



# CODE OF CONDUCT



rumo

COMPASS

moove

comgas

VALUE CREATION  
IS CONSTANTLY  
BASED ON THE  
RIGHT BEHAVIOR.



RESPECT, INTEGRITY AND  
TRANSPARENCY ARE IN COSAN'S DNA.

It is everyone's responsibility to be familiar with the policies and procedures outlined in this document. This Code should serve as a constant reference to guide individual and collective actions and decisions in relationships with colleagues and Third Parties.

Reading and following the Code of Conduct is mandatory and must be formalized through the Instrument of Acceptance. It is also an opportunity to learn more about our guidelines.

The information herein is designed to prepare our team for situations that could happen in their daily work routine.

But that's not all. Training sessions on the Code of Conduct, Integrity Program and our policies are part of this commitment to steer behavior in the right direction.

**We're counting on you! Be an advocate for disseminating and promoting the content of this Code of Conduct, fostering an ethical and integrity-driven culture**

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# Who is the Code OF CONDUCT FOR?



## THE CODE OF CONDUCT APPLIES TO ALL EMPLOYEES AND THIRD PARTIES

We refer to them as “Our People”, which includes:

**Employees:** tall individuals with an employment relationship and managers.

**Third parties:** clients, business partners, intermediaries, proxies, contractors, subcontractors, suppliers of goods and services and anyone acting on behalf of Cosan

# LETTER FROM THE CEO

Hello team,

In an ever more dynamic and challenging corporate environment, it is crucial that we continue to stand out not only for our excellence in driving people and businesses to reach their full potential, but also for the integrity and principles that steer our actions.

This Code of Conduct, which is also signed by Cosan's subsidiaries Compass, Comgás, Moove and Rumo, introduces a series of guidelines and rules that guide how each employee interacts with clients, shareholders, suppliers and business partners, ensuring a transparent, fair and sustainable organizational environment. This is how we operate, enabling us to leave a positive impact on everything we do.

After all, our values are the foundation on which we build our reputation, and these behaviors sustain our entrepreneurial culture, which is present in all our activities and relationships. Therefore, it is crucial for everyone to be familiar with the principles of this code and to embody them fully.

I thank you all for your continued commitment and dedication to following these core principles. Together, we will continue to create value for our investors, employees and society.

**Marcelo Martins**  
CEO Cosan





## SUSTAINABILITY

**We promote  
responsible  
investment with  
sustainable  
relationships**

We are Cosan, a company committed to the sustainable development of society, continuously investing in unique assets and operating in industries where Brazil has clear competitive and comparative advantages.

We act with respect, as we are committed to promoting ethical values throughout our value chain.

Even in challenging times, we embrace the diversity of people and perspectives, which drive business, bring excellence in management, and positively impact the community, our growth, and the country's development.





# The ESG pillars guide our actions

The ESG pillars are also part of Cosan's DNA and reflect our way of doing business. Thus, environmental, social, and governance issues shape our positioning and conduct. We now invite you to delve deeper into these essential topics for the company.

## E

**Environmental:** Environmental: involves all types of action that monitor and reduce environmental damages, such as waste management, use of renewable energy sources and corporate positioning on climate change, among others. Every business decision and action described in this Code takes into account the preservation of the environment and natural resources.

## S

**Social:** actions focusing on the well-being of Employees and community. The social pillar is guided mainly by aspects related to Diversity, Equity & Inclusion, respect for human and labor rights, as well as actions that promote social justice and equity.

## G

**Governance:** Governance: focus on governance is crucial for the responsible maintenance of all our processes, ensuring the adoption of best management practices and integrity in our relations.

In this Code of Conduct, we present the guidelines that embody this management model, centered on ethics, transparency and integrity.



## SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

Our actions are guided by social and environmental responsibility, meaning they are focused on meeting today's demands while preserving resources for future generations.

We believe that protecting natural resources is integral to our ongoing attention to business longevity and creating value for a sustainable future.

This commitment includes recognizing and monitoring any adverse social and environmental impacts from our activities, and continuously working to mitigate them, as well as creating positive social impact and respecting the rights of Indigenous peoples, workers, and local communities.

