are the corporate fleet, fire extinguisher, gensets, and fugitive emissions from refrigeration equipment.

Through the Oi Energy Efficiency Program, we attempt to migrate our energy matrix to renewable sources, hoping to reach 100% by 2025.

Despite Oi's operating and financial challenges it is currently experiencing as it restructures, already 65% of the energy used comes from distributed generation plants (solar, biogas, and hydro), and from the deregulated market.

The main Oi Scope 3 sources are associated with solid waste, business travel (air and land), and distribution and transportation of loads contracted by Oi (downstream), and our suppliers (upstream).

We work with our logistics team to optimize transportation routes to reduce travel, and seek to make our suppliers aware of this theme.

### DIRECT (SCOPE 1) GHG EMISSIONS

GRI 305-1

2021: 56,783.27 [tCO<sub>2</sub> eq]

2022: 31,617.17 [tCO<sub>2</sub> eq]

2023: 5,763.9 [tCO<sub>2</sub> eq]

### INDIRECT GHG EMISSIONS FROM PURCHASED

ENERGY (SCOPE 2) - GRI 305-2

2021: —

2022: 55,243.60 [tCO<sub>2</sub> eq]

2023: 12,972.53 [tCO<sub>2</sub> eq]

### OTHER INDIRECT (SCOPE 3) GHG EMISSIONS

GRI 305-3

2021: 17,591.66 [tCO<sub>2</sub> eq]

2022: 77,315.89 [tCO<sub>2</sub> eq]

2023: 16,804.55 [tCO<sub>2</sub> eq]

### Greenhouse gas emissions intensity GRI 305-4

	2021	2022	2023
<b>Net revenue</b>			
Total emissions	0.013	0.013	0.005
<b>Total employees</b>			
Total emissions	0.022	0.026	0.012
<b>Energy consumed (MWh)</b>			
Total emissions	-	-	-
<b>Revenue Generating Units (in thousands of RGUs)</b>			
Total emissions	0.004	0.012	0.004

Total emissions from energy consumed (MWh) amounted to 0.001 tCO<sub>2</sub> eq.  
Methodology adjustments for better compliance with GRI standards - GRI 2-4

### Greenhouse gas emission reduction GRI 305-5

	2021	2022	2023
Reductions in direct emissions (Scope 1)	-8,288,365	-25,166.10	-51,020
Reductions in indirect emissions from purchased electricity (Scope 2)	86,565,833	-117,583.10	-142,902
Reductions in other indirect emissions (Scope 3)	-5,061,084	59,724.23	-788
Total reduction in GHG emissions	78,277,468	-83,024.94	-194,710





Emissions of ozone-depleting substances (ODS) GRI 305-6

	2022	2023
Type of substance		
HCFC-22	54.7	0.29
HCFC-141B	2.43	0.01

Notes: Values in tons of CFC-11 equivalent. OI does not manufacture, import, or export any ozone-depleting substance. Emissions refer to gas replenishment.

ELECTRICITY CONSUMPTION

GRI 302-1, 302-4

In 2022, the entire organization consumed 4,831,218 GJ. In 2023, we consumed 3,495,784 GJ, a significant annual drop. This was the direct result of our energy efficiency efforts.

Source	Type	KWh	GJ	%
<b>Total DG</b>		<b>144,133,673</b>	<b>518,881</b>	<b>15%</b>
Renewable	Biogas	14,413,367	51,888	
Renewable	Hydro	34,592,082	124,531	
Renewable	Solar	95,128,224	342,462	
<b>Total ML</b>		<b>490,052,188</b>	<b>1,764,188</b>	<b>50%</b>
<b>Total - Renewables</b>		<b>634,185,861</b>	<b>2,283,069</b>	<b>65%</b>
<b>Total - Non Renewable</b>		<b>336,865,209</b>	<b>1,212,715</b>	<b>35%</b>
<b>Grand Total</b>		<b>971,051,070</b>	<b>3,495,784</b>	<b>100%</b>

## WASTE MANAGEMENT

GRI 306-1, 306-2

As a practice of Oi's Environmental management system and complying with Law 12,305 that governs the National Solid Waste Policy, we adopted a Water Management Procedure that seeks to ensure the proper segregation, storage, transportation, and final economically and environmentally suitable disposal.

Oi has a culture of valuing materials that permeates the entire organization. Whenever possible we seek procedures to reuse, recover, and recycle.

## CIRCULAR ECONOMY

The Logistics team is in charge of receiving discarded materials from our operation, labeled "mixed scrap" at our Distribution Centers (DC). These materials are then sorted by type (plastic, iron, wire, etc.) and stored, after which the partner retained to gather and suitably disposed of these items is called.

The partners selected are responsible for removing the residue and sending them for recycling. Only a small part of the waste and scrap that cannot be reused is sent for incineration or landfilling.

These partners are selected as they meet the required environmental requirements and are fully licensed. This ensures that the companies retained for this are legally and environmentally qualified to do the job they are hired for.

Prioritizing recycling is evidence of our commitment to preserving the environment, with a responsible and conscientious approach to natural resources. By returning these as raw material for other industries, we help reduce the demand for new extractions from the environment.

Selling "mixed scrap" to recycling partners creates income for the company. In 2023, this brought in R\$ 3 million, and 4.7 million metric tons of mixed scrap were recycled.

The most important item for cash generation is copper. The legacy network is being demobilized and replaced with fiber. A total of 15,000 tons of copper cable were replaced. Copper has high value, and selling this material in Brazil and abroad brought in R\$ 286 million in 2023 - 97% of the scrap revenue.

## EQUIPMENT REFURBISHING

The Reverse Logistics team is a key element in waste management, and reconditions equipment after it has been used by Oi customers - modems, optical network terminals (ONT), routers, and certain types of operating equipment.

The Company has its own lab for reconditioning, and in 2023 added a digitized printing and painting room. The reverse logistics team works to repair this equipment in the lab

based on speed and quality. In 2023, we reconditioned 96% of the material collected, or 485,000 pieces of equipment, saving some R\$ 57 million in Capex.

In addition to the cost to collect this equipment from customers, Oi faces the challenge of customers unwilling to return this equipment, especially those who broke their contract and are in arrears. To remedy this, we invest in active communication to stress there is no cost to return this equipment, and the importance of disposing of electronics properly.



## Reverse logistics and the circular economy in numbers

In 2023, the reverse logistics, refurbishing, and spares team:

refurbished 485,000 pieces of equipment, including modems, ONTs, cables, and boards, among others.

Recovering 485,000 items of equipment ready for use saved some R\$ 57 million in Capex.

Four tons of mixed scrap and 15 tons of copper cable were sold, yielding R\$ 290 million in revenue for Oi

### Total waste generated by composition [t]\* GRI 306-3

2023		
1	Hazardous waste	Amount generated (t)
Stationary battery recycling [tons]	These are collected by the manufacturer	110
Electronic boards	Sent for recycling	12
Fluorescent light bulbs	Sent to a specialized company for decontamination and disposal.	0.7
<b>Total</b>		<b>122.7</b>

	2021		2022		2023
Non-hazardous waste	Amount generated (t)	Non-hazardous waste	Amount generated (t)	Non-hazardous waste	Amount generated (t)
Landfill	222 <sup>2</sup>	Landfill	928	Scrap (10.68), fiberglass (63), and organic waste (740).	843 <sup>1</sup>
Selective collection recycling in administrative and operational buildings	108	Selective collection recycling in administrative and operational buildings	13.1	Only operational waste is recycled, details follow.	0
Copper cables sent for recycling.	1,758	Copper cables sent for recycling.	4,753 <sup>3</sup>	Copper cables sent for recycling.	15,714 <sup>4</sup>
Aluminum, iron, plastic, wires, paper, cardboard. Sent for recycling.	2,811	Aluminum, iron, plastic, wires, paper, cardboard. Sent for recycling.	1,065	Aluminum, iron, plastic, wires, paper, cardboard. Sent for recycling.	4,759
Damaged uniforms		Uniforms	-	Fabric. Incinerated to avoid improper use.	10
<b>Total</b>	<b>4,899</b>		<b>6,759</b>		<b>21,326</b>

- 1: The information on waste sent to landfills in 2021 and 2022 was reviewed, as the density used to calculate volume was not consistent with the type of material, and one of the cleaning service suppliers did not report the volumes collected in all months of 2022.
- 2: Because of the pandemic, in 2021 the amount of waste sent to landfills was smaller, and went back up in 2022 as in-person activities in general, and operations in particular, resumed.
- 3: Data on copper cables and other recycled materials in 2022 were corrected, as they had been reported in the previous report in kilograms [GRI 2-4].
- 4: In 2023, a significant amount of metal cable was dug up to expand the fiber optics network.





	2021	2022	2023
	Amount generated (t)	Amount generated (t)	Amount generated (t)
Hazardous waste	488,623	296	122.7
Non-hazardous waste	4,899	6,759	21,326
Total	493,522	7,055	21,448.7

**Waste directed to disposal** GRI 306-5

	2023
Non-hazardous waste	Waste directed to disposal (tons)
Fiberglass	63
Scrap in general	10.68
Uniforms	10
Organic waste	770
Total	843.68

	2023	
Type of recovery	Total weight outside the organization (GRI 306-5 D.II)	Total (GRI 306-5 C)
Incineration (with energy recovery) (gri 306-5 c.i)		0
Incineration (without energy recovery) (gri 306-5 c.ii)	10	10
Landfilling (gri 306-5 b.iii)	3,153.68	3,153.68
Total	3,163.68	3,163.68

Final disposal is disposal of materials at the end of their lifetime, i.e. cannot be reused, that is the responsibility of Oi. Other waste includes those sent for recycling or to treatment companies for final disposal under their responsibility.

## CLIMATE CHANGE

Oi is committed to a low-carbon economy, as it is aware that climate change may cause significant risk to its business, in particular in the form of extreme climate events, water shortages, and economic impact.

Apart of this commitment, we have quantified our direct and indirect GHG emissions since 2009. For this, we follow the requirements of the Brazilian GHG Protocol Program, and publish our inventory on the Public Emissions Registry platform. We also voluntarily provide annual information on the topic to the Carbon Disclosure Project (CDP) since 2010.



FURTHER INFORMATION ON  
OI'S CLIMATE GOVERNANCE IS  
AVAILABLE ON OUR ESG WEBSITE  
[\[WWW.OI.COM.BR/ESG\]](http://WWW.OI.COM.BR/ESG).

SUMMARY OF THE TCFD RECOMMENDATIONS ACCEPTED

GOVERNANCE	STRATEGY	RISK MANAGEMENT	METRICS AND TARGETS
Assign responsibility for climate change management within the company governance structure.	Disclose the real and potential impact of climate change risks and opportunities on the business.	Identify the climate-related risks and opportunities over the short, medium, and long term.	Commit to continue to calculate and publicly disclose Scope 1, 2, and 3 emissions.
Include climate risk analysis in corporate risk management and corporate policy guidelines.	Engagement with leading organizations in this topic.	Periodically review the corporate risk matrix, including those related to climate risk.	Commit to transitioning to a fully renewable energy matrix by 2025.
	Include climate change mitigation in the organization's corporate sustainability strategy.	Incorporate climate risk into the Business Continuity Management System.	Implement mechanisms to monitor the main sources of emission to find opportunities for reduction.
	Strategic prioritization of ODS 13.		

