

## 1. PURPOSE

**1.1.** The purpose of the Policy for Hiring Independent Auditors and Non-audit Services ("Policy") of Cosan S.A. ("Company") is to establish the rules regarding the hiring of the Company's independent auditors, the guidelines and procedures to ensure the independence of the independent auditors and consulting service providers of the Company, its subsidiaries, jointly-controlled subsidiaries, co-controlled subsidiaries ("Cosan Group") and relevant affiliates for the performance of audit work and non-audit services.

**1.2.** The Policy was drawn up in accordance with the provisions of CVM Resolution 23/21, as amended, B3's Novo Mercado Listing Regulations, the SEC's auditor independence rules (210.2.01) and the regulations issued by the IESBA, the applicable provisions of the Sarbanes-Oxley Act of 2002, the Company's Bylaws as well as the other rules and guidelines issued by the Securities and Exchange Commission, in addition to observing best market practices.

**1.3.** Awareness of, adherence to and strict compliance with the Policy are mandatory for all Persons Subject to the Policy, as defined in item 2.1.

## 2. APPLICATION AND SCOPE

**2.1.** This Policy applies to the Cosan Group and to the persons described below, in addition to the independent auditing firms and service providers contracted by the Company, including (i) the Independent Auditor; (ii) independent auditors who perform non-audit services; and (iii) service providers other than independent auditors, but who provide services to the Company that may affect the independence of the Independent Auditor ("Persons Subject to the Policy"):

- (a) Controlling Shareholders;
- (b) Management;
- (c) Members of the Audit Board;
- (d) Members of bodies with technical or advisory functions created by statutory provision;
- (e) Members of the Audit Committee; and
- (f) other persons appointed by the Audit Committee, including employees and members of non-statutory committees and their immediate family members, who (i) have or may have influence over the contracting of services provided by independent auditors; and (ii) have oversight of financial reporting, with influence over the content of the financial statements and related information that are

included in the Company's SEC filings or any person who prepares them (this includes, but is not limited to, a member of the Board of Directors, the chief executive officer, the chief financial officer, the directors in general, members of the Audit Committee, accountant, controller, the internal audit director, other non-statutory directors, treasurer or any equivalent position).

**2.2.** The Persons Subject to the Policy must ensure that its rules are complied with.

### 3. TERMS AND DEFINITIONS

**3.1.** The terms below, in their singular or plural form, shall have the following meanings:

- **Controlling Shareholder:** a shareholder or group of shareholders that effectively directs the company's activities and guides the operation of the company's bodies, directly or indirectly, in fact or in law, regardless of the shareholding held. There is a relative presumption of ownership of control in relation to the person or group of shareholders who hold shares that have secured them an absolute majority of the votes of the shareholders present at the last three (3) general meetings of the Company, even if they do not hold the shares that secure them an absolute majority of the voting capital.
- **Director(s):** Directors and members of the Company's Board of Directors.
- **Affiliate:** In accordance with Regulation S-X, Title 17 Chapter II Part 210 issued by the SEC (the "Regulation S-X") (i) an entity that has control over the entity under audit or an entity over which the entity under audit has control; (ii) an entity that is under common control with the entity under audit, including the parent companies and subsidiaries of the entity under audit, when the entity and the entity under audit are each relevant to the controlling entity; (iii) an entity over which the audit client has significant influence, unless the entity is not material to the audit client; (iv) an entity that has significant influence over the audit client, unless the audit client is not material to the entity; or (v) each entity in the investment company complex, as determined in Regulation S-X, when the entity under audit is an investment company or investment adviser or sponsor, as those terms are defined in Regulation S-X.
- **Independent Auditor:** any registered public accounting firm engaged to prepare or issue, or to participate in the preparation or issuance of, the Company's consolidated audited financial statements.
- **B3:** B3 S.A. - Brasil, Bolsa, Balcão, the stock exchange based in São Paulo.

