



**ANTI-CORRUPTION,  
ANTI-MONEY LAUNDERING  
AND COMBATING THE  
FINANCING OF TERRORISM  
POLICY**

VERSION 2.0

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## 1. Definitions

**PUBLIC OFFICIAL:** refers to anyone who performs any type of service for the State or exercises public functions in the broadest possible sense of the term, meaning any public activity, even if temporary or unpaid, through election, appointment, designation, contracting, or any other form of assignment or connection, whether by mandate, position, employment, or function. Some examples include: individuals holding any political office, any government authorities, individuals working for the government, politically exposed persons (someone who holds or has held a prominent public office in the last five years, such as heads of state, government officials, magistrates, senior executives of state-owned enterprises, and members of political parties), individuals working for state-owned enterprises, judges, prosecutors, police officers, tax auditors, individuals working for regulatory agencies (such as FCC, FDA, EPA, SEC, FTC, etc.), notaries and registrars, appointees, individuals working for the Federal Revenue Service, among others. This definition also encompasses the relatives of public officials.

**PUBLIC ADMINISTRATION:** refers to the set of agents, bodies, and entities established to achieve the government's objectives.

**COMPLIANCE AREA:** responsible for implementing and monitoring CI&T's Compliance Program.

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

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

**CORRUPTION:** the act or effect of corrupting oneself or offering something to a public or private agent with the goal of obtaining undue advantages for oneself or others. The act of corruption can also be understood as the result of bribery, giving money or undue benefits to someone in exchange for special benefits of personal interest. Corruption is an illegal means of obtaining something.

**FINANCING OF TERRORISM:** refers to the provision of funds or financial support for terrorist activities. This can include any form of financial assistance, whether direct or indirect, that contributes to the planning, preparation, or execution of acts of terrorism. The funds used for terrorism financing may come from various sources, including criminal activities (e.g., drug trafficking, smuggling, kidnappings, and fraud); donations made by individuals or organizations ideologically supporting the goals of terrorist groups; shell companies (legitimate businesses used to launder money and channel funds to terrorist activities); NGOs and charitable organizations, which are used as a cover to collect and

transfer funds to terrorists; and self-funding, where terrorists themselves generate funds through legal or illegal activities.

**MONEY LAUNDERING:** this is the process by which individuals or organizations disguise the illicit origin of funds obtained through criminal activities, making them appear to come from legitimate sources. This process typically involves three main stages: placement (introducing illicit funds into the financial system. This can be done through bank deposits, purchases of high-value assets such as real estate or vehicles, or moving money through shell companies); layering (this refers to disguising the origin of funds through a series of complex transactions and layers of financial operations to make tracking the money more difficult. This may include international bank transfers, investments in stocks, and the use of offshore accounts); integration (reintroducing the now “clean” funds into the economy, making them appear legitimate. This can involve the purchase of legitimate assets such as real estate, businesses, or investments in lawful enterprises).

**ANTI-CORRUPTION LAWS:** all Brazilian or foreign laws related to corruption, bribery, fraud, public Conflicts of Interest, administrative misconduct, violations of public bidding and contracts, money laundering, electoral violations, or conducting business unethically, including, without limitation, Decree-Law N°. 2,848/1940, Law N°. 8,429/1992, Law N°. 8,666/1993, Law N°. 9,504/1997, Law N°. 9,613/1998, Law N°. 12,813/2013, Law N°. 12,846/2013, and Decree-Law N°. 11,129/2022, as well as the United States Foreign Corrupt Practices Act of 1977, the UK Bribery Act, the Corruption of Foreign Public Officials Act – FCPA, and other related regulations.

**FACILITATION PAYMENTS:** these are payments made to public officials to expedite or ensure the performance of routine administrative procedures, such as the issuance of licenses, permits, or other governmental actions. These payments, although they may appear trivial, are considered acts of corruption and violate the principles of integrity and transparency in public administration.

**CI&T's PEOPLE:** direct or indirect employees, including but not limited to individuals under any employment contracts, individuals holding positions as directors and advisors.

