



Code of Ethics and Conduct

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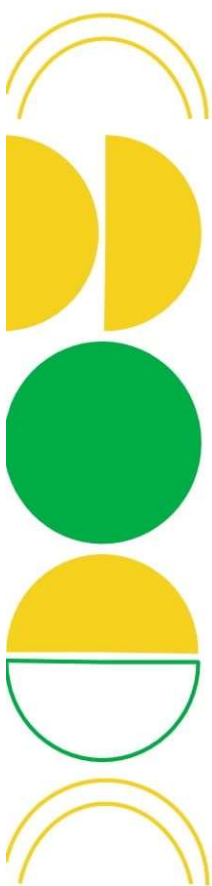
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1. THE RELATIONSHIP BETWEEN BUSINESS ETHICS AND INDIVIDUAL CONDUCT

Ethics reflects the behavior of human beings, who act according to their values. To say that something is ethical presupposes that it is an attitude directed towards the good.

When it comes to business ethics, the values and principles of an organization, its objectives, and the way it wants to interact with its target audience are taken into account.

When choosing to work for a company, each individual's values must be compatible with those of the company where they work, regardless of their position or function.

All its employees represent FS. Each one carries with them a part of the company's history, values, principles, learnings, and achievements and, for this reason, their individual conduct and attitudes directly interfere with the organization's ethics and image.

To compose the ethical principles that guide the company, it is essential to guide its employees and other business partners' desired and expected attitudes. We have therefore drawn up this Code of Ethics and Conduct ("Code"), which sets out the conduct accepted by the company so that the attitudes of its Employees are aligned with FS's business ethics.

2. SCOPE

This Code is part of FS's Compliance Program and meeting the provisions is mandatory for all employees, regardless of their hierarchical level, including officers, directors, committee members, employees, interns, and apprentices ("employee" or, jointly, "employees").

Whenever possible, employees should communicate the principles and rules of conduct herein to third parties, including suppliers, service providers, partners, customers, intermediaries, representatives, or any other third parties hired by FS ("Third Parties"), as well as any individual, entity, or authority with whom FS maintains a relationship.

3. CODE MANAGEMENT

The Ethics Committee is responsible for guiding and clarifying questions about the Code, as well as the other rules and policies related to the Compliance Program, resolving any gaps or omitted points.

Questions can be sent to the FS Compliance Officer by email: **compliance@fs.agr.br**.

4. PURPOSE, INTENTIONS, VALUES, PRINCIPLES, MISSION AND VISION

Our Purpose:

Fueling Sustainability: energy that fuels good.

Our Intention:

Here we believe we can. Big dreams drive our initiatives with ethics and pioneering spirit, shining a light on what we say and do. Our energy transforms society with efficiency and safety, to supply and feed a truly sustainable world. In a collaborative environment, we rely on passionate, competent, and committed people to be part of this challenge. Let's break new ground, grow with excellence in execution, and make real what once seemed impossible. This is the FS way of doing and being!

Our Values:

Ethics cannot be negotiated:

We make things happen by always acting ethically, safely, in compliance, and with a focus on sustainability.

I place ethics, sustainability, and safety as essential conditions for carrying out my work and I follow all the Policies and Processes involved, but never as an excuse for not making things happen. I respect my colleagues, my manager, the customers, and suppliers with whom I interact, being correct and transparent in my treatment and relationships, and I encourage them to do the same.

1. I only do what is right, in accordance with our Code of Ethics, even if it's not the easiest thing to do;
2. I act consistently and transparently;
3. I respect all people without prejudice;



4. I encourage other colleagues to report attitudes and actions contrary to ethics and compliance with legal standards;
5. I understand and comply with rules and policies, but never as an excuse for not making things happen;
6. I anticipate any situation that could compromise our safety;
7. I encourage and communicate policies and good practices aimed at sustainability;
8. I consider social, economic, and environmental impacts as fundamental factors in everything I do.



Competent and Engaged People:

We have a sense of ownership and act as a high-performance team.

