Raízen’s Policy – PLT.02

Sustainable Supply Policy

Objective

This document aims to establish standards of conduct and ethical principles for the procurement of equipment, materials, and services, with the purpose of transparently communicating the effective integration of Sustainability into Procurement processes and ensuring their continuous provision to meet the needs of the Company's various areas in the performance of their activities, while guiding the commercial relationships between Raízen and its Suppliers.

Scope

This Policy applies to all Raízen areas supported by Procurement, including corporate offices, production units, distribution terminals, and airport bases.

The Procurement scope comprises the supply of equipment, materials, and services used throughout Raízen’s production and non-production processes.

Revision

Version	Dates	Changes
V.1	08/27/2025	New Template; Adjustments to the nomenclature of MoA items
V.2	10/01/2024	New Template; Link for access to the Non-Conformity Report

1. Guidelines

1.1 Procurement Modalities

Recognizing the complexity of the processes involving the Company, Procurement has defined certain subprocesses to facilitate day-to-day business operations. These subprocesses must comply with the socio-environmental requirements applicable to contracting and procurement, according to the specific characteristics of each procurement modality.

1.1.1 Low-value purchases

Low-Value Purchases are acquisitions that may be carried out directly by the requesting area for items within the Procurement scope, provided that the limits and assumptions established in document PR.FIN.C01 – Low-Value Purchases are observed.

1.1.2 Purchasing Center

The Purchasing Center is part of the Procurement structure and is responsible for meeting specific demands from Raízen Energia and Raízen Combustíveis.

Details of this process can be found in PR.FIN.C05 – Acquisition of Equipment, Materials, and Services.

1.1.3 Delegated Procurement

Procurement has the authority to delegate purchases within its scope to the user/requesting area. Such delegations may be authorized by Procurement N4/N5 Managers for amounts up to BRL 2,000,000.00 (two million Brazilian reais) and, for amounts above this threshold, by the Procurement N3 level, considering the budgeted value of the acquisition. The delegation may be granted for a period of up to one year. All delegated acquisitions must be formally documented in accordance with PR.FIN.C19 – Delegated Procurement.

When Procurement negotiates a contract and delegates only the issuance of the purchase order, this is referred to as Partial Delegation. In such cases, the negotiator must register the process in the CAP (Contracting Committee), attaching all supporting documentation related to the procurement process, as well as the delegation details. The negotiator must ensure that the supplier has been duly approved and qualified before formalizing the partial delegation.

1.1.4 Emergency Purchases

Emergency Purchases are acquisitions intended to address urgent needs arising from unforeseen situations, including:

- Imminent safety risks to people, the environment, facilities, and equipment;
- Emergency services required to restore operations in cases of fire, flooding, landslides, or other accidents affecting Raízen's movable or immovable

properties;
- Imminent risks of production shutdowns or situations that may result in financial losses for Raízen;
- Unplanned services not covered by Infrastructure Area contracts that affect the availability of Raízen's administrative buildings.

In such situations, the user may proceed with the purchase directly. For subsequent regularization, the user must refer to PR.FIN.C08 – Purchases Outside the Procurement Scope.

Note: Emergency purchases and their corresponding regularization processes are subject to audit. Cases that do not comply with the guidelines established in this document may be subject to administrative sanctions.

1.1.5 Purchases Outside the Procurement Scope

Certain activities are defined as being outside the scope of Procurement and, therefore, must be contracted directly by the requesting area. Document PR.FIN.C08 – Purchases Outside the Procurement Scope describes all activities that fall outside Procurement's scope, as well as the guidelines users must follow when conducting

Procurement may become involved in negotiations that are outside its scope when the requesting area identifies opportunities that may generate additional value. In such cases, the Procurement Director must be involved and formally approve the participation by email. From that point onward, the negotiator is responsible for ensuring full compliance with this Policy and all applicable procedures.

1.1.6 Shared Procurement - SUPRINERGIA

Shared Procurement refers to procurement activities conducted by Procurement through the Suprinergia team, with the objective of ensuring synergies among the Group's companies in their interactions with the supplier market and securing competitive advantages.

Whenever a procurement need involves the Raízen and Moove lubricants value chain, the guidelines established in the Conflict of Interest Verification Guide must be considered.

Conflict of Interest Verification Guide

A conflict of interest is defined as:

- Any procurement activity or matter connected to the purchasing or sales strategy of the final product, including lubricants and customer support services;

- Any category associated with the lubricants value chain;
- Members of Synergy work teams responsible for procuring categories identified as being in conflict.

Upon identification of a conflict of interest:

Raízen or Moove shall cease participation only in the conflicting category within the Synergy project. This decision must be based on which company would be more significantly impacted by the negotiation. Such exclusion includes:

a) Removal from email exchanges;
b) Exclusion from WhatsApp groups;
c) Non-participation in meetings;
d) Non-participation of the representative in Synergy Committee decision-making processes.