- **Stock Exchanges:** B3 and any other stock exchanges or organised over-the-counter trading markets on which the Company's Securities are admitted to trading, in Brazil or abroad.
- **Affiliate:** a company over which the Company has significant influence (provided that such influence can be demonstrated), where influence is presumed if the Company holds 20% (twenty per cent) or more of the voting capital of such company, without controlling it.
- **Audit Committee:** The Company's Statutory Audit Committee.
- **Board of Directors:** The Company's Board of Directors.
- **Fiscal Council:** The Company's Fiscal Council, when installed.
- **Subsidiary:** company whose Controlling Shareholder is the Company.
- **CVM:** Securities and Exchange Commission.
- **Directors (s):** Company directors, statutory and non-statutory.
- **IESBA:** *International Code of Ethics for Professional Accountants*.
- **CVM Resolution 23/21:** CVM Resolution 23 of 25 February 2021 and subsequent amendments.
- **PCAOB:** *Public Company Accounting Oversight Board*.
- **Person Subject to the Policy:** has the meaning attributed to it in clause 2.1.
- **Novo Mercado Regulation:** B3 Novo Mercado Listing Regulation of 17 February 2023.
- **SEC:** Securities and Exchange Commission.
- **Non-audit services:** professional services provided by audit firms during the period of professional engagement that are not related to the audit or review of financial statements, as defined by the American Law (*Code of Federal Regulation - eCFR :: 12 CFR 621.31 -- Non-audit services*).
- **Prohibited Services:** services that may generate a conflict of interest or compromise the auditor's objectivity and independence, as listed in clause 8.8.

## 4. GENERAL GUIDELINES

- 4.1.** The Company must publicize its policy for hiring independent auditors on the Company's website (<https://www.cosan.com.br/>) and the CVM's website (<http://www.cvm.gov.br>), as well as the exchange of auditors (CVM Resolution 23, Art. 28).
- 4.2.** The main purpose of this Policy, among other provisions, is to ensure that the independence of the Independent Auditor in relation to the Company is not compromised, as required by the rules applicable to independent auditing services in Brazil and abroad.

**4.3.** Cosan must have its financial statements audited annually and its interim financial statements reviewed by an independent auditing firm, in accordance with the laws and regulations in force in Brazil and the United States of America, as well as the rules of the PCAOB.

**4.4.** Also, in accordance with SEC rules, independence is required of the audit client and all its Affiliates, as defined in this Policy.

## 5. RESPONSIBILITIES OF THE AUDIT COMMITTEE

**5.1.** Among other things, the audit committee is responsible for:

- (a) Opine on the hiring and dismissal of independent auditing services;
- (b) Supervising the Company's relationship with its Independent Auditor, including appointing or changing auditors and guaranteeing their independence, annually defining a list of firms that may not be hired as potential auditors and consultants;
- (c) Ensure that the qualifications, performance and independence of the auditors are reviewed at least annually;
- (d) Review a formal statement, at least annually, in writing explaining all relationships between the current independent auditor and the Company, consistent with applicable PCAOB requirements regarding the Independent Auditor's communications with the Audit Committee about its independence;
- (e) Monitor all contracts for the services of the Company's and the Cosan Group's audit firms;
- (f) Be aware of this Policy, as well as any changes and updates.

**5.2.** In order for the Audit Committee to carry out the functions described above, notably those included in items (b) and (e), the Company's internal controls area will inform the Audit Committee on a quarterly basis of a list of all the jobs contracted and their respective classification, whether they are prohibited (those that may affect the independence of the audit firms that are providing services) or not.

**5.3.** Upon receipt of the information in item 3.2 above, the Audit Committee will define and publicize internally to the applicable governance bodies of the Company and the Cosan Group, which firms may be hired for auditing services, and which may be hired for consulting services in each fiscal year. The Audit Committee must finalize its analysis and publicize the list of firms defined before the end of a given fiscal year so that it is applicable for the following fiscal year.

**5.4.** The Company's internal controls department will assess annually whether the Policy requires updating based on changes in laws and regulations and will inform the Audit Committee of the outcome of this assessment.

**5.5.** This Policy should not be interpreted as a delegation to management of the Audit Committee's responsibilities under applicable laws and regulations and should not be interpreted in disagreement with the Audit Committee's Internal Regulations.

## 6. HIRING INDEPENDENT AUDITORS

**6.1.** The Independent Auditor hired must have the appropriate qualifications and experience to fulfil the role, in accordance with CVM Resolution 23/21 and Section 210.2-01 - Qualification of accountants of the SEC, as well as IESBA regulations.

