

Raízen Policy – PLT.14

Integrity Policy

Objective

This Integrity Policy ("Policy") reflects the commitment of Raízen and its subsidiaries ("Raízen" or "Company") to promote a culture of integrity, guided by ethics, transparency, and respect for applicable laws, Code of Conduct, internal policies, and rules.

The main objective of this Integrity Policy is to establish guidelines and practical principles to ensure an ethical environment free of corruption and illicit practices that put Raízen's reputation at risk.

This Policy is an extension of the Raízen Code of Conduct and Raízen Code of Conduct for third parties.

Scope

This Policy covers all areas, units, businesses, and functions of the Raízen Group and applies to all Executive or Statutory Managers at any hierarchical level, employees and third parties, in Brazil or abroad.

It is also applicable to all companies whose direct or indirect shareholding control is held by any of the companies of the Raízen Group, as well as to joint ventures and/or consortia, in which it acts as leader or operator.

Support from Senior Management

This policy is part of the Raízen Compliance Program, which has as its main pillar the support of senior management, which is committed to promoting a culture of integrity in its relationships, always acting ethically and transparently.

Revisão

| Version | Data | Changes |
|---------|------------|--|
| 0 | 12/05/2015 | Creation of the Policy |
| 1 | 14/07/2017 | Items 1. Introduction; 2. Definitions; 5.3.2. Guidelines; 6. Responsibilities; |
| 2 | 30/08/2019 | Full Review |
| 3 | 01/07/2020 | Full Review |
| 4 | 31/03/2023 | Full Review |
| 5 | 31/01/2025 | Full Review This policy is valid for 24 months from its publication. |
| 6 | 24/09/2025 | Partial review to adapt to the new Code of Conduct. |

1. Guidelines

1.1. Anti-Corruption

Raízen does not tolerate any form of corruption between public entities and private individuals, requiring that all relationships on behalf of Raízen be based on ethics and transparency, free from acts that may be classified as illicit conduct, such as the promise or offer of undue advantage to third parties on behalf of Raízen and the funding or sponsorship of illicit practices.

1.1.1. Interaction with Public Administration and Public Agents

Raízen does not tolerate acts of corruption, regardless of whether they occur in the public or private sphere, which can be extremely harmful to the Company and generate not only financial but also reputational consequences.

Public Agents are any individual who exercises, even temporarily, with or without remuneration, by election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in the direct Public Administration, as bodies in all spheres, as well as bodies and companies that are part of the indirect administration, such as autarchies, foundations, regulatory agencies, public companies and mixed-capital companies.

When interacting with Public Officials, in any way, on behalf of and for the benefit of the Raízen Group, employees, or third parties must not:

- (I) offer, receive, request or pay, directly or indirectly, undue advantages;
- (II) use social performance initiatives, such as donations, sponsorships, social investments or the practice of offering/accepting gifts, and hospitality, to obtain or allow an undue advantage to be obtained from third parties, whether public or private entities; or
- (III) use third parties, whether agents, agents, attorneys-in-fact, service providers in general and/or class or representative entities to, even indirectly, offer, accept, request or pay undue advantages.

To reinforce an environment of ethics and respect for the laws and regulations applicable to the Raízen Group's business, when acting under any form of representation, whether direct or indirect, employees and third parties, legal entities or individuals, must always:

- (i) respect the thresholds set for Freebies, Gifts and Hospitality established in this policy and make the proper report in the Compliance Reporting Tool, available at [CAP](#);

- (ii) request verification of the suitability of beneficiaries and third parties involved in social performance initiatives to the Compliance Area, with a clear definition of the purpose of the donation and/or sponsorship, according to internal policies and procedures and rules provided for in the Policy (PLT. 10 Social Performance); and
- (iii) observe the criteria set forth in this Policy to have a safe and ethical interaction with Public Officials.

1.2. Visits, Inspections and Audits by the Public Administration

Raízen requires and expects that all interactions with the Public Administration and Public Agents take place ethically, transparently, in accordance with applicable legislation and observe the following guidelines:

