



## POLICIES

### Anti-corruption, Anti-bribery and Integrity Policy

Code:	COM.POL.02_vr1
Area in Charge:	Legal Compliance
Issued on:	April/2025
Duration:	3 years
Classification:	[Internal   External]

## 1. PURPOSE

Cosan's Anti-Corruption, Anti-Bribery, and Integrity Policy ("Policy") establishes guidelines to ensure compliance with Brazilian and international laws and Cosan's internal rules. The Policy aims to promote and encourage a business environment based on integrity.

## 2. APPLICABILITY AND COVERAGE

The Policy applies to all individuals ("Employee(s)") and entities that interact with Cosan and act on its behalf. It applies to the companies in the Cosan Portfolio that conduct the internal approval of this Policy through their respective administrative bodies. These companies may also broaden the scope of the Policy to meet their operational needs.

## 3. INTEGRITY OF COSAN'S BUSINESS

Every employee must conduct business with integrity, adopting ethical, transparent, and legitimate practices. Thus, Employee(s), Third Parties, or any individual or entity acting on behalf of Cosan or relating to Cosan, are prohibited from:

- (i) offering and/or granting, to any Government or Private Agent, any Undue Advantage, either monetary or not;
- (ii) engaging in Influence Peddling with the objective of influencing decisions that affect the businesses of the Cosan Portfolio;
- (iii) obtaining a personal gain that may have an impact on the business interests of the Cosan Portfolio;
- (iv) accessing confidential information about business opportunities, bids, or the activities of their competitors.

### 3.1. CORRUPTION AND BRIBERY PREVENTION

Cosan may be held accountable for the conduct of its Employee(s), as well as the individuals and entities with whom it engages and who act on its behalf. Therefore, it is essential to avoid ties with individuals or legal entities capable of causing damage to Cosan's operations and image.



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The engagements of Third Parties (such as suppliers, intermediaries, consultants, agents, and others), Employee(s), including the counterparties in corporate transactions carried out by Cosan, undergo a prior review conducted by the Legal Compliance, according to the Due Diligence Procedure, in which information from questionnaires and public data is analyzed. If there are indications of misconduct or risks to the contract execution, they will be considered red flags.

In the event of red flags, the Legal Compliance will assess the risks and provide a recommendation on the engagement or continuation of the relationship. The final decision rests with the business area, except in cases that require the deliberation of the Compliance Committee. For further clarification, please refer to the Due Diligence Procedure and the Compliance Committee Regulations of Cosan.

Specific policies, such as the Relationship with Public Authorities Policy and the Gifts and Hospitality Policy, may be applicable depending on the relationship with Public or Private Agents. Employee(s) and Third Parties authorized to represent Cosan in these situations must complete the corresponding training course, together with the Code of Conduct.

All contracts entered into with Cosan must specifically contain an integrity clause, which must be expressed as to the agreement with the applicable legislation and Cosan's Code of Conduct and Policies.

Cosan's Employee(s) agree to the terms of this Policy by signing through the system.

### 3.2. DONATIONS, SPONSORSHIPS, AND PHILANTHROPIC CONTRIBUTIONS

Donations, sponsorships, and philanthropic contributions should be conducted with impartiality, transparency, and ethics, following all internal processes, including conducting *Due Diligence* in relation to the receiving partner. For further clarification, please refer to the Donations and Sponsorships Policy, Donations and Sponsorships Procedure, and the Third-Party *Due Diligence* Procedure.

### 3.3. DONATIONS AND POLITICAL CONTRIBUTIONS

In accordance with the legislation, donations and political contributions made on behalf of Cosan are prohibited. For further clarification, please refer to the Donations and Sponsorships Policy and the Donations and Sponsorships Procedure.

Notwithstanding, ideological, political, and cultural orientation is an individual right and, therefore, the Employee has the right to make personal political contributions in cash, goods, services, or benefits of any nature, provided that these do not involve Cosan's resources and are not intended to obtain any personal benefit or exchange of favors involving Cosan or the Employee.

