

PENALTIES AND INTERNAL ACCOUNTABILITY INVESTIGATION POLICY

I – PRESENTATION:

The Penalties and Internal Accountability Investigation Policy, together with the Code of Conduct and other ZOOMTECH Policies, forms part of ZOOMTECH’s Integrity Program.

Specifically, the Penalties and Internal Accountability Investigation Policy establishes the guidelines for processing reports and investigating possible violations or unlawful conduct within the corporate environment or outside it, which may result in legal or contractual liability for ZOOMTECH or may otherwise impact its reputation.

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

This Policy is based on the effectiveness of ZOOMTECH’s Compliance Program, as it regulates the process of investigating potential violations of the law or of the Code of Conduct and the Policies that complement it, together with the identification of responsibilities and the determination of appropriate sanctions or corrective actions.

This Policy is also intended to ensure that any concerns regarding ZOOMTECH’s activities are addressed seriously, fairly, and without fear of retaliation. Any questions or requests for clarification regarding the application of this Policy may be directed to the Compliance Management or to ZOOMTECH’s communication channel, available on the company’s website.

II – RULES:

1. MANDATORY NATURE AND SCOPE:

1.1 The provisions set forth in this Policy apply to all individuals and entities that interact with ZOOMTECH (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 communication of facts that may impact ZOOMTECH’s image or potentially constitute a violation of Brazilian or foreign laws, or of the rules established in ZOOMTECH’s Code of Conduct and the Policies that complement it..

2.2 For the purposes of this Policy, a Whistleblower is any person who, with or without identification, provides information regarding possible misconduct committed against ZOOMTECH or within the scope of its activities.

2.3 Through this Policy, ZOOMTECH encourages everyone who interacts with the company to report any suspicion of ethical or legal violations.

2.4 ZOOMTECH provides a **Whistleblowing Channel** on its homepage, as well as on the portal www.contatoseguro.com.br/zoomholding, allowing any person to report situations that indicate possible unlawful conduct related to matters covered by the Code of Conduct or that otherwise constitute a violation of ethical and legal compliance duties within corporate interactions.

2.5 Reports may be submitted anonymously. When the Whistleblower is identified, their identity shall be preserved and restricted to those responsible for the analysis and internal investigation of the matter.

2.6 Whenever possible, a report should contain:

- a)** a description of the facts;
- b)** the location of the occurrence;
- c)** the date or period of the occurrence;
- d)** the author or possible author of the violation;
- e)** supporting evidence.

2.7 Reports will initially be received by the Compliance Management, which includes the Integrity Committee, a permanent consultative and deliberative support body that operates within the Compliance Management structure. The Committee is responsible, among other duties, for managing the Whistleblowing Channel and assisting Senior Management in maintaining and improving ZOOMTECH's Integrity Program and that of its controlling company.

2.8 The processing of reports submitted through the Whistleblowing Channel shall be regulated by the Internal Regulations of the Integrity Committee, prepared by Compliance Management and approved by the Senior Management of the controlling company. In cases of omission, Compliance Management shall make the relevant decisions based on the principles of reasonableness and proportionality and within the limits of its authority.

2.9 Compliance Management may also forward for preliminary review or investigation any facts that come to its knowledge through any communication channel, not being limited exclusively to the Whistleblowing Channel.

2.10 Internal audit reports or other documents indicating possible violations may also be forwarded by Compliance Management for investigation.

3. INVESTIGATIONS:

3.1 The purpose of the investigation is to verify the facts and determine responsibility, identifying whether conduct has occurred that violates laws, the ZOOMTECH Code of Conduct, or its Policies, or that, even if not expressly covered by internal rules, may be considered harmful to the corporation's image. Investigations of reports must be conducted independently and documented.

3.2 For the purposes of this Policy, the Investigator is the person responsible for conducting the investigation, regardless of whether it is performed by an individual professional, an internal committee, or specialized external professionals.