I am self-motivated and work as if the company were my own. I am responsible and committed to deadlines, and I comply with what has been aligned with my colleagues and my manager in terms of business strategy and priorities. Because I have an ownership attitude and a sense of urgency, I demand the same from the employees I interact with and make myself available to help, going beyond my scope to ensure that things happen. My attitude, although very focused and problem-solving, is respectful, engaging, and contributes to an environment where people feel comfortable asking for help and sharing mistakes and successes. I promote an environment where communication is fluid, direct, and transparent.

1. I work with enthusiasm and positive energy;
2. I deliver with responsibility and a sense of urgency, in line with business priorities;
3. I conduct my activities and face the challenges of the business with an attitude of ownership;
4. I practice frank, constructive, and respectful dialog and debate, contributing to an environment of trust;
5. I collaborate and cooperate in a team spirit;
6. I keep myself challenged and constantly learning;
7. I focus on solving problems;
8. I take our culture as a guide for my decisions and attitudes.



Driven by Challenges:

We believe in sustainable business and ambitious deliveries.

I am nonconformist by nature; I see agility, making things happen, and continuous improvement as major differentiators and seek to stand out through them, without abandoning innovation. I'm not satisfied with the average and work to ensure that my company, my team, and my staff stand out for having achieved more than expected, and I celebrate with them. I prefer to act rather than wait for others to act for me; I am aware that with this attitude, combined with good planning and control, I can mitigate risks and generate results. When I see that a process or activity isn't working as it should, I propose changes and make myself available, because I see change as an opportunity to do better. I see feedback as a gift and a learning process, an opportunity to correct a mistake and become a better professional.

I may make mistakes, but I correct them quickly and learn from honest mistakes;

- I raise the bar with every challenge I meet;
- I always strive to go further and do more and better;
- I have the resilience and determination to persist to the end;
- I adapt to change and see it as an opportunity to evolve;
- I contribute with different ways of making things happen and use planning and controls as important tools to deliver results in a precise and agile manner;
- I allow myself to make mistakes when seeking challenges, and I am quick to correct because I accept feedback and act on it to accelerate my learning;
- I recognize and value the work of my colleagues and celebrate collective results;
- I question processes when I think they don't make sense and propose solutions;



Excellence in Execution:

We generate consistent results, with safety, agility, efficiency, and profitability. I value delivering my work with excellence and quality, within safety standards, and I feel valued when I am recognized for a job well done. In my view, planning and robust processes are fundamental to ensuring standardization, predictability, and scalability, so I focus on keeping them up to date and in line with business priorities. Keeping to appointments and meetings is basic to my attitude; I don't keep anyone waiting for me, and I see that this behavior inspires confidence. I'm seen as organized and disciplined because I understand that good planning reduces or eliminates rework, anticipates risks, and guarantees on-time delivery. I maintain agility in execution, create indicators to measure the success of my deliveries, and after an activity is delivered, I always evaluate the mistakes and successes, so I'm constantly correcting the route.

- I deliver my results with high standards of excellence, quality, and agility;
- I don't accept incomplete, bureaucratic, or poorly executed work;
- I improve our processes and activities in a continuous search for greater efficiency to ensure scalability and support growth;
- I plan my activities to ensure that deadlines, targets, and procedures are met;
- I am organized, disciplined, and committed to my work and to meeting schedules and commitments;
- I report any non-compliance with our safety standards and sustainability practices;
- I learn from mistakes and failures and try to correct them quickly;
- I consistently manage our performance indicators.



Mission:

To grow and expand to new frontiers the supply of sustainable energy and food, with excellence and agility in execution.

Vision:

To be the largest producer of carbon-negative fuel in the world.



5. MAIN RULES OF RELATIONSHIP

5.1 COMMITMENTS

5.1.1 - EMPLOYEES

FS is committed to upholding the quality of life, health, and occupational safety of its employees by implementing programs that foster a respectful and supportive organizational environment. These initiatives help employees grow personally and socially, ensuring they can do their jobs well while following laws, contracts, collective agreements or conventions, and internal rules.

