

The Board of Directors of Cielo S.A. – Instituição de Pagamento (“Company”), in a meeting held on December 14, 2022, approved these internal regulations (“Regulations”), as follows:

1. Purpose and mission

1.1. Purpose. These Regulations govern the composition, requirements, operation and duties of the Audit Committee (“Committee”), a statutory body with operational autonomy, linked to and advising the Company's Board of Directors (“Board of Directors”), acting independently from the Executive Board (“Executive Board”), in compliance with the provisions of the Company's bylaws (“Bylaws”), the Company's shareholders' agreement (“Shareholders' Agreement”) and the applicable legislation.

1.2. Mission. The Committee's mission is to advise the Board of Directors, focusing on the quality and efficiency of the activities performed by the Company related to accounting policies, financial reporting, internal controls and risk management - in line with and complementary to the functions of the Risk Committee -, the work developed by the Internal Audit and Independent Audit, as well as an eventual recommendation to the Board of Directors so that it may promote eventual accountability of the Executive Board, with the purpose of ensuring that these activities are conducted in such a way as to protect and enhance the Company, ensuring its social objectives and values in coherence with the following basic principles of corporate governance: transparency, fairness, accountability and corporate responsibility.

2. General Rules of the Committee

2.1. Installation. The Committee is installed by the Board of Directors, in accordance with Article 27 of the Bylaws and Article 2.3 – “Composition” of these Regulations.

2.2. Duties. The Committee is responsible for:

(a) with respect to Independent Auditors:

(a.1) analyzing and issuing a recommendation to the Company's Board of Directors in relation to the hiring and/or substitution of Independent Auditors, as well as their respective fees;

(a.2) analyzing and issuing a recommendation to the Board of Directors on the possible hiring by the Company or its subsidiaries of extraordinary services to be rendered by the Independent Auditors responsible for auditing the financial statements, in order to ensure the full independence of the Independent Auditors;

(a.3) monitoring the activities of the Independent Audit, in order to assess: **(i)** its independence; **(ii)** the quality of the services rendered; **(iii)** its effectiveness, including as to the verification of compliance with legal and regulatory provisions, the Company's normative instruments such as, policies, standards, procedures and codes; **(iv)** the adequacy of the services provided to the Company's needs, as well as to issue a recommendation to the Board of Directors about the procedures for receiving and handling information about the non-compliance with legal and regulatory provisions, in addition to the Company's regulatory instruments, including the forecast of specific procedures to protect the provider and the confidentiality of the information;

(a.4) evaluating the Company's Management's compliance with the recommendations made by the Independent Auditors, as well as to issue a recommendation to the Board of Directors on the resolution of possible conflicts between the Independent Auditors and the Company's Management;

- (a.5) analyzing the independent auditors' report on the internal control system and non-compliance with legal and regulatory provisions, prepared in connection with the audit of the financial statements, under the terms of BCB Resolution no. 130/21 of the Central Bank of Brazil;
- (b) with respect to Internal Audit:
- (b.1) analyzing and recommending to the Board of Directors the nomination, designation, exoneration or dismissal of the Chief Auditor, in accordance with BC/BACEN Resolution No. 93/2021 of the Central Bank of Brazil;
 - (b.2) evaluating the Company's Management's compliance with the recommendations made by the Internal Auditors, as well as to issue a recommendation to the Board of Directors on the resolution of possible conflicts between the Internal Auditors and the Company's Management;
 - (b.3) monitoring and supervising the work of the Internal Auditing of the Company and its subsidiaries, evaluating its effectiveness, including as to the verification of compliance with legal and regulatory provisions, the Company's normative instruments, such as policies, norms, procedures and codes;
 - (b.4) analyzing and deliberating on the structure, duties and functioning of the Company's Internal Audit, ensuring its independence;
 - (b.5) monitoring the effectiveness and sufficiency of the structure and technical qualifications of the Internal Audit staff, as well as the quality and integrity of the internal audit processes;
 - (b.6) analyzing and issuing a recommendation to the Board of Directors about the budget for the Internal Audit and the Committee, destined to cover expenses with its functioning and for hiring consultants, when an external expert opinion is required, considering its operational autonomy;
 - (b.7) analyzing and issuing recommendations to the Board of Directors about the Internal Audit annual plan, including eventual adjustment proposals, aiming at its adequacy to possible changes in the Company's business, risks and operations, among other aspects;
 - (b.8) analyzing and deliberating on the goals and performance evaluation of Internal Audit;
 - (b.9) analyzing the reports of the Internal Audit work, forwarding, when appropriate, to the other Advisory Committees of the Company the topics and subjects of their interest and competence, as well as informing the Board of Directors of the main and most important conclusions of the reports, whenever deemed necessary;
 - (b.10) analyzing and issuing a recommendation to the Board of Directors about the Internal Audit annual report, containing a summary of the results of the Internal Audit work, its main conclusions, recommendations and actions taken by the Company's Management;
- (c) with respect to the financial statements:
- (c.1) supervising the process of preparation of the financial statements of the Company and its subsidiaries and monitoring the quality and integrity of the Company's quarterly, interim and annual financial statements, making such recommendations as it deems necessary to the Board of Directors;
 - (c.2) analyzing and issuing recommendations to the Board of Directors about the individual and consolidated, annual and half-yearly financial statements, according to the applicable legislation, including the explanatory notes, the management report and the Independent Auditors' report, prior to disclosure or publication;
 - (c.3) analyzing and issuing recommendations to the Board of Directors about choices or changes in accounting practices adopted by the Company's Management, consulting, when necessary, with the Company's Finance Committee;
 - (c.4) preparing a summary report, to be presented together with the financial statements, according to the periodicity established in current and applicable legislation, containing at least the following

