

1. PURPOSE

1.1. The purpose of the Gifts and Hospitality Policy is to establish the guidelines and procedures that must be followed by Employees for the offering and receiving of Gifts, Presents, and Hospitality to prevent the practice of Corruption and Fraud at Grupo Cosan's operations (Policy).

2. APPLICABILITY AND COVERAGE

2.1. The Policy applies to all Employees of Grupo Cosan, as well as to Third Parties.

3. PRINCIPLES

3.1. The good practices of receiving or offering Gifts, Presents, or Hospitality aim to safeguard the name and brand of Grupo Cosan and must comply with the provisions of the legislation, the principles described in the Code of Conduct, and internal Policies.

3.2. Accordingly, the Policy will be based on the following principles: Appearance, Transparency, Independence, Proportionality, Honesty, and Integrity.

4. MISCELLANEOUS

4.1. GIFTS INVOLVING INDIVIDUALS AND PRIVATELY HELD ENTITIES

4.1.1. Non-compliance with this Policy may generate potential Conflicts of Interest or harm Grupo Cosan's image. Thus, the offering or receiving of Gifts, Presents, and Hospitality must be carried out:

- i. under all Brazilian and international laws, regulations, policies, and Code of Conduct of Grupo Cosan;
- ii. Transparently, not to cause any embarrassment or public exposure for Grupo Cosan and its Employees;
- iii. without any expectation of reciprocity, obligation, or favor in return;
- iv. not habitually by the same individual or legal entity;

- v. without creating an appearance of Undue Advantage (regardless of the value) or an appearance of affecting the business decisions of Employees or Private Agents, such as decisions to buy or supply something or to contract with someone;
- vi. clearly related to Grupo Cosan's business, in cases of invitations that involve travel and related expenses, either to promote, demonstrate or present products and services or to facilitate the execution of current or potential contracts.

4.2.GIFTS, PRESENTS, AND HOSPITALITY INVOLVING PUBLIC AGENTS, PUBLIC ENTITIES, AND POLITICALLY EXPOSED PERSONS (PEP)

4.2.1. The granting of Gifts, Presents, and Hospitality to Public Agents or parties related to them, such as close relatives or associated persons, and PEP, should be avoided. On ceremonial and festive occasions, such granting may occur as long as it is done under the limits defined in the code of conduct/ethics to which the Public Agent is subject.

4.2.2. Any granting of Gifts, Presents, and Hospitality by Employees to Public Agents, public entities, and PEP must be imbued with Transparency and the other Principles of this Policy to disqualify the appearance of Undue or inappropriate Advantage.

4.2.3. In general, meals provided to Public Agents or PEP, within or outside Grupo Cosan's premises, should be of moderate and reasonable value, occasional, compatible with the individuals involved, and the context of their occurrence, following the approval values listed in this Policy.

4.2.4. It is expressly prohibited to:

- i. grant or receive any Gifts, Presents, and Hospitality in cash or cash equivalents, such as PIX, gift cards, stocks, loans, payments of luxury items, or vacations;
- ii. request or accept for oneself or Third Parties any valuable item in exchange for business, personal favor, or the provision of internal, privileged, or confidential information;
- iii. receive Gifts, Presents, and Hospitality from the same supplier, partner, or Third Party more than 2 (two) times in 12 (twelve) months, respecting the necessary approvals defined in this Policy;
- iv. promise, offer, or receive directly or indirectly any Gifts, Presents, and Hospitality

with the aim of (1) influencing someone to act biased towards Grupo Cosan's business during a commercial selection/competition, bidding, negotiation, or during the process for any other business decision involving a Third Party (such as a bidding process or contract negotiation); or (2) inappropriately compensating or gratifying an act or decision in favor of Grupo Cosan immediately after a business decision has been made by a Third Party affected by such decision.

5. PROCEDURE UPON IDENTIFYING CONFLICT OF INTEREST

5.1. Although Grupo Cosan respects the privacy of its Employees, it must promptly report potential Conflicts of Interest or situations that may give the impression of a conflict to Legal Compliance or their direct leadership, at their discretion, and refrain from the situation and not make any decisions relating to the matter until the situation is completely resolved. Employees must disclose all facts related to the potential Conflict of Interest and fully respond to all requests for further information.

5.2. Reporting to Legal Compliance should be done by completing a form available on an online platform.

5.3. If the Employee chooses to report the case to their direct leadership, it is emphasized that they will work with Legal Compliance to find an appropriate solution to the matter, which must be appreciated by the Compliance Committee, when applicable.