For non-standardized issues, decisions should be guided by the principles and values outlined in this Code, supported by a thorough evaluation of the facts and formal approval from the appropriate superior. It is essential to involve the departments responsible for specific issues, avoiding interference and divergent interpretations that could cause management and best practice conflicts with effects on the organizational environment.

The following criteria are considered fair for hiring and promoting FS employees: technical skills, professional experience, performance in required tasks (meeting or exceeding expectations while fully adhering to the behaviors reflecting FS values), and the ability to work well within teams. Our internal recognition,

promotions, and merits are reviewed during the People Cycle, taking into account the individual performance of each employee, including their ability to deliver results and demonstrate behaviors and attitudes that align with FS Culture. Discrimination based on religion, color, race, sex, age, marital status, sexual orientation, disability, health, or political, union, or social positions is prohibited.

FS supports the Citizen Company model, offering maternity leave of up to six months and paternity leave of up to 20 days (as stated in the Collective Agreement).

Employees are expected to be diligent, committed, and competent. Negligence and insubordination are not tolerated, provided that the instructions given do not pose a risk to anyone's physical well-being.

FS only hires minor apprentices for administrative and technical roles, ensuring their training and educational development are not compromised and are always in compliance with the law.

People with disabilities must be provided with conditions that enable them to carry out their activities as FS employees.

Computer equipment and all communication tools, including electronic media such as email and the internet, are the property of FS and are to be used exclusively for professional activities related to the company, and its use for archiving or sending mail merge, correspondence, or files unrelated to work—particularly those containing immoral, racial, or frivolous content, used for illegal activities, or that interfere with the work of others—will not be tolerated, as well as any materials that compromise the integrity of the company, its security, or technology services.

Employees **must not install or use computer files or software that are not licensed by the company or approved by IT**, nor use approved software in any way that is not in accordance with the terms of the license or contract.

The use of fidelity programs on behalf of Employees is accepted. However, losses to FS resulting from changes to flights or other programs in order to accumulate additional points or miles will not be tolerated.

5.1.2 - SHAREHOLDERS

FS is committed to implementing actions that ensure a fair return for its shareholders and investors, in terms of dividends and share value growth, while continuing its sustainable development plan.

FS's relationship with shareholders, investors, and analysts is guided by corporate governance rules, with transparent, accurate, and timely communication managed by executives and specially designated employees, ensuring equal and timely access to relevant information for all.

5.1.3 - CLIENTS

FS is dedicated to continuously meeting and anticipating the needs of its customers, striving to exceed expectations in quality, technological innovation, agility, and reliability. Client relations must be based on good business practices, ethical behavior, and careful handling of information. **However, giving gifts such as trips, freebies, or courtesies—other than those that are institutional—is prohibited for employees and clients, in accordance with the Gifts and Courtesies Policy.**

In commercial relationships with clients, payment of expenses such as meals, transportation, and accommodation is permitted, as well as accepting payment of such expenses by clients, meeting the criteria of proportionality and reasonableness, under the Travel and Reimbursement Policy.

5.1.4. SUPPLIERS AND SERVICE PROVIDERS

FS's relationship with its suppliers and service providers requires transparency and fairness in business relationships. The selection and development of suppliers will be based on technical factors, cost, quality and compliance with all legal obligations, as well as compliance with good social and environmental practices.

Receiving any amounts, gifts or privileges when purchasing materials, other goods or services creates conflicts of interest (the employee's commitment to the supplier), damages the image of FS and will not be tolerated, except in the case of institutional freebies. Travel, courtesies and freebies offered by suppliers and service providers, when in FS's interest, can be accepted with the prior approval of the officer responsible and formal communication to the Executive Board and Compliance.

5.1.5 SUSTAINABLE DEVELOPMENT

FS seeks integrated and responsible growth, which combines profitability with social development and environmental commitment. These premises guide its strategic decisions, considering fundamental aspects of economic viability, respect for the locations where it operates and its communities, and the continuous improvement of its environmental performance.

FS also expects its partners and suppliers to adopt similar environmental and social responsibilities, promoting sustainable development across its entire supply chain.

Communities: FS's activities must be conducted in full harmony with the communities where its operations are based, engaging in a professional (non-paternalistic) manner and supporting the socio-economic development of these regions.



