

## POLICY ON PENALTIES AND INTERNAL ACCOUNTABILITY INVESTIGATIONS

### INTRODUCTION:

The POLICY ON PENALTIES AND INTERNAL ACCOUNTABILITY INVESTIGATIONS, together with the CODE OF CONDUCT and other Policies of ZoomHolding, is part of its Integrity Program.

Specifically, the POLICY ON PENALTIES AND INTERNAL ACCOUNTABILITY INVESTIGATIONS establishes the guidelines for processing reports and investigating possible infractions or illicit acts within or outside the corporate environment that may result in legal or contractual liabilities for ZoomHolding Group companies or affect their reputation in any way.

The Compliance Program would be ineffective if violations of the Code of Conduct and its Policies were not effectively prevented, detected, and addressed.

This Policy is based on the effectiveness of ZoomHolding's Compliance Program as it regulates the investigation of potential violations of laws or the Code of Conduct and its complementary Policies, along with the identification of responsibilities and the definition of appropriate sanctions or corrective actions.

This Policy is also intended to ensure that any concerns about the activities of ZoomHolding Group companies are handled seriously, fairly, and without fear of retaliation. Any questions or clarifications regarding the application of this Policy may be directed to the Compliance Management or to the communication channel available on ZoomHolding's website.

### I – RULES:

#### 1. MANDATORY COMPLIANCE AND SCOPE:

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

#### 2. REPORTING:

2.1 For the purposes of this Policy, a report is the account of facts that may impact the image of ZoomHolding Group companies or potentially constitute a violation of Brazilian or foreign laws, or of the standards set forth in ZoomHolding's Code of Conduct and its integrated Policies.

2.2 The Reporter, for the purposes of this Policy, is the person who, with or without identification, provides information about possible infringing conduct committed against ZoomHolding Group companies or within the scope of their activities.

2.3 Through this Policy, ZoomHolding Group companies encourage all who interact with them to report any suspected ethical or legal violations.

2.4 ZoomHolding provides a Communication Channel on its website (<https://zoomtech.com.br/compliance/programa-integridade/>), as well as on the portal [www.contatoseguro.com.br/zoomholding](http://www.contatoseguro.com.br/zoomholding), so that any person can report situations indicating possible illegality related to the Code of Conduct or violations of ethical and legal compliance duties within corporate interactions.

**2.5** Reports may be submitted anonymously. When the Reporter is identified, their identity will be preserved and restricted to those responsible for the analysis and internal accountability investigation.

**2.6** Whenever possible, the report should include:

- a description of the incident;
- the location of the occurrence;
- the date or time period of the occurrence;
- the author or potential author of the violation;
- supporting evidence.

**2.7** Reports will initially be received by Compliance Management, which will analyze whether minimum elements exist to initiate an investigation and will appoint an Investigator on a case-by-case basis. Compliance Management may also refer for investigation any matter that comes to its attention by any means of communication, not limited to the channels specified in clause 2.4.

**2.8** Internal audit reports or other documents describing incidents suggesting possible violations may also be referred for investigation by Compliance Management.

### **3. INVESTIGATIONS:**

**3.1** The purpose of the investigation is to examine the facts and identify those responsible, verifying whether a violation of laws or of ZoomHolding's Code of Conduct and integrated Policies occurred, or whether the conduct, even if not specifically covered by internal standards, is considered harmful to the company's image. Investigations must be conducted independently and documented.

**3.2** For the purposes of this Policy, the term Investigator refers to the individual responsible for the investigation, whether a professional or internal committee, or external specialized professionals.

**3.3** The internal Investigator, whether an individual or a committee, shall be appointed by ZoomHolding's Compliance Management, which will consider whether the appointee(s) have sufficient time to dedicate to the investigation, discretion, integrity, ethics, technical knowledge relevant to the matter, and other competencies necessary for the task, depending on the nature and characteristics of the case.

**3.4** The Investigator is required to maintain confidentiality and, before initiating the investigation, must plan and document the steps, ensuring that no unnecessary or unrelated actions are performed.

**3.5** Whenever possible, third-party interviews should be replaced with reliable, legitimate, and irrefutable evidence, such as technical, documentary, forensic, audiovisual evidence, expert reports, etc. When interviews are indispensable, they must be conducted respectfully, without premature judgment, retaliation, threats, or any form of coercion. Interviewees must be informed of their right to remain silent or to collaborate in the search for the truth.

**3.6** During the investigation process, in addition to interviews, documents may be requested, site visits conducted, and any actions aligned with the purpose of the investigation may be performed, provided they do not violate ethical or legal norms.

**3.7** At the conclusion of each investigation, an Investigation Report must be prepared, detailing the entire procedure while preserving the anonymity of the whistleblower (if they chose to remain anonymous) and the identities of witnesses or third parties.

**3.8** The Investigation Report must be sent to Compliance Management to:

- assess potential needs for changes or adjustments in Internal Controls and other pillars of the Compliance Program;
- issue an advisory opinion to assist Senior Management in decision-making;
- determine whether an advisory opinion is needed from the legal, human resources, or relevant technical departments;
- appropriately forward the matter for deliberation by Senior Management.

**3.9** If the infraction and its perpetrator are confirmed, it is the responsibility of Senior Management to decide on the appropriate measures to be taken in the specific case, always considering the opinion of the Human Resources Manager when the investigation involves Employees.

## 4. PENALTIES:

- 4.1 Violation of legal standards, the Code of Conduct, and its integrated Policies, or any act impacting the image of ZoomHolding Group companies, may result in disciplinary measures provided for in labor legislation when committed by an Employee, including possible termination for cause.
- 4.2 For Business Partners, Suppliers, Service Providers, or any Third Parties interacting with ZoomHolding Group companies, consequences may include suspension of payments and contract execution, early contract termination, dissolution of the partnership, imposition of fines, and other penalties stipulated in the contract.
- 4.3 If a violation of the law is confirmed, the matter may be reported to law enforcement or the Public Prosecutor's Office, and also to the competent public authority in case of involvement of public officials.
- 4.4 In any case, civil liability may be determined to ensure compensation for material or moral damages caused to ZoomHolding Group companies or third parties.
- 4.5 When applying penalties, factors such as the context of the infraction, prior history, recurrence, and other criteria aligned with the principles of proportionality and reasonableness will always be considered. The penalty may be replaced, depending on the case, with individual retraining and education measures when the offender is a ZoomHolding Group Employee and there was no malicious intent.
- 4.6 General education campaigns, communications, training, and improvements to the Compliance Program will always be implemented to prevent recurrence of similar ethical or legal violations.
- 4.7 No penalty shall be applied without clear evidence of misconduct and its perpetrator.
- 4.8 Other penalties not explicitly outlined in this Policy may be applied, provided they are consistent with applicable legal norms, whether under domestic or foreign law, as applicable.

## 5. POSSIBILITY OF AMENDMENTS:

- 5.1 ZoomHolding reserves the right to amend the Policy on Penalties and Internal Accountability Investigations, 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 who interacts or contracts with ZoomHolding Group companies to monitor for updates to this Policy.

### POLICY ON PENALTIES AND INTERNAL ACCOUNTABILITY INVESTIGATIONS

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In case of amendments, a new version will be fully compiled.