**THIRD PARTIES:** individuals or legal entities, not CI&T employees, who are directly or indirectly related to CI&T, such as: service providers, suppliers, partners, consultants.

## **2. Objective**

The purpose of this policy is to establish the main guidelines and CI&T's position regarding the fight against all forms of corrupt conduct, as well as money laundering and the financing of terrorism.

CI&T opposes any form of fraud, favoritism, extortion, promises, bribery, and kickbacks,

practices that contradict the company's values and principles. CI&T will neither engage in nor tolerate any form of corrupt payment, whether directly or through third parties. CI&T declares that it complies with all anti-corruption laws and other applicable laws related to money laundering and the prevention of terrorism financing.

### **3. Applicability**

This Policy applies to all CI&T's People, and it is their responsibility to comply with the policy and applicable laws. It is the responsibility of each employee to understand what may constitute a violation of this policy and, in case of doubt, to contact the compliance area ([compliance@ciandt.com](mailto:compliance@ciandt.com)).

CI&T's People must report any suspicion of corruption or financial transactions that show signs of money laundering or terrorism financing crimes through the Ethics Reporting Channel ([ethics.ciandt.com](mailto:ethics.ciandt.com)).

Additionally, this policy applies to third parties with whom CI&T does business, who will negotiate with Public Agents on behalf of CI&T anywhere in the world. This policy does not cover all ethical or legal issues that may arise and is not a substitute for the obligation of each CI&T's People and third parties to exercise good judgment and seek advice from the Compliance area via [compliance@ciandt.com](mailto:compliance@ciandt.com) when necessary.

### **4. Directives**

#### **4.1 Prohibited payments to Public Official**

CI&T's People may not offer, pay, promise to pay, or authorize the payment of money or anything of value, directly or indirectly, to a Public Official. This is because such actions can be understood as undue influence aimed at obtaining or maintaining business or otherwise securing any improper commercial advantage (for example, obtaining a lower tax rate, insider information, or licenses and permits). Similarly, CI&T's People may not request or accept such payments.

"Anything of value" should be interpreted broadly to include, for example, money, presents, presents for Public Officials' family members, debt forgiveness, loans, personal favors, entertainment, meals and travel, political and charitable contributions, business opportunities, and medical care. It is the responsibility of all CI&T's People to comply with the guidelines set forth in this policy, as well as in the Gifts, Presents, Hospitality, and Entertainment Policy, available on the [intranet](#) and on the CI&T website ([Investor Portal](#)). The Compliance area will be available for consultation via email at [compliance@ciandt.com](mailto:compliance@ciandt.com)

whenever necessary.

CI&T's People are responsible for reporting any suspected or actual corruption, whether apparent or not, through the Ethics Reporting Channel ([ethics.ciandt.com](https://ethics.ciandt.com)).

CI&T will not make facilitation payments, even if allowed by local laws or in countries with which CI&T has interactions.

The offering and/or acceptance of presents, hospitality, or entertainment, regardless of value or frequency, is not permitted for public officials. Offering and/or accepting gifts specifically may be allowed, provided there is no intent to create an undue advantage. The guidelines on this topic can be found in the Gifts, Presents, Hospitality, and Entertainment Policy, available on the [intranet](#) and the CI&T website ([Investor Portal](#)).

## **4.2 Third parties**

Third parties are responsible for complying with all applicable laws, as well as respecting and adhering to our Code of Ethics and Conduct for Third Parties. CI&T establishes protective contractual clauses with third parties. When a third party encounters a behavior that goes against our Code of Ethics and Conduct for Third Parties, they have the responsibility to report it to the company through CI&T's Ethics Reporting Channel ([ethics.ciandt.com](https://ethics.ciandt.com)).

Furthermore, CI&T has a third-party risk assessment process in place to ensure that business is conducted with ethical partners who comply with the laws.

During any merger and acquisition process in which CI&T is involved, due diligence must be conducted on the target company, aiming to identify, among other aspects, risks related to corruption.