- (i) the relationship with Public Agents must be ethical, professional, cordial and transparent, with clear and direct communication, avoiding dubious interpretations;
- (ii) in the case of communication by email or cell phone, only corporate email or cell phone should be used. Activities carried out by cell phone must be formalized by email later;
- (iii) the holding of meetings with Public Agents must be preceded by a formalized and express definition of their agenda;
- (iv) meetings with Public Agents must be held by people trained for this purpose, who are up to date with the relevant training assigned to them and will have the participation of at least two (2) employees and/or representatives duly mandated by Raízen;
- (v) employees and third parties who have interactions with Public Officials must keep minutes of meetings or formalize in writing other types of interaction that give rise to decision-making. In the case of meetings, the minutes must contain, at least, the name of all participants, date, time and place of the meeting, as well as a summary of the issues covered and any other relevant information. Such records may be produced by the Public Agents with whom the meeting or interaction took place or, in the absence of this, by the employee or third party, and shared with the Public Agents who attended the meeting or with whom the interactions occurred. Such records must necessarily be made available in the appropriate reporting tool in the [CAP](#) within a period of up to fifteen (15) business days;
- (vi) meetings with Public Agents should be held preferably at the official offices of the relevant Public Administration, during the officially announced service hours. If the meetings take place at Raízen's offices or those of third parties, the Public Agent must be received with the highest standards of ethics and transparency. If virtual, the recording can serve as minutes, with the consent of the participants, which must be collected at the beginning of the meeting and later recorded in the [Compliance Reporting Tool](#);

- (vii) if the employee understands that a meeting with a Public Agent does not follow the defined agenda or that a discussion of issues that may generate uncertain interpretation has begun, he must ask to record in the minutes his departure from the meeting and leave, in addition to reporting the event to his manager and the Compliance Area, through a report in the Compliance Reporting Tool for Interactions with Public Officials;
- (viii) in the case of accompaniment by Public Agents in inspections and on-site visits, employees and third parties must only provide exclusively technical and operational information, presenting the documents required by the authority, according to applicable internal procedures;
- (ix) procedures for obtaining and renewing government licenses, permits and authorizations must follow a clear and transparent procedure of the competent public body and must be carried out by people who are up to date with the relevant training on the subject, and the payment of any fee, for any reason, not provided for in laws and applicable regulations, and all questions must be answered officially, in line with our ethics and compliance commitments;
- (x) the hiring of any third parties to provide services that have as their object or part of their scope the interaction with the Public Administration and/or Public Agents must be preceded by Due Diligence, to be carried out on demand by the Compliance Area, as well as formalization of a contract with a Compliance clause; and
- (xi) any type of concession of ticket quotas, invitations to Public Agents in any type of sporting events, promotional or not promoted by Raízen and group companies, is prohibited.

With respect to the above guidelines, in view of the Company's recognition of the need for recurring contacts with the Public Administration in some areas, due to the very nature of its activities, such as: Government Relations Area; Legal, etc., they should only formalize a report of interaction with Public Agents, in the indicated channels, if they understand that it represents a risk of questioning as to their compliance, even in the future

1.3. Hiring of Former Public Agents

1.3.1. For the Company's Staff, as employees

The hiring of Former Public Officials, for the Company's staff, as employees, must be preceded by analysis and authorization by the Compliance Area, which will verify the exemption, convenience and respect for the quarantine rules of six (6) months, counted from the official dismissal of the Public Agent from the Public Administration staff, as established in Law 12.813/13 ("Conflict of Interest Law"), in relation to the position to be occupied.

For employees, already hired, who are identified through the monitoring of Exposed Political Person (PPE) and/or are going to apply for positions as Public Agents; Politicians; elective mandates, paid or unpaid, must

report in the Conflict of Interest Reporting Tool, to assess potential conflicts of interest and adopt any measures to be adopted by the Company to mitigate risks, even if potential.

Situations not reported may subject the employee who did not report it to disciplinary measures, as provided for in internal policies but not limited to, the Consequences and Disciplinary Measures Policy (PLT 25).

If any employee has any interpersonal relationship or degree of direct or collateral kinship with Politically Exposed Persons ("PPE"), they must report it in [the Compliance Reporting Tool](#), to assess potential conflicts of interest and adopt any measures.

1.3.2. As advisors, third parties and as counterpart

Contracts with companies that have former Public Agents in their corporate structure must be preceded by Due Diligence and verification of proper compliance with the quarantine period of six (6) months, counted from the official dismissal of the Public Agent from the Public Administration staff, as established in the Conflict of Interest Law; whether the partners and/or shareholders are considered politically exposed persons ("PPE"); and if there is any impediment to hiring.

Raízen will establish measures for the analysis of PEPs and Related PEPs, in accordance with mechanisms designed to Know Your Third Parties (item 5 - Guidelines and mechanisms designed to Know Your Third Parties, partners, customers, and employees) and other Company procedures, in addition to this Policy.