Actions required from individuals who identify interactions involving a Conflict of Interest:

- Immediately report the matter to the company representatives on the Synergy Committee and to the Legal Departments of Raízen and Moove through the established Communication Channels and, when applicable, through the Whistleblower Channel;
- Immediately suspend any activity under their responsibility that may result in or aggravate an actual or perceived Conflict of Interest;
- Refrain from using personal influence to encourage the Company to proceed with internal processes that may be affected by either actual or perceived Conflicts of Interest.

Accordingly, to ensure that no conflict of interest exists between Group companies within the Raízen and Moove lubricants value chain, the following measures must be adopted:

At the opening of working meetings, promote and ensure adherence to the control guidelines established in the Conflict of Interest Verification Guide:

- Reinforce, in each agenda item or category discussion involving both Raízen and Moove, that such processes are not related to the lubricants value chain;
- The Suprinergia team must ensure that participants are not responsible for the direct or indirect procurement of categories identified as conflicting in the Suprinergia management control report;
- The Suprinergia team and the category leader must ensure that all matters discussed during working meetings involving Raízen and Moove are formally documented in meeting minutes, emails, WhatsApp groups, or other records to guarantee transparency and equal treatment throughout the process;
- The Suprinergia team and the category leader must ensure that any matter identified as a conflict of interest is handled separately from meetings, meeting records, and WhatsApp groups involving Raízen or Moove and is immediately reported to the Senior Synergy Committee and the Legal Departments of Raízen and Moove

Map risks with potential conflicts of interest related to categories, subcategories, and other subjects, and report them regularly to the Synergy Committee and Legal Departments:

- Share the mapping of categories with potential conflicts of interest prepared by the Suprinergia team during Synergy Committee meetings and with the Legal Departments of Raízen and Moove via email on a monthly basis;
- Report newly identified conflict-of-interest matters to the Synergy Committee, formally document them in meeting minutes, and communicate them to the Legal Departments of Raízen and Moove via email.

Ensure that all participants have access to and awareness of categories being addressed within the Synergy Project that have potential conflicts of interest:

- The Suprinergia team must make the Conflict of Interest Verification Guide available in the Suprinergia directory, which is accessible to all Synergy participants;
- The Suprinergia team must ensure, during company and category meetings, that all participants have accessed and are familiar with the document.

Regularly update new participants regarding conflict-of-interest matters and reinforce communications and actions related to the topic for all participants:

- The Suprinergia team must share the Conflict of Interest Verification Guide during its weekly forums with Group companies and periodically reinforce its requirements;
- During the quarterly Roles & Responsibilities and Governance forums, the Suprinergia team must address the topic to ensure awareness among all individuals directly or indirectly involved in the Synergy initiative.

1.1.7 Procurement Conducted by Raízen Procurement for Other Companies (Group Companies/Companies with Shareholding Participation from a Group Company/Suppliers/Subsuppliers/Purchase Pools

Given the diversity of Raízen's businesses, the Procurement function is often requested, due to its expertise, to manage negotiations that exceed its regular scope of activities but are considered strategically beneficial to Raízen.

When Raízen Procurement is requested to participate in negotiation processes on behalf of Group companies, companies in which a Group company holds an ownership interest, suppliers, subsuppliers, or purchasing pools, it shall:

- Consider suppliers approved by Raízen and/or subject to an equivalent supplier qualification process for participation in competitive bidding processes;

- Follow the quotation process guidelines described in Section 1.6.1 of this document.

For process approval, the following requirements shall apply:

- When the company does not have an Approval Authority Matrix (similar to the MoA), the buyer shall obtain approvals in accordance with Raízen's MoA;
- When the company has an Approval Authority Matrix (similar to the MoA), the buyer shall obtain approvals in accordance with Raízen's MoA within Procurement's approval authority limits (up to BRL 5 million approved by the Coordinator, up to BRL 15 million approved by the Manager, up to BRL 50 million approved by the Director, and above BRL 50 million approved by the Vice President).

Thereafter, it is the responsibility of the contracting company to obtain approvals in accordance with its own internal procedures.

When requested, the Raízen buyer may formalize the award or engagement with the supplier through email or an available procurement tool, ensuring that all required approvals have been obtained beforehand, as described above.

Where the contracting company itself formalizes the engagement with the supplier, the Raízen buyer shall ensure that the required MoA approvals have been obtained before sharing the negotiated terms and conditions with the requesting company.

Supporting documentation related to negotiations and approvals shall be retained in SAP (when a purchase order or contract is issued through SAP) or in the team's shared OneDrive folder when the purchase order is formalized through email or another tool.