FS, as a development agent and part of the social context of the communities where it operates, encourages the voluntary participation of all its employees in social and cultural projects and activities that promote the exercise of citizenship.

Environment: FS is committed to preserving the environment and the quality of life of its employees, its partners in the production chain, and the community where it has its operations and business units. In order to guarantee future generations an ecologically balanced environment, the production process in the FS industry and that of its integrated partners is constantly improved and adapted to comply with environmental legislation and even to exceed its limits. FS has a specific Code of Conduct for Suppliers.

5.1.6. PRESS

All FS information disclosed to the press must be accurate and transparent and in accordance with principles and values based on the truth and in compliance with current legislation. Only employees appointed by the Crisis Management Committee may maintain a relationship of trust with the media, ensuring FS's positive image is upheld in the public eye.

5.1.7 ALCOHOL, DRUGS, AD WEAPONS

The use, sale, or possession of alcoholic beverages or drugs is prohibited on FS premises, as it renders its Employees and Third Parties unfit to perform any activity.

No one should remain on FS premises if they are under the influence or affected by the use of such substances. The use, sale, or possession of weapons is also prohibited on FS premises.

5.1.8 SAFETY AT WORK

Safety is the responsibility of all employees and third parties. The proper use of safety equipment, continuous vigilance, and a proactive approach to preventing accidents reduce risks and help protect health and life.

No task should be performed under hazardous conditions. Everyone should be familiar with the protective measures outlined in internal policies and service provider contracts, consistently applying them throughout the workday. It is everyone's responsibility to report unsafe acts or conditions, as well as accidents and incidents.

5.1.9 GOVERNMENT AND REGULATORY AGENCIES

FS does not tolerate any act of corruption or any actions contrary to the government, whether by employees or third parties. All our activities must be conducted in accordance with the values and principles outlined in this Code.

FS prohibits granting any advantages or privileges to government agents, ensuring compliance with policies, standards, and controls to prevent and combat money laundering and illegal activities of any kind, in strict adherence to applicable laws and national and international best practices. The following practices are strictly prohibited:

- Promising, offering, or giving, directly or indirectly, an undue advantage to a government agent or a third party connected to them.
- Financing, funding, sponsoring, or providing financial assistance for the commission of illegal acts under the Anti-Corruption Law or the Misconduct in Public Office Law.
- Using an individual or legal entity to conceal or disguise real interests or the identity of the beneficiaries of illegal acts;
- Frustrating or defrauding the competitive nature of a bidding process or any contract resulting from it, through any arrangement or expedient;
- Attempting to remove or influencing the removal of a bidder from any competitive process through fraud or by offering any form of advantage;

- Fraudulently or irregularly creating a legal entity to participate in public or private bidding processes or to enter into an administrative contract;
- Obstructing investigations or inspections by public bodies, entities, or agents, or interfering with their activities, including within the scope of regulatory agencies and inspection bodies of the national financial system.

We strictly adhere to the Anti-Corruption Law (Law No. 12.846/2013) and the U.S. Foreign Corrupt Practices Act (FCPA). Both laws primarily cover the following: "No employee or service provider shall offer, pay, promise to pay, or authorize the payment of any amount or thing of value to a public authority or any person, knowing that all or part of such amount will be offered, given, or promised to a public authority, with the intent of: (i) influencing any act or decision of the public authority or inducing it to do or omit any act in violation of its official duties; (ii) inducing the public authority to use its influence with the government or any of its agencies to affect or influence any act or decision of the government or agency; or (iii) obtaining or retaining business for anyone."

5.1.10 BUSINESS PARTNERS AND COMPETITORS

Employees are prohibited from defaming the image of FS's business partners or competitors. Relations with competitors must be guided by the limits set out in Law No. 12.529/2011 ("Law for the Defense of Competition").

FS, through its Compliance Program, has strict control over negotiations and relationships carried out internally between Employees and Third Parties.

