

**COSAN S.A. INDÚSTRIA E COMÉRCIO**

Corporate Taxpayer's ID (CNPJ/MF)

50.746.577/0001-15

Corporate Registry (NIRE) 35.300.177.045

Publicly Held Company

**COSAN LOGÍSTICA S.A.**

Corporate Taxpayer's ID (CNPJ/MF)

17.346.997/0001-39

Corporate Registry (NIRE) 35.300.447.581

Publicly Held Company

**MATERIAL FACT**

COSAN S.A. INDÚSTRIA E COMÉRCIO (BM&FBOVESPA: CSAN3) ("Cosan") and COSAN LOGÍSTICA S.A. ("Cosan Log" and, jointly with Cosan, the "Companies"), in addition to the joint Material Fact disclosed on September 16, 2014, hereby inform their shareholders and the market that the Companies' shareholders have approved, at the extraordinary general meetings held on this date, the partial spin-off of Cosan and merger of the spun-off portion into Cosan Log, which corresponds to Cosan's logistics operations. The spin-off aims to segregate the activities of Cosan so that each business segment dedicates themselves to their respective area of expertise.

The Companies also inform that due to the partial spin-off, all of the shares issued by Cosan Log, previously held by Cosan, were canceled and subsequently 405,856,814 new Cosan Log's shares were issued to the shareholders of Cosan in the proportion of 1:1. Cosan's shares will be traded ex-rights to receive Cosan Log's shares as from October 2, 2014. Cosan Log's shares will be traded on the BM&FBOVESPA S.A. - Bolsa de Valores, Mercadorias e Futuros ("BM&FBovespa"), initiating trading on October 2, 2014.

Furthermore, in compliance with the request from BM&FBovespa, Cosan Log undertakes to elect members to compose the Audit Committee, pursuant to Article 26 of the Cosan Log Bylaws, until January 2015.

São Paulo, October 1<sup>st</sup>, 2014.

**Marcelo Eduardo Martins**

CFO and

Investor Relations Officer

**Marcio Yassuhiro Iha**

Investor Relations Officer