



COSAN S.A.

Corporate Taxpayer ID (CNPJ): 50.746.577/0001-15

Company Registry (NIRE): 35.300.177.045

Publicly Held Company

CVM 19836

MATERIAL FACT

COSAN S.A. (B3: CSAN3; NYSE: CSAN) (“Cosan”), in compliance with the provisions of CVM Resolution No. 44 of 8/23/2021, and in continuation to the Notice to the Market of 12/22/2023, which it informed that its Board of Directors approved the hiring of BDO RCS Auditores Independentes SS Ltda. (“BDO”) as its new independent auditor to conduct the audit work, hereby announces to its shareholders and the market in general:

1. Exceptionally, the audit of Cosan’s Financial Statements for the fiscal year 2023 (“2023 Financial Statements”) won’t be completed by prescribed timeframe. The delay in the audit work of the 2023 Financial Statements occurs strictly due to the beginning date of BDO's work – which effectively took place in January this year – and the number of companies that need to be audited within the scope of Cosan, including investees located abroad.
2. The controlled companies Rumo, Compass, and Radar informed that they will publish their respective audited 2023 Financial Statements on 3/27/2024.
3. The 2023 interim accounting information of Raízen were reviewed on a quarterly basis by Ernst Young Auditores Independentes SS Ltda. and published on 2/8/2024.
4. To keep the market updated, Cosan will publish unaudited financial information on 3/27/2024 and will also hold a public conference call on 3/28/2024. At this moment there is no audit note that signals a significant change in such financial information. The publication date of the 2023 Financial Statements will be updated in the next weeks.
5. The Company and BDO are making every effort to ensure that the audit work on Moove, on Raízen (for equity pickup purposes) and on Cosan itself are completed as quickly as possible.
6. The Company will call an Annual Shareholders Meeting within the legal deadline to elect the Fiscal Council. The 2023 Financial Statements, the management accounts, the allocation of the Company's results for the fiscal year 2023, and the annual overall compensation of the management will be subject to deliberation at an Extraordinary Shareholders Meeting to be called.

São Paulo, March 25, 2024

Rodrigo Araujo Alves

Chief Financial and Investor Relations Officer