



ANTICORRUPTION POLICY

VERSION 1.0

OCTOBER 29TH, 2021

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## ANTICORRUPTION POLICY

### **I. Introduction**

The Company is committed to conducting its affairs in a uniformly honest and ethical manner and to engaging in fair dealing in all of its business activities. The purpose of this Policy is to ensure that the Company adheres to, and is seen to adhere to, high standards of ethical conduct in its business affairs. Each director, officer and employee is expected to safeguard the Company's reputation and to perform his or her duties with integrity.

The Company is against any form of fraud, favoritism, extortion, promises, bribes and kickbacks, situations which are contrary to the values and principles that permeate CI&T. The Company will not engage in or tolerate any type of corrupt payment, directly or through third parties. Those who violate this Policy are subject to severe sanctions, up to and including dismissal and referral for prosecution. If you are in any doubt as to whether a payment or other activity is proper, you must seek guidance from the Corporate Compliance.

Anticorruption laws generally prohibit persons from corruptly (or otherwise where such act is in breach of applicable laws or regulations) providing anything of value, directly or indirectly, to Government Officials to influence official action, to obtain or retain business or otherwise secure preferential treatment. Many nations also have anticorruption laws prohibiting giving anything of value to a private person or entity to obtain or retain business or to secure any improper advantage. This Policy seeks to establish a standard of conduct that will satisfy all anticorruption laws applicable to the Company such as Brazilian Law No. 12,846/2013 (the "Brazilian Anticorruption Law"), the Foreign Corrupt Practices Act ("FCPA"), the UK Bribery Act ("UKBA"), among others, and to provide guidance for those circumstances where applicable law may not be intuitively obvious.

Anticorruption laws are aggressively enforced and violations can result in harsh penalties. In addition, law enforcement authorities are increasingly engaging in multi-jurisdictional cooperation on anti-bribery law investigations.

Regardless of the details of applicable law, the Company's reputation and the reputation of its shareholders for integrity and the trust and confidence of those with

whom it deals are vital resources. Protecting these resources is of fundamental importance. Employees must conduct their business affairs in such a manner that the Company's reputation will not be impugned.

## **II. Scope and Definitions**

This Policy applies to all people of CI&T Group and any majority owned affiliates or affiliates it otherwise controls ("CI&T") in their conduct of CI&T business wherever they may be.

Further, to the extent applicable, the Policy applies to those third parties with whom CI&T deals that are likely to deal with Governments or Government Officials on CI&T's behalf anywhere in the world. See Section V (Third Parties).

This Policy also applies to subsidiaries of CI&T in which it owns less than a majority interest to the extent CI&T has the ability to influence them. The application of this Policy to a particular minority-owned entity will be determined by the Corporate Compliance and made part of corporate policy with respect to that entity.

This Policy does not cover every ethical or legal issue that may arise, and the Policy is not a substitute for each employee's obligation to exercise good judgment and to seek advice when necessary.

The FCPA and others anticorruption laws covers a wide range of governments and officials, and therefore the definitions below should be carefully reviewed.

The term "Governments" refers to any unit or agency of a government at any level (national or local), political party, international organization (e.g., World Bank, World Health Organization), or any instrumentality of any of the foregoing (e.g., a state-owned companies).

The term "Government Officials" refers to any officer, director, employee, official advisor of a Government; any candidate for public office; or any person acting in an official capacity on behalf of a Government. For example, political party officials or employees of state-owned enterprises are Government Officials.

The term "Politically Exposed Person" (or "PEP") refers to domestic or foreign natural persons who during the past five years have held or hold, in Brazil or abroad, prominent public functions, positions, or jobs, as well as their representatives,

relatives, or other persons closely related to them. "Prominent positions" are considered to be the public functions, positions, or jobs indicated in Attachment F.

The term "People" refers to CI&T directors, officers, managers, employees and collaborators.

The term "Corporate Compliance" refers to the Corporate Compliance of CI&T Software S.A., our main operating subsidiary.

The term "Code of Ethics" refers to the Code of Ethics and Conduct of CI&T.

