Raízen's Policy – PLT.21

Raízen Tax Conduct Policy

Purpose

Raízen understands and recognizes the importance of taxation as an essential source of government funding and a key element of public policy. Therefore, it acknowledges the relevance of taxation as an integral part of corporate and social responsibility.

Taxation is a significant matter for Raízen and its stakeholders in terms of compliance. Accordingly, the Company actively manages, monitors, and controls the Group's tax matters.

The mission of Raízen's Tax Department is to ensure compliance with all tax obligations.

Currently, the Tax Group consists of the Controllership, Tax Planning (Corporate Tax), Tax Compliance (Shared Services Center - SSC), and Tax Litigation (Corporate Legal) areas, which are responsible for interpreting tax legislation, aligning tax strategy, executing tax-related activities, and mitigating tax risks.

Scope

This Policy applies to all employees and executives, regardless of their hierarchical level within the organization.

Revision

Version	Dates	Changes
V.2	26/04/2025	General updates
V.3	03/06/2025	General updates

1. Guidelines

This Policy broadly establishes Raízen's principles, values, and global rules. It provides guidance on how employees are expected to act, that is, "what must be done."

1.1 Legal Compliance

Raízen is committed to understanding, observing, and complying with applicable tax legislation, including special tax regimes, in every jurisdiction where it operates.

In fulfilling its tax obligations, Raízen and its professionals shall act with prudence, due care, and professionalism, making decisions based on their best judgment and the information available, while also respecting and exercising their rights as taxpayers.

1.2 Tax Strategy

The Tax Department's strategy shall be aligned with the Company's overall business strategy. The tax implications of investment and business alternatives shall be assessed on a case-by-case basis. Tax recommendations shall be made in compliance with applicable laws, considering the Company's rights and obligations, the mitigation of corporate reputational risks, and the principles established in Raízen's Code of Conduct and corporate policies.

Contributing to value creation for the Company and its shareholders includes safeguarding Raízen's reputation, preventing tax disputes, and promoting the improvement of tax legislation.

The prevention of tax disputes shall be achieved through the proper interpretation and application of tax laws, the implementation of appropriate controls, and the maintenance of a transparent and professional relationship with tax authorities, while always respecting Raízen's rights as a taxpayer.

Raízen actively defends its rights and takes all appropriate measures, including, but not limited to, obtaining independent legal opinions whenever the Company determines that there is a risk of impact, from both economic and tax perspectives, arising from any controversial or disputed matter.

1.3 Decision-Making Processes

All decisions shall be made by the appropriate hierarchical levels, supported by documentation and evidence demonstrating sound judgment and consideration of the relevant aspects, risks, and consequences involved in the decision.

Relevant documents for the tax decision-making process include: the Raízen Authority Matrix Manual; the Framework Agreement; the Companies' Articles of Association and Corporate Acts; the Raízen Code of Conduct; minutes of meetings held by the Tax Group teams; and documents establishing the division of responsibilities among the Controllership, Corporate Tax (Tax Planning), Legal (Tax Litigation), and Tax Compliance (SSC) areas.

1.4 Controls and Processes

Raízen is committed to maintaining the best tax controls, processes, and tax information, including the retention of records for the period and in the format required by applicable legislation. Verification systems and internal audit procedures shall be in place to ensure the quality of controls, processes, and the retention of tax documents and information.

The Company is committed to maintaining a robust control framework, ensuring that the tax information used by the Company's management is reliable, complete, up-to-date, and auditable.

1.5 Tax Risk and Cost Management

The costs associated with tax risks shall be borne by the corresponding business area. Action plans shall be the responsibility of the area that performs the activity related to the identified risk. The Internal Controls area and the Tax Group (Tax Planning) are responsible for risk mapping and monitoring action plans.

Tax costs shall be borne by each corresponding business area, including tax-related financial costs, such as those arising from the accumulation of tax credits.

The engagement of tax advisory services shall be previously aligned with the Corporate Tax Group (Controllership, Tax Planning, and Tax Litigation), with the objective of ensuring the best alignment regarding scope, cost-benefit, and applicability of the engagement.

To the extent possible, tax advisory services and tax litigation matters shall be funded by the corresponding business area, subject to its prior approval and under the guidance and supervision of Corporate Tax and, in the case of litigation, Tax Legal. The engagement of legal counsel for Tax Litigation shall always be directed and decided by the Legal Department.

Raízen does not engage tax advisory services from any entity affiliated with its External Auditors.

1.6 Relationship with Authorities

Raízen is committed to legality and transparency in its relationship with Tax Authorities through an ethical, professional, and collaborative approach, always in accordance with the rules governing Public Administration, the Raízen Code of Conduct, and Internal Policies, especially PLT.14 – Integrity Policy, observing principles such as business integrity and compliance.

Relationships with Public Officials must always be transparent and impersonal, as they may be considered institutional interactions. Governments represent the interests of all individuals within their respective countries, while company representatives act on behalf of the commercial interests of the organization they represent. Therefore, it is important that such interactions are conducted by employees who are properly trained and authorized for this purpose and who adhere to the Company's principles and values.

The Company participates in tax-related discussions jointly with organizations, as well as in discussions promoted by tax authorities in the markets where it operates.

When appropriate, Raízen may constructively engage in expressing its views in discussions regarding the development of tax legislation and regulations applicable to its business.

The relationship with Tax Authorities is the responsibility of the Tax Group. Each area within the Tax Group must maintain and control authorization instruments, with defined terms and powers, expressly authorizing specific individuals within each area to interact with Tax Authorities.

Likewise, in the event of tax audit procedures, the Tax Audit Response Procedure **(PR.CSC.G17)** shall be observed and interpreted in conjunction with **PLT.14 – Integrity Policy**.

Raízen is committed to providing, in the most appropriate manner and within the required timeframe, all information that it is legally obligated to disclose.

1.7 Hiring Third Parties

Any engagement of consultants or service providers that may interact with Tax Authorities shall be preceded by a Due Diligence process, coordinated by the Legal Department, in accordance with the provisions of **PLT.14 – Integrity Policy**. The cost of the Due Diligence process shall be borne by the requesting area.

All activities performed by such third parties, whether specific or general in nature, must comply with the principles established in the Raízen Code of Conduct and corporate policies, as well as the applicable consequences thereof, not only for the Legal Entity but also for the individuals directly involved.

1.8 People

Raízen is committed to maintaining a workforce of highly qualified, trained, and dedicated professionals focused on fulfilling its tax obligations, including mandatory communications and reporting requirements.

It is the responsibility of the Tax Group leadership to ensure the continuous development of Raízen's professionals, prepare talent for succession planning, continuously evaluate opportunities for improvement in people and processes, and promote the exchange of knowledge and personnel among areas, with the objective of developing better professionals and best practices.

2. Roles and Responsibilities

N/A

Area	Legal / Corporate Tax / Tax Compliance
Responsible	Paula Aquino / Rafael Suzano / Giuliano Melo
Approver	Frederico Suano Pacheco de Araujo / Rafael Bergman

APPENDIX I – DEFINITIONS AND REFERENCES

A. Definitions

N/A

B. References

- PLT.14 – Integrity Policy
- PR.CSC.G17 – Tax Inspection Assistance Guide