



**GIFTS, PRESENTS,
HOSPITALITY, AND
ENTERTAINMENT POLICY**

VERSION 1.0
March 2024



TABLE OF CONTENTS

1. Definitions	3
2. Objective	5
3. Directives	5
3.1 Gifts, presents, hospitality, and entertainment involving individuals or legal entities of a private nature	5
4. Responsibilities and Violations	7
5. Document Control	8



1. Definitions

CI&T: all references to "CI&T" include CI&T Inc, as well as all companies within the CI&T Group.

CI&T INDIVIDUALS: direct or indirect collaborating individuals, including, but not limited to employees, individuals holding director or board positions. This definition also includes individuals acting as third parties contracted by CI&T, such as consultants or freelancers.

UNDUE ADVANTAGE: counterpart of any preferential or more favorable treatment in obtaining or maintaining contracts, services, goods, or business, or influencing relationships in any way.

GIFTS: promotional items with no commercial value and containing CI&T identification, distributed in an impersonal manner as a courtesy, habitual disclosure, or advertising, at events and holidays. Eg: pens, agendas, calendars, notepads, thermos flasks, USB drives, mugs, keychains, etc.

ENTERTAINMENT: benefits offered or received with the aim of fostering relationships with third parties: invitations or tickets to events, whether corporate or non-corporate, with expenses covered, such as participation in cultural shows, concerts, congresses, seminars, fairs, or others.

HOSPITALITY: expenses related to meals, including beverages, tickets, lodging, and tours.

PRESENTS: any item with market value that does not have a promotional character.

THIRD PARTIES: individuals or legal entities that are directly or indirectly related to CI&T, such as: service provider(s), supplier(s), partner(s), consultant(s).

PRIVATE INDIVIDUALS OR LEGAL ENTITIES: person, organization, company, or agency that is not a Government Authority.

PUBLIC OFFICIAL: person who holds a public function, temporarily or permanently, with or without remuneration, regardless of the position or established link. It includes, but is not limited to:

- any person who works in the Executive, Legislative, Judiciary, or State or Federal Public Prosecutor's Office;
- any person who works in public companies, mixed economy companies, autarchies, or public foundations or controlled by the State (e.g., banks, telephone companies, hospitals, and bus companies);
- any person who works in public service concessionaires, such as electricity distribution companies, or any educational or health institution;
- any person running for public office or any person who is a member of a political party or represents such a member;
- any person working in diplomatic representations or in state entities of a foreign country, as well as working in any company controlled by the public authority of a foreign country;
- every person working in international public organizations, such as the United Nations or the World Trade Organization.

PUBLIC ENTITY: organization or institution that is controlled and funded by the government or the public sector. These entities perform functions and provide services that are of public interest, such as education, health, security, transportation, among others. They operate with public resources and are subject to government regulations and accountability to the population. Common examples of public entities include ministries, autarchies, state-owned enterprises, public schools, public hospitals, among others.

POLITICALLY EXPOSED PERSON ("PEP"): public official who has or has had, in the last 5 (five) years, in Brazil or in other countries, positions, jobs, or public functions, as well as their second-degree relatives (or individuals with close relationships).

2. Objective

The exchange of gifts, hospitalities, and entertainment can help build a good relationship with third parties. However, in some cases, this can create a conflict of interest or an appearance of undue advantage, which may influence business decisions or be seen as bribery.

This policy aims to establish guidelines that must be followed by CI&T Individuals when offering and/or receiving gifts, presents, hospitalities, and entertainment to/from third parties.

