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## 1. PURPOSE

1.1. The Anticorruption Policy aims at setting out the guidelines to be observed by Employees and Third Parties in compliance with domestic and international Anticorruption Laws ("Policy").

## 2. APPLICATION AND SCOPE

2.1. This present Policy shall apply to all Employees of Cosan Limited and companies of its economic group (Subsidiaries, associated companies, and affiliates, hereinafter jointly or severally simply referred to as "Cosan"), as well as Third Parties.

## 3. DEFINITIONS

**(i). Private Official:** any manager or employee directly or indirectly representing any private legal entity, not classified as a public official.

**(ii). Public Official:** the domestic or foreign public official means any person, member of any of Executive, Judiciary and Legislative branches, who, albeit temporarily or without compensation, holds public office, position or: (i) holds public office directly in the government or even in a quasi-governmental entity or legal entities, directly or indirectly controlled by the government or foreign government; (ii) services company engaged or contracted to execute the usual activity of public administration; (iii) commissioner, officer or advisor of direct administration body, mixed capital company, governmental entity or foundation created by public authorities; (iv) agent of an international public or non-governmental organizations (the World Bank, the United Nations, the International Monetary Fund, etc.); and (v) candidates to political public office and members of political parties.


**(iii). National Registry of Ineligible and Suspended Companies (CEIS)<sup>1</sup>:** databank of the Brazilian Office of the Controller General ("CGU") concerned with making viable the publication of information on companies ineligible and suspended from a contract with the government.

**(iv). National Registry of Punished Companies (CNEP)<sup>2</sup>:** CGU's databank concerned with making viable the publication of information on companies punished by the government.

**(v). Employee(s):** any person maintaining a statutory or employment relationship with Cosan. These include members of the Board of Directors, statutory or non-statutory Committees, statutory or non-

<sup>1</sup> Federal Decree No. 8.420/2015, Article 43

<sup>2</sup> Federal Decree No. 8.420/2015, Article 45

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statutory Board of Executive Officers, as well as all full-time employees, temporary workers, outsourced workers, and trainees.

**(vi). Corruption:** it means of the act of promising, offering, giving, directly or indirectly, or also requesting, receiving or accepting, an undue advantage to Public Official, Private Official, or a third party appointed by them, and induce them to do something illegal, causing a breach of legal order to benefit someone, to obtain, maintain or offer relevant businesses or benefits, or provenly finance, sponsor or at any rate subsidize these practices. Forms of Corruption: **(a) Active Corruption:** it means the act of offering or promising Undue Advantage to a Public Official, for him to practice, omit or delay an administrative act; and **(b) Passive Corruption:** it means the act of requesting or receiving an Undue Advantage, for himself or third parties, directly or indirectly, even if not exercising the office or before assuming it, or accepts a promise of such an advantage.

**(vii). Subsidiaries:** companies in which Cosan holds direct or indirect control.


**(viii). Fraud:** illegal or bad-faith act aiming at obtaining an undue advantage for himself or for third parties, usually by committing crimes or due to omissions, untruth, misfeasance, breach of trust, bend of rules, among others.

**(ix). Administrative Misconduct:** it means the illegal act or contrary to the basic principles of public administration, committed by a Public Agent during the exercise of public office or stemming therefrom, under the terms of the Anticorruption Laws.

**(x). Anticorruption Laws:** the Brazilian and international normative acts, applicable to Cosan are the following: (i) Law No. 8.137/1990 ("Law of Crimes against the Economic Order"); (ii) Law No. 8.429/1992 ("Law of Administrative Misconduct"); (iii) Law No. 8.666/1993 ("Bidding Law"); (iv) Law No. 12.813/2013 ("Law of Conflict of Interests"); (v) Law No. 12.846/2013, regulated by Decree No. 8.420/2015 ("Brazilian Anticorruption Law"); (vii) FCPA – Foreign Corrupt Practices Act and the UK Bribery Act.

**(xi). Facilitation Payments:** it means the payment of petty cash amounts or another form of deposit or promises of advantages to the personal benefit of Public Officials, aiming at speeding up or ensuring the performance of agent's routine and non-discretionary action, such as but not limited to travel visa, customs clearance, issue of license or authorization, amongst others. Attempts to conceal payment shall define this conduct as Corruption.

**(xii). Government:** it includes entities and bodies of the Executive, Legislative and Judiciary branches, including the Public Prosecution Service, at federal, state or municipal levels, the Federal District and Territories, as well as indirect public administration entities which were created with their own legal identity to carry out activities of public interest or economic activities explored by the government that require

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autonomy and decentralized operation, among them, independent governmental agencies, foundations, government entities, mixed-capital companies.