CLIMATE RISK AND OPPORTUNITY  
MANAGEMENT GRI 201-2

ESG has been part of the corporate risk portfolio since 2022, including matters related to climate change. We link the existing portfolio to the E (environment), S (social), and G (governance) elements, resulting in the ESG Risk Portfolio.

In 2023, we took a further step in our climate journey, adopting the recommendations of the TCFD in our climate risk and opportunity management system. As a result, we improved our assessment and management of climate change-related risks and opportunities, and our strategy and governance of this topic.

Our grade in the most recent report to the CDP on Climate Change (2023) was B-. The following risks and opportunities were found:

**Physical risk:** Associated with extreme climate events such as floods, windstorms, hurricanes and cyclones that can damage the Oi infrastructure and cause interruptions in operations and services; higher temperatures increasing the use of refrigeration and operating costs; and water shortages that can drive up the cost of electricity in the Brazilian regulated market.

**Regulatory risk:** Possible taxes on GHG emissions, and fines for failure to comply with minimum service standards as a consequence of physical risks.

**Opportunity:** Together with investments in innovation and new markets, offering sustainable products and services, and increasing the demand for technological and digital solutions, in addition to energy transition.



In 2023, we  
adopted the TCFD  
recommendations.





## WATER USE

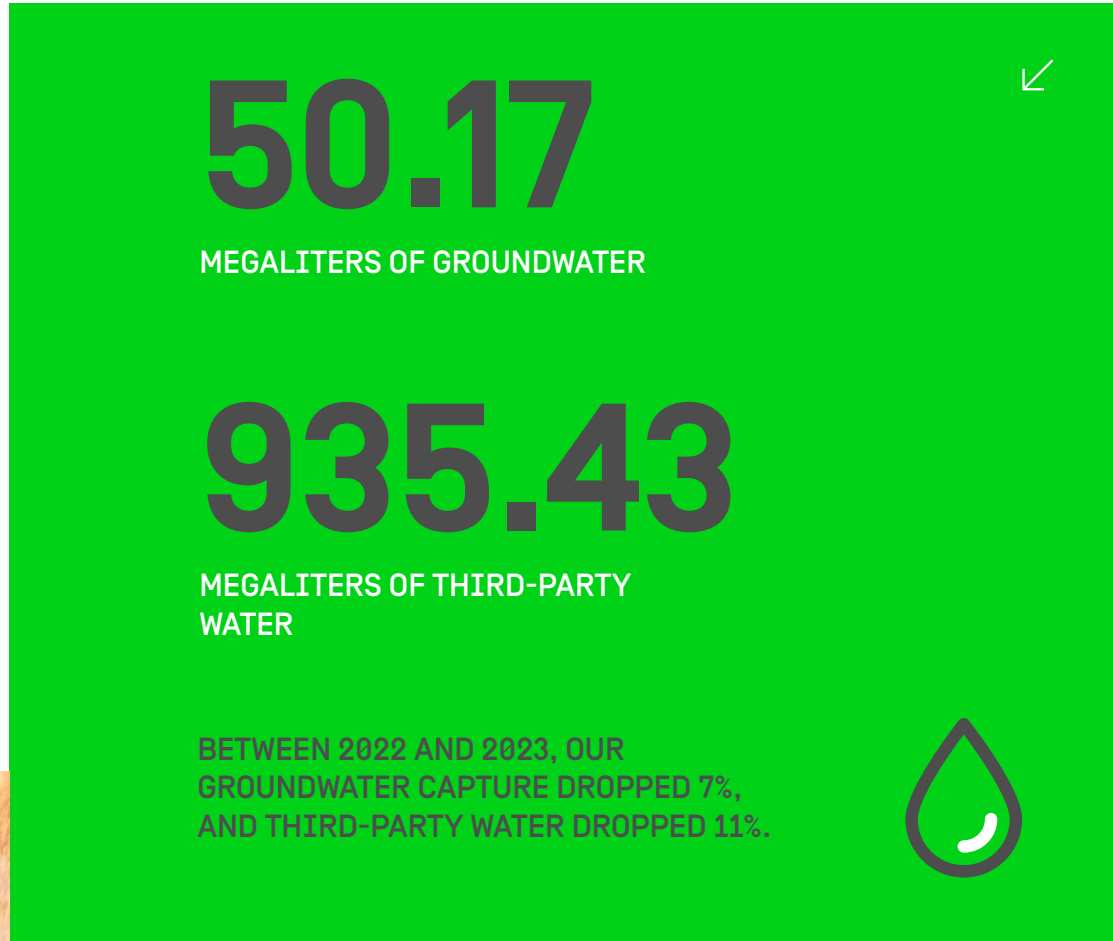
GRI 303-1 GRI 303-3, 303-5

Oi's water use is limited to the daily activities of its administrative and commercial business, human consumption, sanitary use, watering gardens, cleaning, air conditioning, and fire fighting system. Facilities have eco-efficient solutions to avoid waste such as timers and flow controllers. Oi's water consumption, both direct and along its value chain, does not cause significant environmental impact.

The only negative aspect would be water leaks, resulting in wasted water. For this, we have a dedicated maintenance and prevention team.

The water resources we use consist of utility water, artesian wells, and deep wells, none located in areas suffering water stress. It is discharged in the town sewer system.

In 2023, we withdrew 50.17 megaliters of groundwater, and 935.43 megaliters from utilities, for a total of 985.6 megaliters.



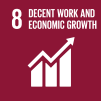
No water is consumed in areas under water stress.







# the OI way of taking care of people





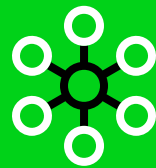
# social the Oi way of relating

We are humans. This is Oi's core attitude, and is reflected in its daily activities and relationships with stakeholders.

To fulfill our mission, we must look closely to our people and partners. It is they who put our strategy into practice and build our transformation journey - our future.

## EMPLOYEES

Our employees work all over Brazil and are our greatest asset. Every day they perform the thousands of activities, processes, and deliveries that create value for our customers, our business, and society as a whole. Caring for and investing in our people is part of the Oi transformation strategy.



4,351

TOTAL EMPLOYEES

## EMPLOYEES BY REGION

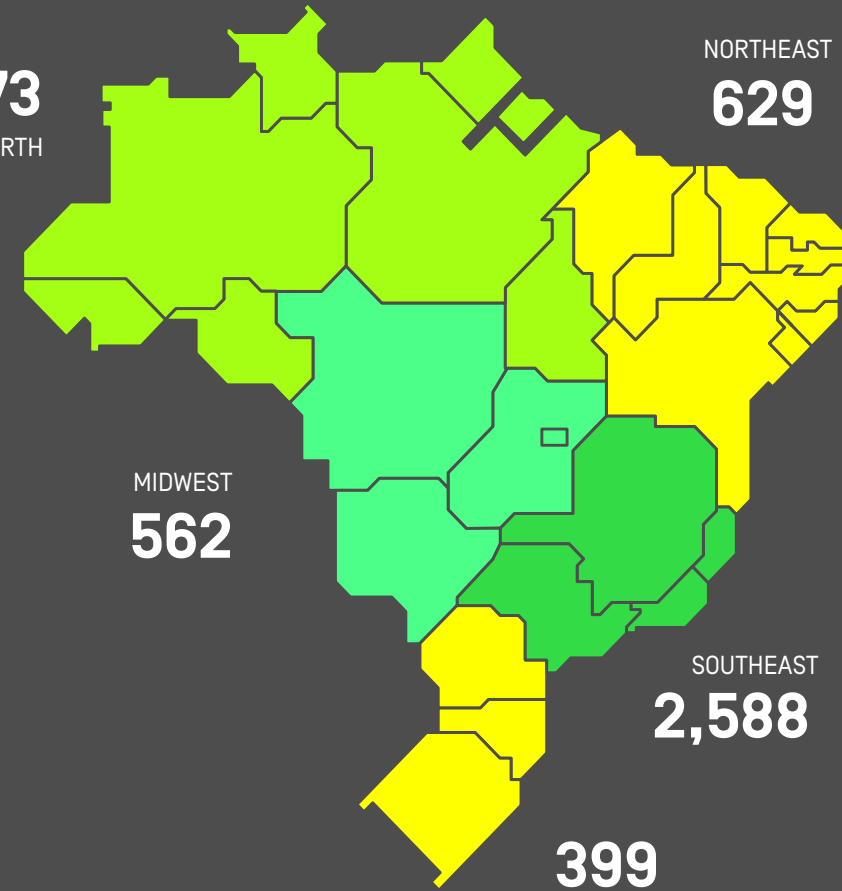
173  
NORTH

NORTHEAST  
629

MIDWEST  
562

SOUTHEAST  
2,588

399  
SOUTH



## Personnel restructuring



As part of the restructuring process, in 2023 Oi adjusted its personnel structure.

The process of letting staff go is always challenging, and our priority has been to ensure that all planned changes are conducted with the utmost respect, consideration, and transparency. Given the challenges of letting people go and engaging those remaining with the company, **the following action plans were set in motion:**

**We fostered** individual development with initiatives to improve specialized knowledge within their individual areas (upskilling), and to learn new skills for other positions (reskilling);

**We proposed** leadership development focused on the competences required by the new business reality;

**We encourage** continuous dialog between teams and their leaders regarding performance, behaviors, career, and well-being;

**We supported** communication campaigns focused on transforming the business;

**We organized** work experience data collection and analysis upon which to base our decisions in this regard.

All executives involved in letting people go were prepared and trained to handle this difficult moment respectfully and as transparently as possible.

For those let go, we offered a package that included extended benefits such as health and dental plans, as well as life insurance. We believe that career transition is at times a period of uncertainty, and for this reason, we are committed to support our former employees in this process. We provide support in the form of our Alumni program, with hints and support in seeking a new position, and 60 days of access to the Corporate University. They all receive a Pocket Guide with information on continued education, self-knowledge, writing CVs, social media formatting, and how to participate in interviews.

## ATTRACTING, DEVELOPING, AND RETAINING EMPLOYEES

GRI 3-3 GRI 401-2

We try to build a team of qualified professionals who see Oi as an opportunity for professional development, and are engaged and motivated to contribute to our strategic goals. For this, we strive to offer a prosperous and healthy work environment that reconciles business priorities and the individual needs of each employee.

Our Human Resource team focuses on the entire Oi employee employment journey. During the hiring process, we share and communicate with candidates via LinkedIn, WhatsApp, and Instagram to ensure good communication. The most important platform to attract talents is Gupy, which we use to manage opportunities.

In 2023, we were recognized by Gupy with the “Company that Provides Feedback” seal. This Seal certifies that we are audited on a quarterly basis in two candidate interaction indicators: positions filled, where all candidates who applied must be received feedback, and open position, where all candidates must receive contact within 30 days of their latest interaction.

**GUPY SEAL THE  
COMPANY THAT  
GIVES FEEDBACK**



We also reviewed our new employee onboarding process in the year. We now offer a training entitled “Our Tone”, that addresses our corporate culture and essential attitudes. New employees also participate each quarter in a “Meeting with Leadership” where an executive director holds a virtual welcome meeting and share a bit about our strategy, business area, or other topics.

Throughout their journey at Oi, our employees are offered opportunities for continuous development: it is this pillar that guides Oi’s educational policies. In 2023, we created Oi Educa+, a hub of third-party partnerships offering development opportunities to help employees gain autonomy, flexibility,



and authority over their career. The Oi Educa+ platform provides access to a range of tools and curated content in the courses and training required and mapped to improve their knowledge. Oi Educa+ partners include Alura, Cisco, Udemy and the UN Global Compact Academy, the world’s largest sustainability learning platform.