**6.2.** The Independent Auditor hired must comply with the provisions of articles 22 and 23 of CVM Resolution 23/21 to maintain independence from the Cosan Group. In addition, the Company must comply with the independent auditor rotation requirement pursuant to Chapter XII of CVM Resolution 23/21.

**6.3.** All contracts to be entered into by the Company, the Cosan Group or Persons Subject to the Policy for consultancy services provided by auditing firms shall be preceded by assessment and approval by the Company's Chief Financial and Investor Relations Officer.

**6.4.** In order to carry out the control mentioned in item 6.3 above, the contractor must initially send the form included in Annex A to this Policy, duly completed, by e-mail to the Company's Audit, Internal Controls and Risks Department. Only with the agreement of the Company's Audit, Internal Controls and Risks Board will it be allowed to proceed with the hiring.

**6.5.** The Independent Auditor may be hired again after the end of the contract for carrying out audit work, after a minimum interval of 3 (three) years has been respected, including for consultancy services.

**6.6.** In the event of acquisitions or mergers during the financial year, the company to be controlled or affiliated must use the same Independent Auditor as the Company; exceptions must be assessed by the Audit Committee. It will be up to the Company to evaluate each acquisition, merger or investment transaction carried out by the Company and the Cosan Group and the amounts involved in order to identify whether the operation affects the independence of the Independent Auditor.

**6.7.** After approval by the Board of Directors, subject to prior assessment by the Audit Committee, it will be the responsibility of the Company's Internal Audit and Internal Controls to inform the other Cosan Group companies about the hiring of the Independent Auditor who will provide auditing services and the date on which the work will begin, together with the list of other consultancies that will have to undergo the monitoring of hiring as provided for in Item 6.

**6.8.** The Audit Committee shall be responsible for the constant verification and validation of the provisions of items 4.1 and 4.2 above regarding the registration and independence of the Independent Auditor, and the Audit Board shall ensure that these rules are correctly complied with by the Directors.

## 7. OBLIGATIONS OF THE INDEPENDENT AUDITOR

**7.1.** The Independent Auditor hired must observe and comply with the following rules and obligations:

- (a) act in accordance with the legal and regulatory standards governing the securities market and the provisions of CVM Resolution 23/21;
- (b) maintain a quality control system in compliance with the auditor independence rules of the CVM, the SEC, the European Union and the United Kingdom, which guarantees that its independence, that of its partners, and that of all employees and associated entities participating in the work are not jeopardised;
- (c) provide audit services in a professional manner, prioritising the quality and suitability of the services provided to the Company's needs;
- (d) report on the development of its functions and the provision of services directly to the Board of Directors, through the Audit Committee, including meeting all the demands of the Audit Committee that fall within its remit;
- (e) constantly evaluating the internal controls adopted by the Executive Board, verifying their adequacy and sufficiency to enable the preparation of financial statements that are free from material misstatement, regardless of whether caused by error or fraud, reporting to the Audit Committee its observations for the improvement of these internal controls;
- (f) be present when requested at meetings of the Board of Directors, Audit Board, Audit Committee and Ordinary General Meetings;
- (g) report to the Audit Committee any disagreements with the Board of Directors and management, or any discussions held about critical accounting policies, changes in the scope of

work, relevant deficiencies and significant flaws in controls and alternative accounting treatments, risk assessment and analysis of the possibility of fraud;

- (h) not carry out the audit work in an inept or fraudulent manner, altering figures, falsifying or withholding information, or acting in any way that is contrary to the practice of the profession; and
- (i) not use for their own benefit or that of third parties, or allow third parties to use, information to which they have had access as a result of carrying out the auditing activity.

**7.2.** In order to ensure compliance with the provisions of item (b), the Independent Auditor, its partners, directors, shareholders and employees of the Independent Auditor are, among others, prohibited from having (i) together with their immediate family members or close financial relationships, any direct or indirect material financial interest in the Cosan Group or; (ii) any direct or indirect material business relationship with the Cosan Group or with persons associated with the Cosan Group with decision-making capacity, as executives, directors or beneficial owners (known through reasonable enquiry) with significant influence over the entity under audit.