2. Public Contracts and Bids

Business opportunities arising from bids, according to Law 14.133/21 ("Bids"), must always be conducted by employees and third parties in strict compliance with the ethical and compliance parameters established by the Code of Conduct; Raízen's policies and standards; and by this Policy, as follows:

- (i) any proposals submitted in Bids must follow parameters consistent with the prices practiced by Raízen, in situations similar to those of the Bidding in progress;
- (ii) the documents to be presented in Bids must be analyzed by the Legal Department;
- (iii) the formation of consortium/joint ventures for participation in Bids must be preceded by analysis by the Legal Department. The Compliance Area must conduct a verification of the suitability of the partners/shareholders of the members of the consortium/joint venture;
- (iv) in meetings with potential competitors, when requested by the bidding entity or for the discussion of consortia/joint ventures, it must be preceded by a defined agenda and subsequent formalization of minutes, with the matters discussed and decisions taken at the meeting, observing the obligation to register said minutes in an appropriate tool, in the case of administrative contracts, as provided for in this Policy;

- (v) in the case of an administrative contract signed with the Public Administration, after signing the document, Raízen will adopt measures to monitor and control the execution of the contract, to prevent possible fraud and unlawful acts; and
- (vi) The hiring of former Public Agents, for technical support in Bids, should be avoided or, when necessary, should be preceded by Due Diligence by the Compliance Area, which will be responsible for approving or disapproving the partnership.

In contracts signed with Public Agencies, the following practices will not be tolerated by Raízen under any circumstances:

- (i) Frustrating or defrauding, by means of adjustment, combination or any other expedient, the competitive nature of a public bidding procedure;
- (ii) Prevent, disturb or defraud the performance of any act of public bidding procedure;
- (iii) Removing or seeking to remove a bidder, by means of fraud or offering an advantage of any kind;
- (iv) Fraud of a public bidding or contract resulting from it;
- (v) Create, fraudulently or irregularly, a legal entity to participate in public bidding or enter into an administrative contract;
- (vi) Fraudulently obtaining an undue advantage or benefit from modifications or extensions of contracts entered with the public administration, without authorization by law, in the public bidding call or in the respective contractual instruments; o
- (vii) Manipulating or defrauding the economic and financial balance of contracts entered with the public administration.

3. Accounting, tax and financial practices

Raízen ensures an upright and transparent reputation in its accounting, tax, and financial practices, so it does not allow, under any circumstances, unethical practices or practices that in any way violate current legislation, such as:

- (i) Issuance of invoices with a price above market value;
- (ii) Acts that harm the public coffers, suppressing or reducing taxes, social contributions or any accessory, through fraud
- (iii) Suppressing or reducing taxes, or social contribution and any accessory;

- (iv) Misappropriation;
- (v) Evasion of social security contributions;
- (vi) Malicious deception with the purpose of hiding the truth or evading the fulfillment of an obligation; or
- (vii) Acts of hindering or delaying the occurrence of the taxable event or altering its essential attributes to reduce the amount of tax due.

4. Prevention of Money Laundering and Terrorist Financing

Although it is not an obligated person, under the terms of article 9 of Law 9,613/98, the Law for the Prevention of Money Laundering and Financing of Terrorism, Raízen acts actively so that it is not involved in activities that may constitute money laundering and terrorist financing, and it is up to everyone to ensure the legality and good practices in carrying out financial transactions involving the Company.

Money laundering is a crime that can be configured by the concealment or concealment of the nature, origin, location, disposition, movement or ownership of goods, rights or values obtained, directly or indirectly, of illicit origin; by the use of illicit resources to acquire assets or invest in activities with a legal appearance or by aiding, participating in or facilitating the laundering process are also configured as forms of money laundering.

In turn, terrorist financing is characterized by the act of providing, collecting, or making available, directly or indirectly, financial resources or assets with the intention of being used for the practice of terrorist acts, or with the knowledge that they will be used for such purpose, even if these acts do not occur.

5. Guidelines and mechanisms intended to Know your Third Parties, Partners and Service Providers (KYP), your Customers (KYC), your employees (KYE)

Due Diligence is a prior and systematic analysis carried out to get to know in depth the third parties with which Raízen relates — such as suppliers, customers, partners, and others. The objective is to identify possible risks that may affect the company, such as involvement with illegal practices, fraud, sanctions, corruption, or any other factor that may compromise Raízen's integrity and reputation.

This analysis must be carried out before the start of any business relationship and the contractual formalization with the counterparty.

During the process, as applicable, public and legal sources of information are consulted, such as transparency portals, national and international sanctions lists, searches in mechanisms such as Google, courts, among other databases. These analyses can identify negative media (also called hits), that is, news and information with potential reputational impact.