5.4. For more information, please refer to our Related Party and Conflict of Interest Policy, available on official communication channels.

6. RETURN OF PROHIBITED GIFTS, PRESENTS, AND HOSPITALITY

6.1. Prohibited Gifts, Presents, and Hospitality should be politely declined whenever possible. In the case of receiving Gifts, Presents, and Hospitality in amounts exceeding those established in this Policy, it should be returned to the grantor with a thank-you message, accompanied by an explanation of this Policy and the Code of Conduct.

6.2. If the return is impractical or causes embarrassment, the received item should be reverted to Grupo Cosan for the sole and exclusive purpose of making donations to entities of its interest or conducting draws among its Employees. The draw should be conducted by the People Team after resolution by the Legal Compliance department.

7. APPROVAL LEVELS

7.1. For the offering or receipt of Gifts, Presents, and Hospitality with values exceeding R\$200.00 (two hundred reais), the Employee must report it to Legal Compliance by filling out a form available on an online platform.

7.2. Situations addressed through the form should follow an approval flow, as defined below, ranging from the immediate leader, depending on the value of the item granted/received, through the corresponding Executive Board, the Business President, and Cosan's President.

Amount	Required approvals
Up to R\$300.00	Immediate Leader
Up to R\$500.00	Department Director
Up to R\$2,000.00	Department Director and Business Line President
Above R\$2,000.00	Department Director, Business Line President, and Cosan President

7.3. It should be noted that Legal Compliance will analyze the forms, together with evidence of the offering or receipt of Gifts, Presents, and Hospitality, and will present a final opinion on their approval on the online platform.

7.4. If the values of various Gifts, Presents, and Hospitality items received or granted in 12 (twelve) months exceed R\$200.00 (two hundred reais) per person, prior authorization must be obtained from the responsible parties, as defined above.

8. FREQUENTLY ASKED QUESTIONS (FAQs)

1. What are some examples of individuals and organizations associated with the activities of Grupo Cosan covered by this Policy?

A: Future or current business partners, suppliers, contractors, subcontractors, customers, competitors, regulators, and Employees or Public Agents.

2. Is the Policy applicable to personal gifts?

A: No, this Policy does not apply to gifts and entertainment of a personal nature, unrelated to the business of Grupo Cosan or its status as an Employee. In general, Gifts, Presents, and/or Hospitality received or offered to family members, friends, and other individuals for reasons unrelated to their relationship with Grupo Cosan are acceptable. If you are a friend of anyone associated with the business activities of Grupo Cosan and have doubts regarding personal gifts or entertainment involving this person, seek guidance from Legal Compliance or your direct leader.

3. Should I refuse a pen from a supplier?

A: No, as long as it is not a luxury pen. Remember: promotional items of modest value (e.g., pens, mugs, agendas, and T-shirts) with the company's logo are considered acceptable.

4. Can I offer a gift to one of my team members as a form of recognition for their work?

A: Yes, internal gifts among Grupo Cosan Employees are not covered by this Policy. However, other policies may apply and should be consulted before any action is taken; when in doubt, seek guidance from Legal Compliance.

5. I participated in a drawing and won a prize from a Grupo Cosan supplier. Can I accept it?

A: Yes, prizes received by Grupo Cosan Employees through drawings or competitions conducted during a third-party event can be accepted, as long as all attendees at the event had the same opportunity to participate in the drawing, the prize is not of excessive value, and accepting the prize does not create the appearance of undue influence or the appearance of affecting the business decision of Grupo Cosan.

6. After reading this Policy, I realized that I have already accepted a Gift, Present, and/or Hospitality that may not be appropriate. What should I do?

A: Immediately report the situation to Legal Compliance so that the most appropriate measures can be taken.

7. I received a gift from a strategic supplier of Grupo Cosan; however, I understand that the value is significant, but I am embarrassed to return it. How should I proceed?

A: If returning the gift causes embarrassment for the Employee, the received item should be (i) reverted to Grupo Cosan solely to make donations to entities of its interest; or (ii) drawn among its Employees.

8. I was invited to attend a workshop at a farm hotel, funded by one of the Group's suppliers. The topic is relevant to the activity I perform, and I would like to participate. What should I do?

A: The invitation can be accepted, following the approval levels. However, other expenses (meals, accommodation, among others) cannot be funded by the supplier.