Continued education also aims to develop leaders who are open to dialog, and foster team autonomy. These include self-development projects such as Oi Exponential, a partnership with Fundação Dom Cabral, the Leadership and Mentoring Hub with renowned professionals, and the Women Lead Project.

Another highlight consists of mentoring with well-known industry professionals to overcome management channels. The Human Resources team also promotes free courses, lectures, and FAQ sessions in technical areas, in particular information on technology, such as Data Talks, with a large number of attendants.

Our remote working model allows us to hire new talents as we are not constrained by geography, and are able to extend opportunities to the entire country. In this way, our socioeconomic impact in the form of job creation extends beyond state capitals.





In 2023, we expanded our benefits, with Home Office Support and leave for female employees who were victims of domestic violence or who miscarried. We also extended health care benefits to the same-sex partners of company employees

### FIVE PILLARS FOR TALENT RETENTION

Our strategy to retain talents and reduce the negative impact of voluntary turnover is based on five pillars. Leadership, development, diversity, transparent communication, and well-being.

Throughout 2023, a number of initiatives based on these pillars helped reduce voluntary turnover: Continued home office, Vida.com experience, employee and leadership development actions, diversity and inclusion activities, and strengthening a positive and safe environment.

High-performing employees are recognized and their salaries adjusted. We also encourage constant dialog between managers and teams to set targets and adjust expectations, as well as opportunities for development.

We also use active listening to capture employee opinions. In 2023, we had two rounds of our Engagement Survey to support the company's cultural transformation and point to the main changes required.

In 2023, we also expanded our benefits package. We provide Home Office Assistance and have implemented leave for workers who are victims of domestic violence; 30-day leave for workers who have suffered a miscarriage, certified by a medical report; and equal access conditions to health plan benefits - medical, dental, and medication - for all employees in legally recognized same-sex unions.

We continue offering a package of benefits that is in line with industry best practices, such as meal/food vouchers, life insurance transportation vouchers; medical and dental care; medication support; pension plans; daycare allowance, and profit-sharing.

We use the following indicators to track the efficacy of these measures: Voluntary and involuntary turnover, selection and recruiting indicators (position filling SLA, candidate feedback, % positions filled with diversity), performance indicators, and training indicators (reaction, adherence, and NPS assessments), among others.

### REDUCE VOLUNTARY TURNOVER

The main corporate goal in this regard is to reduce voluntary turnover, avoiding the loss of key employees and those still in the trial period.

If any indicators come in below expectations, measures are taken to review and continuously improve them. Some learnings have led to improvements in this process, such as a better definition of key employees to assess turnover, and purchasing a predictive model tool to monitor turnover.

From time to time, we interact with our main stakeholders to monitor people and team-related indicators. This type of close relationship enabled identifying improvements and adjustments jointly, resulting in the engagement required for the success of our indicators in 2023.

These efforts delivered a voluntary turnover of only 6.5%. If we consider key employees only, this number is 5%. The goal is to continue investing to attract, develop, and retain employees and reduce voluntary turnover.

### CAREER DEVELOPMENT GRI 404-2

Oi promotes development programs for its employees, with a wide range of courses and training in diverse areas such as internal operating techniques, compliance and ethics, diversity and inclusion, workplace safety, project management, internal technology, leadership, data safety, communication, analytical and behavioral skills, agile mindset, and specific training in business, sales, and service.

It also provides financial support for courses outside the company, including those chosen by the employees, courses offered as partnerships with third-party training platforms and teaching institutions, certifications, congresses, and other events.

The Company has its own corporate university with numerous development initiatives, such as an online platform of over 200 courses, third-party partnerships, meetings for knowledge exchange, leadership development programs, lectures by industry professionals, and training in sales techniques and opportunities in the technology industry. It is also committed to diversity.

There are specific internship, apprentice, digital resident, and programming programs for women and employees who are switching careers.

There is a structured onboarding program for new employees, which includes welcome, training in the organizational culture, meetings with leaders, and surveys to improve the process.

The company also has a program entitled Alumni for those it must let go. This program supports the transition to new professional opportunities, guidance for continued education, writing CVs, social networking, and interviews. Oi offers a distinctive package of extended benefits and financial support.



**We provided over 65,000 hours of training, over 500 of which for senior management. Over 99% of all employees were assessed in terms of performance and career development.**

# Knowledge moment



The Knowledge Moment program consists of lectures by industry professional to inspire insights and provoke reflection among employees for self-development. In 2023, the Company organized over seven meetings on topics such as diversity, inclusion, skills, technology, purpose, and innovation among many others.



## DIVERSITY AND INCLUSION

Diversity, inclusion, respect, and accountability are the bases of essential attitudes at Oi, and are a reference for building internal communication, training, engagement, hiring, and other organizational transformation fronts.

Starting in 2021, our initiatives and actions became more mature, allowing us to evolve our sense of accountability and collaboration in the organization, combining these efforts with other ESG activities. In 2023, the topic started to be addressed as a business element, influencing our organizational environment and inserting us into the industry as an actively employing brand.

Our journey of Diversity, Inclusion, Equity, and Belonging (Diep from its Portuguese initial) started in 2018, when we started to develop awareness among employees, creating dialog and educating on the theme.

The goal is to create awareness of the theme. Focus on measures to disseminate information, open dialog, and inspire people.

Topic maturity by evolving a sense of accountability and collaboration within the Company.

Influencing an inclusive and innovative organizational environment as an employing brand active in this topic.

2023 | Business factor

2021-2022 Connection with the ESG agenda

2018-2020 - D&I Program launched

## Currently our Diep strategy is **based on three pillars of action:**

### **A Plural and Safe Environment:**

Incentivize the development of an inclusive, plural, respectful, and safe environment within Oi.

**Stronger ESG:** Contribute to the company's ESG activity.

### **Inclusion and Representation:**

Monitor the development of internal representation and compare it to the industry and the nation's demographics.

In 2023, we made progress in numerous Diversity and Inclusion fronts that helped us build an inclusive Company culture, and a safe, plural, and innovative environment.



### **PLURAL VOICES PROGRAM**

The goal of this Program is to promote education and an even more inclusive culture through people who wish to be ambassadors of diversity within Oi. Some 30 employees participated in the first group.

### **WOMEN LEAD PROGRAM**

The goal is to strengthen a gender-inclusive culture by promoting development practices that ignite female talents and skills, reinforcing equal opportunities.

### **SELF-REPORTING RACE**

We asked employees to self-declare race, and 85% of them updated their race data.



sabe por que o  
**Vozes Plurais**  
é pra você?



Porque com ele você pode se abrir para o novo e perceber na prática que **a diversidade de experiências impacta a inovação e a criatividade de um time.**



### DEVELOP PWD PROGRAM

This initiative won a Diversity in Practice Award from Blend Edu Consulting. The program is for disabled university students and is mostly in technology. The aim is to quickly develop these professionals, investing in their careers with Oi. It also contributes to diversity within the organization. Over 750 people applied for the program, and 15 new employees were hired.

**We not only try to attract these professionals, but also facilitate their adjustment to the company, bearing in mind:**

**Adjusting their working hours** to their class schedule

**Remote [100% remote work]**, which is a differential for attracting PWD

**Technical and behavioral development path** for these new talents, and their cultural adjustment to Oi

**Proposed distinctive welcoming and follow-up**, respecting the individuality of each one.

**The PWD Development Program received 750 applications and hired 15.**



### Employee and governance body diversity GRI 405-1

	2022			2023		
	Men	Women	Total	Men	Women	Total
Board of Directors						
Number of governance body members	7	2	9	8	1	9
Percent governance body members by gender	77.78	22.22	100	88.89	11.11	100

	2022		2023	
	Number	Percent	Number	Percent
Board of Directors				
Under 30		0		0
Between 30 and 50	2	22.22	2	22.22
Over 50	7	77.78	7	77.78
Total	9		9	

### DIGITAL RESIDENT PROGRAM

In 2023, the Digital Resident Program, which has already hired over 55 graduates of the Nave and Oi Futuro Schools [\[read more about the NAVE Schools on page 79\]](#), was updated.

The Digital Resident Program now reserves 50% of its affirmative action spaces for people of color, and also includes other diversity pillars.

The screening process is fully digital and is a Hackathon where candidates are challenged to come up with innovative solutions for the problems presented.

Once hired, digital residents have a customized learning path. Since 2023, these young people have the opportunity to learn and work in the technical competences required for our business, such as Agility, Analytics, and Customer-centricity.

They also have access to custom paths offered by the area managers on Alura, the e-learning platform of the Corporate University.

### HALF OF THE DIGITAL RESIDENT PROGRAM

# 50%

### OF AFFIRMATIVE ACTION PLACES ARE RESERVED FOR BLACK PEOPLE.

### INCIDENTS OF DISCRIMINATION

GRI - 406-1

As per our Human Rights Policy, Oi does not tolerate any form of discrimination. Five cases of discrimination were reported in 2023, only one of them considered valid. In this case, the employee involved was terminated, which is the recommended measure for such cases. We also have a working group that monitors all valid cases reported to the hotline and the measures taken in response.





## HEALTH, SAFETY AND WELL-BEING GRI 3-3, 403-6

At Oi, we care for ourselves to care for the whole. We know that people are not only employees, but are also citizens with individual and collective responsibilities, and are in search of self-care, self-valuation, and training. We are aware that our decisions impact an entire network and believe in the power of synergy to promote Occupational Health and Safety.

Our strategic goal is to promote initiatives that yield a healthier and safer workplace.

Initiatives such as Vida.com, discussion rounds, and support groups, along with diversity and inclusion actions increased the Oi's value to its employees and international organizations such as the Top Employers Institute. In 2023, it received international recognition, of which it is very proud. We are considered a Top Employer due to best practices in Mental Health, an award given by an international consulting firm to companies that stand out in this regard.

The actions aim to facilitate employee access to non-occupational medical and health care services. Among them are supplemental health care plan, wellness programs, psychological support, flexible hours, reimbursement of medical expenses, access to online health care resources and health education. The type of care available includes social services, nutrition, physical education, and physiotherapy. All permanent employees with no guaranteed workload are covered, along with those hired for a specific period of time and temporary employees.

Initiatives and their scope related to non-occupational health promotion and disease prevention include weight control and nutrition, exercise and physical activity, mental health and emotional well-being, health education, cancer prevention campaigns, promoting healthy sleep habits, chronic disease prevention programs, and education on home safety. In addition to the well-being program, we offer live streams with our occupational doctor on different topics related to quality of life. All permanent employees with no guaranteed workload are covered, along with those hired for a specific period of time and temporary employees

The company maintains the confidentiality of employee health-related personal information.



In 2023, Oi was  
recognized by the Top  
Employers Institute





## OI WELL-BEING EXPERIENCE

The concept of comprehensive health, based on the World Health Organization, has guided the actions of Oi in the Well-being Experience since 2020. Numerous activities to promote employee physical, mental, social, and spiritual balance were part of the annual schedule.

We embrace the principle of welcoming as a human right, deconstructing the pejorative construct of help by listening, “being with”, and “being close to” to materialize a mindset of inclusion. Feeling a part of is essential to engage people in the organization’s causes.