Read more about sustainability

## RESPECT FOR PEOPLE

A business can only truly prosper in an environment free of any form of discrimination, prejudice, violence and moral

or sexual harassment. At Cosan, we value respect for individuality, dignity, privacy, and the freedom of Our People. We are committed to staying vigilant and providing equal opportunities to all Our People.

We do not tolerate racism, sexism, homophobia, transphobia, ableism or ageism.

## PHYSICAL AND PSYCHOLOGICAL SAFETY AND WELL-BEING

At Cosan, we establish prevention practices and emergency response protocols to ensure safety in our operations and the well-being of Our People, given that some of our businesses have the potential for severe accidents and incidents.

We encourage honesty (as opposed to omission) in reporting any accident or situation that could pose risks to individual or collective safety, based on which, improvements must be implemented.

We perform our activities in compliance with the applicable labor and occupational safety laws. We strive to provide a healthy and inspiring environment that values the emotional and psychological health of our Employees.

## HUMAN RIGHTS

All the activities and relations of the Company are grounded on respect for human rights principles.

At Cosan, we follow rules of conduct that apply to our Employees, including mandatory training sessions that cover this topic comprehensively.

Our commitment is to respect human rights in accordance with best practices and international standards such as: the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the United Nations Global Compact.

We respect the rights of each individual and do not tolerate any discrimination based on differences related to culture, origin, physical and mental abilities, ideology, race, ethnicity, religion, sexual orientation, economic class, gender or educational background.

We comply with labor laws across our value chain and do not tolerate any form of undignified, forced, child or slave labor.



# Diversity, Equity & Inclusion

It means valuing the intrinsic plurality existing in everyone around us, creating environments that are free from discrimination and ensuring equitable opportunities for everyone.

We believe that fostering a more diverse and plural environment is the key to transforming the future. Cosan strives to provide a safe and supportive workplace that values plurality and ensures equal career opportunities for everyone.

We constantly enhance our ability to attract, develop and take care of our talent, while connecting people to our purpose and reinforcing the importance of diversified teams.

Each of our businesses advances its Diversity, Equity & Inclusion journey according to its level of maturity on the subject.

However, one thing remains true for all: Diversity is an asset, it is part of our business model and it adds value to our team.

At Cosan, aggregating, valuing and respecting differences and fostering diversity is a daily practice.



COMBATING ANY  
FORM OF HARASSMENT  
OR DISCRIMINATION

We strive to reflect Brazil’s rich diversity in our workforce. We believe that opening dialogues on diversity issues and offering more job opportunities to underrepresented groups are concrete ways to counter all forms of discrimination.

At Cosan, you have the right to work in an environment that is free from any form of harassment or violence. Any type of

threat or verbal or physical misconduct is unacceptable.

Violations of these rules may lead to severe disciplinary actions, including termination, as well as involvement of law enforcement authorities and criminal prosecution, if necessary.



Have you witnessed any  
conduct that goes against  
what was described here?  
Report it!

All Our People can access the Ethics Channel to report incidents of inappropriate or discriminatory conduct.

Remember: reports are received by an independent company, ensuring the identity of individuals who report a violation remains confidential. Also, we do not tolerate any kind of retaliation. In other words, harassing or punishing a whistleblower is also a violation of this Code.

Access the Ethics Channel ▶



# Examples of prohibited conduct



<ul style="list-style-type: none"><li>● Discriminatory acts.</li></ul>	<ul style="list-style-type: none"><li>● Sexual harassment, which includes undesired physical contact, including, but not limited to, touching, tickling, squeezing, fondling, brushing against someone, hugging, kissing and having forced intercourse or actual sexual assault.</li></ul>
<ul style="list-style-type: none"><li>● Verbal or non-verbal harassment, including offensive or undesired comments.</li></ul>	
<ul style="list-style-type: none"><li>● Moral harassment, which includes causing embarrassment and any type of attack to a person's dignity.</li></ul>	



# Indiv duality

Attention to the  
use of social  
media and public



Using social media for personal purposes is permitted as long as it observes the principles of ethics and freedom of expression. Note that the responsible use of social media must not violate current legislation or harm the Company or Third Parties.