Where a specific contract is required, the buyer shall coordinate the necessary actions to ensure that such contract is executed between the contracting company and the supplier, in accordance with guidance provided by the Legal Department.

1.2 Supplier

Procurement suppliers shall undergo the supplier qualification process, which consists of several stages, including:

- Basic and Business Information;
- Financial Information;
- Background Check;
- Questionnaires covering HSSE (Health, Safety, Security and Environment), Sustainability, Anti-Bribery, Anti-Corruption, Information Security Risk Assessment, and Quality Management;
- Execution of the General Terms and Conditions of Supply Agreement (GTC).

These requirements are established in procedure PR.FIN.C06 – Supplier Prospecting, Qualification, and Monitoring.

Technical qualification of suppliers, where applicable, are the responsibility of the Contract Manager and Local Manager, with support from the HSSE and Quality teams.

To effectively manage the supplier base and prevent unnecessary expansion, Procurement shall, on a semiannual basis, block suppliers under its responsibility that have had no transactions during the two harvest seasons immediately preceding the current season. Procurement shall also work jointly with the user areas to analyze and validate commercial considerations in order to determine whether there is a genuine need to qualify new suppliers.

Suppliers shall observe and comply with all requirements contained in the documentation referenced in contractual engagements and shall adhere to the principles established in the Code of Ethics and Conduct, fostering productive and respectful relationships.

Suppliers shall also be committed to supporting Raízen's public commitments and the promotion of cultural, ethnic, biological, social, and other forms of diversity, as well as complying with all guidelines established in the HSSE Manual for Contractors.

All supporting documents and public commitments are available on Raízen's website.

1.2.1 Worker Accommodation

The buyer shall formally notify suppliers that, whenever worker accommodations are required for personnel engaged in services provided to Raízen, compliance with NR-24 and NR-31 is mandatory.

Such accommodations shall be subject to audits to verify compliance with minimum requirements. In cases of non-compliance, immediate corrective action shall be required, failing which the supply contract may be terminated, in addition to any applicable contractual and legal penalties.

This information is also available to suppliers through the GTC, the RFP, and the Purchase Order text.

Decisions regarding actions to be taken in critical cases shall be made by a committee composed of representatives from Labor Legal, Procurement, the ELO Program, the Business Area, and Controls.

1.2.2 Local Suppliers

Local Suppliers are suppliers located within the communities surrounding Raízen facilities and are classified as Microenterprises or Small Businesses due to their annual revenue being below BRL 4.8 million.

Procurement from such suppliers is encouraged in order to stimulate and support local economic development.

1.2.3 Critical Category Matrix

As part of the Procurement category management process, a structured assessment matrix has been developed based on three pillars:

- Commercial;
- Financial;
- Sustainability.

The purpose of this matrix is to define and implement actions according to the level of criticality assigned to each supplier.

1.2.4 Sustainability

To support the implementation of Sustainable Procurement, the entire supplier base has been categorized in order to identify, monitor, and address socio-environmental risks associated with raw materials, inputs, and services, resulting in the development of a socio-environmental risk matrix.

Categories were evaluated based on ESG criteria, including:

- Labor intensity;
- Operations with potential environmental impact;
- Impact on greenhouse gas emissions;
- Impact on sugarcane productivity.

Categories were also assessed according to Procurement criteria, including:

- Degree of dependency;
- Criticality to the production process;
- Category spend.

Based on this matrix, suppliers are classified according to high, medium, or low socio-environmental criticality.

This classification directly influences the monitoring approach, level of engagement, proposed action plans, and supplier development initiatives implemented throughout the value chain.

1.2.5 Consequence Management

All suppliers with active supply arrangements are monitored on a monthly basis for compliance with contracted requirements, including:

- Delivery performance;
- Quality

- Scope compliance;
- Safety performance.

These results are reflected in the supplier's INDEX performance rating.

Poor performance may result in:

- Follow-up meetings;
- Corrective action plans;
- Application of contractual penalties and fines;
- Supplier replacement;
- Partial or total supplier blocking.

Suppliers demonstrating outstanding performance may be recognized as top suppliers of the harvest season through the criteria established by the RAIZ Partner Award.

Note: Failure to comply with the guidelines and conduct requirements established in this Policy during contract execution may also result in corrective action plans, supplier replacement, and supplier blocking.