The identification of hits does not automatically prevent the continuity of the commercial relationship, as long as the risks can be mitigated, controlled or, when necessary, that concrete elements that discredit the counterparty are identified.

For the purposes of this procedure, the following segments are contemplated:

- i. Trading (Sugar, Oil, Ethanol, Biodiesel, Shipping, Derivatives and others);
- ii. Donations and Sponsorships;
- iii. M&A (Powers of Attorney and NDAs);
- iv. Mobility (Shell Recharge, Grupo Nós, Fuel and Lubricant Retail, B2B, Aviation, Distributors, O&M and others);
- v. EAB (Agricultural Business, Biomass, Biogas and others);
- vi. Power (Distributed Generation, Free Market - ACL, Purchase and Sale Management and others);
- vii. Supplies (Industry, Inputs, Automotive & Logistics, Corporate & Marketing, Logistics & Warehousing, Low Value Orders and others);
- viii. Interaction with Public Agents;
- ix. Proxies;
- x. Legal (NDAs, Contracting and Powers of Attorney); and
- xi. Other cases (if in doubt, consult the Compliance – Due Diligence team).

6. Social Performance

All demands for donations, sponsorships and social investments must follow the approvals contained in the Authorities Manual, after checking counterparties as provided for in item 5 above, as well as be formalized in a specific instrument with Compliance Clauses.

No employee or third party should make charitable donations and/or conduct any other social performance initiatives, with resources and/or on behalf of Raízen, with the objective of obtaining undue or personal advantage.

In addition, it is the duty of employees to ensure that donations and any other social performance initiatives benefit third parties who share and observe Raízen's principles of ethics and compliance.

Raízen does not make donations, sponsorships, and investments whose beneficiaries are a political party, a Politically Exposed Person, a political candidate, or have this as the final beneficiary of the beneficiary entity.

7. Mandatory Training

All employees, upon admission, must take the mandatory online Compliance training, available on the Raízen Learning platform, namely: Code of Conduct; Anticorruption; Competition Compliance and LGPD ("Mandatory Training").

Depending on the activities performed by the employee, he will be classified as a "risk public" and will be assigned specific training, which aims to deepen the content of Mandatory Training, according to the guidelines of the Training Policy (PLT 20).

Employees who do not complete the Mandatory Training assigned to them on time will be included in a list to be shared with Raízen's Leadership and are subject to the interruption of access to Raízen's Network and systems, according to the Access Blocking Procedure – Compliance Training (PR. JUR. A13), as well as are subject to the Policy of Consequences and Disciplinary Measures PLT. 25

8. Offering and Receiving Freebies, Gifts and Hospitality

While it is advisable to limit gifts and invitations as far as possible to mitigate the associated risks, Raízen recognizes that culturally such an act may be considered necessary for a good relationship with partners.

We define what each of these gifts and invitations are below:

- a. Freebies are items offered for the purpose of promoting a brand, product or service, with no commercial value, usually contain the logo stamped. They can be offered at events, fairs, conferences or directly to consumers.
- b. Gifts have some market value and have a more personal characteristic.
- c. Hospitality is the receipt or offer of related services, tourism, events or hospitality. Examples: tickets for concerts, races, cinema, theater, accommodation, travel, airline tickets, fraternization in restaurants.

8.1. The following are prohibited:

- (i) The offer and receipt of cash or equivalents, such as gift cards or pix;
- (ii) The offering and receiving illegal and inappropriate gifts, gifts and hospitality for a professional and ethical environment;
- (iii) The offer and receipt of personal services;

- (iv) Participation in meals or events without the presence of the business partner;
- (v) Offer and receipt during the contractual negotiation period or BID process; and
- (vi) More than 3 offers or receipts of gifts, gifts, or hospitality involving the same parties within the one-year period.

If any prohibited item is received, the employee is expected to formally decline the offer and report it in the Reporting Tool for analysis by the Compliance area.

8.2. Offered or received by Private and Public Agents

The offer or receipt of Freebies, Gifts and Hospitality between Raízen employees and Public Agents is prohibited.

Exceptionally, depending on the rules and customs of the foreign countries in which Raízen operates, offers and receipts of gifts, gifts, and hospitality between Raízen and Public Officials must be previously reported in the Reporting Tool for analysis by the Compliance area with the formal approval by the N2 of the area and contextualization of the cultural justification for such act.

8.3. Gifts

In this context, the limit for offering or receiving Freebies and Gifts is up to R\$ 600.00 (six hundred Reais) or \$100 (one hundred dollars). If you receive or offer gifts, regardless of the value, it is necessary to report this fact in the Compliance Reporting Tool for analysis by the Compliance area and approval by the immediate manager.

