



**ETHICS REPORTING CHANNEL  
INVESTIGATIONS AND  
NON-RETALIATION AGAINST  
THE WHISTLEBLOWER POLICY**

VERSION 2.0  
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## 1. Definitions

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

**ETHICS REPORTING CHANNEL:** a channel provided by the company for communication and reporting of suspicions or complaints regarding violations of the Code of Ethics and Conduct and the company's Policies, or of illicit or irregular activities, while maintaining anonymity and security.

**CODE OF ETHICS AND CONDUCT:** clarifies the mission, culture, values, and principles of an organization, linking them to standards of professional conduct. The Code articulates the values that the organization seeks to promote among its leaders and staff, thus defining the desired behavior. As a result, codes of ethics and conduct become benchmarks by which individual and organizational performance can be measured.

**ETHICS AND CONDUCT COMMISSION:** a permanent body dedicated to activities related to investigating reports from the Ethics Reporting Channel and the entire Internal Investigation process, which constitute CI&T's Compliance Program, except as provided in item 4.2 of this Policy. It is composed of a multidisciplinary task force, oriented towards providing guidance on advisory, investigative, educational, and communication activities necessary to make CI&T's Compliance Program effective. The Ethics Commission operates independently of other internal areas/teams and reports to the Board.

**VIOLATION:** actions contrary to the rules of conduct, current legislation, regulations, internal policies, and CI&T's Code of Ethics and Conduct.

**INVESTIGATING INDIVIDUALS:** individuals responsible for conducting the investigation, gathering facts to obtain information and evidence related to the case.

**INTERNAL INVESTIGATION:** the investigation of facts reported in complaints received through the Ethics Reporting Channel and the preparation of the investigation report.

**DISCIPLINARY MEASURES:** application of educational or disciplinary action due to conduct that violates regulations, internal policies, the Code of Ethics and Conduct, or

any other form of written or verbal guidance, provided it is in accordance with applicable laws.

**COMPLAINT:** a report of a violation or a suspicion of a violation of the guidelines contained in the Code of Ethics and Conduct, Policies, and/or legislation, formalized through the Ethics Reporting Channel, initiated by the reporter, a third party, or, ex officio, by the Compliance team.

**REPORTING INDIVIDUAL:** an individual who reports any fact inconsistent with the Code of Ethics and Conduct through the Ethics Reporting Channel.

## 2. Objective

This policy is intended to regulate and guide the actions of internal teams and, occasionally, third parties, as well as specific professionals mentioned in this Policy who may be involved in the processes of receiving, analyzing, conducting, treating, and responding to any reports of misconduct.

Reports may arise through:

- Anonymous or identified registration in the Ethics Reporting Channel;
- Communication from an employee or third party through another channel (e.g., email, telephone, in person, etc.);
- Violation and/or suspicion of violation, raised through internal routine analyses, addressed by any employee;
- Non-compliance identified by the Compliance team, Internal Audit, and/or members of the Ethics and Conduct Commission.

Information obtained through the Ethics Reporting Channel is regularly analyzed by the Compliance team and the Ethics Commission for the reassessment of CI&T's Compliance Program.

## 3. Applicability

This policy applies to all individuals involved in the investigation process of reports made through [ethics.ciandt.com](https://ethics.ciandt.com).

## 4. Directives

### 4.1 Investigation of the complaints

CI&T's Ethics Reporting Channel is a service provided by a specialized third-party company, which offers a platform for registering any complaints. All complaints are handled confidentially and managed by a limited group of individuals.

Furthermore, all complaints submitted, regardless of the position of the reported individual, will be carefully reviewed, and if circumstances warrant, investigated. In the event of a proven violation, CI&T will apply appropriate disciplinary and/or legal measures.

Investigations must be conducted based on the following principles:

- Integrity: The honor, dignity, and image of both the whistleblower and the reported individual, as well as any other involved parties, must be preserved;
- Confidentiality: Investigating individuals must ensure the confidentiality of the investigative process, as well as the protection of the whistleblower's identity and other involved parties;
- Impartiality and Transparency: Deliberations of the Ethics and Conduct Commission regarding complaints must be impartial and transparent;
- Non-retaliation: Any individual reporting an incident, whether the incident is proven or not, will always be protected against retaliation.

People in charge of investigations are guaranteed free access to any documents, systems, and individuals for the collection of necessary information for the investigation, ensured and facilitated by the Compliance team and Senior Management.

The investigation report must be presented to the Ethics and Conduct Commission and discussed among its members, except when involving members of senior management, as stipulated in item 4.2. The Commission must recommend:

- closing the report, and

- necessary actions and/or application of disciplinary measures, whether corrective and/or disciplinary, in accordance with the guidelines defined in CI&T's Consequences Management Policy.

All records, including evidence and the final report, are stored in the Ethics Reporting Channel.

In case of doubts regarding the characterization of a violation, the Ethics and Conduct Commission must consult the Compliance and Legal teams.

