

## **FINANCIAL CONTROL AND ACCOUNTING RECORDS POLICY**

### **I – INTRODUCTION:**

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

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

The development of this Policy is based on the effectiveness of ZOOMTECH's Compliance Program, as it regulates processes for controlling, accounting, and monitoring financial operations, aiming to ensure a solid and authentic financial position in relation to accounting records.

Considering ZOOMTECH's strong presence in the sale of technology products and services to the Public Administration, as well as in the private market, ZOOMTECH is committed to maintaining financial solidity to remain competitive and, in doing so, offer feasible and advantageous proposals without compromising ethical principles and values.

### **II – RULES:**

#### **1. OBLIGATION AND SCOPE:**

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

#### **2. GUIDELINES:**

**2.1** ZOOMTECH repudiates tax evasion and any form of simulation that constitutes tax avoidance. Consequently, no payment may be made without the prior issuance of an Invoice or Billing Statement. Similarly, in its sales and service operations, ZOOMTECH will always issue the corresponding Invoice, without prejudice to compliance with regulations governing the fulfillment of ancillary obligations.

**2.2** All Employees and Directors must be involved in ZOOMTECH's financial management, whether in planning budgets, supporting operations related to accounting and tax administration, or ensuring the proper and sustainable use of available resources, regardless of their nature.

**2.3** ZOOMTECH maintains the improvement and monitoring of Financial Controls aimed at the efficient and sustainable management of financial resources and at preventing ethical and legal violations, relying, in the latter case, on the intervention of the Compliance Management team to prevent, detect, and remediate any practice or attempt to use the company's financial resources for illicit activities as defined in the Code of Conduct.

**2.4** All financial information must be transparent, accurate, authentic, supported by reliable

documents (electronic or physical), and recorded in the relevant accounting books.

**2.5** Any violation of the rules and guidelines established in this Policy may be reported through the Whistleblowing Channel.

**2.6** To evaluate the effectiveness of the Financial and Accounting Controls of ZOOMTECH's affiliated companies, they may rely on the support of Internal and External Audits.

### **3. FINANCIAL MANAGEMENT:**

**3.1** ZOOMTECH's Financial Management must observe the Guidelines of this Policy and oversee their compliance, always relying on the support, advice, and intervention of the Compliance Committee in matters involving risks of ethical or legal violations. Additionally, it should prioritize the improvement of processes that mitigate exposure to financial risks in the following areas:

**a)** Timely payments to Suppliers and Manufacturers of products and services resold to the Public Administration, ensuring the credibility of ZOOMTECH's affiliated companies with these entities;

**b)** Strictly punctual payment of social security, tax, and labor obligations related to outsourced services provided to the Public Administration, ensuring that no action is taken that could imply joint or subsidiary liability for parties contracting with ZOOMTECH;

**c)** Prevention and strict monitoring of compliance with tax obligations (both primary and ancillary), whose noncompliance would prevent the issuance of regular negative debt certificates before the Public Treasury of all federal entities;

**d)** Continuous improvement of processes for control, accounting, evaluation, and monitoring of financial operations that expose ZOOMTECH to default risks and, therefore, to the suspension of the right to bid and contract with the Public Administration.

**3.2** ZOOMTECH's Financial Management must interact with the Contractual and Commercial Management areas to propose ongoing improvements in the processes for preparing proposals, contracting, and planning actions aimed at expanding the corporation's activities.

**3.3** Financial Management may also establish a Risk Management Committee, either temporary or permanent, to engage and coordinate all corporate areas in the prevention, mitigation, or elimination of current risks.

**3.4** Measures to reduce and contain expenses must always be planned and implemented by Financial Management through economically viable solutions that do not compromise socio-environmental values or other principles highlighted in the Code of Conduct.

### **4. PAYMENTS:**

**4.1** Payments to suppliers must always be made upon issuance of an Invoice or fiscal receipt, where legally permitted, observing the due dates.

**4.2** All payments must be accompanied by:

**a)** Invoices, Bills, or Debit Notes, depending on the nature of the expense;

**b)** Receipts issued by Public Authorities or delegated entities for payment of fees, charges, taxes, procedural costs, administrative fines, etc.;

**c)** Internal payment justification reports, when applicable;

**d)** Contractual instruments in the case of ongoing financial obligations.

**4.3** For reimbursements or advances to Employees for lodging, meals, transportation, travel, etc., payments must comply with Internal Policies regulating this matter.

**4.4** Debit Notes may be issued when it is necessary to pay expenses on behalf of Clients contracting with ZOOMTECH. Debit Notes must be accompanied by the relevant Invoices for the expenses and must include details of the contract that originated the expense, as well as the contractual clause that obliges or authorizes ZOOMTECH to make the reimbursable expense.

## **5. RECORDS AND ACCOUNTING:**

**5.1** ZOOMTECH's accounting records must be maintained in accordance with current legislation, as well as the standards of the Federal Accounting Council (CFC) and the International Accounting Standards (IAS).

**5.2** Accounting entries must be made accurately, in detail, authentically, and always supported by reliable documentation. Any form of manipulation of accounting records is strictly prohibited. The results reported in the accounting records reflect ZOOMTECH's true economic and financial situation for the relevant fiscal period.

**5.3** Even when not legally required, ZOOMTECH's accounting records may be submitted to External Audit for independent review and issuance of an Audit Report that attests to their integrity, compliance, and accuracy, or identifies discrepancies that need to be corrected.

## **6. POSSIBILITY OF AMENDMENT:**

**6.1** ZOOMTECH reserves the right to amend the Financial Control and Accounting Records Policies, regardless of anyone's consent. The new version will be fully compiled and made available on ZOOMTECH's homepage and will take effect upon publication on the World Wide Web. It is the responsibility of anyone interacting or contracting with ZOOMTECH to monitor any changes to this Policy.

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