

1. PURPOSE

The purpose of Cosan's Sustainability Policy ("Policy") is to gather guidelines for the sustainable management of our Businesses. These guidelines include practices that consolidate the environmental and social governance model, such as risk management, associated impacts, and internal and external engagement, which are aimed at the Businesses.

2. APPLICABILITY AND EFFECTIVENESS

The guidelines of this Policy apply to Cosan S.A. and Businesses directly and jointly controlled by Cosan. This Policy serves as a reference for all Businesses to prepare their respective sustainability policies, considering the specific needs and legal requirements applicable to each sector. Additionally, in case of any future mergers and acquisitions where Cosan obtains shareholding control, the acquired companies must align with the guidelines of this Policy within a period established according to each case.

The duration applicable to this Policy is 03 (three) years from the publication date, and it may be revised in due course when applicable.

3. DEFINITIONS

For the purposes of this Policy, the terms below shall have the following meaning:

"BoD": Board of Directors of Cosan S.A.

"Employees": Direct employees of Cosan and its Businesses, including all employment categories within the company.

"Audit Committee": The auxiliary body linked and subordinated to the Company's Board of Directors, responsible for (i) advising the Board of Directors on internal controls and risk management processes; (ii) supervising internal audit activities; and (iii) supervising the activities of Grupo Cosan's independent audit firms.

"Cosan" or "Company": Refers only to the scope/activities of Cosan S.A.

"Subsidiaries": Companies directly controlled by Cosan S.A., ensuring influence over policies and strategic decisions.

“Jointly controlled companies or co-subsiidiaries”: Companies whose shareholding control is directly shared between Cosan S.A. and one or more partners, each with significant, but not exclusive, influence on policies and strategic decisions.

“Double materiality”: An approach that considers both financial materiality (impact of environmental, social, and governance aspects on the company’s financial results) and impact materiality (effects of the company’s operations on the environment and society).

“Businesses”: Refers to the gathering of subsidiaries and/or co-subsiidiaries.

“Stakeholders”: All individuals or groups who have an interest in or are affected by the activities of Cosan and its Businesses, including employees, customers, suppliers, investors, communities, regulatory bodies, and other partners.

“Third Parties”: Individuals or companies that provide services to Cosan and its Businesses but are not considered direct employees.

“TCFD”: Task Force on Climate-Related Financial Disclosures, an initiative that develops recommendations for disclosure of financial information related to climate risks and opportunities.

“ESG 2030 Vision”: A document published by Cosan that includes its strategy regarding environmental, social, and governance aspects, gathering objectives and drivers that guide our performance in the agenda, based on Cosan’s material themes, which are transversal to the Businesses. It also serves as a reference for the Businesses’ sustainability strategy and practices. The acronym **ESG** stands for Environmental, Social, and Governance.

4. ENVIRONMENTAL, SOCIAL, AND GOVERNANCE MANAGEMENT MODEL

Our environmental, social, and governance management model aims to create long-term value for the Company’s sustainability, in addition to protecting and harmonizing the interests of all involved parties. This system, responsible for monitoring this policy and promoting transparency to all stakeholders, is composed of the following entities:

- a) **Board of Directors:** The BoD is the highest governance and decision-making collective body. It is responsible for defining the guidelines and general policies and overseeing the Executive Board’s management, among other

responsibilities, as described in the Charter published. At least once a year the Sustainability Committee informs the Board of Directors about the progress, impacts, risks, and opportunities arising from environmental, social, and governance aspects.

- b) **Sustainability Committee:** An advisory Committee to the BoD regarding the integration of the Company's sustainability strategy into the decision-making process. This Committee is responsible for monitoring progress regarding the adherence to the current sustainability policy; monitoring the evolution of the goals and commitments described in the ESG 2030 Vision; promoting discussions on climate change, diversity, stakeholder engagement, and other matters on the agenda; monitoring performance in indices and ratings; and reporting at least once a year the progress of Cosan and its Businesses on the agenda, among other duties as described in the current Charter.
- c) **Sustainability Commission:** Composed of a group of specialists from Cosan and its Businesses on the matter to support the Sustainability Committee. It is responsible for monthly monitoring the strategies, goals, and commitments of Cosan and its Businesses; facilitating discussions on environmental, social, and governance matters related to the agenda; promoting collaboration and synergy among Cosan's Businesses; and encouraging initiatives aligned with the fulfillment of the sustainability strategy.

