



# **COMPLIANCE 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 companies within the CI&T Group.

**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 the organization seeks to promote in its leaders, in our people, and thereby defines the desired behavior. As a result, the codes of ethics and conduct become references by which individual and organizational performance can be measured.

**CONFLICT OF INTEREST:** a conflict of interest occurs when, due to one's own interest or the interest of third parties, a related person may be influenced to act against the company's principles, making an inappropriate decision, or failing to fulfill any of their professional responsibilities.

**THIRD PARTIES:** individuals or legal entities that are directly or indirectly related to CI&T, such as service provider(s), supplier(s), partner(s), consultant(s).

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

**INTERNAL INVESTIGATION:** the process of investigating the facts reported in complaints from the Ethics Reporting Channel and preparing the investigation report.

## 2. Objective

This document aims to establish the main guidelines of CI&T's Compliance Program, demonstrating its importance for building a safe environment and managing Compliance risks.

CI&T's Compliance Program is based on the values, principles, and attitudes contained in

CI&T's Code of Ethics and Conduct, and is supported by its 8 pillars: Code of Ethics and Conduct and Policies; Communication and Training; Ethics Reporting Channel; Internal Investigations; Due Diligence; Senior Management Support; Risk Management and Internal Compliance Controls; and Internal Audit.



Code of Ethics and Conduct and Policies: The Code of Ethics and Conduct and Compliance Policies express the guidelines established by CI&T, which must be followed by all its employees and third parties doing business with it.

Communication and Training: This involves the development of training and communications regarding the content established in the Code of Ethics and Compliance Policies, aiming to reinforce CI&T's guidelines and promote understanding among its employees or third parties.

Ethics Reporting Channel ([ethics.ciandt.com](https://ethics.ciandt.com)): CI&T provides an external and independent Ethics Reporting Channel, available globally, open to anyone on the internet. Here, the complainant has the option to make either an anonymous or identified report. Reports can cover various topics, such as harassment, discrimination, retaliation, conflicts of interest, misuse of company resources, among others, and all reports are duly investigated according to CI&T's internal process. Regarding the internal process, CI&T is supported by an Ethics Squad, an Ethics Commission, as well as investigators for the proper investigation of reported allegations.

Internal Investigations: Investigations of reports are conducted confidentially and aim to gather facts so that CI&T can take necessary disciplinary measures, ensuring the cessation of irregularities.

Due Diligence: This involves a third-party risk assessment process to ensure that CI&T is

doing business with ethical partners who align with its values and comply with laws.

Senior Management Support: This pillar represents senior management's support for the program as a whole, demonstrating their commitment and inspiring the conduct of employees and third parties involved with the business. By practicing this pillar, the organization strengthens an environment committed to the values, principles, and attitudes of CI&T contained in the Code of Ethics and Conduct.

Risk Management and Internal Compliance Controls: This involves Compliance risk management and the creation of an internal control environment for these risks. Management is based on prioritizing the risks listed in the Compliance risk matrix.

Internal Audit: It is responsible for providing independent opinions to the Board of Directors and CI&T management, through the Audit Committee, on the risk management process, the effectiveness of internal controls, and corporate governance.

### **3. Applicability**

Applies to all CI&T individuals, as well as administrators and shareholders, and to all third parties who have any kind of relationship with CI&T, anywhere in the world.

### **4. Directives**

The Compliance department operates globally and reports directly to CI&T's Board of Directors. Matters related to the Compliance Program are also periodically reported to the Audit Committee, an advisory body to the Board of Directors.

The professional responsible for leading the Compliance department is guaranteed free access to individuals, documents, information, and resources necessary for the execution of their activities with independence and authority. Additionally, they are ensured unrestricted access to the Board of Directors to promote discussions on relevant topics, which should be defined by the professional in question. This individual should also act as the Chairperson of the Ethics Commission, following the guidelines outlined in its Charter. The termination of employment of this professional must be approved by the Board of Directors by a simple majority vote, with the Chairman of the

Board (if necessary) casting the deciding vote.

The main Compliance policies and any policies published on the CI&T website must be approved by the Board of Directors, as outlined in CI&T's Policy and Procedure Management Policy.

The Compliance department is responsible for:

- Promoting a culture of compliance within the company through communications and training on compliance-related matters;
- Developing and keeping updated policies and procedures relevant to compliance topics;
- Ensuring compliance with the guidelines set forth in the Code of Ethics and Compliance, as well as internal regulations, laws, and regulations;
- Identifying, assessing, reporting, and keeping updated the matrix of compliance risks to which CI&T is exposed, as well as managing them properly;
- Encouraging employees to report any suspicion, attempt, or act of violation of the Code of Ethics and other CI&T policies through its Ethics Reporting Channel ([ethics.ciandt.com](https://ethics.ciandt.com));
- Investigating any suspected violation of the Code of Ethics and Compliance and other compliance policies and reporting the results of investigations of high-criticality cases to the Audit Committee;
- Coordinating, along with the Ethics Commission, the application of disciplinary measures to individuals who are proven to be involved in acts that constitute a breach of conduct.

## **5. Responsibilities**

Compliance with the rules and procedures established in this document must be respected by all individuals who, directly or indirectly, have dealings with CI&T. Leadership, in particular, must be vigilant about situations that may lead to actions contrary to the values and principles contained in CI&T's Code of Ethics and Conduct.

In case of doubt or identification of any situation inconsistent with CI&T's Code of Ethics and Conduct, all individuals have a duty to communicate with their direct leadership or through established communication channels, as provided in CI&T's Code of Ethics and

Conduct, or by sending an email to **compliance@ciandt.com**.

Individuals subject to this document must act with responsibility, diligence, and transparency, making decisions that do not conflict with CI&T's interests, always seeking to maintain CI&T's good reputation and image, the values and principles contained in the Code of Ethics and Conduct, and the security and integrity of their activities and relationships.

In the event that individuals find themselves in a situation of real, potential, or apparent conflict of interest, they must immediately discontinue the situation, informing leadership or the compliance department via email at **compliance@ciandt.com**.

## 6. Document Control

Version	Date	Description	Author
1.0	Apr/2022	Creation	Compliance Team
2.0	Feb/2024	Compliance Review	Compliance Team
2.0	Feb/2024	CFO Review	Stanley Rodrigues
2.0	Mar/2024	Audit Committee Review	Members of the Audit Committee
2.0	Mar/2024	Final Approval	Board of Directors