### **III. Prohibited payments to Government Officials**

Employees may not corruptly (or otherwise where such act is in breach of applicable laws or regulations) offer, pay, promise to pay, or authorize the payment of money or anything of value, directly or indirectly, to a Government Official to improperly influence official action, to obtain or retain business or otherwise to secure any improper business advantage (e.g., a lower tax rate). Similarly, Employees may not solicit or accept such payments.

"Anything of value" should be interpreted broadly to include, for example, cash, gifts, gifts to family members of Government Officials, forgiveness of a debt, loans, personal favors, entertainment, meals and travel, political and charitable contributions, business opportunities, and medical care.

Payments to agents or friends and family members of Government Officials are prohibited if the Employee knows or has reasonable grounds to believe that those third parties will forward any part of the payment to a Government Official to influence official action, to obtain or retain business or otherwise to secure any improper advantage. Employees must look for warning signs or "red flags," investigate when "red flags" are discovered, and promptly inform the Corporate Compliance if there are indications that a corrupt payment has or may occur. See [Appendix A](#) for examples of warning signs or "red flags."

CI&T will not make facilitation payments, even if they are permitted by local laws or in countries with which CI&T has some interaction.

#### A. Promotional and Marketing Expenses, Gifts and Entertainment

There are two limited exceptions, described below, to the broad prohibition on payments to Government Officials. These exceptions may be relied upon only if the payment is (i) completely and accurately documented; (ii) not contrary to any other applicable law; and (iii) approved in advance in writing by the Corporate Compliance. In the event of an emergency or it is otherwise impractical to obtain advance written approval from the Corporate Compliance, the Corporate Compliance must be notified promptly after the payment is made. When making payments under these exceptions, employees should consider that law enforcement officials will look especially carefully at payments that come shortly before or after any decision that may benefit the company. For example, a gift made closely before or after a Government Official is to award a license to the company may be more easily construed as improper.

These exceptions are:

1. *Promotional and Marketing Expenses.* CI&T may pay for the cost of a Government Official's meals, lodging, or travel if (i) the expenses are directly related to the promotion, demonstration or explanation of CI&T products or services, or (ii) the execution or performance of a contract with a Government. Such expenses must be bona fide and reasonable. Travel expenses cannot be lavish, include substantial "side trips" to non-business related destinations, or cover a Government Official's family or friends. Per diem payments are not permitted; nor should reimbursements be made directly to a Government Official.
2. *Gifts and Entertainment.* Promotional gifts with small value and reasonable entertainment may be provided as a courtesy; as a tribute or token of regard; or to promote goodwill. Any such gifts or entertainment should be of small value in relation to the Government Official's salary, reasonable and customary under the circumstances (*i.e.*, never lavish) and infrequent.

#### **V. Third Parties**

Whenever CI&T employees deal with Governments through third parties – *e.g.*, selling products to a government through a distributor or seeking legislative action

through a lobbyist – care must be taken to ensure that the third parties comply with this Policy. As noted, the FCPA imposes liability based upon actual knowledge of a potential bribe and also when one “should have known” about a potential bribe. Thus, it is not a defense simply that the employee did not know how money was to be spent by a third party. The diligence, documentation and ongoing review procedures set forth below are designed to ensure that CI&T and its employees are not compromised by the actions of third parties.

A. Diligence and Contracts for Third Parties

Prior to agreeing to conduct business with third parties that will deal with Governments on CI&T’s behalf, CI&T must conduct the diligence described in Attachment A. CI&T may require additional diligence prior to approving an agreement with a third party. All agreements with third parties who deal with Governments on CI&T’s behalf must be in writing; have terms substantially similar to those set out in Attachment B; and be approved by the Corporate Compliance.

B. Ongoing Oversight

Every two years, employees who deal with third parties that deal with Government Officials must send to the Corporate Compliance (i) written confirmation from the third party of the continuing validity of the anticorruption representations and warranties (or comparable certifications) in their agreements; and (ii) confirmation that diligence has been updated. In the event that any concerns arise when obtaining the confirmation or conducting the diligence, the matter should be discussed with the Corporate Compliance. The Corporate Compliance may require additional diligence prior to approving continued relations with a third party.

