



AUDIT COMMITTEE CHARTER

VERSION 3.0

November, 2023

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CI&T INC
AUDIT COMMITTEE CHARTER

This Audit Committee Charter (the "**Charter**") has been adopted by the Board of Directors (the "**Board**" and its members, the "**Directors**") of CI&T (the "**Company**") in November, 2022.

I. PURPOSE

I.1. The Audit Committee (the "Committee") is a committee of the Board and shall assist the Board in fulfilling its oversight duties related to the quality and integrity of the accounting, auditing and financial reporting practices of the Company, as well as such other duties as may be required by the Board (including, in all cases, as appropriate, management of the Company and the Company's subsidiaries (the "Subsidiaries")) with respect to: (i) reviewing the audit policies of the Company and its Subsidiaries; (ii) reviewing the quarterly limited review and annual independent audit of the Company's financial statements; (iii) monitoring the results of the Company's internal audit , as well as identifying, prioritizing and proposing to the Board actions to be monitored with respect to internal audit; (iv) upon request of the Board, assisting in the process of selecting and evaluating the annual performance of the head of internal audit of the Company and its Subsidiaries; (v) monitoring the activities of the area of preparation of the financial statements of the Company and its Subsidiaries; (vi) evaluating and monitoring, jointly with management and the internal audit area of the Company and its Subsidiaries, the adequacy of transactions with Related Parties carried out by the Company and its Subsidiaries, as well as their respective disclosures; (vii) advising the Board of Directors on the appointment, retention and replacement of independent auditors for the Company and its Subsidiaries, as well as on the oversight of the work and evaluation of the qualifications, services, compensation, independence and performance of the independent auditors of the Company and its Subsidiaries for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and its Subsidiaries; (viii) overseeing the conduct and

integrity of the Company's and its Subsidiaries' external financial reporting; (ix) the Company's and its Subsidiaries' systems of internal control over financial reporting and disclosure controls and procedures; (x) the Company's and its Subsidiaries' compliance with legal and regulatory obligations; (xi) the application of the Company's and its Subsidiaries' codes of business conduct and ethics as established by the Company's management and (xii) evaluating the Company's risk and policies for risk management and assessment, including material litigation instituted against the Company and resolution of any ethics issues.

I.2. In performing its role, the Committee shall have the power to properly investigate any matter necessary for it to discharge its responsibilities, and shall have access within five 5 days from its written request, to all books, records, facilities and employees of the Company and its Subsidiaries for the conduct of its activities. The Committee is authorized (without seeking Board approval) to retain special legal, accounting or other advisers and may request any officer or employee of the Company or the Company's outside counsel or independent auditor to meet with any members of, or advisers to, the Committee. The Company and/or its Subsidiaries shall provide reasonable resources to assist the Committee's activities, including compensation for attorneys, auditors and other advisors to the Committee retained by it.

I.3. For purposes of this Charter, "**Related Parties**" means (a) enterprises that are directly or indirectly controlled by, or are under common control with, CI&T; (b) associates; (c) individuals owning, directly or indirectly, an interest in the voting power of CI&T that gives them significant influence over the Company, and close members of any such individual's family; (d) key management personnel, that is, those persons having authority and responsibility for planning, directing and controlling the activities of the company, including directors and senior management of companies and close members of such individuals' families; and (e) enterprises in which a substantial interest in the voting power is owned, directly or indirectly, by any person described in (c) or (d) or over which such a person is able to exercise significant influence.

I.4. The Committee shall consist of at least three (3) members, composed solely of directors and appointed by the Board, with a term of office of one (1) year. Subject to the phase-in exemptions provided for in Rule 10A-3 under the Securities and Exchange Act of 1934, as amended (the “Exchange Act”), each member of the audit committee shall meet the independence requirements of Rule 10A-3 of the Exchange Act and the experience requirements of NYSE. Accordingly, each member shall, in the judgment of the Board, have the ability to read and understand the Company’s financial statements, including the Company’s balance sheet, income statement, and cash flow statement.

I.5. At least one member of the Committee shall qualify as an “audit committee financial expert” in accordance with the rules and regulations of the SEC. A Committee member may not simultaneously serve on the audit committees of more than two other public companies without the consent of the Board.

I.6. Committee members shall remain in office until their successors are elected and qualified or until their death, incapacity, resignation or dismissal, if any of these events occur before the end of their term of office. Committee members may be re-elected. Any member of the Committee may be removed or replaced at any time in the Board’s sole discretion, with due regard for the provisions of the Company’s bylaw. The Chairman of the Committee shall be appointed from among the members of the Committee and shall preside at meetings of the Committee and shall have the authority to call meetings and establish the agenda for such meetings, except as otherwise provided at the Committee’s discretion. In the absence of the Chairperson at a duly called meeting, the Committee shall select a temporary replacement from among its members to serve as chairperson of the meeting.