8.4. Hospitality

Regarding the receipt or offer of Hospitality, regardless of the amount, the employee must report the fact in the Compliance Reporting Tool and wait for the analysis and approval of the Compliance area and the immediate manager.

8.5. General Rules

We should not accept freebies, gifts and hospitality if we perceive that this action is intended to influence or appear to interfere in our decisions. Freebies and Gifts that have been later disapproved after Compliance analysis must be returned to the person who granted it with a message of thanks, accompanied by an explanation of Raízen's Integrity Policy and Code of Conduct.

If the return is impractical or causes embarrassment, the employee must report the fact in the Compliance Reporting Tool detailing the item received, which must be reverted to the Raízen Group for the sole and

exclusive purpose of making donations to entities of interest or holding raffles among its employees.

The draw, when applicable, must be carried out by the People Team after deliberation by Compliance.

The offer of Freebies and Gifts must consider the legislation, local norms and good customs, in setting values, the frequency of offers, considering that culturally such an act can be considered mandatory for a good relationship with partners.



Guidelines

- Check whether offering gifts or other perks to public or private agents **is legal** in the country where you plan to do so.
- In general, **limit the offer and avoid receiving** gifts and other advantages so as not to be influenced, influence a behavior or a decision or imply compensation.
- Be aware of the **significance** that a particular gift or other advantage may have and the **context** in which it is offered. You must not suggest any inducement or reward for or otherwise because such public servant performs/does not perform any act in his or her capacity as a public servant.
- Always ask yourself if any gift or other advantage is **reasonable** in its value, quantity, and frequency, and if it would stand up to in-depth evaluation without questioning the integrity of the company.
- In case of **doubt**, regarding the acceptance or offer of Freebies, Gifts and Hospitality, they must, before their effectiveness, make the appropriate **report** in the proper tool, available at [CAP](#) or consult the Compliance Area, by e-mail, compliance.raizen@raizen.com.

9. Conflict of Interest

Conflict of interest occurs when a person or organization has multiple interests that can interfere with each other, undermining impartiality and decision-making. This can happen, for example, when the employee has a personal issue that can influence their professional responsibilities, leading them to decisions that are not the best for the company or for other parties involved.

In case of possible conflict of interest, immediately report it to management and insert it in the Compliance Reporting Tool, by filling out the Conflict of Interest form. Even situations of apparent conflict of interest must be reported by all Raízen employees.

Any situation that presents an apparent or concrete conflict of interest with the Company's guidelines or possible exposure of the Company and confidential and/or sensitive information must be evaluated by the

Compliance team in advance and have the express agreement of the People team.

The compliance assessment will be done through the reports in the tool and may periodically require evidence that the conflict mitigation measures are being correctly applied.

Compliance will also be able, through controls and monitoring, to identify and request the reporting of conflicts in the tool.

Situations of conflict of interest not reported may lead to the application of disciplinary measures, according to PLT 25.

There are several situations that can characterize a conflict of interest, such as:

- Use Raízen's assets or information obtained because of the exercise of the activity to compete with the company or harm it;
- Making investments that allows you to influence or participate in competing business activities;
- Carry out professional activities, even if informal, that have a direct or indirect relationship with companies competing with Raízen;
- Carry out activities that compromise Raízen's reputation and integrity in parallel; and
- Be part of a corporate structure or participate, even informally, in a partnership in third-party companies that:
 - maintains relationships with Raízen (customers, suppliers, etc.);
 - are competitors of Raízen; and/or
 - conflict with the exercise of activities as a Raízen employee

10. Governance

10.1. Compliance Area

The Compliance Area is responsible for the implementation and effectiveness of Raízen's Compliance Program, under the terms defined by the Committees, as defined below:

The duties of the Compliance Area are:

- (I) promote the adoption of the best ethics and compliance practices;
- (II) make sure that the Ethics and Compliance Program are accessible to all employees and third parties;

- (III) map the Company's compliance risks, keeping the Committees updated;
- (IV) propose policies, procedures and make recommendations to the Committees;
- (V) promote the fulfillment of all the guidelines of the Ethics and Compliance Program;
- (VI) implement internal controls that mitigate the Company's Compliance risks;
- (VII) develop and manage the Company's Compliance training;
- (VIII) develop communications and internal actions related to Compliance topics;
- (IX) support the management of the Ethics Channel by Raízen's internal audit, ensuring the regular investigation of complaints, adoption of disciplinary measures, and other measures proposed by the Ethics Committee for substantiated complaints; and
- (X) report its activities periodically to the Audit and Integrity Committee.