**7.3.** In addition, in order to guarantee their independence before being hired, the Independent Auditor is obliged to:

- (a) Annually disclose to the Audit Committee in writing all relationships between the Independent Auditor or any Affiliates and the Cosan Group or persons in financial reporting oversight roles within the Cosan Group, or persons associated with the Cosan Group with decision-making capacity, such as statutory officers, directors or beneficial owners of the Cosan Group (known through reasonable enquiry) with significant influence over the entity under audit, who, in the professional judgement of the auditors, may reasonably be considered independent;
- (b) Annually discuss with the Audit Committee the potential effects of the relationships described in (a) above on the auditor's independence and document the content of such discussions;
- (c) Annually confirm in writing that, in the professional judgement of the auditors, they are independent of the Cosan Group in complying with applicable laws and regulations;
- (d) Confirm in the engagement letters that the execution of the work will not jeopardise independence;
- (e) Assure the Audit Committee that the Independent Auditor has internal policies and procedures on auditor independence applicable globally, in addition to adherence to Cosan Group policies on the subject and other independence requirements, including robust monitoring and communications;
- (f) Provide regular communication and confirmation to the Audit Committee on independence;



- (g) Maintain registration and good standing with the PCAOB, CVM, SEC and any other relevant regulatory body;
- (h) Review its partner rotation plan;
- (i) Correct any deficiency in the independence of any partner or employee as soon as possible after becoming aware of it;
- (j) Provide auditing services in a professional manner, prioritising the quality and suitability of the services provided to the needs of the Cosan Group;
- (k) Consider the nature, timing and extent of specific tests of controls that are relevant, provide appropriate and sufficient audit evidence on the operation of internal controls to support the risks assessed;
- (l) Report the development of its functions and the provision of services directly to the Board of Directors, through the Audit Committee, including meeting all the demands of the Audit Committee that fall within its remit.

**7.4.** The Cosan Group prohibits the Independent Auditor from acting in situations where:

- (a) mutual or conflicting interests are created between the Independent Auditor and the Cosan Group;
- (b) the Independent Auditor needs to audit its own work;
- (c) the Independent Auditor's work results in a management or employee position in the Cosan Group;
- (d) the Independent Auditor is in a position to act for, defend or promote the interests of the Cosan Group;
- (e) the Independent Auditor needs to perform management functions for the audited entity; and
- (f) the Independent Auditor provides other services to the audited entity in addition to auditing services, as per Item 8 of this policy.

**7.5.** An auditor is not considered independent if he or she is unable to exercise objective and impartial judgement on all the issues covered by the audit work or is not considered a reasonable and objective person with knowledge of all the facts and circumstances relevant to the work.

## **8. CONTRACTING NON-AUDIT SERVICES**



- 8.1.** The Audit Committee is exclusively responsible for analysing and approving the contracting of additional services and work provided by the Independent Auditor and required by the Company and the Cosan Group, such as comfort letters in debt issuance operations, accounting reports, among others ("Non-audit services").
- 8.2.** Once the Independent Auditor has been defined, it will be up to the Audit Committee to decide on the list of consultants who should be part of the monitoring of the contracting of non-audit services.
- 8.3.** Every year, the Company's internal controls area must report to the Audit Committee all the services provided during the year by the consultants on the monitoring list, for the purposes of assessing their independence.
- 8.4.** The hiring of auditing and non-auditing services by the Company and the Cosan Group must follow the definitions of service providers in this Policy. These definitions will be reviewed annually and disclosed to the Audit and Management Committees of the subsidiaries, jointly-controlled companies and co-controlled companies.
- 8.5.** All contracting to be carried out by the Company and the Cosan Group for non-audit services shall be preceded by evaluation and approval by the Company's Chief Financial and Investor Relations Officer.
- 8.6.** The approval of a proposal by the Audit Committee does not automatically authorise its execution by the Company's directors, and the contracting must go through the current service contracting approval processes.
- 8.7.** In order to support the decision to approve or not the contracting of non-audit services, the Audit Committee may request other documents and clarifications in relation to the proposed work, objective, scope, deliverables and fees.
- 8.8.** The Independent Auditor and the firms defined by the Company's Audit Committee on an annual basis may not, under any circumstances, simultaneously perform any of the following services ("Prohibited Services") for the Cosan Group:
- (a) accounting or other services related to the preparation of accounting records or financial statements;
  - (b) design and implementation of financial information systems;
  - (c) valuation services, with the exception of accounting reports whose issuance is permitted by law, or *fairness opinions*;
  - (d) actuarial services;

- (e) internal audit outsourcing;
- (f) human resources management functions;
- (g) positions involving decision-making;
- (h) services similar to investment banking (*corporate finance*); and
- (i) legal and specialist services (not related to auditing).