II. COMMITTEE MEETINGS

II.1. The Committee shall meet as often as it determines is appropriate to carry out its responsibilities and at least quarterly. In planning its annual schedule of meetings, the Committee shall ensure that sufficient opportunities exist for its members to

meet separately with each of (i) management, (ii) the independent auditors, and (iii) the head (and any other senior personnel, as appropriate) of the Company's internal audit function, in each case with only those persons specified in (i), (ii) or (iii), respectively, present. The Committee shall also meet regularly with only Committee members present. Committee meetings may be held by telephone or other electronic means. A majority of the members of the Committee shall constitute a quorum for a meeting to be held, and the affirmative vote of a majority of the members present at a meeting at which such a quorum is present shall determine the action of the Committee (or where only two members are present and constitute a quorum, by unanimous vote). The Committee will establish its own rules of procedure.

II.2. An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Committee prior to each meeting. Minutes for all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record, shall be approved at a subsequent meeting of the Committee and shall be distributed periodically to the full Board.

II.3. The Committee shall make regular reports to the Board. This report shall include a review of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the independence and performance of the Company's independent auditor and any other matters that the Committee deems appropriate or is requested to include by the Board.

III. KEY RESPONSIBILITIES

III.1. The Committee has an oversight and support role. The management of the Company and its Subsidiaries is responsible for preparing the Company's and its Subsidiaries' financial statements and the independent auditors are responsible for auditing those financial statements.

III.2. It is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with International Financial Reporting Standards ("IFRS") and applicable rules and regulations. This is the responsibility of management and the independent auditor. Furthermore, while the Committee is responsible for reviewing the Company's policies and practices with respect to risk assessment and management, it is the responsibility of the Chief Executive Officer, the Chief Financial Officer and senior management to determine the appropriate level of the Company's exposure to risk.

III.3. The following responsibilities are presented as a guide for accomplishing the Committee's objectives, with the understanding that the Committee's activities may differ as appropriate under the circumstances. The Committee is authorized to undertake these activities and other actions reasonably related to the Committee's objectives or assigned by the Board from time to time.

III.4. The Committee shall:

A. Supervise the Independent Auditor

1. The Committee shall be directly responsible for the appointment, compensation, retention, termination and oversight of the work of any registered public accounting firm (independent auditor) that provides audit services for any companies from the CI&T Group.
2. The Committee shall pre-approve the audit services and non-audit services (including the fees and terms thereof) to be provided by the Company's independent auditor pursuant to the policies and procedures established by the Committee. The Committee may delegate its authority to pre-approve services to one or more Committee members, provided that such designees present any such approvals to the full Committee at the next Committee meeting.

3. Review with management the terms of the negotiation, engagement, and scope of the independent auditor's annual audit, as well as any audit-related services and other non-audit but permissible services (including the fees and terms of services) to be provided by the independent auditor;
4. Periodically, as appropriate: (i) review the independent auditor's qualifications, (ii) review the independent auditor's formal written statements outlining all relationships between the independent auditor and the Company and its Subsidiaries in accordance with applicable rules, (iii) maintain active dialogues with the independent auditor regarding any disclosed relationships or services that may affect the independent auditor's objectivity and independence, and take appropriate actions in response to the independent auditor's report to satisfy itself of the auditor's independence; and (ii) establish clear hiring policies for employees or former employees of the independent auditors;
5. Periodically, as appropriate, ensure that the independent auditor has full access to the Committee and the Board during its performance of the annual audit to report on any and all appropriate matters and review all independent auditors' reports, including those describing: (i) the Company's internal quality control procedures; and (ii) any material issues identified in the Company's internal quality control evaluations or peer reviews, or by any evaluations, questioning or investigations by governmental or professional authorities, within the previous five (5) fiscal years, with respect to one or more independent audits conducted by the Company, and any steps taken to address those issues;
6. Review and discuss with management, the independent auditor, and the internal auditor: (i) any significant findings during the year, including the status of previous audit recommendations; (ii) any accounting adjustments identified or proposed by the auditor but which "passed" (as immaterial or otherwise) and any other audit issues or difficulties encountered in the course of the audit work; (iii) any restrictions on the scope of activities or access to requested information; (iv) any necessary changes to the scope of the audit plan; (v) the budget and the

professionals involved in the audit; and (vi) the coordination of audit efforts in order to monitor completeness of scope, reduction in redundant efforts, and effective use of audit resources; and

7. Review and discuss any matters of disagreement between management and the independent auditor regarding the financial information, or any audit report or other audit, review or validation services provided by the independent auditor.

B. Supervise the Internal Audit

1. The Audit Committee will approve, annually, the charter of the internal audit activity and the risk-based internal audit plan;
2. Receive periodic reports from the internal auditor, monitor the results of the Company's internal audit, as well as identify, prioritize and propose actions to be followed up regarding the internal audit;
3. Consult management on any changes with internal audit professionals and their performance appraisals and compensation.
4. Supervise the internal audit independence, effectiveness and sufficiency of the structure;
5. Carry out the assessment of the quality, integrity and performance of the internal audit processes, and proposing actions that are necessary to improve them.

