COSAN S.A.

Approved at the Company's Board of Directors' meeting held on July 6, 2022.



## 1. PURPOSE

**1.1.** The purpose of this policy is to establish the guidelines and general principles of Cosan's activities with regard to Human Rights. These principles should guide all of the Company's activities and relationships.

## 2. GUIDELINES

**2.1.** We have built a great company based on solid values. We believe that respect for and promotion of Human Rights are fundamental to the development of our business.

**2.2.** Cosan, through its Code of Conduct, establishes the rules of behavior expected of all professionals, including training on the subject made available in the internal system and mandatory for all employees. Our Code of Conduct reflects Cosan's dedication to achieving its goals, adopting the highest moral and ethical standards, based on three main pillars: respect, transparency and integrity.

#### 3. INTERNATIONAL STANDARDS

**3.1.** Our commitment is to respect human rights in accordance with international standards, such as:

- Universal Declaration of Human Rights
- United Nations Guiding Principles on Business and Human Rights
- Global Reporting Initiative (GRI)
- United Nations Global Compact



## 4. **DEFINITIONS**

**Employees**: all people who maintain a statutory or employment relationship with the Company. The members of the Board of Directors, the Fiscal Council, the Statutory or Non-Statutory Committees and the Statutory Board, as well as outsourced workers, temporary workers, interns and minor apprentices are also collaborators.

**Third parties**: our customers, business partners, intermediary agents, attorneys, subcontractors and suppliers of goods and services, directly or indirectly.

**Human Rights**: set of rights established by nations through the Universal Declaration of Human Rights that aim to promote dignity, freedom, equality and the value of the human person, inherent to the human condition, being in Brazil corroborated by the Federal Constitution of 1988.

**Universal Declaration of Human Rights**: document created to establish measures that guarantee basic rights for a dignified life. The purpose of the Declaration is that human rights are guaranteed to all citizens of the world.

**United Nations Guiding Principles on Business and Human Rights**: A document created to guide governments and companies to better manage the risks related to non-compliance with human rights.

**Global Reporting Initiative (GRI)**: independent international standards organization that helps companies, governments and other organizations understand and communicate their impacts on issues such as climate change, human rights and corruption, among others.

**United Nations Global Compact**: United Nations (UN) initiative to engage companies and organizations in the adoption of ten principles in the areas of human rights, labour, environment and anti-corruption.

**Code of Conduct**: establishes the behavior guidelines expected of all employees and third parties.

# Cosan

# **HUMAN RIGHTS POLICY**

**Sustainability Policy**: policy created with the objective of establishing strategic guidelines to guide actions based on relevant aspects related to sustainability, in addition to consolidating sustainable management practices and business culture.

**Anti-Corruption Policy**: policy created with the objective of establishing the guidelines that must be followed by Employees and Third Parties to comply with national and international Anti-Corruption Laws.

## 5. INTERNAL DOCUMENTS

Code of conduct Remuneration Policy Sustainability Policy Indemnity Policy Anti-Corruption Policy Money Laundering Prevention Policy Relationship Policy with Public Bodies Antitrust Policy Gifts and Hospitalities Policy Related Party Transaction Policy Policy on Contributions and Donations Trading and Disclosure Policy Risk Management Policy Profit Allocation Policy CEO Succession Plan

Independent Auditor Hiring Policy

# 6. FORCED LABOR, CHILD LABOR AND HUMAN TRAFFIC

Cosan prohibits the use of child labor and does not tolerate any practices similar to forced labor, human trafficking and any type of modern slavery. The Company is committed to making efforts to ensure that our operations are free from these



practices, whether in relation to our employees or service providers.

#### 7. FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

Cosan reaffirms its support for fundamental labor rights and recognizes the rights of employees to freedom of association and collective bargaining together with unions, within the limits of local legislation. Cosan inspects and demands that its service providers respect the freedom of association and collective bargaining of its Employees.

#### 8. NON-DISCRIMINATION

We respect the human rights of each individual and do not tolerate any discrimination based on race, color, religion, sex, origin, age, physical and mental conditions, or any type of discrimination that is against the principle of the dignity of every human being. Cosan is committed to guiding and inspecting its service providers so that they take a leading role in practicing non-discrimination inside and outside their premises.

#### 9. HEALTH AND SAFETY

For COSAN, security goes beyond physical integrity to build a collaborative and inclusive environment. Therefore, we have established a series of internal Rules and Norms with guidelines and guidelines to ensure a safe environment in all aspects. Therefore, COSAN is committed to training, awareness and inspection regarding safety rules in the environments we are present. Compliance with these rules is mandatory for anyone, whatever their position or area of activity within Cosan.

#### **10. WORKING CONDITIONS**

Cosan's greatest asset is people and that is why we treat our Employees fairly and honestly. Therefore, Cosan is committed to complying with labor legislation and



collective standards applicable to its employees and service providers. All employees have an employment contract, with all the conditions agreed upon at the time of admission, and the company has instruments to ensure that employees and outsourced workers comply with the law, including working conditions aspects. Everyone at Cosan is responsible for pointing out any deviations in order to guarantee a decent and safe work environment.

## **11. RELATIONSHIP WITH COMMUNITIES**

In order to have a positive impact on the communities where we operate, the Cosan Group also sponsors and encourages various social actions and projects in all regions where we carry out our activities.

## **12. HUMAN RIGHTS ASSESSMENT**

Cosan seeks to promote a rigid process of contracting service providers, whether in the approval of companies to be hired, or in monitoring during the term of the contract. Therefore, we seek to analyze compliance with legislation and respect for collective norms, but also issues related to the health and safety of its professionals.

If the use of labor in conditions similar to slavery by service providers is evidenced, Cosan will have the right to suspend activities or immediately terminate the contract, under the contractual terms. The same occurs in the event of a violation of legal requirements that, during the provision of services, may affect the health and safety of the Company's employees, the environment, the community and society in general.

#### **13. DUE DILIGENCE**

Our Legal Compliance and Internal Controls areas are responsible for disseminating the Company's culture of Integrity. As part of our approach to Ethics and Compliance training, we take steps to ensure that our anti-corruption policies, standards and procedures are communicated to all Employees. Specific actions with third parties



include the continuous strengthening of Due Diligence procedures. Our contracts with Third Parties now have, as a rule, clauses that require respect for human and social rights, and national and international compliance legislation.

## **14. APPLICATION AND TERM**

Applies to Cosan and its units as of its approval.

## **15. REVIEW AND APPROVAL**

Approved by Cosan's Board of Directors.