3.3 The internal Investigator, whether an individual or an internal committee, shall be appointed by ZOOMTECH's Compliance Management, which shall consider whether the designated individual(s) have sufficient time to dedicate to the investigation, as well as discretion, integrity, ethical standards, and knowledge of the technical issues that may be involved, in addition to other competencies

required for the assignment.

3.4 The Investigator is obligated to maintain confidentiality regarding investigations and, prior to initiating them, must plan the investigative actions in order to ensure that no unnecessary or unrelated acts are performed.

3.5 Whenever possible, interviews with third parties other than the investigated party should be replaced by reliable, legitimate, and irrefutable evidence such as technical, documentary, forensic, audiovisual evidence, expert opinions, and similar materials. When indispensable, interviews with third parties shall be conducted during the investigation process and must be carried out respectfully and courteously, without any conduct implying prior judgment, retaliation, threats, or any form of coercion against the interviewee, who must be informed of the right to remain silent or to cooperate in the search for the truth.

3.6 During the investigation procedure, in addition to interviews, documents may be requested, inspections and visits may be conducted, and any other acts aligned with the objective of the investigation may be performed, provided that ethical and legal standards are respected.

3.7 At the conclusion of each investigation, an Investigation Report must be prepared detailing the entire investigative procedure, preserving the anonymity of the whistleblower (when requested) and the identity of witnesses or third parties.

3.8 The Investigation Report shall be submitted to Compliance Management in order to:

- a)** assess the need for changes or adjustments in Internal Controls and other pillars of the Compliance Program;
- b)** issue an advisory opinion to assist Senior Management in decision-making;
- c)** determine whether opinions from the Legal Department, Human Resources, or other relevant technical areas are required;
- d)** forward the matter for deliberation by Senior Management.

3.9 Once the violation and its authorship have been confirmed, Senior Management shall decide on the measures to be applied in the specific case, always considering the opinions of the Human Resources Manager when the investigation involves Employees.

4. PENALTIES:

4.1 Violations of legal provisions, the Code of Conduct, or the Policies that complement it, or any act that affects ZOOMTECH's image, may be subject to disciplinary measures provided for in labor legislation when the responsible party is an Employee, including termination of the employment contract for cause.

4.2 In the case of Business Partners, Suppliers, Service Providers, or any Third Parties interacting with ZOOMTECH, measures may include suspension of payments and contract performance, early termination of the contract, termination of the partnership, the imposition of fines, and other penalties provided for in the contract..

4.3 When a violation of law is identified, the matter may be reported to police authorities or to the Public Prosecutor's Office, as well as to the competent public authority, particularly in cases involving public officials.

4.4 In any case, civil liability may be pursued in order to obtain compensation for material and non-

material damages caused to ZOOMTECH or to third parties.

4.5 When applying penalties, the context of the violation, prior conduct, continuity of the misconduct, and other criteria guided by the principles of proportionality and reasonableness shall always be considered. Depending on the specific circumstances, the penalty may be replaced by corrective measures such as retraining or individual training programs when the offender is a ZOOMTECH employee and there was no intentional misconduct.

4.6 General educational actions, communications, training, and improvements to the Compliance Program shall always be implemented to prevent recurrence of the same type of ethical or legal violation.

4.7 No penalty shall be imposed without effective proof of the misconduct and its authorship.

4.8 Other penalties not expressly provided for in this Policy may also be applied, provided that they are compatible with the applicable legal framework, whether domestic or foreign.

5. POSSIBILITY OF AMENDMENT:

5.1 ZOOMTECH reserves the right to amend the Penalties and Internal Accountability Investigation Policy without the consent of any party. The updated version shall be fully compiled and made available on ZOOMTECH's homepage and shall enter into force upon its publication on the Internet. It is the responsibility of everyone who interacts or contracts with ZOOMTECH to monitor any amendments to this Policy.

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