6. ASSET PROTECTION

FS's assets consist of the resources used to conduct its business. These assets include tangible items, such as buildings, equipment, vehicles, uniforms, and inventory, as well as intellectual property and intangible assets, such as confidential information, business plans, and budget data stored in computerized systems or on any type of electronic media. This applies not only to the company's assets but also to those of its clients, suppliers, and service providers.

All property and equipment provided by FS are for professional use only and must adhere to company policies.

FS reserves the right to verify the use of assets assigned, whether by the manager or by Internal Audit, and, if inappropriate use is proven, it is the manager's responsibility to adopt the necessary measures to correct the deviations.

6.1 RESPECT FOR PRIVACY, CONFIDENTIALITY, AND USE OF INFORMATION

FS is committed to safeguarding the privacy and confidentiality of personal information collected from its investors, clients, suppliers, employees, and any other parties it engages with. Under no circumstances will FS disclose this information or use it in an unauthorized manner, and it will always act in compliance with Law No. 13.709/2018 ("General Data Protection Law or LGPD").

FS employees who have access to personal information must ensure its secure use and storage, promptly reporting any breach of this commitment to their immediate manager.



All data generated, processed, and stored on FS computers and systems, including emails sent or received from the FS domain (@fs.agr.br), are considered company property and not the personal property of employees. Therefore, these data may be subject to audit.

FS provides employees with individual credentials to access the data network and corporate systems. As such, access passwords are personal and non-transferable. Employees are responsible for any actions performed under their credentials and must handle them responsibly and confidentially, protecting the company's integrity and image. Employees should not share their passwords with third parties, even if those individuals are FS employees.

Employees and third parties must maintain the confidentiality of privileged, strategic, and confidential information they access during their work with FS. Failure to adhere to these guidelines may result in termination of the employment contract or professional relationship.

For FS, confidential information is one of the most valuable intangible asset, and knowledge of such information may be formal or informal. Examples of confidential information include business plans, financial data, salary information, staffing details, technical know-how, and commercial data. Any employee who becomes aware of confidential information improperly—whether formally or informally—must report it to their immediate manager promptly and refrain from sharing it with others.

Retaining confidential information unrelated to an employee's duties, whether in physical or electronic format, and especially disclosing it, will be considered serious misconduct. When an employee is asked to disclose confidential information, they must first seek prior authorization from their immediate superior.

Confidential information must be securely stored and handled with the utmost care. After use, it should either be preserved or destroyed in a way that prevents its partial recovery or misuse by third parties. Internal FS matters should not be discussed in public places such as elevators, cabs, airports, etc.

Upon joining the company, employees and service providers sign a Non-Disclosure Agreement to ensure they understand the importance of maintaining confidentiality and safeguarding the company's information and content. Employee access to computerized systems containing confidential information must be approved by the immediate manager.

6.2 USE OF UNIFORMS AND VEHICLES

Employees in the course of their professional activities represent the image of FS and, for this reason, must be concerned about personal presentation, which must be in accordance with common sense, discretion, and hygiene, avoiding clothing that is inappropriate for the work environment.

Employees must avoid wearing uniforms outside the work environment since employees wearing FS uniforms in external acts that could damage FS's image will be subject to the applicable internal penalties.

Comply with the Disclaimer for the Use of Vehicles, reinforcing the prohibition on use at social or personal events (unless permitted by the Employee's eligibility under the FS Policy regarding the benefit vehicle).

7. GENERAL GUIDELINES

1. EMPLOYEES' DUTIES

FS expects from all its employees full dedication to their work and efforts aimed at the company's interests, fairness in conducting business, and confidentiality of facts and information of a confidential nature.

A conflict of interest will occur whenever an employee engages in any activities that are incompatible with the company's interests. The guidelines and responsibilities are described in our Conflict of Interest Policy.

