

# Conduct

Code

**rumo**  
SOMOS O BRASIL EM MOVIMENTO

# Letter from the Chief Executive Officer of Rumo S.A.

Dear Employee,

Our greatest asset is shaped by our people and our corporate ethics.

We have built a great company based on solid values and a strong commitment to our society.

Our Code of Conduct reflects Rumo's efforts to achieve its goals, by adhering to the highest moral and ethical standards, rooted in three main pillars: respect, transparency, and integrity.

Doing the right thing, in the right way, is our motto to ensure the sustainability of our organization.

Kindly read and practice this Code of Conduct as a valuable tool!

And remember: We are Brazil in motion.

Beto Abreu  
CEO of Rumo

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# I. Presentation of the CODE OF CONDUCT

Rumo drives its business guided by the best corporate governance practices, the highest moral and ethical standards and in strict compliance with applicable domestic and foreign legislation.

The values reflected in this Code of Conduct will guide the Company's relationships with its employees, business partners, suppliers, customers, shareholders, and the community in general.

It is everyone's responsibility to understand the applicable policies and procedures, implement this Code and use it as a continuous beacon that will guide behavior and decision-making.

## II. Who must observe this CODE OF CONDUCT?

Our Code of Conduct applies to all Employees and Third Parties who have a contract with the Company ("Our People"). We consider them **Our People**:

**Employee:** any individual who maintains a statutory or employment relationship with the Company ("Employees"). Members of the Board of Directors, Audit Committee, Statutory or non-Statutory Committees and Statutory Board of Directors are also considered Employees, as well as outsourced workers, temporary workers, interns, and young apprentices.

**Third Parties:** our customers, business partners, intermediary agents, attorneys, subcontractors and direct or indirect suppliers of goods and services ("Third Parties").

## III. Our Values

Our Values define the Company and the right way of doing business. They are:

**QUICK AND DISCIPLINED:** quick decision-making, emphasizing on safety, diligence and compliance with Company processes and guidelines.

**INNOVATION AND INCLUSION:** new ideas and the unwavering quest for creative solutions, focusing on teamwork while valuing the diversity of Our People and their experiences.

**RESILIENCE AND EXCELLENCE:** continuous resilience when overcoming challenges and seeking enhanced performance every day, in an ethical and sustainable way.

**PERSONAL DEVELOPMENT:** training, education and recognition of Our People while concentrating on the advancement of every professional so that they can constantly excel.

**INTEGRITY AND ETHICS:** integrity of our conduct and corporate processes in compliance with legal standards, contractual rules and corporate practices. We fully reject and disapprove of fraudulent practices, acts of corruption and unlawful conduct.

**DIVERSITY:** respect and appreciation combined with the value that comes from unique diversities in culture, origin, physical and mental abilities, ideas, color, ethnicity, religion, sexual orientation, socio-economic class, gender and academic background.

**RESPECT:** respect for individuality, dignity, privacy, fundamental rights and the freedom of Our People, so that we can host a work environment that is free of discrimination, prejudice, violence and harassment, both moral and sexual.

**HEALTH AND SAFETY:** accomplishing our activities in compliance with applicable labor and safety laws. We ensure that everyone has a healthy and inspiring work environment that values well-being and safety.

**SUSTAINABILITY:** socio-environmental responsibility enforced through the protection of natural resources and approaches that targets business continuity and value creation for the community.

# IV. General Guidelines

## 1. The use of Social Media and Public Communication

We respect everyone's freedom of expression, in its most diverse demonstrations, as long as it is carried out responsibly, ethically and within legal constraints. We reject and disapprove of any abusive or unlawful behavior on social media platforms, as well as political activism on our premises and the use of Company assets for this purpose. The use of social media for personal purposes is authorized, provided that it does not violate any applicable law (prejudice, discrimination, racism, defamation among others) and does not entail in losses to the Company, Employees and Third Parties. All Company communications must be clear, truthful, timely and accurate. We must avoid overstatements, assumptions, conclusions, observations or derogatory characterizations of people or companies. It is strictly prohibited for Employees and Third Parties to communicate Company information to authorities, the press or government authorities, as well as grant interviews on behalf of Rumo, without prior consent of the direct manager and support from the company's Corporate Communication area.