C. Red Flags

Anticorruption experts and regulatory agencies cite various warning signs, or “red flags,” that they believe put businesses on notice that they may encounter pitfalls under the FCPA and other anti-bribery laws when companies are dealing with third parties that interact with Governments. Consequently, in engaging and monitoring third parties, responsible Employees must consider the “red flags” listed in Attachment C. If the occurrence of “red flags” cause an Employee to be concerned that an improper payment has been or may be made, the employee must

immediately contact the Corporate Compliance or report it at CI&T's Ethics Portal: <https://ethics.ciandt.com>

## **VI. Acquisitions or Joint Ventures**

The Corporate Compliance must be notified in writing in advance of any proposed acquisitions or joint ventures that may directly or indirectly involve Government Officials. This notification applies to acquisitions or joint ventures in which CI&T will provide goods or services to governments or seek a decision or action by a Government Official (e.g., approval of a license). This notification should be provided sufficiently in advance of the acquisition or joint venture to enable the Corporate Compliance to conduct any appropriate FCPA-related diligence and ensure that any related agreements contain appropriate anticorruption language.

## **VII. Restrictions on Payments Involving Governments**

Cash payments (defined as cash and cash equivalents such as cashier's checks, traveler's checks, money orders, bank drafts, direct cash deposits to a bank account, and company checks written to "cash" or "bearer") made to third parties that deal with Governments on CI&T's behalf, Governments themselves, or Government Officials are prohibited, unless they are approved by the Corporate Compliance.

No payments of any kind (including commissions, promotional expenses, personal expenses, or free goods) may be made to any third party in any country other than that in which the sales were made or in which the third party has a substantial place of business or is performing services for CI&T. No payments to Governments may be made in any country other than the country of that Government. Any exceptions to this policy must be provided in writing by the Corporate Compliance.

## **VIII. Political and Charitable Contributions**

Political and charitable donations may not be made to obtain or retain business or to gain an improper business advantage. Any political or charitable donations must be permitted under the law, made to bona fide organizations, and made with the prior approval of the Corporate Compliance. In certain instances where there is heightened risk of corruption, the Corporate Compliance may require that the diligence described in Attachment D is conducted prior to a charitable



donation. As with any payments to third payments, the Corporate Compliance may require additional diligence.

## **IX. Anticorruption -- Private Sector Relations**

Whether or not Government Officials are involved, dishonesty and fraud can cause the company and its reputation enormous harm. Dishonesty and fraud can take many forms. These activities include theft of company assets, forgery or alteration of company documents, billings made at the request of a customer at higher or lower than market value, bid rigging, embezzlement, "kick backs," or other fraudulent conduct. All of these or similar activities that might harm the company or its reputation are prohibited.

## **X. Recordkeeping; Internal Controls**

As noted, the FCPA's accounting provisions apply to CI&T and all of its subsidiaries. The FCPA requires that (i) CI&T make and keep books and records that, in reasonable detail, accurately and fairly reflect the company's transactions and the disposition of its assets; (ii) no unrecorded funds or assets may be established for any purpose; and (iii) CI&T implement a system of internal accounting controls. These requirements are discussed in greater detail in the Code of Ethics.

Controllers, managers and financial executives should periodically consider the manner in which illegal, improper, or questionable payments could be made and determine whether existing controls provide appropriate protection to prevent such payments. Consideration should also be given to the possibility of off-the-book transactions and whether existing controls appropriately avoid the occurrence of such transactions. Any deficiencies should be reported immediately to the Corporate Compliance.

## **XI. Administration And Enforcement**

### **A. Administration**

Management has the overall obligation to implement this Policy, and management is expected to lead by example.

While these Employees have responsibility for implementing and monitoring the Policy, it remains the responsibility of all CI&T Employees to comply with this Policy and applicable laws. It is each Employee's responsibility to understand what

may constitute a violation of this Policy and to proactively seek assistance should they see a possible violation of this Policy.