We repudiate any abuse or unlawful activities in the use of social media, as well as political activism within Cosan's facilities or using its resources. In this regard, it is crucial to note that racism, homophobia, and other attacks on minority groups are not merely personal opinions but crimes punishable by law.

Our People are prohibited from disclosing Company information to authorities, the media or government agencies or granting interviews on behalf of the Company without prior consent from relevant leaders and support from the Corporate Communications area.

We urge everyone to be very cautious when sending electronic messages. Remember that your words can be taken out of context and forwarded to others. Keeping this mind, make sure your communications are ethical and responsible, recognizing the difference between opinions and facts.

Communication

# Alcohol and drugs



**While acting as a representative of Cosan, no activity can be performed under the influence of alcohol or illegal drugs, as these are considered highly detrimental to health, safety and productivity.** Carrying drugs or other illegal substances on Company premises is prohibited.

If you need assistance with specialized treatment or support, Cosan's People department is available to provide assistance in the best way possible.



# Corporate integrity and ethics

Policies for Ensuring

INTEGRITY AND TRANSPARENCY

We strive to run our business with integrity, based on ethical, transparent, honest and lawful practices. These policies apply to Our People and must guide ethical conduct for creating a respectable and decent workplace, in compliance with Brazilian laws and international agreements in effect and applicable to each business

Our policies are available to the public on our corporate website.

Access our policies





# ANTI-CORRUPTION, ANTI-BRIBERY AND INTEGRITY POLICY

It sets forth the guidelines Our People must follow to comply with Brazilian and international anticorruption laws, including the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

Accordingly, Our People are prohibited from offering to any Public Official or Private Agent any undue advantage, monetary or otherwise, or resorting to influence peddling to influence decisions that affect Cosan’s business.

Cosan takes measures to prevent any type of bribery and continuously monitors its system to prevent, detect and respond to such misconduct.

## ANTITRUST POLICY

The Antitrust Policy is designed to prevent any kind of monopoly or action that disrupts free competition and applies to all Our People. We are guided by the principles of freedom of enterprise, free competition, social function of property, consumer protection and suppression of economic power abuse, preserving a free-market economy for everyone’s benefit.

Therefore, under no circumstances may Our People enter into understandings, agreements,

or plans with any competitor with the intention of manipulating or fixing prices, segmenting markets or customers, limiting supply, rigging bids, or carrying out any other action that poses anticompetitive risks.

## DONATIONS AND SPONSORSHIPS

Donations and sponsorships must strictly follow our Policy on Donations and Sponsorships.

When made strictly to reputable and ethical entities or institutions, donations and sponsorships are allowed under the following conditions:

- For the purpose of promoting the Company’s name and brand.
- For projects pertaining to Cosan’s fields of operation and interest.
- For cultural and/or sports-related projects.

On the other hand, political donations and contributions (whether in cash, or through the use of facilities, equipment, goods, or services) carried out on behalf of Cosan are strictly prohibited.

Likewise, these cannot be offered or promised with the purpose of influencing, directly or indirectly:

- Business decisions.
- Action, inaction or decision of a government agency or Official.
- Business decision in violation of the current legislation or incompatible with Cosan’s interests or internal policies.

## GIFTS, PRESENTS AND HOSPITALITY

We uphold best practices for receiving or offering gifts, presents and hospitality, in compliance with all of Cosan’s guidelines.

Although they may initially appear harmless, gifts and hospitality can create a sense of obligation and influence decisions. Hence the importance of following our policy on this matter.

The goal is to safeguard Cosan’s reputation and comply with applicable laws and principles of this Code and internal policies.

Thus, any exchange or granting of gifts, giveaways, or hospitality. must be transparent so as to avoid real or perceived conflicts of interest or improper influence on a business decision.

**Remember to follow the reporting procedures as specified in the policy**

### BEST PRACTICES FOR RECEIVING OR OFFERING GIFTS, PRESENTS AND HOSPITALITY:

**Avoid:** exchanging gifts and hospitality with government officials, politically exposed persons or related parties, following the guidelines of the applicable policy.