- information: **(i)** the activities performed within the scope of its duties in the period; **(ii)** description of the recommendations presented to Management, with evidence of those not heeded and respective justifications, as applicable; **(iii)** description of the situations in which there are significant disagreements between the Company's Management, the Independent Audit and the Audit Committee, in relation to the Company's financial statements; **(iv)** evaluation of the effectiveness of the Company's internal control systems, with emphasis on compliance with the provisions of the regulations in force and evidence of the deficiencies detected; **(v)** evaluation of the effectiveness of the Independent and Internal Audits, including as to the verification of compliance with legal and regulatory provisions, in addition to regulations and internal codes, with evidence of the deficiencies detected; and **(vi)** evaluation of the quality of the financial statements for the respective periods, with emphasis on the application of the accounting practices adopted in Brazil and on compliance with the standards issued by the National Monetary Council and the Central Bank of Brazil, with a description of the deficiencies detected;
- (d)** with respect to risk management, internal controls, compliance and fraud prevention:
- (d.1)** monitoring the activities of the internal control area of the Company and its subsidiaries, in coordination with the Risk Committee, as well as monitoring the quality and integrity of the internal control mechanisms of the Company and its subsidiaries, issuing recommendations for improvement of policies, practices and procedures that it deems necessary;
- (d.2)** establishing and disclosing procedures for receiving and processing information about non-compliance with legal and regulatory provisions, as well as internal regulations and codes, including specific procedures for protecting the provider and information confidentiality;
- (d.3)** analyzing the reports issued by the Company's Compliance area and issuing recommendations about the procedures for receiving and processing information about non-compliance with legal provisions and regulations applicable to the Company, in addition to the Company's regulatory instruments, including specific procedures for protecting information confidentiality;
- (d.4)** evaluating, monitoring and issuing recommendations to Management about possible corrections or improvements to policies, practices and procedures identified within the scope of its duties of the Company, including the policy of transactions between related parties, respecting the area of operation of this Committee and of the Corporate Governance Committee, under the terms of the Policy on Transactions with Related Parties and Other Situations Involving Conflicts of Interest;
- (d.5)** informing the Board of Directors about high-risk areas, relevant deficiencies, significant failures in internal controls and illegal acts known to it;
- (d.6)** evaluating and monitoring the Company's risk exposures, which will be accompanied by the Risk Committee's position on the subject;
- (d.7)** analyzing the report with consolidated monthly assessment of the occurrences of fraud or attempted fraud in the provision of payment services and the preventive and corrective measures adopted, based on the daily records, in accordance with the applicable legislation.
- (e)** meeting, whenever necessary and as requested by the Committee members, with the Fiscal Council and the Board of Directors, to discuss the practices and procedures identified within the scope of their respective competencies, among other topics;
- (f)** meeting, at least quarterly, with the members of the Company's Executive Board, the Independent Auditors and the Internal Audit to verify compliance with their recommendations or inquiries, including with regard to the planning of the respective Audit work;
- (g)** monitoring compliance with the Company's Code of Ethics, the volume of complaints received through the Company's Ethics Channel, the outcome of investigations, and the management of the consequences applied to founded complaints;

- (h) reviewing the Ombudsman's Half-Yearly Report;
- (i) monitoring the official letters and questionings addressed to the Company by government regulation, supervision and inspection agencies and self-regulation entities, as well as the responses to them and any measures adopted by the Company, if applicable;
- (j) fulfilling other tasks determined by the Board of Directors, as long as they are related to the duties of this Committee;
- (k) establishing complementary operational rules for its operation, which must be approved by the Board of Directors.