1.3 Consequence Management

- The procurement process may only be initiated after the creation of a Purchase Requisition (PR) and/or the submission of a clear scope defining the item or service to be acquired.
- User areas are responsible for providing a complete and detailed scope for the item or service to be acquired. If this requirement is not met, Procurement may return the Purchase Requisition for revision.
- Purchase Requisitions submitted for the acquisition of materials and/or services under normal circumstances shall comply with the delivery lead times established through prior negotiations between Procurement and the supplier.
- Procurement does not have the authority to modify or cancel Purchase Requisitions. Cancellation of a PR must be performed by the area that issued it or through the opening of an IT service request for cancellation.
- Contracts and procurements conducted by Procurement shall, whenever possible, be negotiated with a 90-day payment term (either directly with the supplier or through credit assignment solutions). Where this condition is not feasible, the negotiator shall establish the payment terms most appropriate to the specific procurement.
- All procurements and contracts shall be approved in accordance with the Manual of Authorities (MoA).
- No supply of goods or services shall commence unless Procurement has issued a Purchase Order or an executed contract duly approved in accordance with the MoA. For emergency purchases, refer to Section 1.1.4 of this Policy.

User areas shall not conduct commercial negotiations directly with suppliers. Commercial proposals shall be requested and received exclusively by Procurement, except in the following situations:

- When negotiations are conducted jointly with Procurement;
- For services not covered by commercial agreements, with a value up to BRL 150,000.00 (one hundred and fifty thousand Brazilian reais), where the scope has not yet been defined and requires technical analysis, diagnostics, and/or supplier site visits in order to establish the scope. In such cases, Purchase Requisitions may be submitted together with commercial proposals (valid for a period of 60 days). The negotiator shall proceed with the sourcing process in accordance with Section 1.6.1 of this document (Negotiation Process Guidelines), ensuring compliance with this Policy and all applicable Procedures. Where deemed necessary, the negotiator may test the market and seek more advantageous conditions.
- Technical proposals shall be approved by the requesting area and submitted to Procurement in a duly equalized format to enable completion of the negotiation process.
- The minimum number of quotations required in a sourcing process shall be proportional to the value of the procurement (refer to Section 1.6.1).
- For acquisitions of the same material and/or service, with comparable quantities and values limited to BRL 25,000.00, made within 60 calendar days of the original procurement (counted from the Purchase Order supported by documented evidence to the most recent acquisition), the negotiator may rely on the original sourcing process to support subsequent acquisitions within that period. The new supporting documentation shall reference the previous Purchase Order number and quotation number, when applicable.
- Acquisitions made directly by users shall be approved by the user area in accordance with the MoA, since such procurements are not negotiated by Procurement.
- Procurement shall only acquire materials that are used in or incorporated into the production processes of the Group's EAB and Fuels businesses, provided that such materials have been technically qualified by the competent area.
- Procurements for which more than one qualified supplier exists, but where the requesting area requests negotiation with a single supplier under a "Technical Option" justification, shall require formal justification from the user as described in PR.FIN.C05 – Acquisition of Equipment, Materials and Services.
- For processes exceeding BRL 300,000.00 (three hundred thousand Brazilian reais), in addition to the user justification, Procurement shall submit the case for approval by, at a minimum, the Full Contracting Committee (Business Finance Director, Area Director, and Procurement Director), in accordance with MoA Item 4A1.
- Such submission shall include the value differential knowingly forgone, where applicable, as a consequence of selecting the "Technical Option."
- Procurement shall formally communicate any changes to the technical or commercial scope of sourcing processes already underway to all participating suppliers. Procurement shall also communicate the completion of sourcing processes above BRL 1,000,000.00 (one million Brazilian reais) to all participants, without disclosing the awarded prices, thereby ensuring transparency and integrity throughout the procurement process.

- Purchase Orders may only be amended by Procurement for the purpose of supporting a new Purchase Requisition, correcting errors contained in the original Purchase Order, or adjusting tax rates.
- For investment project acquisitions, responsibility for CAPEX management lies with the requesting area, including securing additional budget when necessary.
- Procurement shall be mandatorily involved in negotiations related to contract amendments, including scope increases after commencement of services or works, contract addenda, and extra-contractual services. Procurement shall be responsible for issuing supplemental Purchase Orders, provided that it has been involved in the process.
- Procurement shall not create Purchase Orders or approve purchases for the purpose of regularizing negotiations conducted by other areas without Procurement's involvement from the outset of the process. For payments intended to regularize such purchases, refer to PR.FIN.C08 – Purchases Outside the Procurement Scope.
- Procurement processes up to the threshold established for Low-Value Purchases (refer to Section 1.1.1) may be negotiated directly by users, provided that the Procurement Policy and applicable procedures are observed.
- Settlement and closure of Purchase Orders with remaining balances shall be carried out in accordance with PR.FIN.C05 – Acquisition of Equipment, Materials and Services (Purchase Order Monitoring).