## **2. Alcohol and Drugs**

We value a healthy, safe and productive work environment for everyone. In this sense, carrying out any activity under the influence of alcohol or illicit drugs is prohibited, as they are considered highly harmful to your health, safety and productivity. We encourage those involved with the use of drugs or alcohol, on or outside our premises, to seek support from the Human Resources area for referral to a specialized health facility.

## **3. Conflict of Interest**

We ensure transparency and handle situations that may create potential conflict of interest in a special way, especially when the circumstance or business in which the particular interest, direct or indirect, of an Employee or Third Party interferes or appears to interfere with interests of the Company. Such potential conflict of interest must be reported under the terms of the "Policy for Transactions between Related Parties and Conflict of Interest", and the individual involved in the conflicting situation must also refrain from participating in any decision-making process.

## 4. Transactions between Related Parties

We carry out our operations with Related Parties in a transparent format, adhering to the best market practices, pursuant to the "Policy on Transactions between Related Parties and Conflict of Interest" and the Company's statutory provisions. We consider as Related Parties:

- (i) direct or indirect controlling shareholder, or co-controlling shareholder.
- (ii) individual or legal entity that is part, directly or indirectly, of Rumo's controlling group.
- (iii) members of the Board of Directors, Fiscal Council, Statutory Committees and the Statutory Board of Directors.
- (iv) any immediate relative of individuals listed in item (ii) above.
- (v) legal entities in which any of the individuals listed in item (ii) above is a partner, director, executive or holds a decision-making position.

## 5. Relationship with Third Parties

We value ethics, transparency, fairness, and professional behavior when dealing with third parties. We reject and disapprove of all behaviors or statements that could harm our reputation and credibility. In this regard, bribery, unlawful commissions/fees or any other wrongful payment is absolutely unacceptable, regardless of the fact that the refusal of such practices might lead to the loss of a business opportunity. We comply with international anti-corruption legislation, including the Foreign Corrupt Practices Act – FCPA, the UK Bribery Act-2010, Brazilian Anti-Corruption Act No. 12,846/2013 and Anti-Money Laundering Law No. 9,613/1998, according to our "Anti-Corruption and Money Laundering Policy".

## 6. Relationship with Government Authorities

Our relationship with Government Authorities, their agents or third parties related to them is guided by transparency, ethics and moral. Any act of corruption and bribery, directly or indirectly, is unacceptable. Furthermore, we do not offer money or any other benefit, through third parties or directly, to any government authority as a means to influence decision-making, obtain or maintain business transactions, or to ensure any unlawful advantage, under the terms of our "Policy on Relationship with Government Authorities".

## **7. Political Contributions**

We do not make political donations, under the terms of the applicable law. However, our Employees may individually, participate in political activities and/or make political contributions.

## **8. Offering or Receiving Gifts, Presents and Hospitality**

We accept the offer or receipt of gifts, presents, business courtesies, entertainment, and hospitality provided that it takes place while conducting business, in a transparent, ethical, reasonable manner and within the limit amounts and approval levels established in our "Policy for Offering or Receiving Gifts, Presents and Hospitality". We prohibit receiving gifts, presents, business courtesies, entertainment and hospitality that may be characterized as an exchange of favors. In addition, Employees or Third Parties who participate in transactions with government authorities must be aware of the applicable law relating to offering or receiving gifts, presents and hospitality.

## **9. Asset Use and Protection**

We authorize the use of Company equipment, vehicles, supplies and electronic resources (including hardware, software, cell phones, smartphones, e-mail, chat, related data, including instant messaging and voice messaging apps for smartphones) while conducting business and for the purpose of carrying out our activities, in accordance with our current guidelines and policies. The use of Company assets for personal purposes will be enabled upon special authorization. The Company's assets are periodically monitored and audited, regardless of any authorization. The use of Company electronic resources, mentioned above, for the dissemination of content that violates, in any way Our Values and the governing law is strictly forbidden.