## **4.3 Money Laundering and Terrorism Financing**

Here are some examples of behaviors that may indicate attempts of Money Laundering and should not be practiced by individuals and/or third parties who have professional relationships with CI&T, third parties negotiating with Public Officials on behalf of CI&T, or the Public Officials themselves, unless approved by the Compliance area: cash payments; requests for payments to multiple beneficiaries; requests for payments through unusual and/or informal means; requests for payments to someone other than the person listed as the supplier or service provider.

CI&T rejects such money laundering practices as well as terrorism financing. In this regard, CI&T aims to establish contractual clauses regarding the identification of partners and third-party service providers who may be listed in restricted lists, such as OFAC (U.S. Office of Foreign Assets Control) and UNSC (United Nations Security Council), among other national and international lists of administrative and socio-environmental sanctions.

#### **4.4 Political and Charitable Contributions**

CI&T does not make contributions, directly or indirectly, to political campaigns, political parties, candidates for public office, or any other type of organization engaged in political activities, adopting procedures to identify individuals who may be classified as Politically Exposed Persons ("PEPs") or related to them. The Compliance area maps the PEPs among senior management annually and reserves the right to extend this control to other individuals within CI&T. Additionally, background checks are conducted on CI&T's People when permitted by law and when necessary.

Donations by individuals must comply with regional laws. CI&T recommends that advisory and statutory members do not make personal donations to electoral campaigns, in order to ensure high ethical standards in its operations. CI&T has donation and sponsorship control processes to ensure that everything is done in the best interest of the company and in compliance with applicable anti-corruption laws.

#### **4.5 Anti-Corruption – Relationships with the Private Sector**

Regardless of the involvement of Public Officials or not, dishonesty and fraud can cause significant harm to the company and its reputation. Dishonesty and fraud can take various forms. Examples of such activities include: theft of company assets, forgery or alteration of company documents, invoicing at a customer's request for amounts higher or lower than market value, bidding fraud, embezzlement, "kickbacks," or other fraudulent conduct. Additionally, offering or receiving benefits in connection with the activity performed to any CI&T's People is expressly prohibited. All these activities or similar actions that may harm the company or its reputation are prohibited.

#### **4.6 Internal Controls**

As observed, the accounting provisions of the FCPA apply to CI&T. The FCPA requires that (i) CI&T maintains books and records that, in reasonable detail, accurately and fairly reflect

the company's transactions and the disposal of its assets; (ii) no unrecorded funds or assets can be set up for any purpose; (iii) CI&T implement an internal accounting controls system; (iv) CI&T, through its Internal Audit department, conducts an audit according to the established annual plan, with accounting records being a continuous agenda for Internal Audit, Internal Controls, and Risk Management; (v) CI&T be audited by an external audit firm.

Any situations contrary to the provisions of this item must be reported through CI&T's Ethics Reporting Channel ([ethics.ciandt.com](https://ethics.ciandt.com)).

In addition to local legislation, CI&T is subject to all regulations required for publicly traded companies in the United States, and therefore constantly monitors the internal control environment over financial statements, ensuring the accuracy and integrity of its financial system.

#### **4.7 Responsibilities**

All CI&T's People are required to comply with and uphold this Policy. The senior management reaffirms its commitment to the Compliance Program, ensuring that all company practices and policies align with the highest ethical and legal standards.

The guarantee and control of the CI&T Compliance Program are the responsibility of the Compliance Area. This area reports directly to CI&T's management team. Matters related to the Compliance Program are also reported periodically to the Audit Committee, an advisory body to the Board of Directors.

Any breach of this Policy, as well as the Code of Ethics and Conduct, and any other company guidelines, rules, or policies, must be reported through our Ethics Reporting Channel ([ethics.ciandt.com](https://ethics.ciandt.com)).

As part of CI&T's Compliance Program, all employees must complete mandatory annual training on anticorruption and other topics. The Compliance area will also provide targeted training on this policy as needed.

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

## 5. Document Control

Version	Date	Description	Author
1.0	OCT/2021	Creation	Compliance Team
2.0	JUN/2024	Review	Compliance Team
2.0	SEP/2024	Audit Committee Review	Members of the Audit Committee
2.0	NOV/2024	Final Approval/Effective Date	Board of Directors