**(xiii). Third Party(ies):** these are clients, business partners, agents, proxies, sub-contractors, direct or indirect suppliers of goods and services of Cosan, as well as its shareholders.

**(xiv). Traffic of Influence:** it means the act of requesting, demanding, charging, or obtaining for himself or a third party, advantage, or promise of advantage to induce any act practiced by a Public Official in the exercise of his duty.

**(xv). Undue Advantage:** it means the capital or non-capital advantage, tangible or intangible, which is not due and, when offered, usually is to induce or reward an action or delay an official act or decision of a Public or Private Official. The **Undue Advantage** shall be broadly construed.

## 4. ASSUMPTIONS


### 4.1. INTEGRITY OF COSAN'S BUSINESSES

4.1.1. All Employees shall conduct businesses with integrity, through ethical, transparent, honest, and legitimate conduct. Therefore, Employees and Third Parties are forbidden to offer and/or grant to any Public or Private Official, any pecuniary or non-pecuniary Undue Advantage, to practice Traffic of Influence aiming at influencing decisions to affect Cosan's businesses; to obtain personal gain that may cause any impact on Cosan's businesses interests; or obtain confidential information on business opportunities, bids or activities of its competitors.

### 4.2. PREVENTION OF CORRUPTION

4.2.1. Cosan may be held liable for the conduct of its Employees and Third Parties, therefore, it is necessary to avoid relationships with individuals or legal entities to cause damages to Cosan's operations and image.

4.2.2. The engagement of Third Parties (suppliers, agents, advisors, forwarding agents, amongst others), Employees, including counterparties in corporate transactions executed by Cosan, shall be submitted to a previous analysis through the "Third Party Due Diligence Procedure" by Cosan's Compliance Department, which will check the information included in questionnaires or public information, which if these evidence misconduct, or risks to execute the contract, these shall be considered red flags. In this case, the Legal Compliance Department shall indicate eventual risks and advise on their engagement or not, or also on the continuance of relationship, and it shall be incumbent upon the business area to make the final decision and justify the engagement. For additional clarification, check the "Third Party Due Diligence Procedure".

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4.2.3. Examples of red flags: (i) the existence of a relationship between the Government and person or Private Official, for instance, the presence of former Public Officials in staff or family members; (ii) track record of lawsuits and conviction due to conduct of corruption in advance phase of judgment, administrative misconduct, judicial reorganization/bankruptcy or other acts or situations characterizing failure to comply with rules of integrity or conditions to comply with agreements; (iii) unusual payment conditions (cash payments or in foreign country's bank account or on behalf of another person; (iv) inclusion in sanction lists; (v) unclear way of executing services or detailing expenses; or (vi) discrepancy with prices usually practiced in the market.

4.2.4. Other specific policies may apply depending on the relationship with Public or Private Official, such as the "Policy on Relationship with Public Entities" and the "Gifts & Hospitality Policy", so that Employees and Third Parties authorized to represent Cosan in these relationships shall receive training, along with the "Code of Conduct".

4.2.5. All the agreements executed by Cosan shall specifically contain an anti-corruption clause, which shall be expressed as to the agreement with applicable laws, Cosan's Code of Conduct, and integrity policies.


## 5. DONATIONS, SPONSORSHIPS AND POLITICAL CONTRIBUTIONS

5.1. Donations, Sponsorships, and/or Philanthropic Contributions shall be made with fairness, transparency, and ethics, and shall undergo Cosan's internal processes. Notwithstanding, in conformity with laws, donations, sponsorships, and political contributions on Cosan's behalf are prohibited. For additional clarification, check the "Donations and Sponsorships Policy" and the "Donations and Sponsorships Procedure".

## 6. EXAMPLES OF FORBIDDEN CONDUCT

6.1. The following is strictly forbidden:

- (a) give, offer, promise or authorize Undue Advantage to Public and Private Officials or third party related thereto, directly or indirectly, by another person or company acting on behalf of Cosan;
- (b) authorize a third party to bribe a Public or Private Official, make payments to third parties, aware that such third party probably will use these funds to bribe a Public or Private Official or otherwise allow a third party to bribe a Public or Private Official on behalf of Cosan;

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(c) finance, sponsor or anyway subsidize the practice of illegal acts provided for by laws;

(d) use an intermediary individual or legal entity to conceal his real interest or identity of beneficiaries of the acts practiced;

(e) hinder the investigation or inspection of bodies, entities or Public Officials, or interfere in their performance, also within the scope of regulatory agencies and inspection bodies of the Brazilian financial system;

(f) mislead or defraud public bid or agreements executed with public administration;

(g) give, offer, promise, or authorize “facilitation payments” to a Public Official, aiming at stimulating the start or expedite a process or procedure under the Public Official’s responsibility.