## **10. Data and Confidential Information Protection**

Our projects, ideas, know-how, trade secrets, copyrights, registration data and sensitive and confidential information relating to the business are among the Company's most valuable assets. Accordingly, we undertake to keep them confidential and protect them from loss, theft or other improper use, under the terms of the "Policy for Trading Securities and Disclosure of Relevant Information".

## 11. Accounting, Tax and Financial Records

We adhere to Brazilian and international accounting, financial controls, internal and tax reporting rules and standards. Thus, the Company's accounting books, financial and tax records must accurately reflect the operations and events incurred, and comply with the required accounting principles, the Company's internal control systems and applicable domestic and international laws. In this regard, it is therefore forbidden and considered unlawful to distort or manipulate, directly or indirectly, accounting, financial and tax data in order to conceal, cover up or change the financial position and results of the Company, which must be truthful, comprehensive and accurate.

## 12. ESG Pillars (Environmental, Social and Corporate Governance)

The ESG pillars steer Rumo's positioning and the conduct of all Company Employees. They are essential to our way of doing business. The right way, requires respect for our people and the community, as well as a commitment to promote ethical values throughout our value chain.

We are a Company that is committed to the development of Brazil and increasingly invests in sustainable businesses, with our actions driven by the Sustainability Policy, which establishes guidelines concerning topics relevant to our strategy and encourages eco-efficiency, economic development combined with social responsibility and transparent management practices.

Across Rumo's structure, we embrace the plurality of people and views that have the capacity to uplift the business, providing management excellence while it positively impacts the community and our growth.

## ✓ **Respect for People**

A thriving business exists solely in an environment free of any type moral or sexual discrimination, prejudice, violence and harassment.

Rumo values respect for individuality, dignity, privacy, and the freedom of Our People. We are committed to remaining vigilant to offer equal opportunities to all our Employees.

## ✓ **Human Rights**

We operate in accordance with human rights principles in all Company activities and relationships. Rumo has established rules of behavior for all Employees, addressed in our Human Rights Policy, which provides principles related to action and respect, covering all Company relationships, including mandatory training on this topic.

Our commitment is to respect human rights in accordance with international standards, such as: the Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, Global Reporting Initiative (GRI), in addition to the United Nations Global Compact.

We are committed to complying with applicable standards and requirements to ensure adequate working conditions for all employees and third parties, ensuring a safe and dignified work environment.



## ✓ **Sustainability**

Our actions are guided by socio-environmental responsibility, through the protection of natural resources, seeking business longevity and value creation to the community and across the world.

## ✓ **Physical and Psychological Safety and Well-being**

We have established emergency prevention and response procedures and practices to ensure safety of our operations and the integrity of individuals.

We encourage honesty (not omission) in reporting any accident or situation that constitutes a threat to individual or collective safety and from that event improvements must be implemented.

We carry out our activities upholding labor and work safety laws. Rumo prohibits child labor and rejects and disapproves of all practices involving forced labor, human trafficking, and all types of modern slavery, whether it relates to our employees or that of our service providers. We ensure a healthy and inspiring environment, which values the emotional and psychological health of our Employees.

## ✓ Tackling all types of Harassment or Discrimination

We are a Brazilian company that seeks to reflect all diversity that enhances our national culture. We believe in discussions on diversity and in expanding available job positions for minority groups, as a way to encourage concrete actions to avoid all types of discrimination.

At Rumo, you have the right to work in an environment that is free of harassment and violence. Any act of threat and physical or verbal misconduct is unacceptable. Failure to comply with these standards can lead to serious disciplinary action, including employment discharge, as well as reporting to law enforcement authorities and criminal prosecution, if necessary.