2.3. Composition. The Committee shall be composed of at least 3 (three) full members, elected by the Board of Directors, pursuant to Article 2.4 – “Election and Term of Office” of these Regulations, whereas **(a)** at least one of its members is an independent member of the Company's Board of Directors (according to the definition of "Independent Board Member" provided for in the Novo Mercado Listing Rules of B3 S.A. - Brasil, Bolsa, Balcão); **(b)** at least one of its members must have recognized and proven experience in corporate accounting matters, pursuant to the regulations issued by the Brazilian Securities and Exchange Commission that provide for the registration and exercise of the independent audit activity within the scope of the securities market and define the duties and responsibilities of the administrators of the audited entities in the relationship with independent auditors; **(c)** a single member of the Committee may accumulate the two characteristics set forth in items (a) and (b); and **(d)** all members of the Committee must meet the requirements set forth in Article 9 of Central Bank of Brazil (“Bacen”) Resolution No. 130/2021 (“BCB Resolution 130/21”): **(d. 1)** not be or have been in the last 12 (twelve) months: **(i)** an officer of the Company, its parent company or its affiliates, subsidiaries or jointly controlled entities, directly or indirectly; **(ii)** an employee of the Company, its parent company or its affiliates, subsidiaries or jointly controlled entities, directly or indirectly; **(iii)** technician in charge, director, manager, supervisor or any other member, with management function, of the team involved in the Company's audit work; and **(iv)** member of the Fiscal Council of the Company, its parent company or its affiliates, subsidiaries or jointly controlled entities, directly or indirectly; **(d.2)** not be a spouse, companion or relative in a direct line, collateral line or by affinity, up to the second degree, of the persons referred to in item “d.1” “i” and “iii”; **(d.3)** not receive any other type of compensation from the Company, its parent company or its affiliates, subsidiaries or jointly controlled entities, directly or indirectly, that is not related to their function as a member of this Committee, except as provided in item 2.6.1. of these Internal Regulations; and **(d.4)** not hold positions, especially on advisory, management or fiscal boards, in companies that may be considered competitors in the market or in which a conflict of interest may arise.

2.3.1. The function of Committee member cannot be delegated.

2.3.2. Members of the Fiscal Council, when installed, are not allowed to participate.

2.4. Election and term of office. The members of the Committee shall be elected during the first meeting of the Board of Directors held after the Company's Annual General Shareholders' Meeting that elects the members of the Board of Directors, with a unified term of office of 2 (two) years, coinciding with the term of office of the members of the Board of Directors, reelection being permitted, subject to the rules set forth below.

2.4.1. Regarding the renewal of the term of office of the members of the Committee **(a)** up to one third of the members of the Committee may have their term of office renewed, respecting the maximum permanence term of up to 10 (ten) consecutive years and **(b)** for the other members, their term of office may be renewed, respecting the maximum term of office of up to 5 (five) consecutive years, under the terms of article 10 of BCB Resolution no. 130/21, and in the hypotheses of items “a” and “b”, the Committee members are exempt from complying with the interstice period foreseen in item 2.4.3.

2.4.2. In no event, regardless of the term of office, shall a member be allowed to remain on the Committee for a period longer than: **(i)** 10 (ten) consecutive years, for up to one third of the members; and **(ii)** 5 (five) consecutive years for the other members.

2.4.3. The Committee member may rejoin the Committee after at least 3 (three) years have elapsed from the last day of his or her term of office.

2.4.4. The fulfillment of the requirements mentioned in items 2.4.1 et. seq. will be declared in the respective instrument of investiture, accompanied by the submission to the Company of the pertinent documentation that will be kept at the Company's headquarters for a period of 5 (five) years, as of the last day of the Committee member's term of office.

2.5. Investiture. The Committee members will take office by signing an instrument of investiture within 30 (thirty) days of their appointment, which will be duly filed at the Company's headquarters.

2.6. Compensation. The Committee members may or may not be compensated, at the discretion of the Board of Directors.

2.6.1. Committee members who are also members of the Board of Directors of the Company, its parent company, or its affiliates, subsidiaries or jointly-controlled entities, directly or indirectly, may opt for the compensation related to one of the positions in question.

2.7. Election of the Coordinator. At the first meeting immediately following the election of the Committee members, the Coordinator shall be elected, whose term of office shall coincide with the unified term of office of the Committee members. The Coordinator of this Committee must be an independent member of the Company's Board of Directors.

