

## **1. PURPOSE**

1.1. The purpose of the Donations and Sponsorships Policy is to establish the guidelines and procedures for donations and sponsorships that involve the transfer of personal properties and movable assets belonging to Grupo Cosan's assets, including monetary values or services of Grupo Cosan to ensure that such actions are carried out with legality, transparency, and integrity (Policy).

## **2. APPLICABILITY AND COVERAGE**

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

## **3. GENERAL GUIDELINES**

3.1.1. All Donations and Sponsorships made by Grupo Cosan are intended to promote the Company's name and brand and must be carried out under the rules outlined in this Policy and the Code of Conduct, and approved under the established approval levels.

3.1.2. No Donations or Sponsorships should be offered or promised with the purpose of, directly or indirectly, influencing (1) business decisions; (2) actions, omissions, or decisions of a public body or Public Agent; or (3) business decision incompatible with current legislation and Grupo Cosan's interests or internal policies.

3.1.3. Donations and Sponsorships mentioned in this Policy will follow specific analysis and approval procedures, as outlined in Cosan's Donations and Sponsorships Procedure.

### **3.2. SPONSORSHIPS**

3.2.1. Grupo Cosan may sponsor projects focused on its areas of interest and operation, as well as cultural projects, whether or not encouraged by institutions and legislations related to culture and sports.

3.2.2. Grupo Cosan will not sponsor projects, events, or materials of a political, religious, or discriminatory nature, or that in any way violate the laws and regulations, its Code of Conduct, and internal policies.

### **3.3. DONATIONS**

3.3.1. Grupo Cosan will make Donations to reputable and upright entities and institutions, motivated by legitimate philanthropic reasons and in support of humanitarian, cultural, sports, and educational causes, as well as actions related to the well-being of the communities where Grupo Cosan has operations/activities. Donations must comply with current legislation, the principles outlined in this Policy, the Due Diligence Procedure, and the Code of Conduct.

3.3.2. Donations to public entities with ongoing or pending approval processes by Grupo Cosan are prohibited.

### **3.4. SANCTION LISTS**

3.4.1. The granting of Donations or Sponsorships to individuals or public/private entities with restrictions listed in the following bodies is prohibited:

- a. National Registry of Ineligible and Suspended Companies (CEIS);
- b. National Registry of Punished Companies (CNEP);
- c. Registry of Impeded Nonprofit Private Entities (CEPIM);
- d. National Registry of Civil Convictions for Acts of Misconduct in Public Office of the National Council of Justice (CNJ);
- e. List of Disqualified and Unfit Individuals and Entities from the Federal Accounting Court (TCU);
- f. List of individuals and entities subject to financial or commercial sanctions imposed by a resolution of the United Nations Security Council or regulation of the European Union;
- g. List of individuals, entities, and countries sanctioned by the U.S. government – OFAC List;
- h. List of Politically Exposed Persons (PEP) from the Transparency Portal.

### **3.5. POLITICAL DONATIONS**

3.5.1. Grupo Cosan is prohibited from making any Political Donations, directly or indirectly, under the current legislation.

3.5.2. Ideological, political, and cultural orientation is an individual right, and, therefore, Employees have the right to make personal political contributions in cash, goods, services, or benefits of any kind, provided that they do not involve Grupo Cosan resources, which includes the time of compensated work at Grupo Cosan, and do not aim to obtain any personal benefit and/or exchange of favors involving Grupo Cosan

or the Employee. Requests for reimbursement Grupo Cosan related to any Political Donations are not considered legitimate and will not be authorized.

3.5.3. The abovementioned prohibition extends to the payment, reimbursement of expenses, or activism related to political campaigns (expenses for stationery, support materials, organization of events related to political campaigns, travel, donation, and loan of goods, etc.).

### 3.6. FREQUENTLY ASKED QUESTIONS (FAQs)

#### 1. Can a legal entity make political donations?

**A:** No. The most recent Electoral mini-reform (Law 13,165/2015) ratified the decision of the Supreme Federal Court declaring political donations by companies unconstitutional. Depending on the severity of the offense, the legal entity may be subject to the prohibition of participating in public bids and executing contracts with the government.