1.4 Contract Management

- The Contract Manager and Local Manager are responsible for monitoring service execution in accordance with Element 6 of SIGO, ensuring the correction of information security findings, and evaluating supplier performance through the tools made available for this purpose.
- Supplier non-conformities shall be reported to Procurement through the Non-Conformity Report (NCR) tool so that appropriate actions can be taken.
- Monitoring suppliers' compliance with labor and social security obligations is conducted monthly by the Human Resources / Third-Party Workforce Management area, as described in PR.CSC.E04 – Third-Party Workforce Management.
- Users are prohibited, even with support from the Legal Department, from terminating or amending contracts negotiated by Procurement without the involvement of the Procurement function.
- Signature authority for contracts negotiated by Procurement shall be defined through a Power of Attorney.
- Any negotiation that requires the disclosure, sharing, or exchange of confidential information shall be supported by a Confidentiality Agreement.

Note: All acquisitions of goods and services by the Company shall be approved in accordance with the delegation levels established in the MoA and are subject to audit. Failure to comply with the guidelines established in this Policy may result in the application of internal administrative sanctions by the Company against those involved in the procurement process.

1.5 Specific Conditions

1.5.1 Reciprocal Business Relationships

- A reciprocal business relationship exists when a third-party acts both as a customer and as a supplier to Raízen.
- A supplier's status as a customer shall not grant any preferential treatment. Its proposal shall be evaluated under the same criteria applied to any other competitor.
- Any exception to this rule must be formally approved by the Legal Department and the Senior Contracting Committee.

1.5.2 Negotiations with Related Parties

Procurement transactions involving related parties shall comply with the requirements established in PLT.28 – Conflict of Interest and Related-Party Transactions Policy and must be approved in accordance with Items 4E8 and 4A9 of the MoA.

- Item 4E8 applies to general transactions, except for product commercialization.
- Item 4A9 specifically applies to product commercialization transactions.

1.5.3 Advance Payments to Suppliers

Advance payments to suppliers must be expressly provided for in the commercial proposal and/or contract and shall be limited to cases where they are strictly necessary.

Approval shall be obtained in accordance with Item 4A12 of the Manual of Authorities.

Any advance payment exceeding BRL 50,000.00 shall be subject to the presentation of a bank guarantee or surety bond issued by a first-class financial institution, subject to validation by the PtP (Procure-to-Pay) Accounts Payable team.

Further details regarding this process and its exceptions are described in PR.FIN.C20 – Advance Payments to Suppliers.

1.5.4 Engagement of Audit Firms for non-audit Services

The engagement of a firm currently providing external audit services to the Company for the provision of other types of services is prohibited.

Likewise, such firms may not be engaged for a period of three (3) years following the completion of their external audit services.
Any exception to this rule must be formally approved in advance by the Audit Committee and the Chief Executive Officer (CEO), in accordance with Item 4A4 of the MoA.

The requesting area shall document and retain all approvals relating to exceptional cases for audit purposes.

The Controllership function is responsible for broadly communicating, through departmental notices, any renewal or change to external audit contracts, reinforcing this Policy and explicitly identifying the audit firm currently engaged by the Company.

1.5.5 Engagement of Services Involving Public Administration

Any engagement of services that, directly or indirectly, involves the service provider's interaction with Public Administration authorities or entities on behalf of, or in the interest of, Raízen shall be subject to a Compliance reputational assessment prior to contracting.

Further details regarding this process can be found in PR.FIN.C06 – Supplier Prospecting, Qualification, and Monitoring.

1.5.6 Payment Term Renegotiation (Payment Acceleration)

Contracts that, after Purchase Order approval, require changes to the agreed payment term resulting in payment acceleration shall be submitted for approval in accordance with Item 6B1 of the MoA.

Changes to payment terms resulting solely from operational process errors shall be processed and justified within the Purchase Order itself and monitored through management reports issued by the Accounts Payable area.

1.5.7 Information Security Risk

Any technology that has integration and/or connectivity with the Raízen environment, involving the handling or sharing of data from our environment or interacting with confidential/strategic information, shall mandatorily require the involvement and approval of the Technology team (Vendor Risk and Information Security), in accordance with PR.CSC.J13, regardless of whether the contracting is carried out by Procurement, IT, Pulse, or through delegated acquisition. The IT team is responsible for assessing and classifying risks, indicating their level of criticality and identifying possible compensatory measures that may be implemented to mitigate the risks involved. In cases where replacing the supplier is not feasible, or where any of the compensatory measures cannot be executed, as a last resort and on an exceptional basis, the requesting business area must prepare a formal risk acceptance letter, with the approval of the Business N2 and Technology N2. This document must detail the internal compensatory measures implemented—or their absence—as well as the improvement/remediation plan contractually agreed upon with the supplier to address identified vulnerabilities. The Risk Management/Controls team must be involved in the preparation of the letter to ensure proper monitoring of the risks assumed in relation to the Company's cyber risk appetite.