The following are examples of unacceptable conduct, which may lead to the termination of the employment or service contract:

- Engaging in parallel activities that compromise working hours or performance at FS;
- Using FS resources for personal gain or to benefit others; Employees involved in purchasing decisions may not hire, for themselves or others, service providers who serve FS, nor may they participate as owners, partners, or managers of companies with a business relationship with FS;
- Requesting sponsorship from suppliers for improvements to recreational facilities, sporting events, or parties, except for special events and conditions previously approved by the Executive Board;
- Using the prestige of their position or privileged FS information to benefit themselves or others;
- Accepting gifts, vacation trips, or benefits from suppliers, service providers, or clients, except those permitted by the Gifts and Courtesies Policy;
- Disclosing unauthorized information;

- Using equipment and resources to access information, email, or the Internet for unauthorized purposes;
- Engaging in abusive conduct that causes embarrassment to subordinates or other FS personnel, such as offensive language discrimination, or sexual or moral harassment;
- Exhibiting behavior or attitudes that do not align with FS Culture values.

7.2 FREEBIES AND GIFTS

FS expects freebies, gifts, and hospitality to be refused when they are offered to Employees with the power to interfere in a decision of interest to the donor.

Institutional freebies with no commercial value (such as office supplies, diaries, pens, calendars, caps, books, etc.) are acceptable. Freebies with commercial value, even if they bear the company logo, such as gifts, tickets to sporting events and concerts, are acceptable, but must be sent to Compliance for raffle among Employees, in accordance with the Gifts and Courtesies Policy.

7.3 DONATIONS AND SPONSORSHIP

FS supports and encourages projects involving trustworthy individuals and legal entities committed to social responsibility. These projects must align with FS's institutional and marketing interests and guidelines, enhancing the company's image and adhering to the guidelines set forth in FS's Donations, Sponsorships, and Contributions Policy.

Any contributions made to finance electoral campaigns, including those for political parties, candidates for political office, or financial committees, are strictly prohibited, as outlined in the Anti-Corruption, Prevention of Money Laundering, and Terrorist Financing Policy, FS Donations, Sponsorships, and Contributions Policy, and applicable legislation.

7.4 ACCOUNTING RECORDS

FS ensures that its accounting records are accurate, complete, and truthful. These records are prepared with sufficient detail, properly entered into accounting books, and supported by appropriate documentation, in compliance with the company's internal rules, relevant legislation, and generally accepted accounting principles. This ensures the preparation of reliable financial statements.

All managers are responsible for contributing to the quality of the information by assessing and communicating to the Controllership, in advance, any impacts resulting from changes or new processes in FS's operations.

Commitments and payments must receive prior authorization and approval. Furthermore, records must be made by authorized users only, and the transfer of individual passwords for system access to others, whether employees or third parties, is strictly prohibited.

7.5 HARASSMENT

FS will not tolerate any conduct toward colleagues, clients, employees, suppliers, or society that involves words, behavior, acts, gestures, intimidation, humiliation, sexual advances, actions or insinuations, or writings that could damage a person's personality, dignity, or physical or psychological integrity.

7.6 GUIDELINES ON HUMAN RIGHTS AND PREVENTION OF VIOLATIONS

FS respects and recognizes the universality of the Universal Declaration of Human Rights and strongly condemns any violations of human rights involving its employees, service providers, suppliers, partners, community members, or entities with which it interacts. This includes respect for privacy, personal safety, freedom of expression, and indigenous rights, as well as preventing complicity in violations and cruel or degrading treatment.

FS actively works to prevent, report, and address any behavior that violates human rights involving its employees and/or its brand, or that may occur within its physical establishments.

Violations and complaints will be handled rigorously by the Ethics Committee, as outlined in item 3 above.

7.7 POLITICAL ACTIVITIES

FS does not oppose its employees running for elected office. However, such intentions must be communicated in advance, prior to the election.

Employees or third parties are not allowed to promote electoral campaigns on FS premises or use their position or the company's name for political promotion or persuasion.

7.8 COLLECTIVE AGREEMENTS AND UNION ACTIVITIES

FS recognizes and respects the International Labour Convention, particularly regarding the Freedom of Association and Protection of the Right to Organize (C087), Right to Organize and Collective Bargaining (C98), and Workers' Representatives Convention (C135).

FS employees are guaranteed freedom of association.

FS strives to maintain open and ongoing dialogue, with measures that go beyond collective bargaining representation and legislative changes.