### **3.4. EXAMPLES OF PROHIBITED CONDUCTS**

It is strictly prohibited to:

- (i) give, offer, promise or authorize Undue Advantage to be offered to Public and Private Agents or third parties related to them directly or indirectly, by another person or company acting on behalf of Cosan;
- (ii) authorize a Third Party to bribe a Public Agent or Private Agent to make payments to third parties knowing that that Third Party is likely to use those funds to bribe a Public or Private Agent, or otherwise allow a Third Party to bribe a Public or Private Agent on behalf of Cosan;
- (iii) finance, fund, sponsor, or in any way subsidize illegal acts as set forth in applicable laws;
- (iv) use an intermediary, whether individual or legal entity, to conceal or disguise their real interests or the identity of the beneficiaries of the actions taken;
- (v) hinder the investigation or inspection by government bodies, entities or Public Agents or interfere with their work, including in connection with regulatory agencies and inspection bodies of the Brazilian financial system;
- (vi) manipulate or defraud public bidding or contracts entered into with the public administration;
- (vii) give, offer, promise, or authorize facilitation payments to a Public Agent, with the purpose of encouraging the initiation or acceleration of a process or procedure that is the responsibility of the Public Agent to carry out or execute.

#### 4. MAINTENANCE OF RECORDS AND CONTROLS

Cosan is required by law to maintain accounting and financial records that accurately, timely, and appropriately reflect all transactions, their competence, and assets in detail. Such record-keeping applies to all transactions regardless of value, and not only to those that may be considered material to Cosan's financial statements and regulatory records.

The obligation includes recording liabilities and assets on an accrual basis of accounting and the proper maintenance of all forms required for payment processing (including reimbursement forms and payment request forms), as well as attachments and backup copies used to justify payment or reimbursement requests and payment classifications.

Falsifications and disguised financial transactions are prohibited. Likewise, no fund or asset may be altered or not recorded, if it cannot be established or maintained in the accounting records for any purpose.

Cosan should keep information in its databases for periods appropriate to its nature, in accordance with the applicable legislation, as described below:

- (i) information regarding the transfer of funds and data related to financial transactions and services carried out by customers will be stored for ten (10) years, counted from the first day of the year following the performance of the operation;
- (ii) information related to occasional and permanent customers and their respective Related Parties, owners and recipients of financial transactions will be stored for a period of ten (10) years, counted from the first day of the year following the end of the relationship with the customer.

#### 5. PENALTIES

Violation of the Anti-Corruption and Anti-Bribery Laws may result in civil and administrative liability for Cosan and criminal, civil and administrative liability for the individuals involved, according to penalties imposed by Brazilian and foreign government entities, regardless of the location of the unlawful act.

Suspected non-compliance with this Policy by any individual will be investigated and assessed by the Statutory Audit Committee or equivalent, in accordance with the internal investigation procedure.

Employees who have violated the procedures herein will be subject to the disciplinary sanctions provided for in the Disciplinary Measures Policy and in the Code of Conduct, without prejudice to Cosan seeking other administrative, civil and criminal measures, as applicable.

Third Parties in violation of this Policy will be subject to the applicable contractual commercial sanctions, including immediate contractual termination, with imposition of penalties arising from the termination, without prejudice to seeking action for damages and any other applicable legal remedies.

## 6. REPORTING AND QUESTIONS

Individuals and entities that relate to Cosan and act on its behalf are responsible for ensuring compliance with this Policy and, if there are suspicions of non-compliance, report it to the direct leadership, the Legal Compliance or the People Team or through the Ethics Channel (0800 725 0039 or [www.canaldeetica.com.br/cosan](http://www.canaldeetica.com.br/cosan)).

Cosan does not tolerate retaliation against any person, internal or external, who reports any known or suspected violation of this Policy or the Code of Conduct, and guarantees confidentiality of the identity of anyone who reports such violation. The practice of retaliation is subject to disciplinary measures that could also result in termination of the Employee or of the contract, as applicable.

All complaints and investigations are kept confidential, and the identity of the whistleblower will be preserved to the extent possible during the investigation. All information related to a complaint or investigation under this Policy will be kept safe within the Ethics Channel of Cosan.

## 7. ROLES AND RESPONSIBILITIES

**Employee(s):** Fully comply with this Policy and report any suspected non-compliance through the appropriate channels.

**Leadership:** Ensure the dissemination, understanding, and compliance with the Policy in their respective areas, serving as an example of ethical conduct.

**Legal Compliance:** Conduct *due diligence* analyses, assess risks, make recommendations, and provide training courses on integrity and anti-corruption.

**Compliance Committee:** Analyze critical cases, monitor compliance indicators, and deliberate on corrective measures.

## 8. MISCELLANEOUS

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

This Policy will be reviewed periodically for any improvements and enhancements and may be amended whenever Cosan deems it necessary and/or when there is any change in the applicable laws. Any amendments to this Policy will be promptly disclosed.

The guidelines proposed herein are supported by Cosan's internal policies, which outline the procedures and practices that support the fulfillment of Cosan's objectives for Anti-Corruption, Anti-Bribery, and Integrity.

This Policy, its amendments and updates will be widely disseminated and made available across the internal and external communication channels of Cosan, in an electronic version.

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

This Policy revokes any provisions otherwise.

## 9. TERMS AND DEFINITIONS

<b>Private Agent:</b>	Manager or Employee who directly or indirectly represents any legal entity governed by private law that is not characterized as a Public Agent.
<b>Public Agent:</b>	Brazilian or foreign Public Agents are any and all person belonging to the structure of any of the three (3) branches of government who, even if temporarily or without compensation, performs public functions, hold positions or work in: (1) a position, job or public office, directly in the Government or even in a quasi-governmental entity or in legal entities controlled, directly or indirectly, by the Government or a foreign State; (2) contracted or partnered service provider to perform a typical activity of the Public Administration; (3) a commissioned position or management or advisory function of a direct administration body, mixed-capital company, public sector company, or foundation established by the government; (4) an agent of international public or non-governmental organizations (World Bank, United Nations, International



