

Title	Financial Investments	Code	PLT_029
VP/Board	Executive Vice-Presidency of Finance and Investor Relations:	Version	02

Revision History

Version	Approval Date:	History:
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01	17/12/2021	Preparation of the Document.
02	25/10/2023	Update of items: II. Scope, III. Guidelines sub-items 1, 2, 6, V. Consequence Management, VI. Responsibilities, VII. Supplementary Documentation, VIII. Concepts and Acronyms.

Table of Contents

I. Purpose 1

II. Scope 1

III. Guidelines 2

IV. Exceptions 2

V. Consequence Management 2

VI. Responsibilities 3

VII. Supplementary Documentation 3

VIII. Concepts and Acronyms 4

IX. General Provisions 4

I. Purpose

Establish basic guidelines concerning the management of financial resources, observing the applicable regulations and best market practices.

II. Scope

All members of the Board of Directors, the Executive Board ("Directors"); the Advisory Committees and the Fiscal Council; employees, including outsourced workers, interns and young apprentices ("employees") of the companies Cielo S.A. - Instituição de Pagamento ("Cielo"), Servinet Serviços Ltda.

S.A. ("Stelo") and Aliança Pagamentos e Participações Ltda. ("Aliança"), hereinafter collectively referred to as the "Company".

All the Company's Subsidiaries must define their directions based on the guidelines set forth in this Policy, considering the specific needs and the legal and regulatory aspects to which they are subject.

With regard to Affiliates, the Company's representatives who act in the management of the Affiliates must endeavor to ensure that they define

Title	Financial Investments	Code	PLT_029
VP/Board	Executive Vice-Presidency of Finance and Investor Relations:	Version	02

their directions based on the guidelines set forth in this Policy, considering the specific needs and the legal and regulatory aspects to which they are subject.

III. Guidelines

Regarding the management of financial resources, the Company:

1. Consider the alignment between their risk profile, risk tolerance and strategy;
2. Always assess their exposure to risk when considering investment alternatives;
3. Assesses the risk of its Financial Investment Portfolio;
4. Performs the recovery of values from its Financial Investment Portfolio, triggering the Credit Guarantor Fund ("FGC") and/or the intervenor/liquidator of the Financial Institution in Default, when necessary;
5. Respects the liquidity goals of the financial resources according to the rules established in specific internal regulations about financial investments, which are the responsibility of the Executive Treasury Superintendency;
6. It manages investment indexes, in local and foreign currency, with the aim of identifying market opportunities for better management of the company's financial resources, complying with the applicable rules and regulations, as well as adjusting strategies in line with current economic conditions.

IV. Exceptions

Exceptions, when applicable, will be handled by the Executive Board or the Board of Directors, depending on the case and according to the applicable approval authority.

V. Consequence Management

Employees, vendors or other stakeholders who observe any deviations from the guidelines of this Policy may report the fact to the Ethics Channel through the channels below, with the option of anonymity:

- www.canaldeetica.com.br/cielo
- Toll-free number: 0800 775 0808

Internally, non-compliance with the guidelines of this Policy gives rise to the application of accountability measures to the agents that fail to comply with it, according to the respective severity of the non-compliance and as per internal regulations, and is applicable to all persons described in the item "Scope" of this Policy, including the leadership and members of the Executive Board.

Title	Financial Investments	Code	PLT_029
VP/Board	Executive Vice-Presidency of Finance and Investor Relations:	Version	02

VI. Responsibilities

- **Administrators and employees involved in the process:**

- Observe and ensure compliance with the Policy and, when necessary, call the areas involved in the process for consultation on situations involving conflict with this Policy or upon the occurrence of situations that can place the Company at risk; and
- Ensure the segregation and definition of functions, attribution of responsibilities, and delegation of authorities that support the effective administration of the company's financial resources.

- **Executive Treasury Superintendency:**

- Evaluate the best investment opportunities for the Company, for the purpose of optimizing the profitability weighted by the associated risk;
- Control the Financial Investment Portfolio, according to the rules, indicators and limits established in the Financial Investment Standard;
- Invest and redeem investments according to the cash flow, strictly respecting the approval authorities established in the Financial Investment Standard;
- Make all the accounting records arising from the management of the Company's financial investments, in accordance with the accounting standards in effect, as well as meeting the respective auditing demands; and
- Monitor the fluctuation of interest rates, exchange rates, and other financial indexes linked to the Company's Financial Investment Portfolio.

- **Executive Vice-Presidency of Risk, Compliance, Prevention and Security:**

- Evaluate the methodologies, metrics, and controls related to the management of financial resources; and
- Monitor and report to the risk management governance instances the risk exposure indicators and limits.

VII. Supplementary Documentation

- BCB Resolution No. 198, of March 11, 2022
- Risk Appetite Statement;
- Approval Level Standard;
- Financial Investments Standard;
- Internal standards that are constantly improved, approved by the competent approval authority, and provided to all employees.
- [Corporate Risk Management and Internal Controls Policy](#);
- [Finance Policy](#);
- Internal Regulations of the Risk Committee; and

Title	Financial Investments	Code	PLT_029
VP/Board	Executive Vice-Presidency of Finance and Investor Relations:	Version	02

- Internal Regulations of the Board of Directors.

VIII. Concepts and Acronyms

- **Financial Investment Portfolio:** set of instruments that make up the Company's investments;
- **Board of Directors:** a collegiate decision-making body that aims to satisfy the duties of guiding and supervising the management of the Executive Board and deciding on major business issues, including making strategic, investment, and financing decisions, among other matters provided for in article 142 of the Brazilian Corporation Law and/or the Company's bylaws;
- **Default:** situation of full or partial default by the counterparty;
- **Executive Board:** the body responsible for managing the Company's business, executing the strategy and general guidelines approved by the Board of Directors. Through formalized processes and policies, the Executive Board enables and disseminates the organization's purposes, principles, and values;
- **FGC:** the Credit Guarantee Fund is a private, non-profit organization that protects investors by providing credit guarantees to clients of the Fund's participating institutions;
- **Financial Institution:** institution that plays the role of intermediary between the customer and some type of financial market service, such as making an investment;
- **Financial Investment Standard:** normative instrument that mainly determines the types of financial investments allowed, eligible financial institutions, and allocation of resources by institution and product; and
- **Risk:** probability of occurrence of undesired events or losses associated with certain activities, investments or decisions, together with an assessment of the impact of these events.

IX. General Provisions

The Company's Board of Directors is responsible for altering this Policy whenever necessary.

This policy takes effect on the date of its approval by the Board of Directors and revokes any standards and procedures to the contrary.

Barueri, October 25, 2023.

Cielo S.A. – Instituição de Pagamento