The Compliance Area is directly linked to the Presidency. This area will not, under any circumstances, be linked or subordinated to the Company's business areas.

11. Committees

The Company also has Committees dedicated to supervising and monitoring compliance with the Ethics and Compliance Program, as well as advising Raízen's Board of Directors.

11.1. Audit Committee

The Audit and Integrity Committee is the advisory body directly linked to the Board of Directors, of a permanent nature.

Its attributions are defined by the Board of Directors, as well as by its Internal Regulations (both available at <https://ri.raizen.com.br/esg/estatuto-codigos-e-politicas/>).

The Committee is composed of at least three members, including two independent members of the Board of Directors and a third appointed by the Board, in accordance with regulatory requirements.

Meetings: The Committee shall meet ordinarily every three months and extraordinarily whenever necessary, as requested by the Committee Coordinator or any of its members. The accounting information must be assessed by the Committee before its disclosure.

Additional Meetings: The Committee will also meet with the Board of Directors, independent auditors and executives responsible for internal audit whenever necessary.

11.2. Ethics Committee

The Ethics Committee is a deliberative body subordinated to Raízen's Board of Directors, composed of the Vice Presidents of Legal, Finance and People and Directors of Compliance, Risks and Controls and Internal Audit, and whose main responsibilities are:

- (i) Monitor compliance with the Code of Conduct and review its provisions;
- (ii) To resolve on disciplinary measures in cases of well-founded complaints (total or partial) arising from the Ethics Channel;
- (iii) Evaluate the effectiveness of the disciplinary measures applied, proposing additional actions when necessary;
- (iv) Report failures to the Audit and Integrity Committee, especially those related to the Code of Conduct and internal policies;
- (v) Act in accordance with its Internal Regulation

12. Prevention Guidelines and Mechanisms

Raízen will carry out monitoring and testing activities in its activities, when relevant, in order to identify the risks related to the use of its products and/or services in the practice of Corruption, Money Laundering and Terrorist Financing and, when applicable, it will carry out internal controls to identify, prevent, detect, and manage financial crime risks and/or regulatory requirements.

13. Reporting and Doubts

It is the responsibility of employees and Third Parties to contribute to the fulfillment of this Policy. Signs of non-compliance or doubts about compliance with this Policy, related procedures and/or the Code of Conduct and applicable laws must be reported to the Compliance area, the direct manager, the People team, reported in the Compliance Tool available at CAP or through Raízen's Ethics Channel, through the following channels:

| Telephone | |
|------------------|------------------|
| Brazil: | 0800 772 4936 |
| United States: | 1 (800) 509-4201 |

| | |
|--------------|-----------------|
| Switzerland: | 0800 898 773 |
| Argentina: | 0800-345-1701 |
| Paraguay: | 009-800-120-004 |

| | |
|---------------|---|
| Online | |
| Website: | https://www.raizen.com.br/sobre-a-raizen/canal-de-etica |
| E-mail: | canaldeetica@raizen.com |

| | |
|---------------|------------------------------|
| Doubts | |
| E-mail: | compliance.raizen@raizen.com |

Reports can be made anonymously, if the reporting party does not want to reveal their identity, and must include as much detail as possible to allow for a full investigation. All reports and investigations are treated confidentially. Raízen does not tolerate any type of retaliation against any person, internal or external, who in good faith reports an actual or suspected violation of Raízen's policy or applicable law or who cooperates in good faith with any investigation of alleged misconduct.

14. Violations of the Code of Conduct, Internal Policies and Laws

Raízen's whistleblower investigation process is conducted confidentially, impartially, and efficiently, with the aim of promoting an ethical and safe work environment.

The stages include (i) receiving, (ii) classifying, (iii) screening, (iv) investigating and (v) closing complaints:

- (i) Receipt: A third-party company, responsible for ensuring the anonymity of employees, confidentiality and correct flow, receives the complaint made;
- (ii) Classification: The complaint is classified according to macro theme, being divided into behavioral and compliance;
- (iii) Screening: The internal teams responsible for the analysis receive the necessary information provided by the whistleblower at the opening of the protocol;
- (iv) Investigation: The internal teams responsible for analyzing the complaint investigate and conclude the case;
- (v) Closure of complaints: if it is valid, the complaint will be taken to the Ethics Committee and/or the Audit Committee for deliberation of possible disciplinary and/or corrective measures.

During the investigation, the complaints are analyzed by specialized teams, which strictly follow the established guidelines.