1.6 Negotiations

1.6.1 Guidelines for the Negotiation Process

Process Value	Quotation
Up to R$ 25,000.00	Submission of at least 1 formal proposal is required (2 proposals recommended).*
Between R$ 25,000.01 and R$ 150,000.00**	Submission of at least 2 formal proposals is required (3 proposals recommended).*
Above R$ 150,000.01	Submission of at least 3 formal proposals is required.*

* Provided that a sufficient number of qualified suppliers are registered.
** It is permissible to receive only one commercial proposal in cases involving the procurement of services without a defined scope (or where the scope is developed by the supplier itself).

Note: If the minimum number of proposals is not obtained, evidence of invitations sent to suppliers must be retained.

For the acquisitions listed below, at least one formal proposal must be included in the procurement process:

- Procurement of materials and/or emergency service contracting;
- Procurement of equipment items supplied by exclusive suppliers or under a technical option arrangement (refer to PR.FIN.C05 for details of this process);
- Procurement of equipment, materials, and services where the requisition priority is classified as "Immediate" (refer to PR.FIN.C05 for details of this process).

1.6.2 Negotiations Requiring a Specific Contract

All Procurement engagements shall be conducted in accordance with PR.FIN.C16 – Negotiations and Contracts Requiring Legal Review and/or Support for the Establishment of a Specific Contract.

Specific Contracts, when required, must be signed by the supplier before the first payment is made or before completion of the service/provision of goods, whichever occurs first.

If acceptance of the contract cannot be obtained from either Raízen or the supplier, and the acquisition is still justified on the grounds of a technical option, exclusive supplier, or sole supplier, approval from the Business Finance Director shall be required, based on Legal and Procurement opinions.

1.7 Approval of Procurement/contracting of Equipment, Materials, and Services, and Purchase order Release

The authorities responsible for validating procurement strategies and acquisitions conducted by Procurement are defined in the Raízen Manual of Authorities (MoA) through the following items:

- 4A1 – Procurement and commercial agreements for equipment, materials, and services;
- 4A2 – Extensions and/or cost increases;
- 4A4 – Engagement of consulting and advisory services (refer to PR.FIN.C21 – Engagement of Consulting and/or Advisory Services, including structured financial transactions).

The MoA may be accessed through Workplace > Knowledge Library > Corporate Governance > MoA. Details of each item can be found in PR.FIN.C05 – Acquisition of Equipment, Materials and Services.

2. Roles and Responsibilities

All employees and suppliers must strictly comply with the Raízen Code of Conduct, which is available on the intranet and on the Raízen website.

2.1 Approval of Procurement/contracting of Equipment, Materials, and Services, and Purchase order Release

- Carry out purchases at Raízen in accordance with the Sustainable Procurement Policy;
- Create and approve Purchase Requisitions in the ERP/SAP system for equipment, materials, and services, ensuring that they include:
    - prioritization according to business needs, including justification for urgent and/or immediate requests;
    - detailed description of the requirement;
    - appropriate justification for direct negotiations;
    - a delivery date consistent with the business need;
- In the case of delegated procurement, perform the validation in the CAP tool and subsequently proceed with the contracting process in accordance with the values and timelines defined in the procurement record;
- Approve procurements in accordance with the MoA through the CAP Contracting Committee tool (when applicable), the e-procurement platform, and SAP.

2.2 Procurement

Procurement activities are governed by compliance with Raízen's Business Principles, Code of Conduct, Manual of Authorities, and Sustainability Policy.

Procurement is responsible for:

- Adding value to the business through commercial negotiations with suppliers of equipment, materials, and services.
- Ensuring the supply of materials, equipment, and services under the conditions, timelines, involvement of responsible teams for assessing risk levels related to information security, and quality standards required by Raízen's operations.
- Ensuring an adequate risk control and management process within Procurement that is aligned with Compliance requirements, Information Security standards, management systems, and Sustainability aspects.
- Promoting free competition in the acquisition of equipment, materials, and services.
- Acting independently and impartially in negotiation and purchasing decisions, ensuring proper alignment with Raízen's business strategies.
- Maintaining segregation of duties principles throughout all Procurement processes. Any exception must be monitored through appropriate controls and implemented only after approval by the Corporate Controls area.
- Ensuring that no supplier is favored before or during a sourcing or negotiation process, whether by Procurement or by the user area.
- Ensuring that commercial information is treated as confidential and is not disclosed, under any circumstances, to competitors or suppliers.
- Engaging third-party companies, when necessary, to conduct procurement processes.
- Ensuring that no supplier for whom there is any indication of child labor or labor conditions analogous to slavery is contracted.
- Ensuring compliance with the supplier qualification process by requiring all suppliers to submit the mandatory documentation necessary for the assessment of financial, economic, legal, labor, and socio-environmental requirements.
- Ensuring execution of the General Terms and Conditions of Supply Agreement (GTC) during the supplier qualification process in order to legally protect both Raízen and its suppliers.
- Requiring all suppliers to acknowledge and comply with the Raízen Code of Conduct, which is made available during the qualification process, competitive sourcing events, and through the Supplier Portal, while providing visibility to the Ethics Channel, which is available at any time for reporting concerns.
- Monitoring supplier performance through assessment tools appropriate to each purchasing category and its associated socio-environmental risks.
- Developing and engaging suppliers to address non-conformities and/or improve performance through the establishment and monitoring of corrective action plans.
- Requiring suppliers to perform their activities in accordance with the safety requirements established in the HSSE Manual for Contractors, conducting specific risk assessments and implementing measures to prevent accidents and ensure a safe working environment.