9. PENALTIES

9.1. Violation of Anti-Corruption Laws may result in civil and administrative liability for Cosan, as well as criminal, civil, and administrative liability for individuals involved, by relevant action or omission, in illegal acts. Such penalties can be imposed by Brazilian and foreign government entities, even if the offense occurred only in one Country.

9.2. Suspected non-compliance with the procedures of this Policy by Employees or Third Parties will be investigated by Cosan's Business Ethics Committee or Compliance Committee and evaluated by the Audit Committee or equivalent, as provided for in the internal investigation procedure.

9.3. Employees who are found to be violators may be subject to disciplinary sanctions as provided for in the Disciplinary Measures Policy and Code of Conduct, without prejudice to Grupo Cosan taking administrative, civil, and criminal measures, as applicable.

9.4. Third Parties who are found to be violators may be subject to appropriate contractual penalties, including immediate contract termination, with the application of penalties resulting from termination, without prejudice to compensation and other legal measures.

10. REPORTING AND QUESTIONS

10.1. Employees and Third Parties are responsible for ensuring compliance with this Policy. Evidence of non-compliance or questions about compliance with this Policy or Code of Conduct can be reported to their direct leadership, Legal Compliance, or People Team, through one of the available Communication Channels (0800 725 0039 or www.canaldeetica.com.br/cosan).

10.2. Grupo Cosan does not tolerate any retaliation against anyone, internally or externally, who in good faith reports a violation or suspicion of violation of this Policy or its Code of Conduct, and ensures the confidentiality of the identity of anyone reporting a violation. The practice of retaliation is subject to disciplinary measures that may include the termination of the Employee or the termination of a contract, as applicable.

10.3. All complaints and investigations are treated confidentially, and the identity of the whistleblower is preserved to the extent possible within the investigation process. All information related to a complaint or investigation under this Policy will be kept securely

within Grupo Cosan's Whistleblowing Channel.

11. MISCELLANEOUS

11.1. This Policy was approved by the Board of Directors, as provided for in the Bylaws.

11.2. This Policy will be subject to periodic reviews for possible improvements and enhancements and may be amended whenever Grupo Cosan deems it necessary and/or when there is a change in applicable legislation. Any changes in this Policy will be promptly disclosed.

11.3. This Policy, its amendments, and updates will be widely disseminated and made available on Grupo Cosan's internal communication channel in electronic form.

11.4. This Policy will be filed at the Company's headquarters and may be replaced or revoked by a decision of the Board of Directors.

11.5. This Policy revokes all contrary provisions.

12. DEFINITIONS

Private Agent:	Administrator or Employee who represents, directly or indirectly, any private legal entity and does not qualify as a Public Agent.
Public Agent:	A Brazilian or foreign public agent is any person who is part of the structure of any of the 3 (three) branches who, although transiently or without compensation, performs public functions, holds a position, or works in (1) a position, job, or public function, directly in the Government or even in a quasi-government entity or in legal entities directly or indirectly controlled by the Government or foreign State; (2) a service provider company hired or contracted to perform a typical Government activity; (3) a position in a commission or management or advisory function of a direct administration body, a government-controlled company, public company, or foundation created by the government; (4) an agent of international public or non-public governmental organizations (World Bank, United Nations, International Monetary Fund, etc.); and (5) candidates for political public office and affiliates of political parties.
Appearance:	"To be and seem correct": Employees and Third Parties are expected not only to act correctly but also not to give reasons for anyone to question their activities.
Gifts:	Items distributed as a courtesy, advertising, or promotion, with no commercial value or a market value below R\$200.00 (two hundred reais), containing the company's logo. For example: agendas, notebooks, calendars, keychains, pens, mugs, etc.
Employee(s):	Any person who maintains an employment relationship and administrators.
Legal Compliance:	The Legal compliance department is responsible for Cosan's Integrity Program with functional autonomy and periodic reports to the Compliance Committee.
Conflicts of Interest:	Any situation where personal interests, one's own or those of their closest relationships, in some real or apparent way, interfere or seem to interfere with the interests of Grupo Cosan. It is the event or circumstance in which an Employee who has any type of business or potential transaction with Grupo Cosan is involved in decision-making processes and has the power to influence or guide