C. Supervise the Internal Controls and Risk Management

1. Review and discuss with management and the independent auditor any significant risks or exposures and assess the steps management has taken to minimize these risks; and review and discuss with management and the independent auditor the policies of the Company and its Subsidiaries with respect to risk assessment and risk management;

2. Analyze any significant risks or exposures and assess the steps management has taken to minimize these risks;
3. Evaluate and monitor CI&T's risk map, as well as the effectiveness and sufficiency of the control and propose improvements;
4. Propose recommendations of improvements for the internal control and risk management areas and monitor their deployment in order to eliminate or mitigate eventually relevant deficiencies identified. Monitor the internal control environment in order to guarantee its effectiveness.

D. Supervise the Preparation of Financial Statements; Disclosure and Other Risk Management and Compliance Matters

1. The Committee shall meet to review and discuss with management and the independent auditor the annual audited financial statements and unaudited quarterly financial statements, including reviewing the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to the filing of the Company's annual report on Form 20-F or relevant current reports on Form 6-K with the SEC;
2. Review the financial statements of the Company and its Subsidiaries;
3. Discuss the results of the independent auditors' review of the Company's quarterly financial information;
4. Review the Company's earnings press releases and the financial information and earnings guidance periodically provided to analysts and rating agencies, including the type of information to be disclosed and the type of presentation to be made (in particular the use of pro-forma and other non-IFRS financial information and off-balance sheet structures);
5. The Committee shall review and discuss with management and the independent auditor: (i) all critical accounting policies and practices used by the Company and its Subsidiaries; (ii) any significant changes in the accounting policies of the Company or its Subsidiaries; (iii) any relevant

accounting treatments under IFRS that have been discussed with management, including the ramifications of using alternative applications or treatments of IFRS on the Company's financial statements and other public disclosures; and (iv) any proposals for financial and accounting information that could have a significant impact on the financial reporting of the Company or its Subsidiaries;

6. Review the independent auditor's accounting treatment of significant new transactions or other significant matters or events not in the ordinary course of business;
7. As appropriate, review and discuss with the independent auditor the issues that need to be discussed with the independent auditor under IFRS;
8. Review and discuss with management and the independent auditor any material financial or non-financial arrangements that do not appear in the Company's financial statements or in the financial statements of its Subsidiaries; and
9. Review and discuss with the independent auditor: (i) any communications between the audit team and the audit firm's local office regarding accounting or audit matters presented by the engagement; and (ii) any "management" or "internal control" letter issued or proposed to be issued by the independent auditors to the Company or its Subsidiaries or any other relevant written communications between the audit firm and management, such as any management letter or schedule of "unadjusted differences".

E. Supervise Compliance with Legal and Ethical Obligations

1. Periodically review: (i) legal and regulatory issues that may have a material impact on the financial statements of the Company and its Subsidiaries; and (ii) the scope and effectiveness of the Company's and its Subsidiaries' legal and regulatory compliance policies and programs;

2. Review and discuss with management, internal audit and the independent auditor any transactions or courses of dealing with Related Parties (e.g., material shareholders of the Company or its Subsidiaries, managers, directors or other senior management members or their family members) that involve terms or other aspects that are different from those that would likely be negotiated with independent parties. relevant shareholders of the Company or its Subsidiaries, managers, directors, officers or other members of senior management or their family members) that involve terms or other aspects that are different from those that would likely be negotiated with independent parties, including any additional safeguards or procedures to be applied in such circumstances, as well as to assess and monitor the adequacy of the transactions with Related Parties carried out by the Company and its Subsidiaries, as well as their respective disclosures;
3. Periodically review, as applicable, management's adherence to the appropriateness of and any requests for waivers under the codes of business conduct and ethics (including codes that apply to all employees as well as those applicable to directors, senior officers and chief financial officers) of the Company or its Subsidiaries and make a recommendation to the Board with respect to any waiver of any executive officer or director;
4. Assist the compliance area in reviewing and addressing issues related to conflicts of interest of managers, directors and executive officers of the Company and its subsidiaries; and

5. Establish procedures for the receipt, retention and treatment of concerns received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by employees of the Company of such concerns pursuant to the Company's Code of Ethics and Conduct.

F. Self-Assessment

1. Conduct periodic self-evaluations of the Committee's performance, including its effectiveness and compliance with this Charter;
2. To annually review and reassess the adequacy of this Charter, and to recommend to the Board changes as the Committee deems appropriate; and
3. Periodically report to the Board on the Committee's findings and recommendations, including any matters arising with respect to the quality or integrity of the Company's financial statements, the performance and independence of the independent auditors and the performance of internal audit, the Company's compliance with legal and regulatory requirements and its codes of business conduct and ethics, and any other matters that the Committee considers appropriate or that the Board may request, and keep minutes or other records of Committee meetings and activities on file at the Company's registered office.

Document Control

Version	Date	Description	Author
1.0	OCT/2021	Document creation	External legal counsel (Cleary)
3.0	NOV/2023	Compliance Review	Compliance Team
3.0	NOV/2023	Audit Committee Review	Audit Committee Members
3.0	NOV/2023	Final Approval	Board of Directors