FS promotes discussions with employees through forums such as "Bom Dia FS" and "Fubá com Suco". All People Management Policies and Collective Agreements are published and updated in the company's Policy and Process management tool, Docnix, and are available to all employees.

Violations and complaints can be reported through our Whistleblowing Channel and will be addressed rigorously by the Ethics Committee, as described in item 3 above.

7.9 PEOPLE COMMITTEE

The People Committee discusses issues related to the management and development of FS employees on a monthly basis. This Committee is composed of the Chairman, Vice Chairman, and the Officer of the People Team.

The Committee's agenda includes: (i) discussing the company's organizational structure; (ii) approving changes and improvements related to organizational culture and climate; (iii) discussing diversity and inclusion; (iv) among other topics relevant to the company.

7.10 REPORTS AND COMPLAINTS

FS has a whistleblowing channel, called the Whistleblowing Channel, for all employees and third parties who wish to file reports related to violations or suspected violations of this Code, as well as other company policies, procedures, or applicable laws and regulations.

If you witness or suspect any violation of this Code, report it to the FS Whistleblowing Channel.

Access can be made by calling 0800 792 1013, visiting the website canalconfidencial.com.br/fs, or by emailing fs@canalconfidencial.com.br.



The Whistleblowing Channel is confidential and operated by an independent company, ensuring the confidentiality of the information received and allowing anonymity for those who prefer not to identify themselves.

FS does not tolerate any form of retaliation against a whistleblower who has made a report in good faith, even if it is ultimately deemed unfounded. For this reason, any retaliation will be considered a violation of this Code, subjecting offenders to the sanctions set out in item 7.11.

The Ethics Committee is responsible for managing and ensuring the proper functioning of the Whistleblowing Channel and will conduct and document internal investigations into violations of integrity standards or recommend that an independent investigation be conducted.

7.11 CODE VIOLATION

Any employee who violates the provisions of this Code, FS policies and procedures, or applicable laws will be subject to the following disciplinary measures, as applicable:

- Oral and/or written warning;
- Suspension and termination of employment (with or without fair cause);

If the violations have been committed by Third Parties, FS may determine the appropriate contractual measures, including the possible termination of the professional relationship, in addition to safeguarding the right to seek any appropriate legal measures against those involved.

These penalties will be decided by the Ethics Committee and must be applied in accordance with the criteria of proportionality, gradualness, and immediacy.

7.12 COMMITMENTS, AGREEMENTS, TREATIES, AND CONVENTIONS

FS reaffirms its commitments, covenants, agreements, treaties, and international conventions applicable to its line of business, such as the Universal Declaration of Human Rights of the United Nations (UN), the Global Compact Principles, the Sustainable Development Goals (SDGs), and the Organization for Economic Cooperation and Development (OECD) Guidelines, as well as the legislation of the International Labor Organization. FS also encourages the dissemination of these commitments throughout its value chain.

8. TRAINING

At least once a year, FS provides training for all its Employees on the provisions of this Code and, where necessary, on its other policies and procedures.

9. APPROVAL AND TERM

This Code has been reviewed and approved and is effective immediately. All other rules and regulations established by the company remain in force.

HISTORY

Original/Modifications	Date	Version
Publication of the Code of Ethics and Conduct	9/01/2019	1
Content Update	8/01/2020	2
Content Update	1/14/2021	3
Content Update	1/28/2022	4
Content Update	10/13/2022	5
Content Update	4/11/2023	6
Content Update	04/25/2024	7



Commitment

I hereby declare that I have received a copy of the FS Code of Ethics and Conduct and commit to fully comply with and uphold the guidelines and moral principles that govern our internal and external relationships. I also acknowledge that I am aware any violations of the Code of Ethics and Conduct, as well as other FS policies and procedures, will be subject to the sanctions outlined in the Code, without prejudice to any applicable legal penalties.

Name:

Position:

Department:

Place:

Date:

Signature



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FS – LRV (MT) Branch: (65) 3548-1500 Estrada A-01, a 900 m do km 7 da Av. das Indústrias, s/n - Distrito Industrial | Senador Atilio Fontana / CEP [zip code] 78455-000 | P.O. Box 297

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