If any act of corruption and fraud is identified, the removal of members of the senior management involved will be carried out as soon as the responsible areas take the necessary measures.

15. Disciplinary Measures

Employees who do not comply with the terms and provisions of this Policy may be held liable, not only for disciplinary measures, to be applied by the Company, under the terms of its Consequences and Disciplinary Measures Policy (PLT 25), but also for the sanctions that may be adopted by the Public Administration, in accordance with current legislation.

ANNEX 01 – DEFINITIONS AND REFERENCES

A. Definitions

Public Administration: covers the bodies and companies that are part of the direct administration, which is composed of the entities and bodies of the Executive, Legislative and Judiciary branches, including the Public Prosecutor's Office, in all spheres, whether federal, state or municipal, as well as the bodies and companies that are part of the indirect administration, encompassing entities that were created with their own legal personality to carry out government activities that need to have autonomy and act in a decentralized form, which are autarchies, foundations, regulatory agencies, public companies (entity endowed with legal personality under private law, with creation authorized by law and with its own assets, whose capital stock is fully held by the Union, the States, the Federal District or the Municipalities) and mixed-capital companies (entity endowed with legal personality under private law, with creation authorized by law, in the form of a corporation, whose shares with voting rights belong mostly to the Union, the States, the Federal District, the Municipalities or the entity of indirect administration).

Public Officials: any natural person who exercises, even temporarily, with or without remuneration, by election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in bodies and companies that are part of the direct or indirect Public Administration.

Freebies: items offered for the purpose of promoting a brand, product or service, with no commercial value, usually contain the logo stamped. They can be offered at events, fairs, conferences or directly to consumers.

Ethics Channel: means the outsourced and confidential channel, whose contacts are: 0800-772-4936 (Brazil) and abroad: 1 (800) 509-4201 (United States) / 0800 898 773 (Switzerland)/ 0800-345-1701 (Argentina)/ 009800-120-004 (Paraguay) canaldeetica@raizen.com/ <https://canaldeetica.com.br/raizen>

Compliance Clauses: means a contractual provision that establishes integrity guidelines.

Code of Conduct: means the Raízen Code of Conduct on the Raízen website (<https://www.raizen.com.br/sobre-a-raizen/codigo-de-conduta>).

Know Your Client (KYC): Procedure in which Raízen will establish a set of well-defined mechanisms seeking to identify and know the origin and constitution of the assets and financial resources of a Third Party, notably the client.

Know Your Employee (KYE): Procedure in which Raízen will establish a set of well-defined mechanisms aimed at providing adequate knowledge of its employees. This procedure begins with the hiring of the employee and must continue with training and programs to prevent and combat money laundering and corruption, reinforced with the regular application of questionnaires related to the Compliance Program and People Team, when applicable.

Know Your Partner (KYP): Procedure in which Raízen will establish a set of well-defined mechanisms aimed at providing adequate knowledge of its Third Parties, including its business partners.

Due Diligence: prior and systematic analysis carried out to get to know in depth the third parties with which Raízen relates — such as suppliers, customers, partners, and others. The objective is to identify possible risks that may affect the company, such as involvement with illegal practices, fraud, sanctions, corruption, or any other factor that may compromise Raízen's integrity and reputation.

Ethics Space: means section available in the knowledge library located on Workplace (20+ Ethics Space | Workplace) dedicated to the disclosure of all Compliance policies and procedures, Code of Conduct, Ethics Channel, reporting tools, frequently asked questions and answers, among other ethics and Compliance content.

Compliance Reporting Tool: is the system customized by Raízen, called CAP (Process Automation Center), for the purposes of reporting periodic self-declaration of compliance, public administration interactions, conflicts of interest and gifts, and hospitality. The page is accessible through this link: <https://minhaticloud.sharepoint.com/:f:/r/sites/ComplianceRaizen/Documentos%20Compartilhados/Portugu%C3%AAs/CAP%20-%20Ferramentas%20de%20Reporte?csf=1&web=1&e=JDrd0F/> .

Terrorist Financing: the act of providing, collecting or making available, directly or indirectly, financial resources or assets with the intention of being used for the practice of terrorist acts, or with knowledge that they will be used for such purpose, even if these acts do not occur

Hospitality(s): receiving or offering related services, tourism, events or hospitality. Examples: tickets for concerts, races, cinema, theater, accommodation, travel, airline tickets, fraternization in restaurants.