- Requiring suppliers to provide adequate working environments and conditions for their employees, ensuring compliance with labor obligations as well as the minimum labor conditions established by the Universal Declaration of Human Rights.
- Engaging and developing suppliers to address the socio-environmental impacts generated by their activities through training initiatives, awareness programs, and supplier development programs.
- Encouraging all participants throughout the supply chain to adopt respect as a fundamental principle, promoting equity among all individuals and continuously fostering a more inclusive and diverse environment.
- Encouraging and promoting relationships with micro and small suppliers located in the communities surrounding Raízen's operations, creating opportunities for development and business inclusion.
- Encouraging suppliers to establish their own sustainable procurement policies and codes of conduct, thereby engaging their supply chains and extending the principles, standards, and requirements described in this Policy to their suppliers and subcontractors.
- Promoting the achievement of certifications and recognitions that acknowledge best sustainability practices in business management.
- Promoting the execution of supply chain processes in a manner that supports the achievement of Raízen's public sustainability commitments for 2030.
- All employees and suppliers must strictly comply with the Raízen Code of Conduct, which is available on the intranet and on the Raízen website.

Area	Supply of equipment, materials, and services
Responsible	Kelly Cristina Galzerani Nogaroto Gustavo Bressan Amós Aragão Franco da Costa
Approver	José Antonio Cardoso Rafael Bergman

APPENDIX I – DEFINITIONS AND REFERENCES

A. Definitions

Background Check: verification of information, such as restrictions, legal proceedings, and media records.

Consulting and/or Advisory Services: Intellectual support services focused on the development and monitoring of solutions related to:

- Mergers and Acquisitions (M&A);
- Financial Management;
- Process Management;
- Strategic Management;
- People Team (except training services).

Contract: The signed General Terms and Conditions of Supply Agreement (GTC), together with the Request for Proposal (RFP) and/or Request for Quotation (RFQ), and the Purchase Order; or together with an Amendment Agreement; or alternatively, a Specific Contract.

Contracting Committee: A group of Raízen representatives responsible for reviewing and approving negotiations in accordance with the Manual of Authorities.

Corporate Controls and Business Controls: Raízen departments whose mission is to jointly establish, together with business and functional areas, Raízen's Corporate Governance environment.

Credit Assignment: A tool used to support the extension of payment terms while giving the contractor the possibility of accelerating receipt of its receivables.

Elo Program: A pioneering program designed to encourage and support the continuous improvement of sugarcane suppliers by promoting sustainable development through three pillars: economic, social, and environmental.

Immediate Acquisition of Equipment, Materials and Services: Applicable to all requests intended to mitigate imminent risks related to the safety of people, the environment, equipment shutdowns, and/or production and commercialization activities. These acquisitions prioritize delivery time.

Manual of Authorities (MoA): Raízen's Approval Guide, a document issued by the Controllership/Finance area containing the financial and commercial transactions that employees, representatives, and agents are authorized to execute, together with their respective approval limits according to hierarchical levels.

Market Practices: Refers to average market prices and conditions related to specific quantities of a product or service that typically prevail within a particular sector of a specific market (as defined in PLT.28).

Nominated Supplier: A supplier is considered nominated when it maintains a differentiated relationship with Procurement and/or the requesting area, providing productivity gains (reliability), agility in presenting differentiated technologies (innovation), priority production planning (relationship), and differentiated commercial conditions (see Technical Option Acquisition – Proven/Validated Efficiency and Performance).

Non-Conformity Report (NCR): A tool used to register supplier non-conformities. The tool is accessed through ServiceNow: https://raizen.servicenow.com/sp?id=sc_cat_item&sys_id=6fb88e7e1b940e50f61c0dcbe54bcb5a

Power of Attorney: A written document that formally grants authority to enter into commitments and represent the Company.

