ZOOMHOLDING

FINANCIAL CONTROL AND ACCOUNTING RECORDS POLICY

INTRODUCTION:

The FINANCIAL CONTROL AND ACCOUNTING RECORDS POLICY, together with the CODE OF CONDUCT and other ZoomHolding Policies, is part of its Integrity Program.

Specifically, the FINANCIAL CONTROL AND ACCOUNTING RECORDS POLICY focuses on efficient and sustainable financial management, aligned with ethical and legal standards.

This Policy is based on the effectiveness of ZoomHolding's Compliance Program, as it regulates the processes of control, accounting, and monitoring of financial operations, aiming to ensure a solid and authentic financial position in relation to the accounting records.

Considering the Group's strong performance in the sale of technology products and services to Public Administration as well as the private market, the companies of the ZoomHolding Group are committed to financial soundness to remain competitive and to submit viable and advantageous proposals without compromising ethical principles and values.

I – RULES:

1. MANDATORY COMPLIANCE AND SCOPE:

1.1 The rules set forth in this Policy apply to all individuals who interact with the companies of the ZoomHolding Group (members of Senior Management, Representatives, Agents, Employees, Suppliers, Service Providers, and Business Partners), regardless of the legal nature of the relationship.

2. GUIDELINES:

2.1 The companies of the ZoomHolding Group repudiate tax evasion and any form of simulation that constitutes tax fraud. Therefore, no payment may be made without the prior issuance of an Invoice or Bill. Likewise, in their sales and service operations, the companies will always issue the corresponding Invoice, while complying with regulations regarding ancillary obligations.

2.2 All Employees and Directors must be involved in the financial management of the ZoomHolding Group companies—whether in budget planning, supporting administrative and tax operations, or in the appropriate and sustainable use of available resources, regardless of their nature.

2.3 The Financial Manager and Senior Management are responsible for creating and monitoring Financial Controls aimed at the efficient and sustainable management of financial resources, and also for preventing ethical and legal violations. In this last case, Compliance Management must intervene to prevent, detect, and remediate any use or attempted use of the company's financial resources for illicit practices as defined in the Code of Conduct.

2.4 All financial information must be transparent, accurate, and authentic, based on reliable documentation (electronic or physical), and recorded in the appropriate accounting books.

2.5 Any violation of the rules and guidelines established in this Policy may be reported through the Ethics and Reporting Channel available on Zoom's website (https://zoomtech.com.br/compliance/programa-integridade/) or via the portal www.contatoseguro.com.br/zoomholding, to enable appropriate corrective and accountability measures.

2.6 To evaluate the effectiveness of Financial and Accounting Controls within ZoomHolding Group companies, Internal and External Audits may be conducted.

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3. FINANCIAL MANAGEMENT:

3.1 ZoomHolding's Financial Management must observe the guidelines of this Policy and ensure its enforcement, always supported by the Compliance Committee, particularly on matters involving the risk of ethical and legal violations. The department should also prioritize improving processes that mitigate exposure to financial risks in the following areas:
a. Timely payments to Suppliers and Manufacturers of products and services resold to Public Administration, ensuring the credibility of ZoomHolding Group companies is maintained;
b. Timely payment of social security, tax, and labor obligations related to outsourced services for Public Administration, ensuring that no act leads to joint or subsidiary liability for clients contracting with ZoomHolding Group companies;
c. Strict monitoring and prevention of non-compliance with tax obligations (both primary and ancillary), which could hinder the issuance of valid clearance certificates by tax authorities at all governmental levels;
d. Continuous improvement of processes for control, accounting, evaluation, and monitoring of financial operations that expose ZoomHolding Group companies to default risks, potentially resulting in the suspension of their eligibility to participate in public procurement and contracting processes.
3.2 ZoomHolding's Financial Management must also work collaboratively with the Contract Management and Commercial areas to propose continuous improvements in proposal preparation, contracting, and strategic planning for the expansion of the company's operations.
3.3 Financial Management may also establish a Risk Management Committee, either temporarily or permanently, to promote engagement and interaction across all corporate areas in the prevention, mitigation, or elimination of existing risks.
3.4 Cost-cutting and containment measures must always be planned and executed by Financial Management through economically viable solutions that do not compromise social or environmental values or other principles stated in the Code of Conduct.

4. PAYMENTS:
4.1 Payments to suppliers should preferably be scheduled at least 15 days after the issuance of the Invoice, but may be made on other dates when supplier consent is not possible or when dealing with obligations that are not subject to prior negotiation, such as tax and social security payments.
4.2 Any payment must be accompanied by:
a. Invoices, Bills, or Debit Notes, depending on the nature of the expense;
b. Payment slips issued by Public Authorities or delegated entities for payment of fees, charges, taxes, court costs, fines, etc.;
c. Internal reports justifying the payment, when applicable;
d. Contractual instruments for recurring financial obligations.
4.3 In the case of reimbursements or advances to Employees for lodging, meals, transportation, travel, etc., the payment must be accompanied by:
a. a report justifying the necessity of the expense, signed by the immediate Manager;
b. a reimbursement report signed by the Employee who received the advance or reimbursement.
4.4 Debit Notes may be issued when it is necessary to make payments on behalf of Clients contracting with ZoomHolding Group companies. These Debit Notes must be accompanied by the relevant Invoices for the incurred expenses and must include a detailed explanation of the contract that originated the expense, as well as the contractual clause that authorizes or requires ZoomHolding Group companies to cover the reimbursable expense.

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5. RECORDS AND ACCOUNTING:

5.1 ZoomHolding's accounting records must comply with current legislation as well as the regulations of the Federal Accounting Council (CFC) and International Accounting Standards (IAS).

5.2 Accounting entries must be made accurately, in detail, and authentically, always backed by valid documentation. Any form of manipulation of accounting records is repudiated. The financial results reflected in the accounting records must correspond to the real economic and financial situation of Zoom Tecnologia for the period in question.

5.3 Even when not legally required, ZoomHolding's accounting records may be submitted to External Audit for independent review and issuance of an Audit Report confirming their integrity, adequacy, and accuracy, or pointing out any nonconformities to be corrected.

6. POSSIBILITY OF AMENDMENT:

6.1 ZoomHolding reserves the right to amend the Financial Control and Accounting Records Policy regardless of anyone's consent. The new version will be fully compiled and made available on Zoom's homepage and will take effect upon publication on the World Wide Web. It is the responsibility of each person interacting or contracting with ZoomHolding to monitor for updates to this Policy.

FINANCIAL CONTROL AND ACCOUNTING RECORDS POLICY
Zoom Holding S.A.
PREPARED BY
Legal Advisory
CONCEIVED AND REVIEWED BY
Senior Management and Compliance
Version 5.0
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In the event of changes, a new version will be fully compiled.

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