Money Laundering: a crime that may be configured by the concealment or concealment of the nature, origin, location, disposition, movement or ownership of assets, rights or values obtained, directly or indirectly, of illicit origin; by the use of illicit resources to acquire goods or invest in activities with a legal appearance or by the aid, participation or facilitation of the laundering process are also configured as forms of money laundering

Bidding(s): means any administrative procedure through which the public administration selects the best proposal among those offered by the various interested parties, with two objectives: (i) the execution of a contract and (ii) the obtaining of the best technical, artistic or scientific work.

Gift(s): good that has some market value and has a more personal characteristic.

PEP (Politically Exposed Persons): For the purposes of this Policy, the persons listed in Circular 3,978/20 of the Central Bank will be considered PEP: (i) holders of elective mandates of the Executive and Legislative Branches of the Union; (ii) the holders of positions, in the Executive Branch of the Union, of: (1) Minister of State or equivalent; (2) Special Nature or equivalent; (3) president, vice-president and director, or equivalent, of indirect public administration entities; and (4) Advisory Group and Senior Management and Advisory Group (DAS) of level 6 or equivalent; (iii) the members of the National Council of Justice, the Federal Supreme Court, the Superior Courts, the Federal Regional Courts, the Regional Labor Courts, the Regional Electoral Courts, the Superior Council of Labor Justice and the Federal Justice Council; (iv) the members of the National Council of the Public Prosecutor's Office, the Attorney General of the Republic, the Deputy Attorney General of the Republic, the Attorney General of Labor, the Attorney General of Military Justice, the Deputy Attorneys General of the Republic and the Attorney General's Offices of the General Justice of the States and the Federal District; (v) the members of the Court of Auditors of the Federation, the Attorney General of the Republic and the Deputy Attorneys General of the Public Prosecutor's Office before the Court of Auditors of the Federation; (vi) the presidents and national treasurers, or equivalent, of the political parties; (vii) the Governors and Secretaries of State and of the Federal District, the State and District Deputies, the presidents or equivalent of the state and district bodies

of indirect public administration and the presidents of the Courts of Justice, Military Courts, Courts of Accounts or equivalent of the States and the Federal District; (viii) Mayors, Councilors, Municipal Secretaries, Presidents or equivalents of entities of the indirect municipal public administration and Presidents of Courts of Accounts or equivalents of the Municipalities. (ix) people who, abroad, are also considered PEP: (1) heads of state or government; (2) high-level politicians; (3) holders of government positions at higher levels; (4) general directors and members of the higher levels of the judiciary; (5) senior executives of publicly held companies; or (6) leaders of political parties. For the purposes of this policy, those people listed here who have performed, in the last 05 years, the public jobs/functions designated herein, as well as the directors of public law entities, will also be classified as PEP.

Related PEP: PEP by proximity and/or affinity are those that have a significant degree of proximity or affinity with PEP.

Personal services: for the purposes of this Policy, personal services are considered to be those provided individually and directly to a person, aiming at their physical, mental or aesthetic well-being, such as massages, medical consultations, therapies, beauty treatments, personalized classes or training.

SNT: stands for Raízen's Business and Technology Services.

Third parties or "Counterparties": All persons – individuals or legal entities – who have a relationship with the Company, such as a client, supplier, partner, service provider, consultant, power of attorney, in Brazil or abroad.

B. References

- Law No. 9.613/1998, amended by Law 12,683/2012; ("Anti-Corruption Law")
- Law No. 13.260/2016;
- Law No. 7.492, of June 16, 1986 ("Law of Crimes against the Financial System")
- Law No. 9.613, of March 3, 1998. ("Anti-Money Laundering Law")
- Law No. 14.133/21 ("General Bidding Law")
- Law No. 13.303, of June 30, 2016 ("State-Owned Companies Law")
- Decree-Law No. 2.848/40 ("Penal Code")
- Law No. 12.813/2013 ("Conflict of Interest Law")
- Raízen's Code of Conduct and Raízen's Code of Conduct for third parties
- PLT 07 - Credit Policy
- PLT 20 – Compliance Training Management
- PR. JUR. A11 – Analysis of Counterparty Reputational/Legal Risk - Trading Transactions
- PR. JUR. A15 - Reputational and Legal Counterparty Analysis – Power

- PR. JUR. A20 - Reputational and Legal Analysis of Counterparty – Biogas
- PR. JUR. A14 – Mergers and Acquisitions
- PR. JUR. B01 – Hiring of Offices and/or Lawyers to Provide Legal Services
- PR. FIN. C05 – Acquisition of Equipment, Materials and Services
- PR. FIN. C06 – Prospecting, Approval and Monitoring of Equipment Suppliers. Materials and Services
- PR. TRAD. A09 – Purchase of Russian-made oil product