B. Distribution of Policy and Certification of Compliance

The Policy will be distributed to all Employees and third parties that may have dealings with Government Officials on CI&T's behalf.

Upon commencing employment each Employee that may engage in communications or other business, directly or indirectly, with Governments or Government Officials must deliver to the Corporate Compliance a signed statement, substantially in the form provided in Attachment E, certifying that they have: (i) received a copy of the Policy; (ii) read and understand the Policy; (iii) agreed to comply with its terms of the Policy; and (iii) are not aware of any Policy violations.

C. Training and Education

The Corporate Compliance is responsible for training and educating Employees regarding this Policy. Such training will occur periodically, and employees directed to attend a particular session are required to attend that session and read any applicable materials.

Records will be retained indicating which employees completed which training sessions. As necessary, Employees will receive particular training relevant to their particular positions. The Corporate Compliance also may periodically send emails or other notification to certain employees reminding them of this Policy and its importance to the company.

D. Review and Audit

The Corporate Compliance will periodically review the adequacy of this Policy and the effectiveness of its implementation. As part of this review, audits may be conducted to ensure compliance with the Policy.

E. Retention of Records

The diligence information required or gathered pursuant to Section V (Third Parties) must be retained by the Corporate Compliance for six years from the end of the business relationship.

All training documentation (the training material used and a record of those

who completed the training) must be kept for six years from the date of the training.

Any certifications and audit reports must be kept for six years from the date of the certification or audit.

F. Reporting Violations, Questions, Enforcement

As part of its commitment to ethical and legal conduct, Employees must make good faith reports regarding actual or suspected violations of the Policy.

The Corporate Compliance is available to answer all questions regarding this Policy, related laws, and any ethical dilemmas, or you may access the Reporting Channel available at the link below as a tool to report any noncompliance with this Policy, as well as with the Code of Ethics and Conduct, and any other guideline, standard or policy of the company.

Link to CI&T's Ethics Portal: <https://ethics.ciandt.com>

CI&T will investigate all the notes received through its Reporting Channel and, if necessary, may request the cooperation of Employees and/or third parties, so that the issue is correctly addressed, including the possible application of sanctions.

This Policy guarantees the confidentiality of all information received and non-retaliation.

A violation of the Policy may result in disciplinary action, including but not limited to a warning, suspension, demotion or termination of employment. In addition to sanctions by the Company, violations may result in referral to civil or criminal authorities where required or otherwise appropriate.

CI&T's policies regarding the reporting of ethical wrongdoing, employee questions regarding ethics or the law, and enforcement of this Policy and the Code of Ethics are described in greater detail in the Code of Ethics.

You may also contact Corporate Compliance by sending an e-mail to [compliance@ciandt.com](mailto:compliance@ciandt.com).

G. Effective Date

This Policy is effective as of October 29, 2021.

This Policy (the "Anticorruption 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.

#### **Document Control**

<b>Date</b>	<b>Description</b>	<b>Author</b>
22/OCT/2021	Compliance Review	Alexandre Shiguemi Mori
22/OCT/2021	Legal Review	Marcela Masiero Lindner
29/OCT/2021	Final Approval	Board of Directors

## **Attachment A**

### **Third Party Diligence**

The following diligence shall be performed by the Corporate Compliance prior to conducting business with third parties that will deal with Governments on CI&T's behalf.

#### **GENERAL BACKGROUND INFORMATION**

1. Provide name, address, website address (if any), and place of incorporation of a third party.
2. Provide names of shareholders, directors and officers of third parties. If a corporation owns in whole or part the third party, identify the owners of those corporations. Provide a number of third party's employees as of a recent date.
3. Who recommended a third party? If an official of any government, government instrumentality, political party or any candidate for political office, please describe the circumstances of the recommendation.
4. Provide names and contact details of business references. If references were provided in writing, please attach. If not, please summarize the references.
5. Attach information about third party obtained from media search and other available resources.
6. Attach or summarize results of background check of third party (*e.g.*, criminal / civil judgments or orders).

