



# **RELATED PARTY TRANSACTION POLICY**

VERSION 2.0

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## 1. Definitions

**CI&T:** all references to "CI&T" or "Company" include CI&T Inc as well as all CI&T Group companies.

**Controlled entities:** all entities that you control, have an equity participation in or exercise influence over its management.

**Close family members:** any close family member who lives with you or who could be expected to have an influence on your relationship with CI&T, such as a child, stepchild, father, mother, stepfather, stepmother, spouse, brother, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law.

**Related Party:** senior management people who have direct influence over the management of the company (in other words, officers and board members). In addition, close family members and entities controlled by these people or their family members.

## 2. Objective

This policy aims to establish the necessary guidelines to ensure transparency and independence in the relationships between CI&T and its Related Parties.

## 3. Applicability

This Policy applies to CI&T officers and board members.

## 4. Directives

The Board of Directors (the "Board") of CI&T Inc (the "Company") has adopted the following policy with respect to related party transactions (the "Policy").

A "Related Party Transaction" is any transaction, arrangement or relationship directly or indirectly involving any Related Party (as defined below) that would be required to be disclosed under (a) Item 7B of Form 20-F promulgated under the Securities Exchange Act of 1934 ("Form 20-F"), as amended, and (b) International Accounting Standard 24 ("IAS 24") adopted by the International Accounting Standards Board.

Item 7B of Form 20-F currently requires the Company to disclose any transactions or loans:

- (i) entered into or existing as of the beginning of the Company's most recently completed three fiscal years, or any currently proposed transaction,
- (ii) that involves the Company, on the one hand, and (a) enterprises that directly or indirectly through one or more intermediaries, control or are controlled by, or are under common control with, the Company; (b) associates; (c) individuals owning, directly or indirectly, an interest in the voting power of the Company 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, including enterprises owned by directors or major shareholders of the Company and enterprises that have a member of key management in common with the Company (any of the parties identified in (a) through (e), a "Related Party").

For purposes of this definition of Related Party, (a) "close family members" means any close family member who lives with you or who can be expected to have an influence on your relationship with CI&T, such as a child, stepchild, father, mother, stepfather, stepmother, spouse, brother, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law (b) "associate" is an unconsolidated enterprise in which the Company has a significant influence or which has significant influence over the Company, and (c) "significant influence" refers to persons who own 10% or more of an equity interest in the company or is generally evidenced in the following ways: (i) holding a position as a director or officer; (ii) participation in policy development, including decisions on dividends and other distributions; (iii) participation in relevant transactions of the entity; or (iv) influencing the change of directors.

If the Company has had any related party transactions during the periods covered by its financial statements, IAS 24 currently requires the Company to disclose the nature of the related party relationship and defines a "related party" as:

- (i) a person or a close member of that person's family that (a) has control or jointer control over the reporting entity; (b) has significant influence over the reporting entity; or (c) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity; and
- (ii) an entity is related to a reporting entity if (a) the entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others); (b) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member); (c) both entities are joint ventures of the same third party, (d) one entity is a joint venture of a third entity and the other entity is an associate of the third entity; (e) the entity is a post-employment defined benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity; (f) the entity is controlled or jointly controlled by a person identified in clause (i) above; (g) a person identified in clause (i)(a) above has a significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and (h) the entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Related Party Transactions do not include any transactions pursuant to an employee benefit plan, program, agreement or arrangement that has been approved by the Nominating Committee of the Board or recommended by that committee for approval by the Board.

This Policy is in addition to the provisions addressing conflicts of interest in the Company's Conflict of Interest Policy adopted by the Board.

#### ***4.1. Reporting, Reviewing and Approving Transactions with Related Parties***

Related Party Transactions are brought to the attention of management and the Board in a variety of ways. Each board member and officer must annually confirm to the Company certain information regarding Transactions with Related Parties as part of the preparation of the Company's annual report on form 20-F, including, but not limited to, information set forth in the form submitted by the Compliance Team. Appointed board members and officers must also confirm this information. At least annually, Management shall review its records and make additional inquiries to management personnel and, as

appropriate, third parties and other resources for purposes of identifying Related Party Transactions.

Any transactions with Related Parties that are brought to the attention of the Company are reviewed by the Company's Compliance area to determine whether the transaction or relationship does, in fact, constitute a Related Party Transaction, and should be subject to a reasonable prior review by the Audit Committee in the context of this Policy and the Audit Committee Charter.