Purchase Order Under a Commercial Agreement: A document automatically generated by the ERP/SAP system based on a requisition or business need submitted by the user area and linked to a commercial agreement negotiated by Procurement.

Purchase Requisition: A document issued by the requester through the ERP/SAP system containing all information necessary to initiate a procurement process for equipment, materials, and services.

Purchasing Pool: The aggregation of demand from specific suppliers for which Procurement is engaged due to its expertise in negotiating directly with those suppliers, without intermediaries, seeking improved commercial conditions and strengthening relationships between Raízen and its suppliers.

Strategic or Exclusive Supplier: A supplier is considered strategic or exclusive when it meets at least one of the following criteria:

- The material, equipment, or service supplied is interchangeable, but the supplier is the only one qualified under PR.FIN.C06.
- The absence of the equipment, material, or service supplied would directly impact the Company's operations, causing shutdowns and significant losses due to the lack of another qualified supplier in the region, as defined in PR.FIN.C06.
- Components of equipment acquired directly from the manufacturer or distributor that are not interchangeable, or for which no other suppliers offer equivalent items.
- Supplies equipment parts/components or additional services not initially identified, where replacement by a new supplier would result in loss of warranty coverage or adversely affect performance.

Sugar Transfer ("Vira do Açúcar"): The transfer of sugar between production facilities and internal or external warehouses for Raízen storage purposes.

Supplier Index: An internal performance indicator that measures supplier performance regarding delivery punctuality, quality, third-party risk management, scope compliance, and compliance with safety requirements (IQF and IDF).

Technical Option Acquisition: A justified condition in which the requesting area requires the acquisition to be made from a specific supplier. In the Purchase Requisition, the requester must justify its choice using one of the predefined options available in the system, as defined below:

- Equipment Standardization: a justified need to standardize production, facilitate workforce training, standardize components, reduce product variety, and increase productivity in order to establish processes that allow greater operational control.
- Equipment Manufacturer: the need to perform services on equipment under warranty, either by the manufacturer or by authorized suppliers.
- Proven/Validated Efficiency and Performance: a need based on studies or records demonstrating the efficiency of a particular supplier compared to others (see Nominated Supplier).
- Disassembly Required for Quotation: the need to send equipment for opening, inspection, evaluation, and subsequent repair.
- Addition/Requirement for Equipment, Material, or Service Already in Progress: the need to include an item in an already negotiated order, resulting in a scope increase.
- Product for Testing/Technical Qualification: the need to acquire a product for testing purposes or to enable technical qualification of the product.

Technical Services: Services involving the engagement of a company to perform activities requiring specialized knowledge of equipment, machinery, processes, and people, including:

- Industrial maintenance services in general;
- Services specifically focused on compliance with Regulatory Standards (NRs);
- Specialized support services for industrial processes;
- Specialized IT support services (licenses and customizable software);
- Data collection and provision services for specific scenarios (political, regulatory, economic, geopolitical, tariff, and foreign trade);
- Legal fees and legal services;
- Training services.

B. References

- PLT.02 – Supply Policy;
- PR.FIN.C05 – Acquisition of Equipment, Materials and Services;
- PLT.01 – Information Security Policy;
- PLT.09 – Sustainability Policy;
- PLT.28 – Conflict of Interest and Related-Party Transactions Management Policy;
- PR.FIN.C01 – Low-Value Purchases;
- PR.CSC.D100 – Supplier Registration;
- PR.FIN.C05 – Acquisition of Equipment, Materials and Services;
- PR.FIN.C06 – Supplier Prospecting, Qualification and Monitoring;
- PR.FIN.C07 – Material and Service Registration;
- PR.FIN.C08 – Purchases Outside the Procurement Scope;
- PR.FIN.C13 – Acquisitions through Finame and Finem;
- PR.FIN.C14 – Importation of Equipment, Materials and Services;
- PR.FIN.C16 – Negotiations and Contracts Requiring Legal Review and/or Support for the

- Establishment of a Specific Contract;
- PR.FIN.C19 – Delegated Procurement;
- PR.FIN.C20 – Advance Payments to Suppliers;
- PR.FIN.C21 – Engagement of Consulting and Advisory Services;
- IT.GE.0287 – Purchase for Future Delivery;
- PR.EAB.I12 – Use of Petty Cash Fund – EAB;
- PR.CSC.A03 – Corporate Card
- Manual of Authorities (MoA);
- Code of Conduct;
- PR.CSC.E04 – Third-Party Workforce Management;
- SIGO – Element 6 – Practice Manuals;
- PR.CSC.J13 – Information Security Risk Assessment of Suppliers.