#### **ENGAGEMENT LETTER OR AGREEMENT**

7. Attach proposed engagement letter or agreement. If one does not exist, please attach any other documents that describe the material terms of the arrangement and reason for lack of agreement.
  
8. Was a third party selected by a bidding process? If not, describe the basis on which compensation was agreed, including information as to pricing used by other third parties providing comparable services.
  
9. If a third party is requesting that payment be made outside the county where services are rendered or at the direction of the third party, what is the justification for the payment arrangement?

#### **CAPABILITIES AND SERVICES**

10. Describe third party's physical facilities.
  
11. Identify the number of third party's employees and describe briefly the background of key employees who will be assigned to the company's engagement.
  
12. Provide a list of other entities for which a third party has performed services comparable to those proposed to be provided to the company. In particular, does a third party perform services for any government or government instrumentality?
  
13. Describe other types of services provided by third party.

14. Attach any brochure or other promotional material provided by the third party to the company.

15. Attach third party’s code of conduct or ethics, internal procedures regulating interactions with government officials and policy with respect to gifts and other gratuities.

16. Provide the business rationale for retaining third party.

**CONNECTIONS WITH CERTAIN OFFICIALS AND CANDIDATES FOR POLITICAL OFFICE**

As used below, “government official” includes employees of any government agency or instrumentality, government-owned or controlled entity, or public international organization.

Please check Yes or No.

1. Are you aware of any instance in which the third party has given or promised to give anything of value, directly or indirectly, to any government official, political party official or candidate for public office to obtain or retain business or to obtain an improper advantage?

Yes \_\_\_ No \_\_\_

2. Are you aware of any close relationships (e.g., family, former colleagues or other) between the representative and government officials, political party officials, or candidates for public office?

Yes \_\_\_ No \_\_\_

3. Is or was the third party or any shareholder<sup>1</sup> (in each case, if an individual) or any director or executive officer, a government official, political party official, or candidate for public office?

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<sup>1</sup> If the shareholder is a corporation, identify whether any of that corporation’s shareholders, directors or executive officers are or were a government official, political party official, or candidate for public office.

Yes \_\_\_ No \_\_\_

4. Is or was any family member of the third party or any principal shareholder (in each case, if an individual) or of any director or executive officer a government official, political party official, or candidate for public office?

Yes \_\_\_ No \_\_\_

5. Are or were any other employees of the third party government officials, political party officials, or candidates for public office?

Yes \_\_\_ No \_\_\_

6. Has the third party ever violated the law or been sanctioned by the government or a regulatory body?

Yes \_\_\_ No \_\_\_



## **Attachment B**

### **THIRD CONTRACT PROVISIONS**

*As determined by the Corporate Compliance, agreements with third parties that conduct business with Governments on CI&T's behalf must contain provisions substantially similar to the following:*

#### Definitions.

"Government Official" means any (i) officer or employee of a government or any department, agency or instrumentality thereof (including any state-owned or controlled enterprise) or of a public international organization; or (ii) any person acting for or on behalf of any such government or department, agency or instrumentality.

"Political Party or Official" means any political party or official thereof or any candidate for any political office.

"Company" means any of the CI&T, its subsidiaries, or other affiliates it controls.

#### Representations, Warranties and Covenants.

(a) Counterparty represents and warrants that it and its directors, partners, principals, officers and employees are familiar with the requirements of the U.S. Foreign Corrupt Practices Act and that none of them has violated, or shall violate, the FCPA. In particular, none of Counterparty nor any of its directors, partners, principals, officers or employees has offered, made, promised to make, authorized or ratified, and Counterparty agrees that it shall not (and shall cause its directors, partners, principals, officers and employees not to) offer, make, promise to make, authorize or ratify, whether in connection with the transactions contemplated by this Agreement or any other transaction involving Company, any payment of money or gift of anything of value, directly or indirectly:

(i) to any Government Official or to any Political Party or Government Official; or

(ii) to any person or entity when such offer, payment, transfer, or promise would violate the laws of the country in which made or the laws of the

United States; or

(iii) to any other person or entity while knowing that any portion of those payments or transfers will be offered, made, or promised, directly or indirectly, to the persons referred to in clause (i) or (ii) above;

in order to obtain or retain business for or with, or to direct business to any person or to secure any improper advantage.