**8.9.** In addition to the above prohibitions, the Company must not hire as an Independent Auditor anyone who has provided internal auditing or consultancy services to the Company for less than 3 (three) years, as described in Item 4 of this Policy.

**8.10.** The hiring of the aforementioned services, if necessary, must be quoted from other companies with technical sufficiency, and the participation of the Independent Auditor in the quotation process is also prohibited.

**8.11.** Hiring services other than auditing the financial statements must not jeopardise the independence of the independent auditor.

## 9. PENALTIES

**9.1.** Suspected non-compliance with the guidelines of this Policy by employees or third parties will be investigated by the Company's internal controls area and assessed by the Audit Committee or equivalent, as provided for in the internal investigation procedure.

**9.2.** Furthermore, in the event of non-compliance with this Policy, the Company may take all appropriate measures for immediate remediation to re-establish independence between the Company and the Cosan Group.

**9.3.** Any employees who may be found to be in breach will be subject to the disciplinary sanctions provided for in the Disciplinary Measures Policy and the Code of Conduct, without prejudice to the Cosan Group adopting the appropriate administrative, civil and criminal measures, as the case may be.

**9.4.** Third parties who may be in breach of contract will be subject to the appropriate contractual commercial sanctions, including immediate termination of the contract, with the application of the penalties resulting from the termination, without prejudice to compensation actions and other appropriate legal measures.

## 10. FINAL PROVISIONS

**10.1.** The Policy has been approved by the Company's Board of Directors and may only be amended by resolution of the same Board.

**10.2.** The Audit Committee and the Internal Controls area are responsible for monitoring and executing the Policy. Any doubts about the provisions of this Policy or the application of any of its provisions should be referred directly to the Coordinator of the Audit Committee, who will provide the necessary clarification or guidance, and may submit such doubts to the deliberation of the Audit Committee.

**10.3.** The Policy will come into force on the date of its approval by the Board of Directors, replacing the Policy on Hiring the Independent Auditor and Non-Audit Services previously in force.

**10.4.** The Policy will be in force for an indefinite period.

## 11. REVIEW AND APPROVAL HISTORY

STAGE	AREA	NAME	TITLE	DATE
Elaboration/Amendment	Controller's Office	Edson Vieira	Manager Controller	07/02/2025
Review	Internal Controls	Priscilla Silva	Manager Internal Controls	14/02/2025
Market Communication	Investor Relations	Paula Macedo	IR Coordinator	17/02/2025
	Investor Relations	Fernando Tinel	Executive Executive IR and ESG	17/02/2025
Legal Compliance	Legal	Marcela Coelho	Corporate Corporate Legal	23/02/2025
	Corporate	Jefferson Molero	Legal Coordinator	24/02/2025
	Compliance	Silvio Soares	Legal Coordinator	26/02/2025
Executive Approval	Board	Board	Council	10/03/2025

## ANNEX A

## CONTRACT INFORMATION

CONTRACTED FIRM:

CONTRACTOR:

SERVICES:

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DEADLINE:

## CONTRACT EVALUATION

PERMITTED SERVICE:

YES / NO
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REASON:

- |  |
|--|
| (i) Bookkeeping or other services related to the accounting records or financial statements of the audit client. |
| (ii) Financial information systems design and implementation.  |
| (iii) Appraisal or valuation services, fairness opinions, or contribution-in-kind reports.                       |
| (iv) Actuarial services.   |
| (v) Internal audit outsourcing services.   |
| (vi) Management functions.   |
| (vii) Human resources.   |
| (viii) Broker-dealer, investment adviser, or investment banking services.  |
| (ix) Legal services.   |
| (x) Expert services unrelated to the audit.  |

ACTION PLAN (REMEDIATION):

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POLICY

POLICY FOR HIRING  
INDEPENDENT AUDITOR AND  
NON-AUDIT SERVICES

Code: 0.00.20.1.02  
Responsible for: Internal Controls  
Issued/Amended Mar./2025 **vr.: 2**  
Duration: 03 years  
Classification: Internal / External



DEADLINE FOR REMEDIATION: