

<b>Title:</b>	<b>FINANCE</b>	<b>Code:</b>	<b>PLT_004</b>
<b>VPE:</b>	Finance and IR	<b>Version:</b>	05

## Revision History

<b>Version :</b>	<b>Approval Date:</b>	<b>History:</b>
01	03/06/2013	Preparation of the Document.
02	08/06/2015	Inclusion of the items Scope (II), Supplementary Documentation (III), Concepts and Acronyms (IV), Responsibilities (V), Consequence Management (VII), and General Provisions (VIII). Adaptation of Purpose (I) regarding the concept of sustainability.
03	20/04/2018	Update of the entire policy in accordance with the Company's current guidelines.
04	23/04/2020	Update of the entire policy in accordance with the Company's current guidelines. Inclusion of Servinet Serviços Ltda, Aliança Pagamentos e Participações Ltda and Stelo S.A in the scope (II) of this Policy. Update of the Guidelines (III) presented in item 4 and adding of the policy on transactions with related parties and other situations involving conflict of interest.
05	20/04/2022	Update of items: I. Purpose, II. Scope, III. Guidelines sub-items 1, 3, 4, 9 and 10, IV. Exceptions, V. Consequence Management, VI. Responsibilities, VII. Supplementary Documentation, VIII. Concepts and Acronyms.

## Table of Contents

I.	Objetivo .....	1
II.	Abrangência.....	2
III.	Diretrizes.....	2
IV.	Exceções .....	3
V.	Gestão de Consequências .....	3
VI.	Responsabilidades.....	3
VII.	Documentação Complementar .....	4
VIII.	Conceitos e Siglas .....	4
IX.	Disposições Gerais .....	5

### I. Purpose

This Financial Policy ("Policy") aims to ensure that the management of Cielo S.A.'s financial resources is executed/developed efficiently and under ethical, reputational, legal and socio-environmental standards, always seeking economically viable solutions to the long-term use of these resources.

<b>Title:</b>	<b>FINANCE</b>	<b>Code:</b>	<b>PLT_004</b>
<b>VPE:</b>	Finance and IR	<b>Version:</b>	05

## II. Scope

All members of the Board of Directors, Advisory Committees and Executive Board ("Officers"), members of the Fiscal Council and employees, regardless of job post or function, of Cielo S.A., Aliança Pagamentos e Participações Ltda., Servinet Serviços Ltda. and Stelo S.A., hereinafter referred to as "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 respect to the Affiliated Companies, the Company's representatives who act in managing its Affiliated Companies must make every effort to 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.

## III. Guidelines

1. Carry out, according to the best practices and control principles, the financial management of the Company's cash, in accordance with the premises of the [Financial Investments Policy](#), so that the Company's finances are properly planned, executed and controlled, with the objective of ensuring financial health and business continuity, and so that the records adequately reflect the transactions and accounting positions, in compliance with the Brazilian legislation.
2. Support the Company's operations and services with regard to accounting, tax and financial/budgetary management, ensuring that they are in compliance with the Company's limits of authority.
3. Carry out all financial transactions using strict financial control systems and in accordance with the legislation in force, with the objective of ensuring the implementation of the settlement, arising from the transactions related to payment arrangements of which the Company is a participant to the respective accredited commercial establishments and other financial transactions related to financial management.
4. Enter into and manage financial instruments through specific strategies, aiming at liquidity, profitability and security, as described in the [Policy on Corporate Risk Management and Internal Controls](#).
5. Carry out budget planning and control allowing the systemic and aggregate management of all areas of the Company.
6. Ensure accounting, financial, budgetary, operational and asset control, promoting the development of reports on the assessment of the Company's performance, including the monitoring of costs and expenses, in order to disclose the figures to the Company's executives, as well as recommend and guide the alternatives of obtaining greater financial efficiency in the execution of the plans.

<b>Title:</b>	<b>FINANCE</b>	<b>Code:</b>	<b>PLT_004</b>
<b>VPE:</b>	Finance and IR	<b>Version:</b>	05

7. Ensure that the information generated by the finance area is transparent and authentic, always evidenced by formal documentation, aiming at effectiveness in decision making and legal protection.
8. Generate the accounting and financial statements, as well as performance reports targeted to the *stakeholders*, especially to investors, market analysts and partners, in order to provide relevant information for decision making with appropriate presentation, in accordance with the accounting practices adopted by the Company.
9. With respect to business involving related parties, the Company adopts the guidelines and practices described in the [Policy on Transactions with Related Party and Other Situations Involving Conflict of Interest](#).
10. Calculate and monitor the indicators of Economic Value Generation and Growth Balance, as well as ensure that financial value is placed on the Company's social, environmental and climate externalities, periodically presenting the results obtained to the Executive Board and the Board of Directors, recommending and providing guidance on alternative actions to improve the indexes obtained, and aligned with the [Sustainability Policy](#) guidelines.

#### IV. Exceptions

Exceptions, when applicable, are addressed immediately by the Vice-Presidency of Finance and Investor Relations (IR), following the current authorization limits and always in compliance with this Policy, supported by approvals, documents and/or contracts applicable under the current law and the Company's Rules.

#### V. Consequence Management

Employees, suppliers 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.canalconfidencial.com.br/cielo](http://www.canalconfidencial.com.br/cielo)
- Phone, toll-free: 0800 775 0808

Internally, non-compliance with the guidelines of this Policy gives rise to the application of accountability measures for agents who fail to comply with it, according to the respective severity of the non-compliance, and in accordance with internal regulations.

#### VI. Responsibilities

- **Administrators and Employees:** Observe and ensure compliance with this Policy and, when necessary, call the Finance area for consultation on situations involving conflict with this Policy, or upon the occurrence of situations described herein.
- **Vice Presidency of Finance and IR:** Ensure the management of financial resources, within the best practices and control principles, supporting the Company's operations and services with regard to the administration, planning, control and guarantees of rights of these resources, seeking economically viable solutions.

<b>Title:</b>	<b>FINANCE</b>	<b>Code:</b>	<b>PLT_004</b>
<b>VPE:</b>	Finance and IR	<b>Version:</b>	05

- **Vice-Presidency of Risks, Compliance, Prevention and Security:** monitor the Company's exposure levels in relation to credit, liquidity and market risks.
- **Sustainability, Diversity and Corporate Responsibility Management:** support the finance area in the survey and assessment of social, environmental and climate externalities, as well as in the recommendations for improvements.

## VII. Supplementary Documentation

- [Cielo's Code of Ethics](#)
- Legislation in effect at the federal, state, and municipal levels.
- Internal standards that are constantly improved, approved by the competent approval authority, and provided to all employees.
- [Financial Investments Policy](#)
- [Purchasing Policy](#)
- Policy for Disclosure of Material Acts or Facts and Securities Trading
- Corporate Risk Management and Internal Controls Policy
- [Tax Management Policy](#)
- Stakeholder Relations Policy
- [Sustainability Policy](#)
- [Policy on Transactions with Related Parties and other Situations Involving Conflicts of Interest](#)

## VIII. Concepts and Acronyms

- **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.
- **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.
- **Growth Balance:** indicator that seeks to assess the balance between the growth of the company's turnover in relation to how much the company can grow in a balanced manner. The calculation metric recommended by ISE B3 is the  $g/g^*$  ratio, where (g) = growth rate of the company's turnover; and ( $g^*$ ) = rate at which the company can grow in a balanced manner, without compromising its financial health.
- **Externalities:** Activities that involve the imposition, involuntary or not, of costs or benefits, that is, those that have positive or negative effects on third parties without having the opportunity to prevent it and without having the obligation to pay them or the right to be

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<b>VPE:</b>	Finance and IR	<b>Version:</b>	05

indemnified. When the effects caused by the activities are positive, they are called positive externalities. When the effects are negative, they are called negative externalities.

- **Economic Value Creation:** refers to the calculation of the result obtained by the company after deducting the cost of all invested capital. This indicator aims to measure whether an investment is bringing real gains to its shareholders. Examples of these metrics are the calculation of Economic Profit and Added Economic Value (EVA).
- **Stakeholders:** All relevant target audiences with interests pertinent to the Company, as well as individuals or entities that assume some type of risk, direct or indirect, with respect to the company. Among others, the following are highlighted: shareholders, investors, employees, society, clients, suppliers, creditors, governments, regulatory bodies, competitors, press, associations and class entities, users of electronic means of payment, and non-governmental organizations.

## **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 documents to the contrary.

Barueri, April 20, 2022.

**Cielo S.A.**