At each of its meetings, the Audit Committee will be provided with the details of each new, existing or proposed Related Party Transaction, as well as any other transaction with any Related Party that the Company's compliance area has identified as warranting review. At least annually, the Audit Committee will review a summary of all transactions with Related Parties entered into or existing as of the beginning of the Company's most recently completed fiscal year. In conducting its reasonable prior review and oversight of a Related Party Transaction, the Audit Committee shall consider all material information relating to the Related Party Transaction, as well as the controls implemented by the Company to protect the interests of the Company and its stockholders.

Relevant factors shall include:

- the business reasons for the Company to enter into the Related Party Transaction;
- whether the terms of the Related Party Transaction are arm's-length and in the ordinary course of the Company's business;
- whether the Related Party Transaction would impair the independence of an otherwise independent director;
- whether the Related Party Transaction would present an improper conflict of interest for any board member or officer of the Company (or any subsidiary of the Company), taking into account the size and expected term of the Related Party Transaction, the direct or indirect nature of the Related Parties interest in the transaction, and the feasibility of recusal to minimize the conflict of interest; and
- other facts and circumstances that bear on whether the relationship serves the best interests of the Company and its stockholders.

In conducting its reasonable prior review and oversight of a Related Party Transaction, the Audit Committee shall determine in its sole discretion whether to engage an outside advisor, including any independent financial advisor to opine as to the fairness to the Company of the transaction or arrangement being considered.

Any member of the Audit Committee who has an interest in a Related Party Transaction under discussion shall abstain from voting on the ratification or approval of the Related Party Transaction, but may, if so requested by the disinterested directors, participate in some or all of such discussions. If, in light of any such abstentions, less than a majority of the Audit Committee is qualified to conduct a prior review and approve a Related Party Transaction, the Audit Committee will submit the Related Party Transaction for consideration by the independent directors of the Board, the disinterested of whom shall review and vote to approve the transaction as described above. Where a vote of the independent directors (not including any interested directors) is required, such vote shall be called only following full disclosure to such independent directors of the facts and circumstances of the relevant Related Party Transaction, including the factors described above.

Related Party Transactions entered into without the prior review of the Audit Committee as required by this Policy, shall be subject to termination by the Company (or the relevant subsidiary), if so directed by the Audit Committee or the Board, as applicable, taking into account such factors as such body deems appropriate and relevant.

#### ***4.2. Documentation and Disclosure of Related Party Transactions***

Each Related Party Transaction shall be documented in writing and preserved in accordance with the Company's record retention policies as from time to time in effect.

The Company is required to make certain disclosures concerning Related Party Transactions under (a) the regulations of the Securities and Exchange Commission, including with respect to Item 7B of Form 20-F, as described above, and (b) IAS 24. Information about Related Party Transactions is also relevant for purposes of complying with the continued listing and disclosure requirements of the New York Stock Exchange pertaining to director independence and for purposes of complying with financial reporting requirements. The Company shall comply fully with all such requirements.

## 5. Responsibility and Violations

CI&T Senior Management is obliged to comply with and ensure this Policy.

Any breach of this Policy, as well as the Code of Ethics and Conduct, and any other guideline, rule or policy of the company, must be reported through our Ethics Portal ([ethics.ciandt.com](http://ethics.ciandt.com)).

A violation of the guidelines of this Policy may result in disciplinary action, including, but not limited to, a warning, suspension, or termination of employment. In addition to CI&T sanctions, violations may result in referral to civil or criminal authorities where necessary or otherwise appropriate.

## 6. Document Control

The first version of this Policy (the "Related Person Transaction Policy") has been adopted by the Board of Directors of CI&T Inc (the "Holding Company") on October, 29th 2021 to apply in respect of the Holding Company, such adoption being incidental to the business of the Holding Company as a pure equity holding company, and has been adopted by the Board of Directors of CI&T Software S.A. (the "Operating Company") on October, 29th 2021 to apply in respect of the Operating Company and each other direct and indirect subsidiary of the Holding Company (each, a "Subsidiary"). References in this Policy to the "Company" are to be construed as references to the Holding Company, the Operating Company and/or each Subsidiary as applicable.

Version	Date	Description	Author
1.0	OCT/2021	Policy creation	Compliance Team
1.0	OCT/2021	Legal Review	Marcela Masiero Lindner
1.0	OCT/2021	Final approval	Board of Directors
2.0	OCT/2022	Compliance Review	Flavia Cabral and Rodrigo Sabino
2.0	NOV/2022	Legal Review	Marcela Masiero Lindner
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