**The following can be accepted/offered:** gifts with the giver’s brand logo (e.g. pens, notebooks, calendars, keychains).



DATA PROTECTION  
AND CONFIDENTIAL  
INFORMATION

Our ideas, projects, know-how, trade secrets, copyrights and confidential business information are a valuable asset for the Company.

Therefore, we are committed to keeping them confidential and protecting them from loss, theft, or any other misuse, in accordance with the Securities Trading and Information Disclosure Policy.



TRAINING AND  
QUALIFICATION

We regularly provide training and professional development to Our People in various fields of professional development, including mandatory modules on integrity, human rights, and diversity. Moreover, every two years we conduct mandatory re-certification on this Code of Conduct for retention of our key policies.

ACCOUNTING, TAX AND  
FINANCIAL RECORDS

At Cosan, we abide by Brazilian and international accounting standards, financial controls, and internal and tax reporting practices.

As such, the accounting, financial and tax books, records and accounts of the Company must accurately reflect the operations and events that happened and comply with

accounting principles and internal control systems.

Distortion or direct or indirect manipulation of accounting, financial and tax records for the purpose of concealing, disguising or altering the financial position and results of the Company, which must be real, complete and accurate, is prohibited and considered illegal.





# Related parties and conflict of interests

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A conflict of interest arises when personal relationships or private financial interests interfere with the ability to make decisions or perform work responsibilities objectively.

## Related parties and conflict of interests

When there is a possibility that a direct or indirect personal interest of an Employee may interfere with the Company's interests, the Employee must declare such Conflict of Interest. This is critical to maintain ethical, transparent, impartial and strictly professional relations with Third Parties.

We repudiate actions or behaviors that could damage our reputation and credibility.

All related-party transactions must be documented and approved by the respective Committee of each business.

*Have you witnessed a potential conflict of interest or a situation that gave that impression?*

Report the situation to the Legal Compliance department team or to your direct leader.



## RELATIONSHIP WITH THE GOVERNMENT

Our relationship with Government Agencies and their officials or affiliated Third Parties is based on transparency, ethics and morality.

Any acts of corruption and/or bribery, whether directly or indirectly, are unacceptable.

Therefore, we do not offer money or any other benefit, even through a third party, to any government authority to influence decisions, obtain or maintain business, or secure any Undue Advantage, in accordance with our policies.

## USE AND PROTECTION OF ASSETS

We allow the use of Company equipment, vehicles, supplies and electronic resources (including hardware, software, cell phones, smart phones, email, chat and corresponding data, including instant messaging apps and voice messages for smart phones) while conducting business and performing our activities in compliance with current guidelines and policies.

The Company's assets are monitored and audited periodically, irrespective of any authorization.

The use of the Company's electronic resources to disseminate content that may in any way violate our guidelines or applicable legislation is strictly prohibited.

## DATA PROTECTION AND PRIVACY

Cosan is committed to complying with Brazilian and international laws and regulations on privacy and personal data protection, including the Brazilian General Data Protection Law (LGPD).

We adhere to a policy that implements and promotes best practices and ensures the proper handling of Our People's personal data.

## INFORMATION SECURITY

All Our People have a duty to prioritize security when leveraging the full potential of the internet, whether working on-site or remotely.

**The Guardian Program ("Guardião") provides guidelines to educate and train Our People on using Information Security resources in a safe, responsible, professional, ethical and lawful manner.**



## Tips on best practices:

- Safeguard accounts and
- Think twice before clicking on any link.
- Know your network of contacts.
- Protect your devices.
- Be responsible when sharing data.

**Guardião**

# WHAT WE MUST NOT DO

## A few examples of prohibited conduct:

- Giving, offering, promising or authorizing undue advantage to be offered to public or private agents or any third parties related to them, whether directly or indirectly, by another person or company acting on behalf of Cosan.
- Financing, funding, sponsoring, or in any way subsidizing illegal acts as set forth in applicable laws.
- Obstructing investigations or inspections by agencies, entities, or government officials, or interfering in their actions - including in connection with regulatory agencies and Brazilian financial oversight authorities.
- Receiving or offering any gifts, presents, or hospitality in the form of cash or cash equivalents, such as PIX cash transfers, gift cards, stocks, loans, reimbursements for luxury items, or vacations.
- Receiving gifts, presents, or hospitality from the same supplier, partner, or third party more than twice in a 12-month period, without obtaining the required approvals.