Complaints regarding operational matters and not Compliance matters are not within the purview of the Ethics and Conduct Commission and should be referred to the competent team for proper analysis and/or direct response to the whistleblower, resulting in the closure of the report in the Ethics Reporting Channel.

The whistleblower will be informed of the closure of the complaint investigation, regardless of the verification of the described facts.

Employees involved in complaints may be suspended from their duties during the investigation process, if deemed necessary by the Ethics Commission.

#### **4.2 Reports against members of senior management**

Reports involving members of senior management shall be handled by the CEO, Chairman of the Board, and/or Chairman of the Audit Committee, as appropriate.

The receipt and resolution of all aforementioned reports shall be formalized to the Compliance team via email by the responsible parties, as appropriate, for record-keeping purposes.

Administrators or any members of senior management involved in reports may be suspended if they pose a risk to the progress of the investigation.

### 4.3 Non-Retaliation

Retaliation is an adverse action taken against someone who has reported a violation or suspected violation of laws, the Code of Ethics and Conduct, company policies, or internal procedures.

A whistleblower acting in good faith shall not face any form of retaliation, even if the facts of the report cannot be proven.

This protection extends to anyone who, in good faith, provides information regarding an investigation, including third parties who may be interviewed.

If the reporting individual is a CI&T employee, it is prohibited for anyone at any hierarchical level to penalize, oppress, demote, suspend, threaten, harass, or discriminate against the reporting individual in good faith. In the case of third parties, any retaliation that may affect contractual conditions between the parties is prohibited.

Retaliation can occur openly or subtly and may be carried out by managers or even colleagues. Obvious examples of retaliatory acts include:

- Unjustified terminations;
- Compromised performance evaluations;
- Transferring the employee to a less desirable position;
- Engaging in verbal or physical abuse;
- Spreading false rumors or treating the reporting individual's family member negatively (e.g., terminating a contract with the individual's spouse);
- Making the individual's work more difficult (e.g., punishing an employee for a complaint by deliberately changing their work schedule to conflict with family responsibilities).

If retaliation is observed, the individual should report the incident through CI&T's Ethics Reporting Channel, via [ethics.ciandt.com](https://ethics.ciandt.com).

If there are any questions on the subject, individuals can contact the Compliance team by sending an email to [compliance@ciandt.com](mailto:compliance@ciandt.com).

## 5. Responsibilities

Members of the Ethics and Conduct Commission, except in cases covered in item 4.2, have the duty to:

- Conduct the investigation procedure, according to this Policy and other related documents;
- Coordinate the investigation of the report (whether conducted by a third party or delegated to investigating individuals);
- Engage the Legal and Compliance teams when it is necessary to communicate facts to public authorities;
- Adhere to the guidelines of the Code of Ethics and Conduct and the law, aiming to protect the data and identity of the involved individuals;
- Advise the Board of Directors, proposing actions for the dissemination and compliance with the conduct rules established in the Bylaws, CI&T's Code of Ethics and Conduct, and the Internal Regulations;
- Deliberate on disciplinary measures for cases investigated by the company, assessing the measures recommended by the Compliance team.

The Compliance team has the duty to:

- Register, on its own initiative, in the Ethics Reporting Channel, any violation that comes to its knowledge;
- Clarify doubts regarding the interpretation and application of this policy;
- For cases of verbal or written warning and suspension, prepare the notification of violation of the Code of Ethics and Conduct and send it to the reported individual.

The Legal team has the duty to:

- Support the Compliance team, members of the Ethics and Conduct Commission, the Chairman of the Board, members of the Audit Committee, or the CEO regarding legal aspects related to internal investigations;
- Communicate the legal impacts arising from the observations or non-conformities raised by the Compliance team;
- Report to the competent authorities substantiated complaints involving the commission of illegal acts.

The Internal Audit team has the duty to:



- Audit and monitor the effective application of this policy, as per the work approved in the Annual Audit Plan by the Audit Committee;
- Support the Compliance team and members of the Ethics and Conduct Commission in investigating reports involving executives and alleged fraud;
- Report to the Compliance team any violations of internal or external standards identified during audits.

Third parties contracted by CI&T have the duty to:

- Conduct the investigation, when requested by CI&T, to investigate reported cases related to accounting/financial fraud or any other situation where CI&T requires external support.

## 6. Violations

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 contract.

If there are any questions regarding this policy, individuals can contact the Compliance team by sending an email to [compliance@ciandt.com](mailto:compliance@ciandt.com).

## 7. Document Control

Version	Date	Description	Author
1.0	Sep/2021	Creation	Consultancy named "Compliance Mission"
2.0	Dec/2023	Compliance Review	Compliance Team
2.0	Feb/2024	Officers Review	Officers of CI&T SW
2.0	Mar/2024	Audit Committee Review	Members of the Audit Committee
2.0	Mar/2024	Final Approval	Board of Directors