(b) Counterparty represents and warrants that neither it nor any of its officers, directors, partners, principals, shareholders or employees is a Government Official or Political Official and is not a member of the immediate family of any such Government Official or Political Official.

(c) If, after the date hereof, Counterparty or any of its officers, directors, partners, principals, employees or, to its knowledge, shareholders, intends to become a Governmental Official or Political Official or intends to become an affiliate or associate of any Governmental Official or Political Official, it shall provide at least ten days' prior written notice to the Company, which shall have the right to terminate this Agreement forthwith and Counterparty shall not thereafter be entitled to any further fee or payment hereunder from and including the date of termination; provided that such termination shall not affect the right of Counterparty to payment for services rendered prior to such termination or to the extent otherwise required by applicable law.

(d) Counterparty represents and warrants that it is and will remain throughout the term of this Agreement in compliance with the laws, regulations, and administrative requirements of [insert relevant country or jurisdiction of Counterparty incorporation and operations].

(e) Counterparty represents and warrants that it has not and will not pay or offer, directly or indirectly, any political contributions in connection with its performance under this Agreement.

Right to Audit; Certification as to FCPA and Other Matters.

(a) Counterparty shall maintain accurate books and records associated with the transactions contemplated hereby, including without limitation, timesheets, work specifications, invoices, receipts and documentation of expenses. Such records shall be maintained for a period of not less than five years following completion of

the transactions or matters to which they relate. All such records shall be available for review and audit by the Company or its representatives during Counterparty's normal business hours, upon five days' prior notice from the Company, unless the Company has reason to believe that Counterparty may have violated any provision of [specify contract sections that address FCPA and anti-corruption matters] in which event no such notice shall be required. Counterparty shall cooperate with the Company in any such review or audit.

(b) The Company shall be entitled to request that Counterparty certify at any time or from time to time its compliance with the representations, warranties and covenants set forth in Sections [specify contract sections that address FCPA and anti-corruption matters], including as a condition to payment of any amount due to Counterparty hereunder and to refuse payment of any such amount if the Company has reason to believe that any certification provided by Counterparty is inaccurate.

#### No Agency.

The status of Counterparty shall be that of independent contractor, and Counterparty and its employees shall not be deemed employees or agents of the Company. None of the terms of this agreement shall be deemed to create a partnership, joint venture, agency, employment, trust or other relationship between the Company and Counterparty or any of their respective employees. Counterparty shall not take or omit to take any action that may create any inference that Counterparty is an agent of the Company, nor shall Counterparty have any authority to create any obligation, express or implied, in the name or on behalf of the Company.

#### No Subcontracting or Assignment.

Counterparty may not, without the prior written consent of the Company (a) subcontract any of the services to be provided by Counterparty hereunder; or (b) assign any of its rights or delegate any of its duties hereunder. Any assignment made without such consent shall be null and void for all purposes.

#### Payments.

All payments to Counterparty shall be made, subject to receipt by the Company of appropriate, detailed invoices.

Upon the Company's prior written approval, the Company will reimburse

Counterparty for reasonable actual out-of-pocket costs and expenses incurred by Counterparty in the performance of this Agreement and documented with appropriate, detailed invoices. Any such reimbursements must comply with the Company's policy regarding such expenses, including the Company's guidelines concerning gifts, travel and entertainment expenses.

#### Termination.

The contract should generally be for a set term, for termination upon twenty days of notice, or for the term of a particular project, in which case, the termination provision may be as follows:

This Agreement shall be effective from the date hereof through and including the date of completion of said project(s) if awarded to the Company, or the award of said project(s) other than to the Company, or cancellation thereof.