## Below are some of the initiatives in this regard:

**No health care plan copay for breast and prostate cancer detection tests.**

**131 INDIVIDUAL** visits to psychologists.

**20 SOCIAL WELCOMING EVENTS** for employees who spontaneously sought out Social Services professionals

**18 DISCUSSION ROUNDS** on topics such as: Being a mother, being a father, mental health, discrimination, collective mourning, and being let go.

**8 LIVE STREAMS WITH A DOCTOR** addressing topics on health and well-being.

**4 NEW SUPPORT AND WORKING GROUPS** such as Autism and Well-being Ambassadors.





## Vida.com Experience

The goal of the Vida.com Experience is to support employees in their physical, mental, and social care with fully online and free activities. These offer employees the support of specialized professionals in nutrition, posture, physical, mental, and social health, and multidisciplinary support. In addition to individual, specialized, and free attention for all employees, there are group initiatives such as discussion round and support groups that stress the importance of promoting psychologically safe environments. Our intention is to be a support network for people's lives. In 2023, 859 people registered for vida.com, and the average NPS was 9,9, which makes us very proud of our efforts to care for our employees.



TOTAL  
REGISTRATIONS  
**859**

Individual: 656  
Group: 203

Nutritional	237
Postural	77
Physical	179
Mental	199
Social	196
Multidisciplinary	12

### OCCUPATIONAL SAFETY GRI 3-3

Occupational safety is a priority for Oi. We continue to work on reducing occupational risks for employees and contractors. Communication and education are two of the tools used to ensure occupational safety, in addition to maintenance and the availability of the required equipment.

In Connection, Occupational Health & Safety, the Oi health care and health culture maturity project, achieved over 2023 engagement with more than 700 live streams, where together with our pills and virals, we disclosed topics, guidance, knowledge, and best practices in OHS to provide employees with quick and easy access using their cell phones.

We provided over 15,000 hours of training in occupational safety, including required and elective topics.

Furthermore, over 6,700 items of personal protective equipment (PPE) were delivered in 2023, ensuring they are all well within their expiration dates.

Safety is also an essential requirement for retaining companies to provide network services for Oi, as per the Supplier Qualification Index.

To monitor partners, we organize periodic meetings to provide feedback on safety measures. The agenda includes occupational safety indicators and action plans for third parties and partners.

We also audit service providers based on the Supplier Quality Index (IQR per its initials in Portuguese). Nine service providers were audited in 2023, with over 340 applicable legal and management requirements checked.

Another non-negotiable and important OSH action at Oi are its Golden Rules, an oversight and inspection program to ensure compliance with occupational health and safety requirements. In 2023, the program applied 120 disciplinary measures.

As a result, the number of accidents dropped 50.8% between 2022 and 2023. This is significant, given the complexity and inherent risk of our technical work, which includes working in heights and working with electricity.



## OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

GRI 403-1, 403-8

Oi has an occupational health and safety management system as required by law, labor laws, ILO (International Labor Organization) conventions, the civil and criminal code, group agreements and conventions, and other industry regulations. It also has the requisite licenses and permits from the Ministry of Labor Prosecutor's Department, complies with oversight and inspection requirements, and all civil and criminal responsibility requirements. Our system is based on SO 45001, ISO 31000, ISO 31010, ISO 90001, and ISO 14001.

All 4,351 employees without exception are covered by health and safety management system.

Third-party employees are covered by the occupational health and safety management systems of their respective employers. Oi OHS inspects and audits contractors working for it.

## INCIDENT RISK AND INVESTIGATION

GRI 403-2, 403-5, 403-7, 403-10

The risk of accidents is always present, in particular for workers in the field, such as network maintenance. We aim to identify risks and hazards, reducing them and bringing our accident rate to zero.

In 2023, we successfully reduced the number of accidents. During the reporting period, there were 31 accidents, 12 involving Oi employees and 19 involving contractor employees. In 2022, there were a total of 60 accidents. None of these accidents was fatal. The occupational accidents involved falls, bone and muscle injuries, vehicular accidents, falling objects, trauma, accidents at heights, animal/insect bites and hits against.

Two accidents were considered severe, requiring surgery and involving over 90 days lost time. These accidents involved vehicles and falling from heights.

In 2023, there were 19 cases of reportable occupational disease. The main occupational diseases involved mental health, trauma, or falling.

To reduce/eliminate these occupational risks and hazards, the company invests in replacing equipment and materials as necessary, and in implementing new engineering and administrative controls, and new personal protective equipment (PPI). We constantly assess and implement measures to minimize the risk of workplace accidents with training and awareness.

The methodology used by the organization to ensure the quality of the processes adopted to identify and assess risks and hazards include training, qualification, and certification of all those involved, as well as clear guidelines and procedures, and the active involvement of senior management.

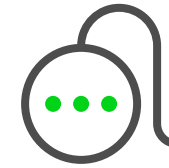
Trust and transparency are essential in the relationship between the Company and its employees and contractors. For this reason, we provide communication channels that can be used to report hazards and dangerous situations, and ensure employees have the right to refuse to expose themselves to unsafe situations.



**100% of our employees  
are covered by a  
health and safety  
management system.**

**Work-related injuries** GRI 403-9

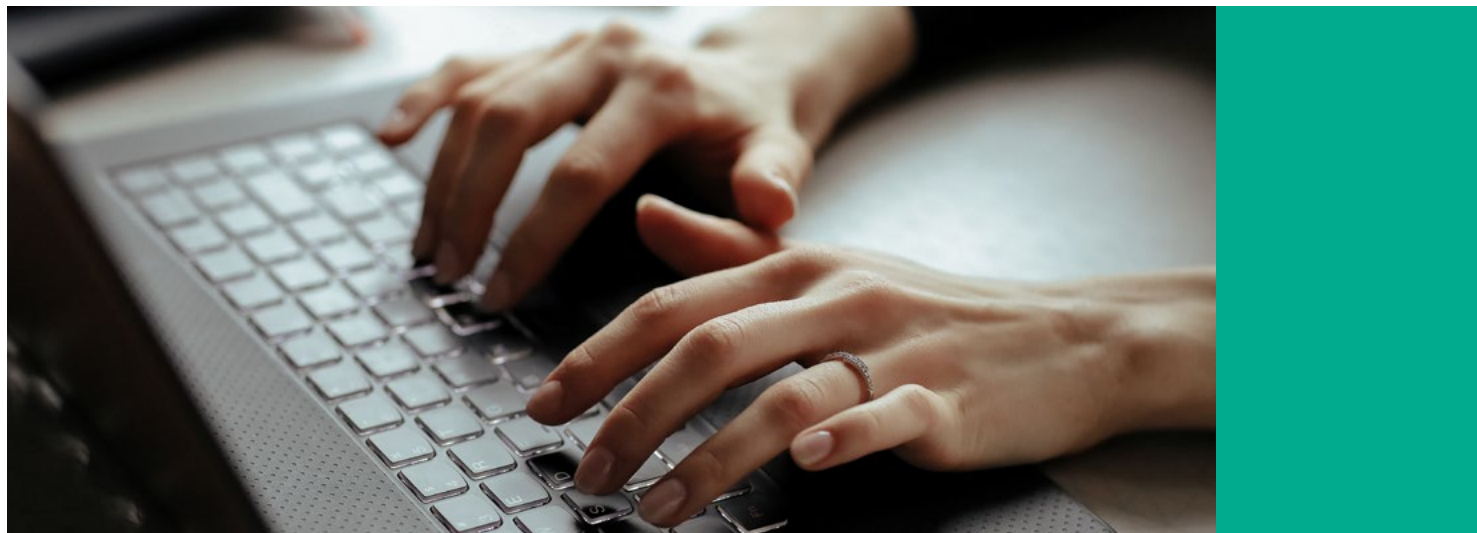
Sector	2022		2023	
	Employees	Workers who are not employees (contractors)	Employees	Workers who are not employees (contractors)
Number of hours worked	12,640,000	149,198,000	833,812	8,149,333
Basis for numbers of hours worked (200,000 or 1,000,000)	1,000,000	1,000,000	1,000,000	1,000,000
Number of deaths as a result of work-related injuries	0	1	0	0
Deaths as a result of work-related injuries	0	0.01	0	0
Number of high-consequence work-related injuries (excluding deaths)	1	0	0	2
Rate of high-consequence work-related injuries (excluding deaths)	0.08	0	0	0.02
Number of recordable work-related injuries (including deaths)	6	54	12	19
Rate of recordable work-related injuries (including deaths)	0.47	0.36	1.2	0.19

**HEALTH AND SAFETY COMMUNICATION**

GRI 403-3, 403-4

Information regarding occupational health services available is provided via access channels and internal communication, workshops, trainings, awareness campaigns, corporate e-mails, intranet links/channels, online apps and platforms, and health and safety committees.

Formal health and safety committees are comprised of employers and employees, and are responsible for analyzing workplace risks and hazards, for working on preventing occupational accidents and diseases, on promoting awareness, education and training as regard prevention of occupational accidents and disease, and for representing workers to the company in occupational health and safety matters, among other responsibilities.



## INTERNAL COMMUNICATION AND ENGAGEMENT

We believe that being well-informed makes people feel part of Oi. Thousands of professionals from all regions of our country are connected through the stories we tell about our company, our business and our evolution, maintaining the rhythm of deliveries to fulfill Oi's purpose. In 2023 alone, there were over 230,000 accesses to our internal communication channels, which convey the voice of our workforce and mobilize energy for change.

We also launched a new internal communication platform through Teams for remote working. This new internal communication channel helps increase a sense of belonging to the organization, making it easier to obtain strategic information directly from the Company's interaction and collaboration platform.



**In 2023 alone, there were over 230,000 accesses to our internal communication channels.**

**vender com  
colaBORA é possível,  
fácil e todos ganham!**

Quem diz isso não somos nós, é quem está ganhando ainda mais com as vendas da fibra mais bem avaliada do mercado. [Se liga!](#)

## Recognition and team engagement with Oi Fibra!

We launched *colaBORA* Oi, an internal effort to strengthen employee engagement by becoming Oi Fibra sales person. Oi Fibra is the Company's key service. Employees can create a personalized link to disclose Oi Fibra to friends and family, and if the service is purchased and installed, the employee is rewarded by access to an exclusive service and products platform.



## OI FUTURO GRI 413-1

In 2023, this institute continued to connect and drive people and organizations around building new futures for all, stimulating innovation and the creative use of new digital technologies. It was also the year in which we consolidated a strategy for an alliance with investor partners to expand, and innovate its main programs, and ensure their sustainability.

Oi Futuro is present across the country, with programs and projects in Culture, Education, and Social Innovation.

### CULTURAL ACTIVITIES

Oi Futuro reaffirmed its commitment to stimulating broad social participation in the production, innovation, and fruition of art and culture. Its strategy is anchored on the Futures – Art and Technology cultural center in Rio de Janeiro, that distributes actions and projects to the entire country with partnerships and collaboration with different actors of the cultural ecosystem.

The cultural center offers galleries and a theater and focuses on the intersection of art, science, and technology, raising questions about the future with a plural and unconventional point of view. Futures also houses Musehum – the Museum of Communication and Humanities that studies the impact of communication technologies on human relations. In 2023, Musehum expanded its educational activities to 160 public schools and social organizations, providing 78 buses free of charge. During the year, the Education Program served over 5,000 people with free mediated visits and education stations.

