



INTERNAL AUDIT CHARTER

VERSION 2.0
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1. Definitions

Internal Audit: it is an independent and objective assessment and consulting activity designed to add value to CI&T's operations.

CI&T: all references to "CI&T" or the "Company" include CI&T HoldCo as well as all group companies.

Audit Plan: it is an annual plan, based on the assessment of audit risks, which presents the processes that will be part of the scope of the Internal Audit activity and the execution schedule.

International Professional Practices Framework (IPPF): it is the conceptual foundation that organizes the authoritative information promulgated by The Institute of Internal Auditors.

The Institute of Internal Auditors (IIA): provides all methods organized in the IPPF, such as mandatory guidance and recommended guidance, to Internal Audit professionals.

2. Goal

CI&T's Internal Audit Charter is a guiding document that contemplates the main aspects for the development of the internal audit activity. It has been prepared in line with elements of the International Professional Practices Framework (IPPF) of The Institute of Internal Auditors (IIA), including Core Principles for the Professional Practice of Internal Auditing, The IIA Code of Ethics, International Standards for Professional Practice of Internal Audit (Standards) and the Definition of Internal Audit.

3. Whom it covers

The Internal Audit department, the Audit Committee and the Board of Directors of the CI&T Group. It also applies to all collaborators and companies of the CI&T.

4. Internal Audit Duties and Responsibilities

CI&T's Internal Audit shall:

- keep the Internal Audit rules and procedures up-to-date and published on the CI&T intranet;
- use methodologies, tools and resources aligned with best practices, regulations and professional standards;
- discuss in advance with the areas, before the start of each work, the scope and approach to be used;
- present, when applicable and independently, the scope and result of each audit work to the managers of the areas involved;
- obtain and analyze evidence in order to provide opinions or conclusions regarding an operation, process, system or other important matters;
- carry out work aimed at analyzing the quality and applicability of internal controls at CI&T, compliance with policies and procedures and compliance with the Code of Ethics;
- establish a structured communication process, ensuring the adequate flow of information between the Internal Audit and audited departments;
- evaluate the reliability and completeness of the information;
- evaluate the means of safeguarding the assets and, as appropriate, verify the existence of such assets;
- comply with the schedule of planned work and report any changes to the agreed deadlines to the Audit Committee;
- report significant risk exposures and control deficiencies to the Audit Committee;
- evaluate specific operations at the request of the Audit Committee, as appropriate;
- conduct follow-up activities and report on corrective action plans undertaken as a result of observations made in evaluation work.

5. Purpose, Mission and Vision

The purpose of CI&T's Internal Audit is to act independently and objectively in assessment and consultancy, adding value and improving the organization's operations.

Our mission is to increase and protect organizational value by providing assessment (assurance), advice (advisory) and knowledge (insight) based on risk.

Our vision is to be a Lean audit, recognized internally and externally, both for the relevance of our work and for the positive impact on safety and the improvement of the controls environment.

6. Scope of Activity and Authority of the Internal Audit

The Internal Audit area, when carrying out its activities, is authorized to:

- have complete, free and unrestricted access to any and all records, physical properties and relevant personnel of CI&T for the conduct of any audit work, being prudent in the use and protection of the information, not using them for any personal purposes or for any other way that violates the CI&T Code of Ethics and Conduct;
- have free and unrestricted access to the Audit Committee;
- obtain the necessary assistance from people who collaborate with CI&T, from the various subsidiaries, involving audited objects;
- require the cooperation of all management and collaborators regarding access to units, facilities, transactions, records and information systems;
- have access to the reports of the external auditors or any other document forwarded by control and inspection entities.

7. Organizational Structure

The Internal Audit leader reports, functionally, to the Board of Directors through the Audit Committee.

The Audit Committee:

- approve, at least annually, this charter and the risk-based internal audit plan;
- will oversee the independence, effectiveness and sufficiency of the internal audit structure;
- will evaluate the quality, integrity and performance of the internal audit processes, as well as propose necessary actions to improve them.

8. Independence, Objectivity and Prohibitions

Independence is the freedom from conditions that ensure the Internal Audit activity to fulfill its responsibilities impartially.

Internal auditors must have an exempt and impartial attitude, and avoid any conflict of interest, having no responsibility or direct operational authority over any of the audited activities. Likewise, CI&T's Internal Audit must not:

- implement internal controls;
- develop procedures relevant to other areas;
- install systems;
- preparing records or engaging in any other activity that may impair the judgment of the internal auditor.

The person leading the internal audit must disclose any interference, as well as any scope limitations, to the Audit Committee for discussion of the consequences.

9. Professional Proficiency and Zeal

Internal auditors must possess the knowledge, skills and other competencies necessary to perform their individual responsibilities, and the Internal Audit activity must possess or collectively obtain the knowledge, skills and other competencies necessary to perform their responsibilities.

Auditors must also exercise the care and skills expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility. Internal auditors will exercise due professional care in considering:

- the extent of work necessary to achieve the objectives of the audit engagement;
- the relative complexity, materiality or significance of the issues to which the assessment procedures are applied;
- the adequacy and effectiveness of governance, risk management and control processes;
- the likelihood of errors, fraud or significant non-compliance.

- that the exercise of internal auditing is subject to CI&T's Code of Ethics, and it is the responsibility of the auditing person to observe, comply with and ensure compliance with the Code in their relations with the organization and the general public.

The internal audit department must obtain advice from external specialists to support the area when it is not sufficiently proficient.

10. Internal Audit Plan

At least annually, the Audit Leader will submit an internal audit plan to the Audit Committee, covering areas, processes, activities and risks of greater relevance to CI&T, for review and approval.

The plan must be periodically reassessed as to its adequacy to possible changes in business, risks and operations, among other aspects and, if necessary, the Internal Audit area must propose its amendment.

In addition, the Internal Audit leader will communicate the impact of resource limitations to the Audit Committee, where applicable.

11. Report and Monitoring

A written report will be prepared and issued by the Internal Audit upon completion of each engagement, and will be distributed as appropriate.

The results of the internal audit will also be communicated to the Audit Committee through the inclusion of reports in the Atlas system, in addition to the periodic presentation on the progress of the work and main results.

12. Applicable Documents

Rules of the Audit Committee, available on the [CI&T Investor Portal](#).

13. Document Control

Version	Date	Description	Author
1.0	SEP/2022	Creation of the Statute	Marcel Sevilha Bonasio
1.0	DEC/2022	Compliance Review	Flávia Cabral
1.0	MAR/2023	Approval of the Charter	Audit Committee
2.0	NOV/23	Charter Review	Internal Audit & Compliance
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