



Oi S.A. – Under Judicial Reorganization

CNPJ/MF No. 76.535.764/0001-43

NIRE 33.3.0029520-8

Publicly Traded Company

NOTICE TO THE MARKET

Publication of the 2nd Round of the Reverse Auction to enable the Payment of Post-Petition Claims Public Notice

Oi S.A. – In Judicial Reorganization (“Oi” or “Company”), in compliance with the provisions set on Article 157, § 4, of Law No. 6,404/76 and the CVM Resolution No. 44/2021, and continuing the Notices to the Market released by the Company on December 23, 2025, January, 21 and February, 13 and 24, 2026, informs its shareholders and the market in general that on this date, the public notice of the 2nd round to enable the payment of post-petition claims auction due up to January, 31, 2026, through the offering of a minimum discount (“2nd Round of the Reverse Auction Public Notice”), was published in the Brazilian Electronic National Official Gazette, issued in the Judicial Reorganization proceedings n^o. 0090940-03.2023.8.19.0001, in course before the 7th Business Court of the State of Rio de Janeiro.

Interested creditors must observe the procedures, requirements and deadlines stipulated in the 2nd Round of the Reverse Auction Public Notice, including the completion and submission of the Participation Form, accompanied by the required documentation, within a period of up to 10 (ten) calendar days from the date of publication of the 2nd Round of the Reverse Auction Public Notice.

The full text of the 2nd Round of the Reverse Auction Public Notice and the Participation Form are available to shareholders and creditors on the Company's websites (www.oi.com.br/ri and <https://recjud.com.br>), on the Judicial Administrator website (<https://psvar.com.br/recuperacao-judicial/grupo-oi/>) and on the CVM's Empresas.NET System (www.cvm.gov.br).

Rio de Janeiro, February 27, 2026

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p. Bruno Galvão Souza Pinto de Rezende