Notwithstanding any other provisions to the contrary, if the Company has reason to believe that Counterparty has or may have violated any of its representations, warranties or covenants set forth in [specify contract sections of agreement relating to FCPA and anti-corruption matters], the Company may immediately and in its sole discretion suspend all payments to Counterparty pending clarification to the Company's satisfaction that no such violation has occurred. If the Company determines that Counterparty has violated any such covenant or representation, the Company may terminate this Agreement immediately upon written notice to Counterparty. If the Company elects to terminate this Agreement as a result of Counterparty's violation of any such covenant or representation, Counterparty shall forthwith refund to the Company all compensation paid to Counterparty hereunder from and after the date on which the Company first had reason to believe that a violation may have occurred.

#### Indemnification.

To the fullest extent permitted by applicable law, Counterparty (the "Indemnitor") shall indemnify and hold harmless the Company and its directors, officers, employees, and agents (the "Indemnitees"), from and against any and all claims, losses, damages, expenses and other liabilities (collectively referred to as "Claims"), including, as incurred, attorneys' fees, that the Indemnitees may incur that arise out of or in connection with the Indemnitor's negligence, willful misconduct or

its breach of any representation, warranty or other obligation under this Agreement. The Indemnitees shall promptly notify the Indemnitor of any Claim, and the Indemnitor shall defend the Indemnitees at the Indemnitees' request, with counsel reasonably satisfactory to Indemnitees.

## Attachment C

### “RED FLAGS”

- *CI&T personnel involved in relations with third parties conducting business with Governments on CI&T’s behalf shall familiarize themselves with these “red flags” and notify the Corporate Compliance in the event that the occurrence of “red flags” creates cause for concern that an improper payment has been or may be made.*
- *High risk country (check transparency.org)*
- *High risk industry or activity (e.g., defense or other government contract, construction, lobbying)*
- *Excessive compensation relative to services to be provided*
- *Unusual payment process or payments through third country or to third party*
- *Payments requested to be made in cash or by check to “bearer”*
- *Requests for credit lines or substantial up-front advances “to get the business” or “make arrangements”*
- *Requests for per-diem payments, rather than reimbursement of reasonable and documented expenses*
- *Poor or non-existent documentation for expense reimbursements or unusually large expenses*
- *Use of shell companies or other intermediaries with no business purpose*
- *Lack of adequate facilities, financial controls or personnel of agent or partner*
- *Agent located in third country*
- *Lack of, or poor, track record by agent or partner in area where services are to be provided*
- *Requests that name of agent or partner be kept confidential*
- *Past criminal record or other integrity or reputational issues of agent or partner; agency violates law*
- *Lack of written agreement or unwillingness of agent or partner to enter into agreement*
- *Unwillingness of agent or partner to agree to standard FCPA contract provisions*

- *Agent or partner formerly employed by government or is recommended by government official*
- *Agent or partner has family ties with government officials or political parties*
- *Agent is a politically exposed person (or PEP)*
- *Requests to permit assignment of rights and obligations to third parties*
- *Misrepresentations / inconsistent statements by agent or partner during due diligence process*

The above list of suspicious circumstances is not exhaustive. Common sense and sound business judgment are essential. In the event that a suspicious circumstance is discovered, the Corporate Compliance must be notified immediately and all substantive discussions shall be put on hold unless otherwise specifically authorized by the Corporate Compliance. The Corporate Compliance (having obtained professional or legal advice if he or she deems necessary) shall then determine whether additional due diligence is necessary or whether all discussions with the potential partner or agent must be terminated.

In the case of agents or partners whose services or performance for the company may cause them to communicate with Governmental Officials on the company's behalf, the Corporate Compliance will arrange for them to be provided with special training with respect to relevant anti bribery rules. In the case of such agents or partners, the Corporate Compliance is also expected to oversee their performance as appropriate and retain the right to audit their books in the event that a material violation of this Policy is suspected.