In 2023, Futuros – Art and Technology welcomed new investigators, in addition to Oi. This alliance enabled the addition of artistic programs to the Education Program, and reviewed the Musehum museology plan. Because of this new strategy, Futuros received a record number of visitors in 2023: 127,000 people. In this new movement, Oi Futuro remains responsible for cultural management and curatorship, with Oi and the main sponsor.



In 2023, the institute developed and supported projects that mobilized agendas such as gender equality, digital citizenship, racial equality, employability, climate justice, and social inclusion. Together with the ESD and SDG agendas, we continue believing in articulating and cooperating with diverse players to develop a reference program.”

**Sara Crosman,**  
Oi Futuro CEO





Outside the cultural center, Oi Futuro continues to sponsor festivals in different languages across Brazil, supporting three festivals - two in Rio Grande do Sul, and one in Bahia with Oi tax-deducted funds. Oi Futuro was also in Belém (Pará) for the first Amazon Bienal, a show of 121 artists from the countries that have pieces of the Amazon forest, sponsored by the Institute. Together with the British Council, the Institute shows the results of the first cycle of the Circular Culture, created to promote sustainability, stimulating the debate regarding climate change based on artistic creations. With eight festivals in seven Brazilian states, the project impacted 150,000 people in different parts of the country.

### IMPACT OF OI FUTURO ON EDUCATION

The fruit of the agreement between Oi, Oi Futuro, the state governments of Pernambuco and Rio de Janeiro, and NAVE (Advanced Education Hub) is an innovation in education program that maintains two state public secondary schools integrated with vocational education, one in Rio de Janeiro and one in Recife. In 2023, 244 youth in both cities graduated from the Digital Games and Multimedia programming technical courses. Since 2006, over 3,880 students have graduated.

A survey of some 700 graduates showed that 93% of them graduated from university, half of them in areas related to technology. Also, 86% of former students are employed, 43% are between 25 and 39, and now make more than five minimum wages. The survey also confirmed the NAVE program inclusion profile: 65% were from families with a household income of up to two minimum wages, and 58% identify as black or brown.

Teacher training was also reinforced this year. Of the 86,000 users, 74% are women and 51% identify as black or brown. The free content and training platform known as Orbit - Educational Paths (Orbital - Trajetórias Educacionais) launched a course entitled Universe Trajectory [Trajetória Universo] Steam Clubs, a four-course learning path to create, manage, assess, and maintain Steam (Science, technology, engineering, arts, and math) clubs and activities.

### SOCIAL INNOVATION

In 2023, Oi Futuro implemented two business acceleration programs and Creative Economy organizations for social impact. Impulse, already in its fifth year, was sponsored by Oi using the Rio de Janeiro Cultural Incentive Law. Move\_MT, which just started its second round in the state of Mato Grosso, is the result of a partnership with the State Department of Culture, Sports, and Leisure. Both programs aim to strengthen creative entrepreneurs for social transformation.

Together, Impulse and MOVE\_MT selected 30 businesses and organizations via a public bid document, and prioritized access to groups rendered "invisible". During acceleration, these entrepreneurs received over 1,900 hours of training and mentorship in management, innovation, social impact, creativity and communication. They were also encouraged to expand their networks.

Main Oi and Oi Futuro investments in sponsorships and events GRI 201-4			
(R\$ thousand)	2021	2022	2023
Education	5,563,916	4,196,365	4,398,775
Culture	18,502,812	15,835,630	12,890,194
Social Innovation	0	553,324	591,890
Sports	12,715,750	2,526,250	3,598,440
Oi Futuro* management structure	3,923,627	2,696,075	2,830,219
Total	40,706,106	25,807,643	24,309,518
Direct investment (*)	19,819,256	15,481,754	13,564,830
Tax-deducted funding	20,886,851	10,325,890	10,744,688

\*Sports include projects sponsored by Oi.

\* Culture includes projects sponsored by Oi and Oi Futuro.



## CUSTOMER RELATIONS AND TRANSPARENCY GRI 3-3

Our focus is the customer. We deliver innovation, agility, and quality to our customers in a safe and transparent way. We are committed to delivering quality services to our customers, our communication is always transparent, and we strive for a positive experience and trust-based relationship. The customer is always at the center of our decisions, they have an active voice so we understand their true requirements, what they need and what they want, delivering the best products and unique services.

By betting on quality of service and customer satisfaction, customer perception of the services provided by Oi has consolidated. With the support of Instituto de Pesquisa e Imagem FSB, in 2023 Oi ran an opinion and image survey showing that, of all stakeholders, customers hold Oi in highest regard. Among the attributes that make up Oi's image and reputation, the most important are Social and Environmental Sustainability, Innovation and technology, and Products and Services.

In 2023, customer satisfaction NPS was a corporate target we surpassed with ease. The average NPS in 2023 was 29.16, compared to a target NPS of 25.36.

### TRANSPARENT COMMUNICATION

We have dedicated communication channels for different groups, run by specialist teams, always with a focus on transparency.

To achieve high confidence rates, Oi invests in practical and intuitive technology platforms to serve customers. With the advances in IT, customer questions are answered faster and more accurately. We never stop - our motto is continuous improvement. With the product area using Agility@Scale, this has gained traction and is better able to meet customer demands and those of the market in general.

Oi talks to its customers using different channels such as telephones, online, and WhatsApp, among others. These channels receive complaints, compliments, questions, and information, and provide technical support. We offer a 24-hour call center service for consumer service and contact channels in stores or on the website and digital channels with this function. We also have an

Ombudsman that can be contacted when customers believe their demands made through other service channels were not addressed.

We implemented a number of measures in 2023, seeking transparent and lasting relationships with our customers. Examples of projects are:

**Scheduled maintenance notices:** We tell our customers ahead of time whenever maintenance is scheduled for their network that might result in service interruptions.

**Communication of performance in use:** We notify our customers of their internet use profile, where the predominant wi-fi network is 2.4 GHz, telling them how to connect to the faster 5.0 GHz network and how to configure their devices.

**Sales transparency:** We created a Customer Service Primer to bring standardization and increased transparency to call center sales with affiliated sites, ensuring all are identified as authorized agents and abide by a standard of transparency that makes all offer rules, amounts, benefits, and timelines clear so that customers never feel they were "hoodwinked".

The Trade Marketing area included this primer in its brand material, complementing the "Brand Book", so all new partners with a website to sell Fiber must abide by the brand standards and use the CS primer to ensure information is clear and transparent.

**Proactive credit for service interruptions, with credits applied to future bills:** We provide proportional credit for internet service interruptions identified in our network before the customer files a complaint for being charged the full amount.

**Return of duplicate payments:** We proactively return duplicate payments, i.e. when a customer mistakenly pays its bill twice. We send an e-mail to let them know and explaining that this amount may be used as credit for the next bill.

## We try to provide end-to-end customer service on the same channel.

### DATA TO BETTER SERVE CUSTOMERS

We have an open channel with our customers. We run a satisfaction survey after each interaction. We also run specific and ad-hoc satisfaction surveys to assess the efficacy and impact on our customer relations.

We also analyze how our internal indicators behave over time, and how they correlate with our actions.

Examples of these indicators are calls to all operations, contact through digital service channels, complaints filed with the

consumer defense agencies and Anatel, changes in Corporate NPS, evolution of customer satisfaction in each step of the journey (after a specific interaction between the customer and the Company), percent of customers who call the service center, changes in the reasons for calling, reduction in the number of contested bills, changes in use profile, changes in percent of customer cancellation, increase in the average time customers remain our clients, growth in total revenue and mean revenue per customer.

One example of such learnings is that, following a better understanding of customer segmentation, we ran an ideation exercise of a dedicated Fibra Alto Valor [High Value] service based on a market survey of digital surveys. In this ideation, we attempted to provide end-to-end service on the same channel with close to zero transfers to other areas, improving the quality and the likelihood of resolution, with personalized and exclusive service.



### DATA PRIVACY AND SECURITY

GRI 3-3

In a world that is increasingly fast and connected, ensuring the privacy and security of customer, employee, and third-party data is among our commitments. The lack of a privacy program can have significant negative impact for the organization, including fines, media exposure, and loss of customer confidence. Furthermore, the lack of privacy governance poses a risk of violating the right to data privacy and protection, with moral and material impacts, and may also violate other rights such as the right to equality.





Policies, guidelines, and processes that focus on privacy provide numerous benefits, such as increased operating efficiency in its processes, public recognition of best practices in privacy, development of Privacy by Design products and services, which in turn could bring competitive advantages in the form of a solid reputation in data protection. There are also benefits for the population in general as data protection policies strengthen transparency and individual control over their data, leading to customer trust and ensured respect for fundamental rights.

In 2023, as part of the Oi Privacy Program, we designed a personalized framework based on Nist methodology, which helped implement improvements in our metrics and controls in this area, and helped define clear goals for the coming years. The effort was supported by a specialized consulting firm.

We also created a new flow to assess reports containing personal data, working with Information Security and Data Analytics, strengthening the robustness of our data governance, ensuring compliance with the principles of finality and minimization. The Oi Privacy team also active contributes to public queries and open subsidy callings by the ANPD.

### THE NUMBERS SHOW WE ARE ON THE RIGHT PATH WHEN IT COMES TO PERSONAL DATA PROTECTION AND PRIVACY. GRI 418-1

#### Internal Demands

In 2023, 943 internal requests were analyzed, including contracts, bid documents, questions, and projects. The number of requests dropped compared to 2022, possibly due to changes in the Company and progress in this area among suppliers and contractors.

#### Information security and privacy education

A total of 46 actions were implemented to create awareness and debate the topic, among them trainings, newsletters, and articles. In 2023, we created a campaign entitled "The Sting is Out There", a recurrent effort on the corporate agenda that aims to make the organization aware of the dangers lurking in digital environments.

#### Fulfilling the rights of data owners

A total of 216 requests were served, most (69%) asking for exclusion of their data, followed by requests for data correction (12.5%), and right to access (7%). These requests also dropped 44.6% between 2022 and 2023, likely due to improvements in the Privacy Program.

#### Incident Response and Monitoring

There were no security issues in 2023 that could cause significant risk or damage to Data Owners, as per the Brazilian General Personal Data Protection Law (LGPD).

It is worth remembering that the company invested in procedures to analyze any reported incidents through the LGPD lens, and has a dedicated area to monitor security incidents and responses.

#### Official Requests, Letters, and legal claims

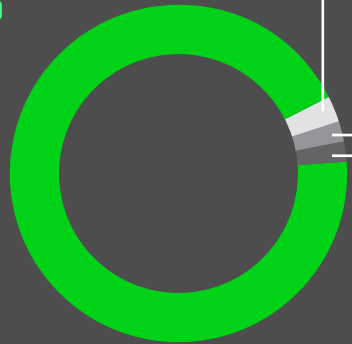
On the administrative side, three requests for explanations were submitted to the National Data Protection Agency, all were answered and archived by the authorities. Fifty requests were received from Senacon, all acknowledged and answered. Procon sent five official letters, four of which have already been archived.





## GOVERNMENT AUTHORITY REQUESTS FOR ACCESS TO DATA

Registration data  
[metadata]  
**101,914** 94%



Call logs [metadata]  
**2,806** 2%

Wiretapping [content of  
communication]  
**2,120** 2%

IP confidentiality  
breach [metadata]  
**2,021** 2%



In 2024, we want to further  
consolidate our data protection  
and privacy practices.