Furthermore, all Cosan employees are responsible for understanding and applying the guidelines outlined in this Policy, as well as participating in any related training determined by the Company.

5. GENERAL SUSTAINABILITY GUIDELINES

Cosan's activities are driven by three main responsibilities: i) directing priority fronts for the evolution of our Businesses in line with the ESG 2030 Vision; ii) promoting exchanges and synergies, especially on environmental, climate, and social matters; and iii) consolidating information on ESG performance, providing transparency about our performance to stakeholders.

5.1. MATERIALITY

The definition of materiality includes identifying and prioritizing the most significant environmental issues for Cosan, mainly climate, social, and governance. The methodology includes dialogues with internal and external stakeholders, benchmarking analysis, and evaluation of indices and ratings, based on a selection of the most relevant material themes for the Company and its Businesses, resulting in the materiality matrix.

At Cosan, this process is based on the double materiality concept, which highlights the importance of considering both financial risks and opportunities as well as social and environmental impacts. Furthermore, we undertake to review materiality in due course to ensure it reflects the Company's reality.

5.1.1. GOVERNANCE AND TRANSPARENCY

To ensure the best governance and transparency practices, Cosan undertakes to operate and recommends that subsidiaries and jointly controlled companies operate according to the following guidelines:

- Operate based on fundamental principles and values that include a governance culture grounded in the Company's Code of Conduct.
- Identify and manage risks, with the support of the Risk Management, Audit, Internal Controls, Information Security, and Legal Compliance areas, supervised by the Audit Committee, working integrally to strengthen the defenses and resilience of the Businesses, as well as Cosan itself.
- Promote transparency regarding governance, policies, procedures, practices, and performance of the company to global stakeholders.
- Promote sustainability training for employees to deepen their awareness of these topics within the organization.
- Maintain integrity in marketing and communication approaches related to sustainability, ensuring that the messages accurately and faithfully reflect the company's performance and practices.

- Encourage the inclusion of ESG components and goals tied to the variable compensation of senior leadership, ensuring that sustainability and governance objectives are integrated into performance criteria and encouraging responsible and sustainable practices throughout the organization.
- Encourage decision-making in capital allocation that considers exposure to risks, the pursuit of efficiency, and impacts related to sustainability matters.
- Prevent any forms of corruption and bribery, and continuously monitor the Compliance and Anti-Bribery Program to prevent, detect, and respond to misconduct. Accordingly, Cosan will not offer or receive, from any Public or Private Agent, any undue advantage, whether monetary or otherwise, or engage in influence peddling to encourage decisions that affect its Businesses. In this regard, Cosan will adopt reasonable practices to prevent all forms of corruption and bribery and will not engage in or assist third parties in practices such as money laundering, terrorism financing, or other financial crimes, as outlined in our Anti-Money Laundering and Financing of Terrorism Policy.
- Cosan will not maintain agreements, arrangements, or plans with any competitor to manipulate or adjust prices, divide markets or customers, restrict offers, rig bids, or engage in any other actions that present a risk of anticompetitive conduct, as described in our Antitrust Policy.
- Conduct due diligence during the supplier contracting process, evaluating the reputation, ethical conduct history, and relationships with public agents to comply with best practices and the Anti-Corruption Law.

5.1.2. HEALTH AND SAFETY OF PEOPLE

Cosan undertakes to act and directs its Businesses to act according to the following guidelines:

- Pay continuous attention to the health and well-being of everyone involved in operations, i.e. employees, third parties, customers, suppliers, and local communities. We recognize that the safety of people is a non-negotiable value in all our Businesses.

- Maintain a health and safety management system under the Regulatory Standards of the Ministry of Labor and Employment. This system will cover all pillars of the business, including administrative and operational activities, as well as 100% of involved employees, including third parties.
- Conduct detailed analyses and investigations of incidents, identifying root causes and developing action plans to establish clear priorities for the continuous improvement of Health and Safety processes and procedures.
- Implement specific practices, campaigns, and guidelines for health and safety engagement and education, considering the exposure and operational needs of each sector.
- Continuously improve the performance of the Health and Safety management system. This commitment includes the review, where applicable, of practices and procedures to ensure they are up-to-date and effective, in line with best market practices.