We respect the rights of each individual and do not tolerate any discrimination, whether it is based on differences in culture, origin, physical and mental abilities, ideas, color, ethnicity, religion, sexual orientation, socio-economic class, gender or academic background.

We have made available to Our People an Ethics Channel which is a communication tool for reporting concerns about discriminatory conduct. In addition to the Ethics Channel, we recommend that Employees, third parties and the public in general, report any form of harassment which they have been subjected to, or have witnessed, to any of the following responsible parties: direct manager, indirect manager, human resources, internal corporate audit and legal corporate compliance.

Rumo will keep the identity of individuals who report violations anonymous and does not tolerate any type of retaliation.

## V. What to do if you become aware of or suspicious of improper conduct?

### Ethics Channel

We have made available to Our People and the community in general our Ethics Channel, an important communication tool for questions, reporting concerns about unlawful or unethical business conduct, for reporting improper conduct, discrimination, questionable accounting practices, violations related to internal controls, auditing, laws or this Code. In addition to the Ethics Channel, Our People can contact all of the following communication channels:

- Direct manager
- Indirect manager
- Human resources
- Internal controls
- Legal compliance

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A third-party company manages the Ethics Channel, ICTS, ensures the anonymous status of the whistleblower and confidentiality of the report, the channel can be accessed through the following link:

[canaldeetica.com.br/cosan/](https://canaldeetica.com.br/cosan/) and by telephone: 0800-725-0039. ICTS classifies and forwards reports to the Company for proper handling.

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The reports are classified and forwarded to the Company's Internal Controls area, the area then carries out the verification of the referred complaints, with support from other multidisciplinary areas, such as the People & Culture team, Legal Labor, Legal Compliance, among others, implementing corrective or preventive actions that will contribute to the development of the Integrity program of the Company.

The Internal Controls area communicates to the Ethics Committee all reports received by management, ensuring that all remain strictly anonymous. The Company's Ethics Committee is a body composed of the senior leadership of the Company, whose function is to determine the necessary strategies, policies and measures that enforce compliance with actions, decisions and internal and external rules applicable within the Company, as well as practices aimed at promoting ethics culture, compliance, internal controls and risk mitigation.

The Audit Committee and the Legal Department may also investigate complaints received by the Company.

We encourage Our People to report improper conduct, suspicions of misconduct, or ask compliance-related questions. Even though it takes courage, it is always the right thing to do.

## VI. Retaliation is Forbidden

We do not tolerate any retaliation against anyone who raises a question or concern or who in good faith, reports potentially inappropriate behavior. Harassment and intimidation at work are strictly prohibited. Nevertheless, we warn Our People of possible disciplinary and legal consequences for cases of untruthful accusations or provision of false or misleading information.

## VII. SANCTIONS AND DISCIPLINARY MEASURES

We warn all stakeholders that violations of current applicable law, of the Values of this Code, policies or other regulations of the Company may result in the application of disciplinary measures, under the terms of the current "Disciplinary Measures Policy", such as: verbal warning, written warning, suspension, discharge without cause, justifiable discharge, among others. Without prejudice to the application of disciplinary measures, all unlawful conduct duly investigated and evidenced will be reported to the competent authorities and subject to applicable civil and criminal liability.

## VIII. CODE OF CONDUCT Management

This Code is managed jointly by Rumo's Legal Compliance and Internal Controls team. The Corporate Compliance Committee, Rumo's Statutory Audit Committee and Rumo's Board of Directors are the subsequent approval authorities.

However, it is the duty of each Company leader, at all levels, to be an example of ethical behavior, ensuring that Our People under their management effectively comply with the provisions of this Code. Leaders must also ascertain that employees under their management have received adequate training on this Code and other Rumo internal policies, which will be carried out periodically.

This Code was approved by the Board of Directors of the Company and will be updated in accordance with current characteristics and risks of Rumo's activities, ensuring its continuous enhancement and effectiveness.

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**ETHICS CHANNEL**

0800 725 0039

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