Twelve new individual legal claims were filed involving the General Data Protection Law. Regarding data requests by public authorities, Oi received 108,861 requests from public authorities for data access, referring to approximately 1.1 million accounts. Oi appealed 85 cases and accepted 11.

It should be noted that geolocation data can be requested as part of call log requests (past geolocation data), or in wiretapping requests (real-time geolocation data). We also have a Protocol for Delivering Data to Government Authorities, and all legal claims are carefully analyzed.

The goal for 2024 is to further consolidate our data privacy and protection practices. We will achieve this by improving our processes, such as updated operations records and third-party management, training employees work within ethical and legal standards, and involvement in public debates about privacy. Thus we contribute to the development of more robust privacy practices that are aligned with the needs of society.

In 2022, when gathering input, we used the expression “complaints” such as official letters and legal claims filed.

This year, we reviewed our interpretation of these indicators and believe that not every official letter or legal claim constitutes a complaint. Thus we brought all such values to zero.

## CYBERSECURITY

Oi invests in information security measures and controls, such as the use of VPN, digital certificates (https) and encryption, and maintains nominal, personal, non-transferable system access credentials, protected by MFA, monitors the corporate environment recurrently through automated tools, among other actions. To reinforce security measures, in 2023 we conducted employee awareness campaigns, including phishing tests.

Each year the Company is audited according to ISO 27001, an international reference in Information Security management.

The Company controls the efficiency of its actions through metrics and indicators that are recurrently monitored by executive committees. All targets have indicators that allow us to track how closely we are following the plan or deviating from the objective.

## SUPPLIERS

Oi invests in a solid relationship with its strategic suppliers to develop robust, long-term partnerships and alliances, showing itself to be a commercially interesting customer. Material, equipment, and network services (and software plant) suppliers considered strategic due to the impact they have on the Company's operations and bottom line. They also supply high-complexity goods and services. These suppliers are key to developing and providing the telco services we offer customers.

The Company's relationship with its suppliers is regulated and overseen by Anatel, the telco regulator that oversees and the development of telecommunications in Brazil, including issuing relevant permits and grants. In addition to supplier relations, Anatel approves numerous materials and equipment used to provide telco services.

There are some 15,500 suppliers along the company's entire supply chain. The estimated monetary value of payments made to suppliers was approximately R\$ 14,200 million.

We have domestic and international small, mid-size, and large suppliers. They supply goods, services, and inputs and include intermediaries, third parties, wholesalers, and retailers.

Downstream from the companies are distributors, retailers, end consumers, logistics partners, client suppliers, marketing and advertising partners, banks, financial institutions, and government (city, state, federal) services.

The Company depends on a number of strategic partners/suppliers of equipment, materials, and services to develop and expand its business, such as V.tal Rede Neutra de Telecomunicações S.A., Serede - Serviços de Rede S.A., and Telemont Engenharia de Telecomunicações S.A..

New suppliers are selected based on social and environmental criteria. In 2023 alone, 2,342 new suppliers were contracted, all of them assessed. The criteria used are legal and environmental compliance, environmental certifications, corporate social responsibility, and history of environmental performance.

**quando se trata de  
ataque cibernético,  
é melhor prevenir  
do que remediar!**

**Faça o treinamento de Segurança da  
Informação no Oi Educa.**

Chega de dar sopa para o  
azar. **É hora de aprender a  
proteger a Oi e a si mesmo  
no meio digital.**





Procedures include supplier evaluations, RFIs (requests for information), RFPs (requests for proposal), and agreements/contracts. Some specific activities require prior supplier qualification (RFQ). All Oi contracts include social and environmental clauses that suppliers must comply with.

We also perform an integrity analysis of all suppliers screened by our procurement team where adverse media coverage with no remediation plan related to corruption, fraud, bribery, slave labor, child labor, or violation of human rights are considered aggravated supplier risk, as well as a list of international sanctions.

## INVESTOR RELATIONS

As stated in the Governance Policy, Oi strives for transparency in its investor relations. These are challenging times due to the second judicial recovery. Nevertheless, our RI team has disclosed the Company's material facts on its site and to the CVM in a timely fashion, continues to interact with investors, and monitors several channels to explain the various steps in the development of the Company strategy.

In our interactions with the market, we have made the company's priorities in the three fundamental pillars of its transformation quite clear. These are Judicial Recovery, the regulatory issue related to the STFC [Switched Fixed Telephone Services], and our efforts to strengthen service, operations, and quality, and bring higher revenue.

## HUMAN RIGHTS

Human rights protection, respect, and promotions are non-negotiable premises for Oi. The Company is aware of its responsibilities and commits to proactively address its value chain, reinforcing prevention and mitigation of any negative impacts, creating procedures to identify, assess, and map any risks that these rights will be violated, with channels for dialog with stakeholders, monitoring the effectiveness of the measures taken, conducting suitable diligence, applying the principle of precaution, and issuing any required disclosures in a timely and transparent fashion.

In 2023, Oi created its Human Rights Policy based on laws and best practices established by international human rights organizations and widely accepted and legitimized, such as the UN Universal Declaration of Human Rights and its tools, the ILO Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact, and the UN Guiding Principles on Business and Human Rights.

## In 2023, Oi created its Human Rights Policy based on international initiatives and laws.

The Oi Code of Ethics and Conduct includes issues such as respect for human rights and potential deviations on the part of employees or third parties, which may be reported using the Oi Hotline. We also analyze suppliers and commercial partners using Human Rights criteria, and all contracts/agreements include standard clauses in this regard.

The policy and other documents stating Oi's commitment to human rights are available to the public on the company's [ESG Website](#). All documents have been approved by the highest levels of governance.



# 100%

OF SUPPLIERS ARE ASSESSED  
FOR INTEGRITY.





## COMMUNITY GRI 203-1

To achieve our purpose of creating new futures by bringing digital life to all, in 2023 we invested and supported social projects, voluntarily building infrastructure and providing internet services. These include:

### BROADBAND IN THE SCHOOLS PROGRAM

This is a Federal Government Project to connect all urban public schools to the Internet using technologies that prize quality, speed, and service to enhance public education in the country. In 2023, we connected 50,948 urban schools to the internet and provided broadband to 3,861 rural schools. This is one way Oi contributes to digital inclusion in Brazil.

### OI IN ANTARCTICA

In 2023 Oi supplied the telecommunications systems to the Comandante Ferraz Antarctic Station (EACF) in the Antarctic, facilitating the exchange of data between field research and the Brazilian institutions that support them, contributing to Brazil's scientific program in the region. This program ranges from studies on climate change to biotechnology research that promotes advances in medicine and agriculture.

In addition, the Station's connectivity helps diminish the sense of isolation by enabling quality videocalls for those who spend more than a year working in the region's harsh climate, with winter temperatures as low as  $-40^{\circ}\text{C}$ .

In addition to broadband Internet, Oi provides Brazilian scientists and military personnel in Antarctica fixed telephony branches in Brazil, and access to pay-TV services. The Company also installed and maintains internal wi-fi connectivity infrastructure for the entire Comandante Ferraz Station. All of these services are provided by Oi free of charge.

**We invest and support social projects, supplying internet infrastructure and services.**



## Partnership with Instituto Mário Penna

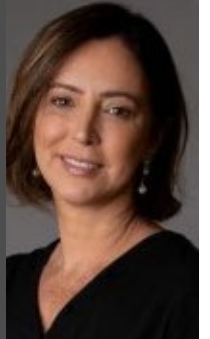
We provide Internet connectivity solutions for Hospital Luxembourg, the headquarters of Instituto Mário Penna, a reference SUS facility for cancer treatment in the state of Minas Gerais. With the support of Oi Solutions, the Institute implemented the Beira Leito [Bedside] project that is a sort of electronic file that ensures more security and offers patients a series of benefits, also supporting the operation of the hospitalization unit. This partnership enable monitoring all

medication administered to patients, as well as their vital signs. All of this is done via a computer connected to the network installed by Oi Solutions, and is available on all nursing medication carts. The computer reads a bar code on the patient's wrist band, which shows their medication and the times it should be taken. Furthermore, all hospital patients and their companions get free wi-fi provided by Oi Solutions, increasing their comfort, entertainment, and contact with family members.



Hospital facilities that use Oi wi-fi solutions have noted significant advances in patient services, the management of people traffic, and other essential health care processes.”

**Karin Camba, Oi Solutions Service and Utilities Sales Director**



Our connectivity solution provides data and information for making accurate decisions to improve processes. It also opens up the possibility to add Artificial Intelligence in the coming year, to further support day-to-day patient lives.”

**Ravan Gomes, Oi Solutions Service, Utilities, and Construction Sales Manager**



## PopRuaJud

Health care and documents for the homeless

In 2023, we provided Oi Fibra IT infrastructure and broadband internet for the 2nd PopRuaJud, a three-day initiative to provide bureaucracy-free priority legal and health care services for the highly vulnerable homeless population. This effort was organized by the 2nd Federal Regional Court of Rio de Janeiro in September, 2023. Booths were set up in front of the RJ Cathedral, and helped some 2,100 individuals, which according to the report of the Ministry of Rights and Citizenship [Brazil, 2023, page 15], is some 15.48% of the Rio homeless population.



This initiative provided:

700

MORNING SNACK

700

LUNCHES A DAY

2,020

PEOPLE WITH DONATED CLOTHES

680

ACCESS TO A SHOWER

676

PEOPLE WITH A COPY OF THEIR RG (NATIONAL I.D. CARD)

425

PEOPLE WITH A COPY OF THEIR VOTER REGISTRATION CARD

348

PEOPLE WITH A COPY OF THEIR MILITARY RESERVE CARD.



# GRI Content Summary

Statement of use Oi developed its report for the period 01/01/2023 to 12/31/2023 in accordance with GRI Standards

GRI 1 was used GRI 1: 2021 Fundamentals

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			REQUIREMENTS OMITTED	REASON	EXPLANATION

## General disclosures

GRI 2: General Content 2021	2-1 Organizational details	3 and 14			
	2-2 Entities included in the organization's sustainability reporting	Africatel GmbH & Co. KG ["Africatel GmbH"] and Africatel Holdings B.V. ["Africatel Holdings"], both parent companies (majority shareholders), Brazilian subsidiaries of Telecom Call Center S.A. ["TAHTO"], Oi Soluções S.A. ["Oi Solutions"], SEREDE – Serviços de Rede S.A. ["SEREDE"], Portugal Telecom Finance International B.V. ["PT Finance"], PT Participações, SGPS, S.A. ["PT Participation"], Lemvig Infrastructure e Networks de Telecomunicações S.A. ["Lemvig"] and the Oi Brasil Holdings Cooperatief U.A. cooperative ["Oi Coop"], the same companies included in the Financial Report.			
	2-3 Reporting period, frequency, and contact point	3			
	2-4 Restatements of information	54 and 57			
	2-6 Activities, value chain, and other business relationships	15 and 84			
	2-7 Employees	97 and 99			
	2-8 Workers who are not employees	100			
	2-9 Governance structure and composition	33			
	2-10 Nomination and selection of the highest governance body	33			





General disclosures

2-11 Chair of the highest governance body	The chair of the highest governance body is not an executive officer.
2-12 Role of the highest governance body in overseeing the management of impacts	35
2-13 Delegation of responsibility for managing impacts	49
2-14 Highest governance body's role in sustainability reporting	3
2-15 Conflicts of interest	42
2-16 Communication of critical concerns	33 and 49
2-17 Collective knowledge of the highest governance body	35
2-18 Performance assessment of the highest governance body	33
2-19 Compensation policy	37
2-20 Process for determining compensation	37
2-21 Annual total compensation ratio	37
2-22 Statement on sustainable development strategy	5
2-23 Policy commitments	38
2-24 Embedding policy commitments	38
2-25 Processes to remediate negative impacts	38 and 49
2-26 Mechanisms for seeking advice and raising concerns	38
2-27 Compliance with laws and regulations	Oi preferred not to publish the amount of fines in 2023, as it considers this type of information as strategic to the Company's business strategy.
2-28 Memberships in associations	19
2-29 Approach to stakeholder engagement	12
2-30 Collective bargaining agreements	The entire workforce is covered by collective bargaining agreements.