2.7.1 The Coordinator's main duties, with assistance from the Corporate Governance Area ("Corporate Governance Area"), will be to: **(a)** call and chair Committee meetings; **(b)** coordinate and set the agenda for meetings; **(c)** ensure that Committee members receive complete and timely information on meeting agenda items; **(d)** ensure the efficacy and good performance of the Committee; **(e)** comply with and enforce these Regulations; **(f)** occasionally invite experts to participate in meetings; **(g)** represent the Committee in its relationship with the Board of Directors and the Company's Executive Board; and **(h)** periodically report the topics discussed at Committee meetings to the Board of Directors.

2.8. Absence of the Coordinator. In the event of absence or temporary impediment of the Committee Coordinator, the Coordinator's duties shall be performed by another member appointed by a majority decision of the Committee members present at the meeting.

2.9. Vacancy. In the event of a definitive vacancy of a Committee member, the Board of Directors shall be summoned to elect a substitute, who shall remain in office until the end of the term of the replaced member, in order to comply with the unified term of office of the Committee members.

2.10. Waiver. Resignation from the position of Committee member shall occur through written communication to the Board of Directors, becoming effective before the Company upon receipt by the Board of Directors.

3. Duties and responsibilities

3.1. Member Duties and Responsibilities. The members of the Committee shall: **(a)** perform their duties respecting the same duties and responsibilities attributed to the Company's management, contained in Articles 153 to 159 of Law no. 6.404/76 ("LSA"), according to the provision contained in Article 160 of the LSA; **(b)** not disclose to third parties any Company documents or information to which they have access, and shall maintain secrecy and confidentiality, using them only for the exercise of their duties as members of this Committee, as well as demanding the same confidential treatment from the professionals that act in an advisory role, under penalty of being held liable for the act that contributes to their undue disclosure; **(c)** abstain from intervening, individually or jointly with a third party, in any transactions between the Company and its Related Parties (as defined in the Policy on Transactions with Related Parties and Other Situations Involving Conflicts of Interest); **(d)** act with the utmost independence and objectivity, aiming at the Company's best interest so that the Committee may achieve its purpose, and must also observe and respect the Company's codes and policies, to which they are subject.

4. Operation of Meetings

4.1. Periodicity. The Committee will ordinarily meet on a quarterly basis, and extraordinarily whenever necessary, according to the convening rules indicated in the Articles **Erro! Fonte de referência não encontrada.** – "Call Notice" and 4.4 – "Call Notice Deadline, Agenda and Material", below.

4.2. Call notice. Calls for Committee meetings shall be made by the Corporate Governance Area, with the guidance from the Coordinator or, in the event of the Coordinator's absence or temporary impediment, with guidance from the person responsible for calling the Committee's meetings, subject to the terms of these Regulations, through the Company's Corporate Governance Portal or alternatively by electronic mail (email), and must contain the date, time and place of the meeting, the items on the order of business, accompanied by the respective supporting materials.

4.2.1. Notwithstanding the call formalities set forth in these Regulations, meetings will be considered regular if all members of the Committee attend, even if they are convened at shorter notice than provided above due to urgency.

4.3. Call notice deadline, agenda, and material. The call notice, agenda, and supporting material for the meetings must be produced and sent together 5 (five) days prior to the date set for the meeting.

4.3.1. If the Committee members do not receive the documents referred to in the heading of this Article in a timely manner, any member may request that the item on the agenda referring to the material not forwarded in due time be removed from the agenda and included in the next meeting. Whether or not such an item is kept on the order of business shall depend on the approval by a majority decision of the members present at the meeting, provided that the delay does not make the analysis of the matter unfeasible.

4.3.2. In the event of an extraordinary meeting, in view of the urgency of the call, it will be up to the Coordinator, or in the event of the Coordinator's absence or temporary impediment, to the person responsible for calling the Committee meeting, observing the terms of these Regulations, to define the minimum term for forwarding the agenda and pertinent material with the assistance of the Corporate Governance Area.