5.1.3. ENVIRONMENTAL AND CLIMATE MANAGEMENT

We are guided by a responsible vision where we seek to balance economic and social development with the need to reduce emissions and promote more sustainable practices to contribute to energy transition. Cosan undertakes to act and directs its subsidiaries and jointly controlled companies to act according to the following guidelines:

- Comply with all applicable laws and regulations, promoting responsible business practices.
- Promote continuous improvement of their environmental performance. Additionally, they are committed to responsible waste management and biodiversity conservation, where applicable.
- Establish clear goals and specific objectives to reduce their environmental impacts, such as reducing greenhouse gas emission intensity. Cosan encourages its Businesses to define goals according to the materiality of the theme for each business.

- Encourage the constant pursuit of increased energy efficiency and the reduction of greenhouse gas emissions, considering environmental impacts in operations and respecting the profitability of projects and investments.
- Annually prepare and disclose the greenhouse gas inventory related to scopes 1, 2, and 3.
- Evaluate and manage in a consolidated manner, through the governance outlined in the Risks Policy, the exposure to physical and transitional risks arising from climate change.
- Engage in forums and voluntary initiatives related to the matter to discuss and propose best practices for mitigating and adapting to climate change.

5.1.4. DIVERSITY, EQUITY, AND INCLUSION

Cosan undertakes to act and directs its subsidiaries and jointly controlled companies to act according to the following guidelines:

- Value plurality and promote equity and inclusion, encouraging an internal culture that disseminates and respects the values and needs of all individuals, without distinction of color, gender, race, religion, culture, sexual orientation, physical condition, appearance, and age.
- Establish and promote a healthy and safe environment for all employees, both direct and indirect, free from any form of discrimination, harassment, or victimization based on personal characteristics or reasons that may affect diverse groups within the company.
- Establish and maintain an Ethics Channel to report incidents related to the aforementioned points, ensuring the anonymity of the whistleblower and fulfilling all legal obligations as established by the Code of Conduct and Anti-Harassment and Anti-Discrimination Policy.

5.1.5. POSITIVE SOCIAL IMPACT

Cosan guides and directs its Businesses to have engagement programs with communities surrounding its operations, based on each business' risk matrix.

- The companies have the autonomy to implement their respective social strategies to promote positive impact, either through direct contribution to social transformation projects, private social investment, or via incentive laws, providing the necessary reporting in established governance.
- The guidelines for donations made on behalf of Cosan are published in the Donations and Sponsorships Policy.

Human Rights

Through its Code of Conduct and Human Rights Policy, Cosan establishes behavior rules expected from all employees and subsidiaries and jointly controlled companies.

- Cosan reaffirms its support for fundamental labor rights and recognizes employees' rights to freedom of association and collective bargaining with unions, within the limits of local legislation, and is committed to ensuring salary equity and a living wage.
- Cosan strictly prohibits child labor and does not condone any practices analogous to forced labor, human trafficking, or any form of modern slavery.
- Cosan monitors and demands that its service providers respect their employees' freedom of association and collective bargaining rights and is committed to complying with labor laws and applicable collective agreements for employees and service providers.
- Cosan seeks to promote a strong process for hiring service providers, ensuring compliance with the law and respect for collective agreements, as well as addressing matters related to the health and safety of its professionals. Specific actions with third parties include the continuous strengthening of Due Diligence procedures. Our contracts with Third Parties include clauses that require respect for human rights, social standards, and Brazilian and international compliance legislation.

6. REFERENCES

- [Code of Conduct of Cosan](#);
- [Risk Management Policy](#);
- [Anti-Corruption Policy](#);
- [Prevention of Money Laundering and Financing of Terrorism Policy](#);
- [Antitrust Policy](#);
- [Donations and Sponsorships Policy](#);
- [Human Rights Policy](#);
- [Anti-Harassment and Anti-Discrimination Policy](#).
- [Charter of the Board of Directors](#)
- [Charter of the Sustainability Committee](#)
- [Charter of the Audit Committee](#)
- [ESG 2030 Vision](#)

7. GENERAL PROVISIONS

- It is the responsibility of the Employees of Cosan and its Businesses to encourage compliance with and adherence to this Policy. Evidence of non-compliance or questions about compliance with this Policy can be reported through one of the available Communication Channels (0800 725 0039 or www.canaldeetica.com.br/cosan) and will be addressed according to the Company's governance bodies.
- This Policy will be subject to timely reviews, where applicable, for potential improvements and enhancements, and may be amended whenever Cosan deems it necessary and/or when there is a change in applicable legislation. Any changes in this Policy will be promptly disclosed.
- This Policy, its amendments, and updates will be widely disclosed and made available on Cosan's internal communication channel in electronic form.



Policies / Standards

Sustainability Policy

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8. REVIEW AND APPROVAL

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