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# Supplier Good Practices Manual

June, 2024





## Introduction



### Applicability

This Manual applies to:



Any organization with which Cosan maintains a commercial relationship for the supply of goods or services;



Any organization with which Cosan established a commercial alliance or partnership, including donations and sponsorships;



NGOs or Non-profit organizations;



Any person who acts or maintains business relationships on behalf of Cosan, such as Business Partners.

All are referred to in this Manual as “**Supplier**” or “**Suppliers**”.



## Pillars



### Overview

Ethics, transparency and integrity are part of Cosan's culture and are essential guidelines for all company relationships. Our Compliance and Anti-bribery Program aims to ensure that our values are respected by all individuals involved with the company. In this context, our Code of Conduct should be understood as a guide to all attitudes, values and actions of our Suppliers. 'Doing the right thing, the right way' is our motto to ensure the sustainability of Cosan.

Through this document we hope that our Suppliers will act responsibly, joining us in the implementation of sustainable, ethical and transparent practices.

Suppliers must be aware of, understand, and create processes that comply with the applicable laws in the jurisdictions where they operate or conduct their business.

It is expected that every Supplier complies with these standards in conducting their business. We also expect that they adopt comparable standards across their supply chains.

Any violations of this Manual will be treated seriously, and the Supplier must report them through Cosan's Ethics Channel.



### Human Rights

We expect our Suppliers to act based on the Human Rights principles in all activities and relationships, adhering to the best practices and following international standards, such as:



- the Universal Declaration of Human Rights;
- the United Nations Guiding Principles on Business and Human Rights; and
- the United Nations Global Compact.

We also expect our Suppliers to respect the rights of every individual and not tolerate any discrimination or harassment, regardless of cultural differences, origin, physical and mental abilities, ideas, race, ethnicity, religion, sexual orientation, economic class, gender, or academic background.

We expect that their performance is in compliance with labor laws and occupational safety regulations throughout their entire value network. Suppliers are expected to respect, without limitations, laws, regulations, and standards regarding the payment of wages and rest periods required by law, and ensure health and safety of employees in the work environment.

Our Suppliers must respect fundamental rights at work and recognize employees' rights to freedom of association and collective bargaining with unions and within the limits of local legislation. This means not tolerating any form of undignified, forced, child, and/or slavery-like labor, as well as racism, sexism, homophobia, transphobia, ableism, and ageism. Our expectation is that our Suppliers actively combat any act of threat or physical or verbal misconduct that represents discrimination or harassment.

Thus, they must ensure a healthy and inspiring environment that values the emotional and psychological health of the employees. A business can be only prosperous in an environment free from any type of discrimination, prejudice, violence, and moral or sexual harassment.

We expect that our Suppliers promote respect for individuality, dignity, privacy, and freedom for everyone.



## Environment

At Cosan, our actions are guided by social and environmental responsibility. We believe that protecting natural resources contributes to our attentive focus on the business longevity and creation of value for a sustainable future.

We expect that our Suppliers replicate this commitment by recognizing and monitoring their negative social and environmental impacts and continuously acting to mitigate them, making efforts to evolve in the efficient use of resources and raw materials in their operations.



## Integrity and Corporate Ethics

Cosan adopts measures to curb any type of corruption and bribery and works on continuously monitoring its system in order to prevent, detect, and respond to this illegal practice. Thus, our Suppliers are prohibited from offering any Public or Private Agent, including Cosan employees, any undue advantage, monetary or otherwise, or practicing Influence Peddling with the objective of stimulating decisions that affect Cosan's business. Our Suppliers must adopt reasonable practices to prevent all forms of bribery and corruption, as well as not engaging in or assisting third parties in money laundering, financing terrorism or other financial crimes.

Similarly, our Suppliers must not maintain understandings, agreements, or plans with any competitor with the intent to manipulate or adjust prices, divide markets or customers, restrict offers, participate in bid rigging, or engage in any other action that presents a risk of antitrust conduct.

It is important to emphasize that we do not recommend that our Suppliers offer, accept, or solicit any gift, present, or hospitality that could indicate or induce a third party to conclude that there is an intention to unduly influence decisions or compromise the objectivity of their business.



As disseminators of the ethical culture, our Legal Compliance team will conduct due diligence during the contracting process based on our Third-Party Due Diligence Procedure - an internal document that establishes guidelines for contracting Suppliers in compliance with the Anti-Corruption Law, our Code of Conduct, and other internal policies. Likewise, our contracts with Suppliers will have, as a rule, clauses requiring respect for the human rights, social rights, and the national and international compliance legislation.



## Our Ethics Channel is for you!

Any suspicion of misconduct against Cosan's values and policies, such as discrimination, sexual and/or moral harassment, fraud, corruption, bribery, theft, or any violation of internal controls and our Code of Conduct must be reported!

### Do your part, report it!

The Ethics Channel can be accessed 24 hours a day, 7 days a week, at: [www.canaldeetica.com.br/cosan](http://www.canaldeetica.com.br/cosan) or by phone at **0800-725-0039**, from Monday to Saturday, from 8 a.m. to 8 p.m. Outside of these hours, service will be automated.

### [Read our documents here](#)

- Code of Conduct
- Anti-Corruption Policy
- Antitrust Policy
- Gifts, Presents and Hospitality Policy
- Anti-Money Laundering Policy
- Sustainability Policy
- Human Rights Policy
- Anti-Harassment and Anti-Discrimination Policy



Learn more about our Anti-Bribery Compliance Program [here](#).