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	Monetary Fund, etc.); and (5) candidates for political public office and affiliates of political parties.
<b>Employee(s):</b>	Every person who has an employment relationship with Cosan and management.
<b>Legal Compliance:</b>	The Legal Compliance area responsible for Cosan's Integrity Program, with functional autonomy and periodic reports to the Compliance Committee.
<b>Corruption:</b>	The act of considering, promising, offering, giving, directly or indirectly, or even soliciting, receiving or accepting an undue advantage to/from a Public Agent, Private Agent or a third party indicated thereby, to influence them to engage in dishonest or illegal activities, causing a rupture in the legal order to benefit someone to obtain, maintain or enable business dealings or relevant benefits, or to provably finance, pay for, sponsor or in any way subsidize these practices. Forms of corruption include: (A) Active Corruption: is the act of offering or promising an Undue Advantage to a Public Agent, to induce them to perform, omit, or delay an official act; and (B) Passive Corruption: is the act of requesting or receiving, for oneself or for others, directly or indirectly, even outside the function or before assuming it, but because of it, an Undue Advantage, or accepting the promise of such advantage.
<b>Fraud:</b>	Illegal act or act done in bad faith to obtain an Undue or Increased Advantage, for themselves or for third parties, usually by committing a crime or by omission, untruth, abuse of power, breach of confidence, skirting rules, etc.
<b>Cosan Portfolio:</b>	Cosan S.A. and its subsidiaries, associated companies and affiliates.
<b>Misconduct in Office:</b>	An illegal act or contrary to the basic principles of the Public Administration that provides an undue financial advantage to the Public Agent who commits it in the exercise of a public function or as a result of it.
<b>Anticorruption Laws:</b>	Brazilian and foreign normative acts: (i) Law No. 8,137/1990 (Law against Anticompetitive Practices); (ii) Law No. 14,230/2021 (Law against Misconduct in Public Office); (iii) Law No. 14,133/2021 (Bidding Law); (iv) Law No. 12,813/2013 (Conflict of Interest Law); (v) Law No. 12,846/2013, regulated by Decree No. 11,129/2022 (Brazilian Anti-Corruption Law); (vi) U.S. <i>Foreign Corrupt Practices Act</i> (FCPA) and (viii) <i>UK Bribery Act</i> .
<b>Facilitation Payments:</b>	Payment of small amounts in cash or other form of deposit or promises of personal benefits to Public Agents, in order to expedite or guarantee the performance of a routine and non-discretionary action by the agent, such as, but not limited to: (i) processing of travel visas; (ii) customs clearance; (iii) issuance of a license or authorization, among others. Attempts to conceal the payment will define the conduct as Corruption.
<b>Government:</b>	Entities and agencies of the Executive, Legislative and Judiciary branches, including the Public Prosecutor's Office, at the federal, state and municipal levels, including the Federal District and Territories, as well as entities of the indirect Public Administration, such as autonomous government agencies, foundations, state-owned companies, and mixed-capital companies.
<b>Bribery:</b>	The act of offering, promising, giving or receiving, directly or indirectly, any undue advantage, financial or not, with the objective of influencing the action or decision of a Public or Private Agent for one's own benefit or that of third parties, to the detriment of ethics and current legislation.
<b>Third Parties:</b>	Customers, business partners, intermediaries, attorneys-in-fact, contractors, subcontractors, suppliers of goods and services and anyone acting on behalf of Cosan Portfolio.
<b>Influence Peddling:</b>	Soliciting, demanding, pleading or obtaining, for oneself or another, any advantage or promise of an advantage with the pretext of influencing an act practiced by a Public Agent in their official capacity.
<b>Undue Advantage:</b>	Pecuniary or nonpecuniary advantage, whether tangible or not, that is not owed and, when offered, is usually done to influence or reward the accomplishment or delay of an official act or decision by a Public Agent or Private Agent and should be interpreted in a broad manner.
<b>References:</b>	Cosan's Code of Conduct; Decree-Law No. 2,848/1940 (Brazilian Penal Code); ISO 37001:2016 - Anti-Bribery Management Systems (ABNT);





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	Federal Law No. 8,137/1990 (Law against Anticompetitive Practices); Federal Law No. 14,230/2021 ("Law against Misconduct in Public Office"); Federal Law No. 14,133/2021 (Public Bidding Law); Federal Law No. 12,813/2013 ("Law against Conflict of Interests"); Federal Law No. 12,846/2013, regulated by Decree No. 11,129/2022 ("Brazilian Anti-Corruption Law"); U.S. <i>Foreign Corrupt Practices Act</i> (FCPA); <i>UK Bribery Act</i> ; Disciplinary Measures Policy; Gifts and Hospitality Policy; Donations and Sponsorships Policy; Relationship with Public Authorities Policy; Donations and Sponsorships Procedure; Third-Party <i>Due Diligence</i> Procedure.
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## 10. REVIEW AND APPROVAL

STAGE	DEPARTMENT	NAME	POSITION	REVIEW	VERSION  1
Preparation/Amendment	Legal Compliance	Jéssica Oliveira	Lawyer	12.10.2024	
Review/Area	Legal	Jefferson Molero	Coordinator	01.15.2025	
Review/Area	Legal Compliance	Silvio Soares	Coordinator	02.10.2025	
Review/Internal Approval	Internal Controls	Jéssica Lopes	Coordinator	02.28.2025	
Notice to the Market	Investor Relations	Paula Macedo	Coordinator	03.12.2025	
Executive Approval	Board of Directors			03.26.2025	