## 7. REGISTRIES AND CONTROLS

7.1. Pursuant to the laws, Cosan is required to maintain accounting and financial records to accurately, appropriately reflect all its transactions and assets in detail. This maintenance of records shall apply to all transactions, regardless of the amount, and not only those which may be considered relevant to Cosan’s financial statements and regulatory registries.


7.2. This requirement includes registering the obligations and assets under the accounting accrual method and properly maintaining all the forms required to process payments (including reimbursement forms and payment request forms), including the exhibits and security copies used to justify the requests of payment or reimbursement and classification of payments.

7.3. Never counterfeit or mischaracterize transactions in the Company’s financial records. No fund or asset may be mischaracterized or funds or assets not registered/reported may be created or maintained for any purpose. This forbidden conduct is usually known as “caixa dois” (slush fund).

## 8. PENALTIES

8.1. The violation of Anticorruption Laws may result in civil and administrative liability of Cosan, as well as the criminal, civil and administrative liability of the individuals involved, due to relevant act or omission, in illegal acts. These penalties may be imposed by Brazilian and international governmental entities, even if the illegal act took place in only one country.

8.2. The suspected non-observance to procedures of this Policy by Employees or Third Parties shall be verified by the Business Ethics Committee or the Audit Committee and assessed by the Board of Directors,

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or equivalent, as provided for in the internal investigation procedure.

8.3. Infringing Employees shall be subject to the disciplinary sanctions provided for in the Disciplinary Measures Policy and the Code of Conduct, without prejudice of Cosan adopting reasonable administrative, civil, and criminal measures, where applicable.

8.4. Infringing Third Parties shall be subject to the reasonable contractual commercial sanctions, including the immediate contractual termination, by applying the penalties arising out of termination, without prejudice of indemnification lawsuit and other reasonable legal measures.


## 9. REPORTING AND DOUBTS

9.1 All Employees and Third Parties shall be liable for ensuring compliance with this Policy. Indication of non-compliance or doubts on the compliance with this Policy, the Code of Conduct and the Anti-Money Laundering Law, can be reported to the Employee's immediate manager, the Human Resources department, the Internal Audit or Compliance area or via one of the Communication Channels available (0800 725 0039 or [www.canaldeetica.com.br/cosan](http://www.canaldeetica.com.br/cosan)).

9.2. Cosan does not tolerate any retaliation against any person, who internally or externally informs in good faith a violation or suspected violation of this Policy, the Anti-Money Laundering Law, or its Code of Conduct, ensuring the confidentiality of any person's identity to notify on eventual infringement. The practice of retaliation is subject to disciplinary measures that may also result in Cosan's Employee dismissal or termination of employment contract, where applicable.

## 10. REFERENCES

- i. Cosan's Code of Conduct;
- ii. Brazilian Criminal Code;
- iii. Law No. 8.137/1990 ("Law of Crimes against the Economic Order");
- iv. Law No. 8.429/1992 ("Law of Administrative Misconduct");
- v. Law No. 8.666/1993 ("Bidding Law");
- vi. Law No. 12.813/2013 ("Law of Conflict of Interests");
- vii. Law No. 12.846/2013, regulated by Decree No. 8.420/2015 ("Brazilian Anticorruption Law");
- viii. FCPA – Foreign Corrupt Practices Act;
- ix. UK Bribery Act;
- x. Cosan's Disciplinary Measures Policy;
- xi. Policy on Offering and Receipt of Cosan's Gifts, Presents, and Hospitality;
- xii. Cosan's Donations and Sponsorship Policy;
- xiii. Policy on Relationship with Public Authorities;

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- xiv. Third Party Due Diligence Procedure;
- xv. Donations and Sponsorships Procedure.

## 11. GENERAL PROVISIONS

11.1. This Policy shall be reviewed in the event of changes in the process and/or technology (application systems), changes in guidelines or prevailing laws, or as resolved by the executive board.

11.2. This present Policy shall be filed for five (5) years and discarded only if its subsequent versions have been disclosed for, at least, five (5) years.

11.3. This present Policy revokes all provisions to the contrary.

11.4. As provided for in the Company's Bylaws, this Policy was approved by the Board of Directors.