Remember: when in doubt, consult our Policies available on our corporate website.

Consult policies

## DISCIPLINARY MEASURES

Employees will be instructed by their Direct Leadership and the Legal Compliance team to immediately cease any conduct deemed inappropriate or improper under the Code of Conduct, policies, procedures, or Cosan's principles.





# How to guide ATTITUDES and decision-making

## Decision-making test - questions to ask yourself

If you, as an Employee or Third Party, have read the Code of Conduct but are unsure what decision to make in a given situation covered by our internal guidelines, you can perform the following self-assessment:

Am I acting in accordance with the internal guidelines (Code of Conduct, Policies and Procedures) and legal requirements?

Would I go through with my decision if it became public?

If this was not my doubt but another Employee's, would I recommend them to make the same decision in a similar case?

What would my family and people close to me think of this decision?

Do I accept this decision even if it affects someone else?

\*If the answers to all questions confirm the decision, then it is probably in accordance with our principles.

Otherwise, if you are still in doubt, contact the channels indicated in this Code of Conduct.

THE ROLE OF LEADERSHIP

Leaders at Cosan are responsible for helping build ethical practices and a healthy environment, based on this Code. The decisions they make, as well as how they handle concerns, opinions, and bad news, are crucial for fostering trust within teams. Leadership plays a vital role in the team’s success. In our mission to do things the right way, the best path is to lead by example.