#### 2. Does the prohibition of donations by legal entities only apply to cash donations?

**A:** No. Donations of resources, such as goods or services provided, are also prohibited.

#### 3. Can the company prohibit its employees from campaigning for a specific candidate or party on its facilities?

**A:** Yes. The company can prohibit its employees from using the workplace and/or their positions to propagate political views. It can also prohibit employees from using the company's assets or information to conduct any type of political campaign.

#### 4. Can the company prohibit its employees from campaigning for a specific candidate or party outside its premises or on social media?

**A:** No. Political expression is part of freedom of speech, a right constitutionally guaranteed to all. However, it should always be clear that such expressions are personal and not linked to the employer, which can be sensitive if the expressions come from employees or administrators representing the company publicly.

#### 5. Can the company prohibit its employees from making political donations?

**A:** No. Every citizen has the right to donate up to 10% of their gross income in the previous year to candidates and donate or lend personal assets of considerable value directly to candidates. However, employees with powers of representation and

administrators or Board members should seek prior authorization from the company, considering that their image often merges with that of the company.

#### **6. Can the company campaign for a specific candidate or party?**

**A:** No. Any form of marketing and advertising aimed at gaining votes is considered an electoral expense and is therefore prohibited.

### **4. PENALTIES**

4.1. Violation of Anti-Corruption Laws may result in civil and administrative liability for Grupo 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.

4.2. 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.

4.3. 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.

4.4. 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.

### **5. REPORTING AND QUESTIONS**

5.1. 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](http://www.canaldeetica.com.br/cosan)).

5.2. 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.

5.3. 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.

## 6. MISCELLANEOUS

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

6.2. 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.

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

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

6.5. This Policy revokes all contrary provisions.

## 7. DEFINITIONS

<b>Public Agent:</b>	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.
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<b>Employee(s):</b>	Any person who maintains an employment relationship and administrators.
<b>Legal Compliance:</b>	The Legal compliance department is responsible for Cosan's Integrity Program with functional autonomy and periodic reports to the Compliance Committee.
<b>Subsidiaries:</b>	Companies in which Cosan holds control, either directly or indirectly.
<b>Donation:</b>	Free transfer to an individual or legal entity (hereinafter referred to as the Donee) of Resources or movable or immovable assets that are part of Grupo Cosan's assets.
<b>Donations, Sponsorships, and/or Political Contributions:</b>	Political donations, contributions to political parties, candidates for elective office, unions or organizations, or Public Agents. Currently, political donations made by legal entities, directly or indirectly, are prohibited under Law 13,165/2015.
<b>Sponsorship:</b>	Allocation of Resources to support the promotion of projects, actions, or events; promoting its activities, strengthening a concept, and/or adding value to the Cosan Group's brand; generating recognition or expanding the sponsor's relationship with its target audience.
<b>Sponsorships and Donations Procedures:</b>	Procedure/process to be followed by Grupo Cosan to submit, analyze, and approve requests for Donations and Sponsorships, under this Policy, the Code of Conduct, and approval levels defined by Cosan.
<b>Resources:</b>	Values made available by Grupo Cosan through donation or sponsorship.
<b>Grupo Cosan:</b>	Cosan S.A. and its subsidiaries, associates, and affiliates.
<b>Anti-Corruption Laws:</b>	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); (vi) Foreign Corrupt Practices Act (FCPA), and (viii) UK Bribery Act.
<b>Third Party(ies):</b>	Customers, business partners, intermediaries, attorneys, contractors, subcontractors, and suppliers of goods and services, and anyone acting on behalf of the Cosan Group.
<b>Undue Advantage:</b>	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.
<b>REFERENCES</b>	Code of Conduct of Cosan; Decree 11,129/2022 (Regulatory Decree of the Brazilian Anti-Corruption Law); Decree-Law 2,848/1940 (Brazilian Criminal Law); UK Bribery Act; Law 12,846/2013 (Brazilian Anti-corruption Law); Law 11,438/2006 (Sports Incentive Law); Law 8,313/91 (Rouanet Law); US FCPA – Foreign Corrupt Practices Act; Cosan's Disciplinary Measures Policy;

## 8. APPROVAL

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