3. Directives

3.1 Gifts, presents, hospitality, and entertainment involving individuals or legal entities of a private nature

CI&T understands that gifts, hospitalities, and entertainment can help strengthen business relationships and, in certain cultures, are commonly used, provided that CI&T Individuals ensure that the following criteria apply:

- It does not create the appearance (explicit or implicit) that the person receiving or offering the item is entitled to any advantage, preferential treatment, better prices, or better commercial terms, meaning there is no expectation of reciprocity, obligation, or favor in return;
- It is allowed by law;
- It does not violate CI&T's Code of Ethics and Conduct;
- It is allowed by the recipient's policies and any agreements between CI&T and the recipient's employer;
- It was not solicited;
- The gift does not have a significant value (on average USD 100.00, or the equivalent value in foreign currency);
- The gift is not given before or after the submission of commercial proposals or response to an offer, while approvals or decisions are pending;



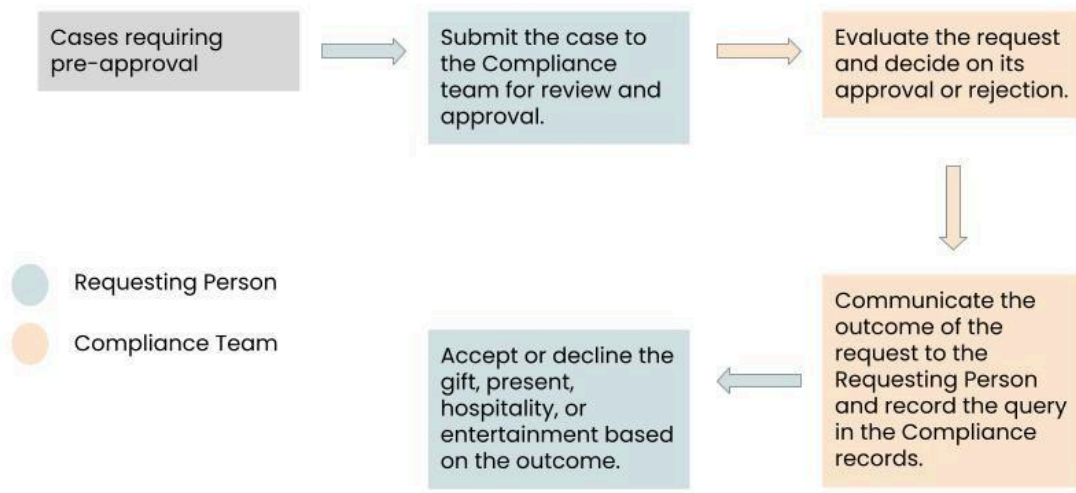
- Invitations involving travel and related expenses must be made in clear connection with CI&T's business, whether to promote, demonstrate, or present products and services or to facilitate the execution of current or potential contracts;
- If the gift is a courtesy, such as participation in an event (national or international), and is not conditioned to favoritism in a bidding process or choice of suppliers.

Offering and/or receiving **gifts specifically** may be done as long as there is no intention to create undue advantage.

CI&T Individuals should contact the Compliance team (compliance@ciandt.com) when:

- There is any doubt about the applicability of the above criteria;
- The above criteria do not apply to the situation;
- The offering and/or receiving of gifts, hospitalities, and entertainment are offered or received from the same entity or individual **more than once within a year.**

For cases 2 and 3 above, the following pre-approval process should be executed:



3.2 Gifts, presents, hospitality, and entertainment involving public officials, public entities, and Politically Exposed Persons (PEPs)

Offering and/or receiving gifts, hospitalities, or entertainment to/from public officials, public entities, and Politically Exposed Persons is not allowed, regardless of the value and frequency.

However, offering and/or receiving **gifts specifically** may be done as long as there is no intention to create undue advantage.

4. Responsibilities and Violations

All CI&T Individuals are obligated to comply with and uphold this Policy.

Violation of the guidelines outlined in this Policy may result in disciplinary action, including but not limited to warning, suspension, or termination of employment contract. In addition to CI&T sanctions, violations may be referred to



civil or criminal authorities when necessary or otherwise appropriate.

Any breach of this Policy, as well as the Code of Ethics and Conduct, or any other guideline, standard, or policy of CI&T, must be reported through the Ethics Reporting Channel (ethics.ciandt.com).

5. Document Control

Version	Date	Description	Author
1.0	Oct/2023	Policy Creation	Compliance Team (Julia Gomes)
1.0	Feb/2024	Compliance Review	Flávia Cabral and Marcela Lindner
1.0	Mar/2024	Audit Committee Review	Members of the Audit Committee
1.0	Mar/2024	Final approval	Board of Directors