## ATTACHMENT D

### DILIGENCE ON CHARITIES

*Use of this attachment is appropriate when the Corporate Compliance determines that anticorruption diligence is required prior to CI&T making a charitable donation.*

The following the measures must be taken:

- A. An advance written request must be made to the Legal Department (or the Government Affairs Department if so designated by the company or if there is no Legal Department) describing the charitable purpose for the donation; any business reason for the donation; and all details about the recipient; advance written approval must be received from the Legal Department or the Government Affairs Department before the donation may be made.
- B. The charitable recipient should be screened against the OFAC/TEL list<sup>2</sup> to ensure that the recipient is a legitimate organization and does not support terrorism, unless it is a well-known organization;
- C. An internet/media search should be performed and documented with regard to the charitable recipient to ensure that the recipient has no connection to a government contract decision-maker or government or political official (or their agent or spouse) capable of providing the company with an unfair competitive advantage
- D. Depending on the circumstances, the Legal Department or the Government Affairs Department may want to obtain a local legal opinion confirming that the donation is lawful under the written laws and regulation of the country or state in which it is made;
- E. A detailed and accurate description of the donation must be recorded in CI&T's books and records.

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<sup>2</sup> Available at <http://www.treas.gov/offices/enforcement/ofac/>



**ATTACHMENT E**

**CERTIFICATION OF COMPLIANCE WITH POLICY**

*As determined by the Corporate Compliance, CI&T employees shall execute the following certification upon hiring and thereafter as required by the CI&T Anticorruption Policy.*

I acknowledge that I have received and reviewed the CI&T Anticorruption Policy (the “Policy”). I understand that I am obligated to abide by the terms of this Policy.

I certify that I have not and will not take any actions that have or will cause CI&T or any of its shareholders, directors, officers or employees to violate the FCPA or similar anticorruption laws.

In particular, I certify that I have not and will not take any act in furtherance of a payment of anything of value to a government official (including any government employee or advisor, state owned enterprises or their employees, political party or political candidate) to obtain or retain business or for any improper purpose or to gain an unfair advantage (*e.g.*, to obtain a lower tax rate, to obtain government policies favorable to CI&T).

When I have a concern regarding a possible violation of the Policy, I will report that concern to [compliance@ciandt.com](mailto:compliance@ciandt.com).

As of the signing of this Acknowledgement, I am not aware of any information indicating that a possible violation of the Policy has occurred.

Date

\_\_\_\_\_

Signature

\_\_\_\_\_

## ATTACHMENT F

### PROMINENT POSITIONS THAT ARE CHARACTERISTIC OF POLITICALLY EXPOSED PERSONS (PEPs)

“Prominent positions” which characterize an individual as a Politically Exposed Person are the following prominent public positions, jobs or functions, if held at the present time or during the previous 5 (five) years, in Brazil or abroad:

1. Holders of elective offices in the Executive and Legislative Branches in the Federal Union (State and Federal District governors and secretaries, State and District Deputies);
2. Persons holding the following positions in the Executive Branch in the Federal Union:
  - a) State Minister or the equivalent;
  - b) Position of a Special Nature or the equivalent;
  - c) President, vice-president and director, or equivalent positions, in government entities that are autonomous legal entities; and
  - d) Senior Management and Advisory Group - DAS, Level 6, or the equivalent;
3. Members of the Federal Supreme Court, Superior Courts, and Federal Regional Courts, Labor and Electoral Courts;
4. Federal Attorney General, the Chief Labor Prosecutor, the Chief Military Justice Prosecutor, and Attorneys General of the States and the Federal District;
5. Members of the Federal Court of Accounts and Chief Prosecutor for the Prosecution Service at the Federal Court of Accounts;
6. National presidents and treasurers of political parties, or equivalent positions;
7. Presidents, or the equivalent, of state and district governmental entities that are autonomous legal entities and the presiding judges of Courts of Justice, Military Courts, the Court of Accounts, or the equivalent in States and in the Federal District.
8. Prefects, Councilors, Presiding Judges of Courts of Accounts or the equivalent in Municipalities.
9. Natural persons who hold abroad the following positions:
  - a) Chiefs of state or heads of government;
  - b) Senior and high-ranking politicians;
  - c) Persons holding senior government positions;
  - d) General officials and high ranking members of the judicial branch;
  - e) Senior executives of government enterprises;
  - f) Leaders of political parties: or
  - g) Senior executives of international public or private entities.