**General disclosures**

**Material topics**

GRI 3: Material Topics 2021	3-1 Process to determine material topics	9	-
	3-2 List of material topics	10	
Attracting, developing, and retaining employees			
GRI 3: Material Topics 2021	3-3 Management of material topics	65	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	100	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	65	
GRI 401: Employment 2016	401-3 Parental leave	98	
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	101	
GRI 404: Training and education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	67	
GRI 404: Training and education 2016	404-3 Percent of employees receiving regular performance and career development reviews	102	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	71	
Digital inclusion and connectivity			
GRI 3: Material Topics 2021	3-3 Management of material topics	46	
Data privacy and security			
GRI 3: Material Topics 2021	3-3 Management of material topics	81	



General disclosures

GRI 418: Customer privacy 2016	418-1 Substantiated complaints regarding breaches of customer privacy and losses of customer data	82
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Innovation and technology

GRI 3: Material Topics 2021	3-3 Management of material topics	44
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Customer relations and transparency

GRI 3: Material Topics 2021	3-3 Management of material topics	80
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Energy efficiency and climate

GRI 3: Material Topics 2021	3-3 Management of material topics	53
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GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities associated with climate change	60
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GRI 302: Energy 2016	302-1 Energy consumption within the organization	55
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GRI 302: Energy 2016	302-4 Reduction of energy consumption	55
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GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	Reason for omission – Information not available. We do not perform this type of assessment as we are unable to isolate energy consumption for each individual service. Operating and administrative structures serve all services, and the data is consolidated. Furthermore, Oi is in the process of transforming its business. As a result, it has divested business lines and the associated premises and facilities, directly impacting its energy use. This makes it harder to define a base-year at this point.
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GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	54
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GRI 305: Emissions 2016	305-2 Indirect (Scope 2) GHG emissions	54
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GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	54
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**General disclosures**

GRI 305: Emissions 2016	305-4 GHG emissions intensity	54	
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	54	
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	55	
Ethics, integrity & 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	23	
GRI 201: Economic performance 2016	201-4 Financial assistance received from government		The organization received government financial support during the reporting period. Oi used tax incentives resulting from state and municipal laws to sponsor cultural and sports projects.
GRI 202: Market presence 2016	202-1 Ratio between the lowest wage and the local minimum wage by gender		The company does not have a compensation policy that establishes a minimum wage for its employees above the local minimum wage, used as the baseline. The company corrects the wages of employees that are lower than the national minimum wage at the time, and the minimum wage for the category as of the effective date of the collective labor agreement.
GRI 202: Market presence 2016	202-2 Share of senior management hired from the local community		All 61 members of the Executive Board are assigned to important operating units and were hired from the local community.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	38	
GRI 205: Anti-corruption 2016	205-2 Communication and training on anti-corruption policies and procedures	38 and 107	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken		There were no cases of corruption involving Oi and/or its employees.
GRI 415: Public policies 2016	415-1 Political contributions		Oi does not support and does not contribute to political parties or related institutions, as it is a public service concession operator that complies with Law No. 9.504/1997.





**General disclosures**

Health, safety, and well-being

GRI 3: Material Topics 2021      3-3 Management of material topics      72

GRI 403: Occupational health and safety 2018      403-1 Occupational health and safety management system      75

GRI 403: Occupational health and safety 2018      403-2 Hazard identification, risk assessment, and incident investigation      75

GRI 403: Occupational health and safety 2018      403-3 Occupational health services      76

GRI 403: Occupational health and safety 2018      403-4 Worker participation, consultation, and communication in occupational health and safety      76

GRI 403: Occupational health and safety 2018      403-5 Worker training in occupational health and safety      75

GRI 403: Occupational health and safety 2018      403-6 Promotion of worker health      72

GRI 403: Occupational health and safety 2018      403-7 Prevention and mitigation of occupational health and safety impact directly linked to business relationships      75

GRI 403: Occupational health and safety 2018      403-8 Workers covered by an occupational health and safety management system      75

GRI 403: Occupational health and safety 2018      403-9 Work-related injuries      76



**General disclosures**

GRI 403: Occupational health and safety 2018	403-10 Work-related ill health	75	
Service quality and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	47	
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	86	
GRI 204: Procurement practices 2016	204-1 Proportion of spending on locally-based suppliers		In 2022 and 2023, the percent purchased from local suppliers by major operating units was 99.74% in 2022, and 99.6 in 2023.
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	84	
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		There are no operations with risks of violating worker rights to exercise freedom of association. No operations and suppliers were identified in which freedom of union, association or collective bargaining could be or was at risk of violation.
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		We monitor our largest suppliers through evaluations of the Supplier Qualification Index – HR Pillar (IQF-HR), which deals with issues related to HR Management and Occupational Health and Safety. In 2023, during the application of the IQF-HR to our largest suppliers, no incidents of child labor or young workers exposed to hazardous work were identified, nor were there cases of forced or slave labor.
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		We monitor our largest suppliers through evaluations of the Supplier Qualification Index – HR Pillar (IQF-HR), which deals with issues related to HR Management and Occupational Health and Safety. In 2023, during the application of the IQF-HR to our largest suppliers, no incidents of child labor or young workers exposed to hazardous work were identified, nor were there cases of forced or slave labor.
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	84	
GRI 417: Marketing and labeling 2016	417-3 Incidents of noncompliance concerning marketing communications		In 2023, there were no cases of failure to comply with voluntary codes, specifically the Brazilian Code for Self-regulation in Advertising published by Conar, the National Advertising Self-Regulation Board [Conselho Nacional de Autorregulamentação Publicitária].



General disclosures

Non-material topics

GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	61
GRI 303: Water and effluents 2018	303-3 Water withdrawal	61
GRI 303: Water and effluents 2018	303-5 Water consumption	61
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	56
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	56
GRI 306: Waste 2020	306-3 Significant spills	57
GRI 306: Waste 2020	306-4 Waste diverted from disposal	The Company does not reuse waste as raw material.
GRI 306: Waste 2020	306-5 Waste directed to disposal	The waste sent for final disposes includes 63 metric tons of fiberglass, 10.68 metric tons of general scrap, 10 metric tons of uniforms, and 3,080 metric tons of organic waste, totaling 3,163.68 metric tons.
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	34 and 70
GRI 405: Diversity and equal opportunity 2016	405-2 Ratio of basic salary and compensation of women to men	105
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	78
GRI 413: Local communities 2016	413-2 Operations with significant actual or potential negative impacts on local communities	The company does not have operations that generate significant negative impacts on local communities. These are possible impacts in the event of accidents such as collapsing towers or improper waste disposal.



# disclosure supplement

## Employees by gender and region GRI 2-7

	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees by region and gender									
North	349	143	492	1	96	97	121	52	173
Northeast	1,025	609	1,634	561	309	870	422	207	629
Midwest	892	307	1,199	542	209	751	401	161	562
Southeast	3,834	2,421	6,255	2,106	1,517	3,623	1,464	1,124	2,588
South	949	366	1,315	437	221	658	264	135	399
Total	7,049	3,846	10,895	3,647	2,352	5,999	2,672	1,679	4,351

## Employees by employment contract and gender GRI 2-7

	2021			2022			2023		
	Indefinite term	Definite term	Total	Indefinite term	Definite term	Total	Indefinite term	Definite term	Total
Workforce by employment contract and gender									
Men	7,049	0	7,049	3,837	4	3,841	2,672	0	2,672
Women	3,846	0	3,846	2,352	3	2,355	1,679	0	1,679
Total	10,895	0	10,895	6,189	7	6,196	4,351	0	4,351





## Parental leave 401-3

	2021	2022	2023
<b>[Total employees]</b>			
Men	7049	3,837	2,868
Women	3846	2,352	1,930
<b>[Total employees who took parental leave during the current year and whose parental leave ends in the current year]</b>			
Men (starting this year, ending this year)		183	75
Women (starting this year, ending this year)		61	80
Men (starting last year, ending this year)		3	2
Women (starting last year, ending this year)		53	21
<b>[Total employees who took parental leave during the current year and whose parental leave ends the next year]</b>			
Men (starting this year, ending next year)	-	2	1
Women (starting this year, ending next year)	-	31	37
<b>[Total employees who took parental leave during the current year]</b>			
Men	192	185	76
Women	301	92	117
<b>[Total employees expected to return in the current year.]</b>			
Men	198	186	77
Women	114	114	101
<b>[Total employees who returned to work after parental leave ended]</b>			
Men (current year)	198	186	77
Women (current year)	294	114	80
<b>[Total employees who did NOT return to work during the reporting period after parental leave ended]</b>			
Men	-	0	0
Women	-	0	21
<b>[Total employees who returned to work during the reporting period after parental leave ended the previous year]</b>			
Men (previous year)	0	3	105
Women (previous year)	0	53	114
<b>[Total number of employees who returned to work after parental leave ended that were still employed 12 months after their return to work]</b>			
Men	194	3	58
Women	149	2	9
<b>[Rate of return]</b>			
Men	99	100	100
Women	93	100	79.21
<b>[Retention rate]</b>			
Men	85	100	55.24
Women	69	40	7.89

Current year 2023, previous year 2022 and next year 2024



### Workforce by employment contract and region GRI 2-7

	2021			2022			2023		
	Indefinite term	Definite term	Total	Indefinite term	Definite term	Total	Indefinite term	Definite term	Total
Workforce by employment contract and region									
North	492	0	492	870	0	870	173		173
Northeast	1,634	0	1,634	287	0	287	629		629
Midwest	1,199	0	1,199	751	0	751	562		562
Southeast	6,255	0	6,255	3,623	7	3,630	2,588		2,588
South	1,315	0	1,315	658	0	658	399		399
Total	10,895	0	10,895	6,189	7	6,196	4,351	0	4,351

### Workforce by employment type GRI 2-7

	2021			2022			2023		
	Full-time	Part time	Total	Full-time	Part time	Total	Full-time	Part time	Total
Workforce by employment contract and gender									
Men	7,049	0	7,049	3,837	0	3,837	2,672		2,672
Women	3,846	0	3,846	2,352	0	2,352	1,679		1,679
Total	10,895	0	10,895	6,189	0	6,189	4,351	0	4,351

### Workforce by employment type [part time or full time], by region GRI 2-7

	2021			2022			2023		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Workforce by employment type and region									
North	492	0	492	870	0	870	173		173
Northeast	1,634	0	1,634	287	0	287	629		629
Midwest	1,199	0	1,199	751	0	751	562		562
South	6,255	0	6,255	3,623	0	3,623	2,588		2,588
Southeast	1,315	0	1,315	658	0	658	399		399
Total	10,895	0	10,895	6,189	0	6,189	4,351	0	4,351