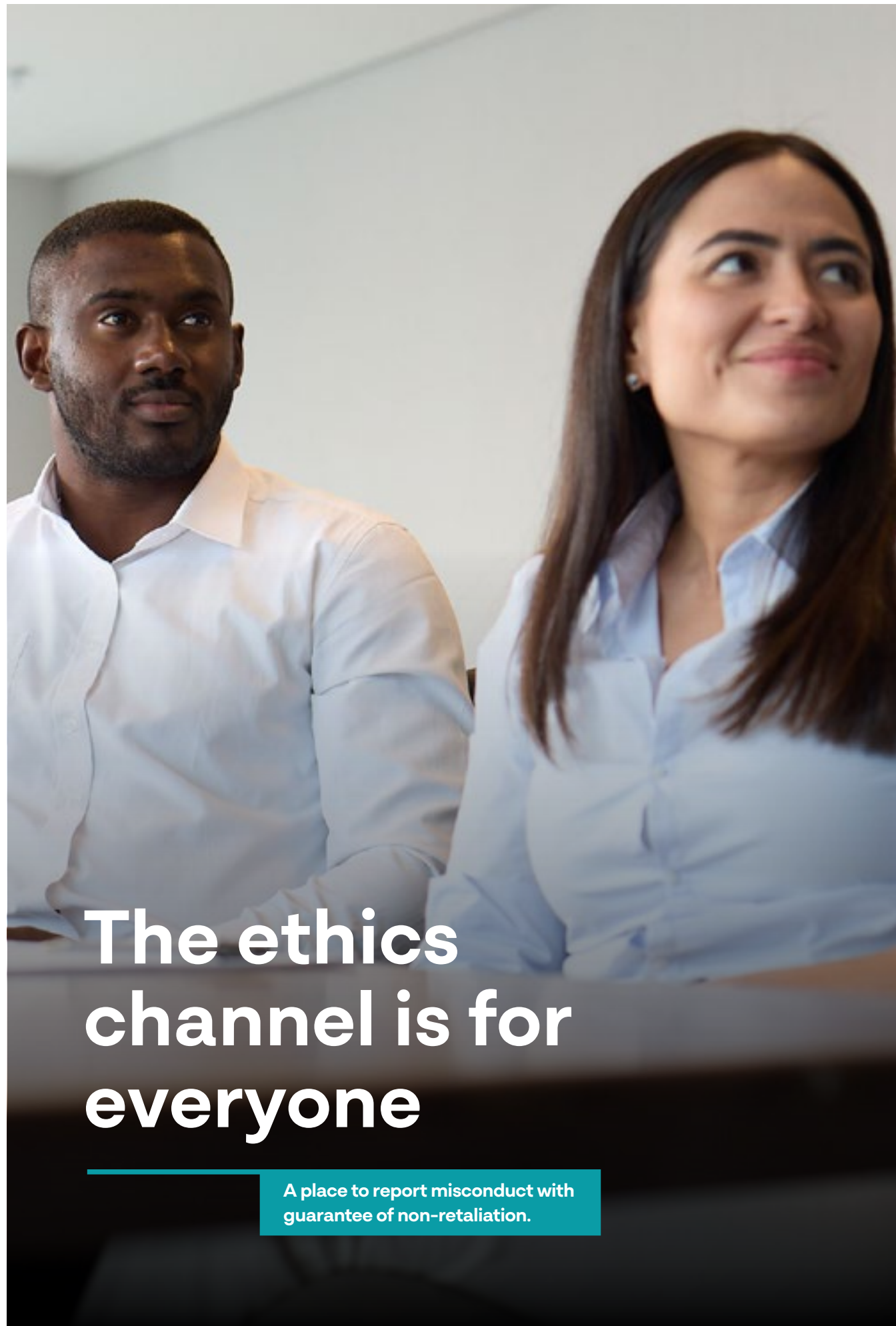
QUICK GUIDE FOR LEADERS IN BUILDING TEAM ETHICS AND INTEGRITY

- Talk to your team about ethical behavior.
- Show yhem that Cosan expects the entire team to comply with applicable policies, laws and regulations.
- Listen to your team respectfully and be open even in complex situations.
- Do the right thing, set an example and show them how you guide your decisions.
- Answer respectfully and take your Employees concerns seriously, even if you do not agree with then. Show your commitment to the cause in question.
- Be an example of ethical behavior, ensuring that Our People under your management comply with the guidelines of the Code of Conduct.
- Encourage your Employees to undergo the periodic training sessions offered on this Code and other Polices.

At Cosan, we are all responsible for complying with the Code of Conduct.

If you, as leader, are unsure how to address a problem or you think it deserves an alternative consideration, talk to the Legal Compliance team.





# The ethics channel is for everyone

A place to report misconduct with guarantee of non-retaliation.

One of the goals of the Ethics Channel is to complement the guidelines established in the Code of Conduct.

Cosan does not tolerate retaliation against anyone, internal or external, who reports any known or suspected violation of the policies or the Code of Conduct, and guarantees confidentiality of the identity of anyone who reports such violation.

Any form of retaliation will be subject to disciplinary measures that could result in termination of the Cosan Employee or of the service contract, as applicable.

## *What to do if you become aware of or suspect any misconduct?*

**You may file a report anonymously and in total confidentiality through the Ethics Channel**, which is managed by an internationally recognized third-party company. It can be accessed via the button below:

**Make a report**



You can also do it by calling **0800-725-0039**.

Complaints are sorted and sent to the Company for the relevant areas to handle them adequately according to their classification.

## Attention:

When you finish your complaint in the Ethics Channel, you will receive a case number to follow up your complaint. Remember to write this number in a safe place.

## APPROVAL INSTANCE

The Board of Directors is responsible for approving and revising the Code of Conduct periodically and in accordance with the Bylaws

## CLOSING MESSAGE

**We are proud of doing what is right, and following all the guidelines of our Code, even when no one is watching.**

Our greatest asset is Our People.

We have built a solid company that does not compromise on ethical behavior and commitment to the community, whether or not anyone is watching.

No matter the challenges and obstacles, collaborate with your team and always act for the well-being of coworkers, consumers, partners and shareholders.

**Whenever you need, revisit  
and practice this Code as a  
valuable tool.**

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Correct attitudes are a source of pride and celebration for all teams. Doing the right thing also means collaborating and supporting one another.

After all, our success and the success of Our People directly reflect on the quality we aim to deliver to our stakeholders and communities impacted by Cosan.

**We're counting on you!  
Count on us!**





[cosan.com.br](http://cosan.com.br)

 **cosan**

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