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- 4.4. Location.** Committee meetings shall preferably be held at the Company’s headquarters.
- 4.5. Installation quorum.** The Committee meetings will only be held, on first call, with the presence of the majority of the acting members. In the absence of the minimum quorum established above and subject to the provisions of Article 4.3.2, a new meeting shall be called according to the urgency required for the matter to be addressed, which shall be held with any quorum.
- 4.6. Composition of the bureau.** The Committee meetings will be chaired by the Coordinator, or, in his/her absence or temporary impediment, as per Article 2.8 – “Absence of the Coordinator” of these Regulations.
- 4.7. Manifestation of Vote.** Each member is entitled to 1 (one) vote at Committee meetings.
- 4.8. Deliberation Quorum.** As a general rule, the Committee’s deliberations will be made upon approval by the majority of the members present at the meeting, excluding the votes of any members with interests conflicting with those of the Company.
- 4.8.1.** Anyone who is not independent of the matter under discussion must state, in a timely manner, his or her conflict of interest or private interest, and another person may make such a statement if he or she fails to do so. In this case, such a member shall be prevented from voting and participating in the discussions, and must leave the room while the topic is being discussed.
- 4.9. Matters outside the agenda.** The inclusion of matters outside the order of business will depend on the unanimous approval of the Committee members present at the meeting.
- 4.10. Guests.** The Coordinator, of his/her own initiative or at the request of any member, may invite, at his/her discretion, members of the Company’s Board of Directors, officers, employees, independent auditors, and/or third parties to attend Committee meetings and provide the necessary clarifications regarding a certain item on the order of business for the respective meeting.
- 4.11. Remote meetings and participation.** This Committee is allowed to hold its meetings remotely, as well as to allow the remote participation of its members.
- 4.11.1.** Meetings can be held by conference call, videoconference, or by any other means of communication that allows the identification of the participating Committee members and communication with others in attendance.
- 4.11.2.** In the event of a remote meeting and/or remote participation, Committee members must undertake to prevent third parties from attending the meeting without prior approval from the Coordinator.
- 4.11.3.** The respective minutes must be subsequently signed by all members participating in the meeting, in the shortest time possible.
- 4.12. Drafting of the Minutes.** Minutes of the Committee meetings shall be drafted, to be signed by all and recorded in the respective ledger, filed at the Company’s headquarters.

4.12.1. The minutes must be clearly written, record all decisions made, abstention votes due to conflicts of interest, dissenting votes, responsibilities, and deadlines, and are subsequently subject to formal approval.

4.12.2. The draft minutes will be prepared by the Corporate Governance Area and sent to the Committee members within 5 (five) business days from the date the meeting was held.

4.12.3. Members must forward any requests for corrections and/or improvements to the draft minutes to the Corporate Governance Area within 3 business days of their receipt. Any requests received by the Corporate Governance Area will be discussed and approved at the subsequent meeting.

4.13. Corporate Governance Area. The Committee's bureau shall include a Secretary, who is responsible for:

- (a) organizing, under the Coordinator's guidance, the agenda for the matters to be addressed, based on requests from the Board of Directors, members of this Committee, and consultations with the Company's Executive Board;
- (b) producing the call notices for Committee meetings, making Committee members – and any attendees – aware of the location, date, time, and order of business;
- (c) acting as secretary for the meetings, recording the time spent on the deliberations, producing and drafting the respective minutes and other documents in the proper ledger, collecting the signatures of the members who attended the meetings, and recording the attendance of any guests;
- (d) filing at the Company the minutes and deliberations made by the Committee, as well as forwarding to the competent bodies for registration and publication, if applicable;
- (e) issue certificates, abstracts, and attest, before any third party, for due purposes, to the authenticity of the deliberations made by the Committee; and
- (f) assessing whether the Committee's deliberations do not conflict with legal or statutory provisions or with previous deliberations.

5. Interaction with other bodies of the Company

5.1. Upon express request, the Committee may receive copies of the minutes of general shareholders' meetings, meetings of other committees, of the Board of Directors, the Executive Board, and the Fiscal Council (if installed), as well as other clarifications and information it deems necessary for the performance of its duties, as long as permitted by law and by the Company's Bylaws.

6. General Provisions

6.1. Amendment to the Regulations. The Committee may review and evaluate, as appropriate, the adequacy of these Regulations and propose to the Board of Directors the amendments identified as necessary or convenient. However, these regulations may only be amended by a majority decision of the members of the Board of Directors.

6.2. Omission situations. Omissions related to these Regulations, doubts over interpretation and/or amendments to its terms shall be submitted to the Board of Directors for deliberation.

6.3. Cases of conflict and inconsistency. In case of conflict or inconsistency between the provisions of these Regulations, the Bylaws or the Shareholders' Agreement filed at the Company's headquarters, the provisions of the documents shall prevail in the following order:

- (a) Shareholders' Agreement;
- (b) Bylaws;
- (c) these Regulations.

6.4. **Validity.** These Regulations take effect on the date of approval by the Board of Directors.

6.5. **Scope.** These Regulations shall be observed by the Company, its Officers, the members of its Board of Directors, the members of this Committee, the members of the other advisory committees, as well as by the other areas of the Company.

Barueri, December 14, 2022.

Cielo S.A. – Instituição de Pagamento

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