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

2022					
Age group	Total employees	Hires	New hire rate	Terminations	Turnover rate
Under 30	566	267	0.47	644	1.17
Between 30 and 50	4,342	557	0.13	1,719	0.40
Over 50	1,281	42	0.03	227	0.18
Total	6,189	866	0.14	2,610	0.42

2023					
Age group	Total employees	Hires	New hire rate	Terminations	Turnover rate
Under 30	327	169	51.68	295	70.95
Between 30 and 50	3,148	357	11.34	1,659	32.02
Over 50	876	35	4	461	28.81
Total	4,351	561	12.89	2,415	34.2

2023					
Gender	Total employees	Hires	New hire rate	Terminations	Turnover rate
Men	2,672	358	13.4	1,535	35.42
Women	1,679	203	12.09	880	32.25
Total	4,351	561	12.89	2,415	34.2

2022					
Region	Total employees	Hires	New hire rate	Terminations	Turnover rate
North	287	72	0.25	137	0.48
Northeast	870	157	0.18	608	0.70
Midwest	751	138	0.18	242	0.32
Southeast	3,623	413	0.11	1,330	0.37
South	658	86	0.13	293	0.45
Total	6,189	866	0.14	2,610	0.42

2023					
Region	Total employees	Hires	New hire rate	Terminations	Turnover rate
North	173	41	23.7	162	58.67
Northeast	629	145	23.05	436	46.18
Midwest	562	53	9.43	230	25.18
Southeast	2,588	240	9.27	1,227	28.34
South	399	82	20.55	360	55.39
Total	4,351	561	12.89	2,415	34.2

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

2023		
Contractual relationship	Other	total
Apprentices	Allocated management services	44
Interns	Allocated management services	50
Outsourced	Sales and Customer Services	17,312
Outsourced	Operations and Technology	14,326
Outsourced	Support	3,666
Total		35,398

**Average hours of training per year, by gender** GRI 404-1

2021			
Gender	Total number of employees	Hours of training	Average hours of training
Men	7,049	371,488	52.70
Women	3,846	216,799	56.37
Total	10,895	588,287	54.00

2022			
Gender	Total number of employees	Hours of training	Average hours of training
Men	3,837	46,108	12.02
Women	2,352	22,517	9.57
Total	6,189	68,625	11.09

2023			
Gender	Total number of employees	Hours of training	Average hours of training
Men	2,672	43,783.82	16.39
Women	1,679	21,398.22	12.74
Total	4,351	65,182.04	14.98

**Average hours of training per year per employee**

Employee category	2022			2023		
	Total number of employees	Hours of training	Average hours of training	Total number of employees	Hours of training	Average hours of training
Executive Board	61	733	12.02	61	538.27	8.82
Managers	366	7,576	20.70	294	4,704.3	16
Supervisors/ coordinators	193	1,702	8.82	65	910.16	14
Consultant	169	1,789	10.59	143	3,164.51	22.13
Assistants/ Technicians	2,193	22,637	10.32	1,189	16,960.63	14.26
Workforce	3,207	32,503	10.14	2,599	38,904.17	14.97
Total	6,189	66,940	10.92	4,351	65,182.04	14.98



## Percent employees receiving regular performance and career development reviews GRI 404-3

	2022			2023		
	Men	Women	Total	Men	Women	Total
<b>[Executive Board]</b>						
Total number of employees	45	16	61	47	15	62
Number of employees assessed	34	12	46	37	13	50
Percent	75.56	75	75.41	78.72	86.67	80.65
<b>[Managers]</b>						
Total number of employees	245	121	366	182	109	291
Number of employees assessed	234	118	352	182	109	291
Percent	95.51	97.52	96.17	100	100	100
<b>[Supervisors/Coordinators]</b>						
Total number of employees	155	38	193	73	15	88
Number of employees assessed	138	31	169	73	15	88
Percent	89.03	81.58	87.56	100	100	100
<b>[Consultant]</b>						
Total number of employees	90	79	169	80	67	147
Number of employees assessed	77	75	152	80	67	147
Percent	85.56	94.94	89.94	100	100	100
<b>[Assistants/Technicians]</b>						
Total number of employees	1,486	707	2,193	826	148	974
Number of employees assessed	1,288	547	1,835	826	148	974
Percent	86.68	77.37	83.68	100	100	100
<b>[Workforce]</b>						
Total number of employees	1,816	1,391	3,207	1,560	1,451	3,011
Number of employees assessed	1,669	1,031	2,700	1,556	1,448	3,004
Percent	91.91	74.12	84.19	99.74	99.79	99.77
<b>[Total]</b>						
Total number of employees	3,837	2,352	6,189	2,768	1,805	4,573
Number of employees assessed	3,440	1,814	5,254	2,754	1,800	4,554
Percent	89.65	77.13	84.89	99.49	99.72	99.58



Percent employees by category and gender GRI 405-1

	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>[Executive Board]</b>									
Number	73	16	89	45	16	61	46	15	61
Percent	82.02	17.98	100	73.77	26.23	100	75.41	24.59	100
<b>[Managers]</b>									
Number	405	160	565	245	121	366	185	109	294
Percent	71.68	28.32	100	66.94	33.06	100	62.93	37.07	100
<b>[Supervisors/Coordinators]</b>									
Number	447	282	729	155	38	193	58	7	65
Percent	61.32	38.68	100	80.31	19.69	100	89.23	10.77	100
<b>[Consultant]</b>									
Number	0	0	0	90	79	169	79	64	143
Percent	0	0	0	53.25	46.75	100	55.24	44.76	100
<b>[Assistants/Technicians]</b>									
Number	0	0	0	1,486	707	2,193	819	370	1,189
Percent	0	0	0	67.76	32.24	100	68.88	31.12	100
<b>[Workforce]</b>									
Number	6,124	3,388	9,512	1,816	1,391	3,207	1,485	1,114	2,599
Percent	64.38	35.62	100	56.63	43.37	100	57.14	42.86	100
<b>[Total]</b>									
Number	7,049	3,846	10,895	3,837	2,352	6,189	2,672	1,679	4,351
Percent	64.70	35.30	100	62	38	100	61.41	38.59	100



**Employees by job category and age group** GRI 405-1

	2022		2023	
	Number	Percent	Number	Percent
<b>[Executive Board]</b>				
Under 30		0		0
Between 30 and 50	39	63.93	37	60.66
Over 50	22	36.07	24	39.34
Total	61	100	61	100
<b>[Managers]</b>				
Under 30	1	0.27		0
Between 30 and 50	286	78.14	217	73.81
Over 50	79	21.58	77	26.19
Total	366	100	294	100
<b>[Supervisors/Coordinators]</b>				
Under 30	13	6.74		0
Between 30 and 50	132	68.39	38	58.46
Over 50	48	24.87	27	41.54
Total	193	100	65	100
<b>[Consultant]</b>				
Under 30	2	1.18	1	0.7
Between 30 and 50	137	81.07	112	78.32
Over 50	30	17.75	30	20.98
Total	169	100	143	100
<b>[Assistants/Technicians]</b>				
Under 30	331	15.09	145	12.2
Between 30 and 50	1,358	61.92	708	59.55
Over 50	504	22.98	336	28.26
Total	2,193	100	1,189	100
<b>[Workforce]</b>				
Under 30	219	3.75	181	6.96
Between 30 and 50	4,342	74.32	1,926	74.11
Over 50	1,281	21.93	492	18.93
Total	5,842	100	2,599	100
<b>[Total]</b>				
Under 30	566	6.41	327	7.52
Between 30 and 50	6,294	71.33	3,038	69.82
Over 50	1,964	22.26	986	22.66
Total	8,824	100	4,351	100



**Base salary and compensation ratio between women and men** GRI 405-2

	2022		2023	
	Basic salary (R\$)	Compensation (R\$)	Basic salary (R\$)	Compensation (R\$)
<b>Executive Board</b>				
Female	515,364	546,969	538,535	623,717
Men	536,719	568,052	642,965	749,184
Gender pay gap: Women x Men	0.96	0.96	0.84	0.83
<b>Managers</b>				
Female	515,585	518,998	245,250	284,267
Men	504,968	507,342	253,041	292,405
Gender pay gap: Women x Men	1.02	1.02	0.97	0.97
<b>Supervisors/Coordinators</b>				
Female	532,239	533,239	112,837	129,277
Men	521,064	522,121	123,585	141,443
Gender pay gap: Women x Men	1.02	1.02	0.91	0.91
<b>Consultant</b>				
Female	517,346	518,936	176,150	205,057
Men	461,041	462,396	180,366	206,388
Gender pay gap: Women x Men	1.12	1.12	0.98	0.99
<b>Assistants/Technicians</b>				
Female	499,270	499,528	30,527	34,324
Men	507,398	507,727	39,884	45,282
Gender pay gap: Women x Men	0.98	0.98	0.77	0.76
<b>Workforce</b>				
Female	508,053	508,809	176,150	205,057
Men	499,127	499,945	180,366	206,388
Gender pay gap: Women x Men	1.02	1.02	0.98	0.99





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

	2022		2023	
	Number of employees by minority group	Percent	Number of employees by minority group	Percent
<b>[Black]</b>				
Executive Board		0	5	8.2
Managers		0	52	17.69
Supervisors/coordinators		0	29	44.62
Consultant		0	27	18.88
Assistants/Technicians		0	710	59.71
Workforce		0	899	34.59
Total	0	0	1,722	39.58
<b>[PwDs]</b>				
Executive Board		0		0
Managers		0		0
Supervisors/coordinators		0		0
Consultant		0		0
Assistants/Technicians		0	177	14.89
Workforce	253	13.93	48	1.85
Total	253	6.59	225	5.17

## Communication and training on anti-corruption policies and procedures GRI 205-2

	2023	
	Informed	Trained
<b>Executive Board</b>		
Total number of employees	58	58
Total number of employees notified/trained	58	56
Percent employees notified/trained (%)	100	96.55
<b>Managers</b>		
Total number of employees	293	293
Total number of employees notified/trained	293	285
Percent employees notified/trained (%)	100	97.27
<b>Supervisors/coordinators</b>		
Total number of employees	351	351
Total number of employees notified/trained	351	349
Percent employees notified/trained (%)	100	99.43
<b>Consultant</b>		
Total number of employees	133	133
Total number of employees notified/trained	133	129
Percent employees notified/trained (%)	100	96.99
<b>Assistants/Technicians</b>		
Total number of employees	1,099	1,099
Total number of employees notified/trained	1,099	1,081
Percent employees notified/trained (%)	100	98.36
<b>Workforce</b>		
Total number of employees	2,317	2,317
Total number of employees notified/trained	2,317	2,308
Percent employees notified/trained (%)	100	99.61
<b>Total</b>		
Total number of employees	4,251	4,251
Total number of employees notified/trained	4,251	4,208
Percent employees notified/trained (%)	100	98.99

	2023	
	Informed	Trained
<b>Total</b>		
<b>Total number of business partners</b>	634	634
<b>Total number of business partners that have received communication/training</b>	634	408
<b>Percentage of business partners who received communication/training (%)</b>	100	64.35

The organization's anti-corruption policies and procedures are also reported to investors, shareholders, industry associations, representatives of civil society, financial institutions, government organizations and regulators, and research institutions.





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