	the outcome of this process, ensuring a gain and/or benefit for themselves or any family member, friend, or other person, to the detriment of Grupo Cosan.
Corruption:	The act of considering, promising, offering, giving, directly or indirectly, or even requesting, receiving, or accepting an undue advantage to a Private Agent, Private Agent, or third party indicated by them, to influence them to do something dishonest or illegal, causing a breach with legal order for the benefit of someone, to obtain, maintain, or provide relevant businesses or benefits, or proven to finance, fund, sponsor, or in any way subsidize these practices. Forms of corruption include: (A) Active Corruption: the act of offering or promising an Undue Advantage to a Public Agent to order them to perform, omit, or delay an official act; and (B) Passive Corruption: the act of requesting or receiving, for oneself or others, directly or indirectly, even if outside the function or before assuming it but because of it, an Undue Advantage, or accepting a promise of such an advantage.
Fraud:	An illegal or bad-faith act aimed at obtaining an Undue Advantage or increased advantage for oneself or third parties, usually by committing crimes or through omissions, falsehoods, abuse of power, breach of trust, and rule-breaking, among others.
Honesty and Integrity:	Employees are expected to maintain an upright posture and always act in the best interest of Grupo Cosan, avoiding contradictory, doubtful, or reputation-damaging behaviors, even when accepting or offering a Gift, Present, and Hospitality.
Hospitality and Entertainment:	Benefits offered or received to strengthen relationships with Third Parties. For example: accommodations, travel expenses, and/or tickets or invitations to seminars, congresses, workshops, lectures, presentations, parties, shows, cocktails, and events, among other activities.
Grupo Cosan:	Cosan S.A. and its subsidiaries, associates, and affiliates.
Misconduct in Office:	An illegal act or one contrary to the basic principles of the Government that provides undue financial advantage to the Public Agent who commits it in the exercise of public function or arising from it.
Independence:	The offer or acceptance of a Gift, Present, and/or Hospitality should not compromise the impartiality of Employees, nor suggest or generate the feeling that the Employee, Third Party, or recipient acts differently than they would if they had not received the item;
Anti-Corruption Laws:	Brazilian and foreign regulations: (i) Lei 8,137/1990 (Law on Crimes against Economic Order); (ii) Law 14,230/2021 (Law on Misconduct in Public Office); (iii) Law 14,133/2021 and Law 8,666/1993 (Bidding Law); (iv) Law 12,813/2013 (Law on Conflicts of Interest); (v) Law 12,846/2013, regulated by Decree 11,129/2022 (Brazilian Anti-Corruption Law); (vii) Foreign Corrupt Practices Act (FCPA), and (viii) UK Bribery Act.
Politically Exposed Persons (PEP):	Public or Private Agent who, in the last 5 (five) years, in Brazil or a country, territory, or foreign dependency, has held or currently holds a relevant public office, position, or function, as well as their representatives, relatives, or other individuals in their close circle of relationships.
Government:	Entities and bodies of the Executive, Legislative, and Judiciary branches, including the Public Prosecutor's Office, at all levels, whether federal, state, or municipal, and the Federal District and Territories, as well as indirect Government entities, such as government agencies, foundations, public companies, and government-controlled companies.
Gifts:	Any item that has commercial value and does not have a promotional character.
Proportionality:	A subjective concept that must be defined on a case-by-case basis within morally acceptable parameters. It takes into consideration, in the analysis of each particular case, what normally occurs, including the position or role of the recipient.
Third Party(ies):	Customers, business partners, intermediaries, attorneys, contractors, subcontractors, suppliers of goods and services, and anyone acting on behalf of Grupo Cosan.

Transparency:	All relationships established by Employees with Third Parties and Public or Private Agents must be guided by clarity and transparency. No Employee or Third Party should withhold information.
Undue Advantage:	Material or non-material advantage, tangible or intangible, which is not due and, when offered, is usually intended to influence or reward the performance or delay of an official act or decision by a Public Agent or Private Agent and must be broadly interpreted.
References:	Cosan's Code of Conduct; Decree-Law 2,848/1940 (Brazilian Criminal Law); Decree 3,678/2000 (Convention Against Corruption of Foreign Public Officials in International Business Transactions); UK Bribery Act; Law 12,529/2011 (Antitrust Law); Law 12,846/2013, regulated by Decree 11,129/2022 (Brazilian Anti-Corruption Law); Law 8,137/1990 (Law on Crimes against Economic Order); Law 12,813/2013 (Conflicts of Interest Law); Law 14,230/2021 (Law on Misconduct in Public Office); US FCPA – Foreign Corrupt Practices Act

13. REVISION AND APPROVAL

This document was approved by the Board of Directors on December 26, 2023.