

 GRI
Disclosures Book

2024




ecorodovias

Contents



3	General disclosures	53	Communities
16	Materiality	56	Ethics, transparency & integrity
19	Climate strategy	61	Sustainable procurement
26	Biodiversity & ecosystem	64	Data protection & security
32	Circular economy	66	Efficiency, innovation & technology
37	Safety	69	GRI content index
44	Human capital & DEI		

General disclosures



GRI 2-1 | Organizational details

We are a publicly traded company (EcoRodovias Infraestrutura e Logística S.A.) listed on B3's Novo Mercado, segment with the highest governance requirements on the São Paulo stock exchange. We operate in Brazil managing 12 highway concessions and two assets in the Port of Santos (a port terminal and the main truck regulatory yard). Our headquarters are in São Paulo (SP) and our operations cover eight Brazilian states.

12

highway

concessions

2

assets

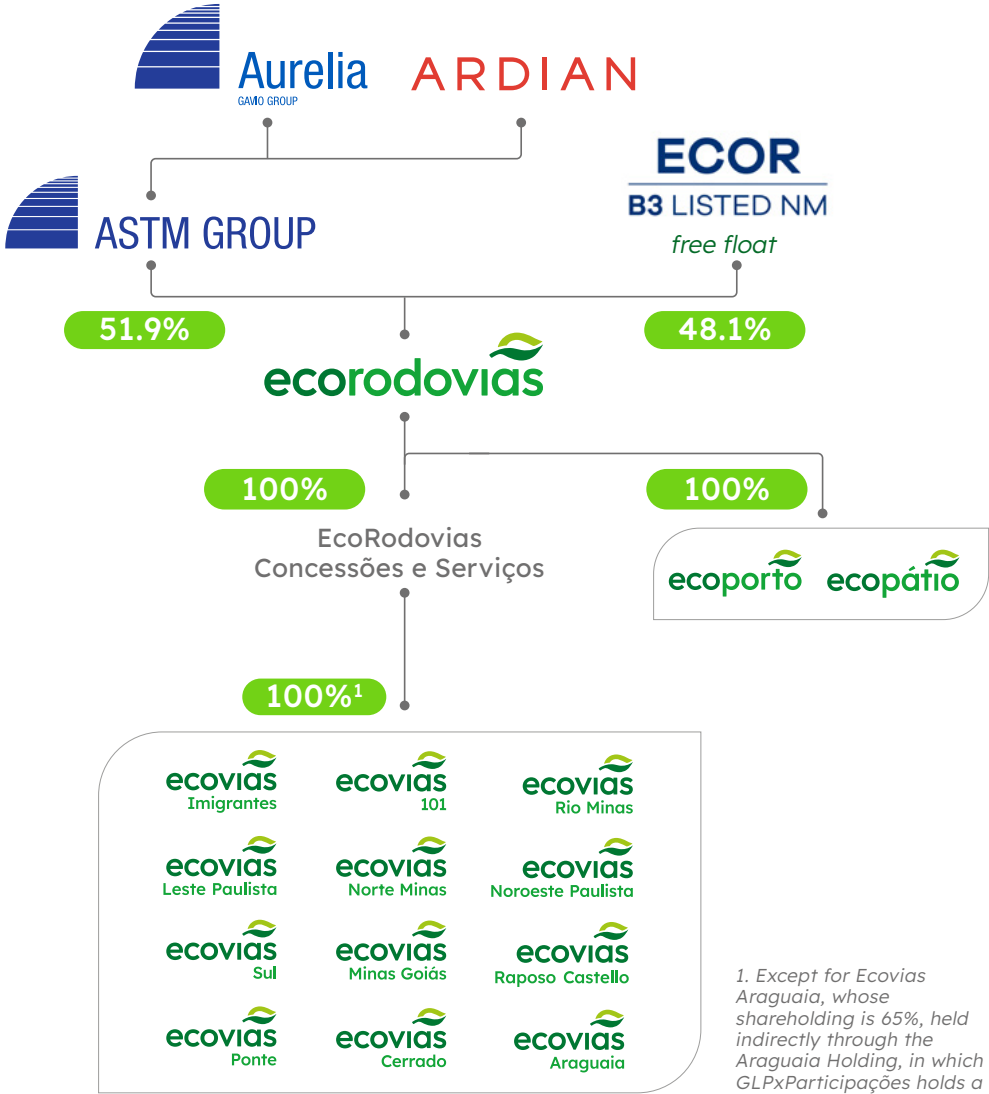
in the Port of Santos

Headquarters

in São Paulo

Listed on B3's

Novo Mercado



1. Except for Ecovias Araguaia, whose shareholding is 65%, held indirectly through the Araguaia Holding, in which GLPxParticipações holds a 35% interest.

GRI 2-2 | Entities included in the organization's sustainability reporting

EcoRodovias' Integrated Report covers all of the Company's concessions, the same scope adopted for consolidating the financial statements. Performance data is compiled in its entirety for all subsidiaries. There are no scope limitations on the GRI disclosures reported.

GRI 2-3 | Reporting period, frequency and contact point

The Integrated Report is annually prepared, covering the period from January to December of each fiscal year, the same periodicity as the consolidated annual financial statements. This edition refers to the year 2024. Questions or comments about the report are received by the e-mail sustentabilidade.grupoecorodovias@ecorodovias.com.br.

GRI 2-4 | Restatements of information

GRI disclosures 205-2, 302-1, 305-1, 305-3, 401-1, 403-9, 404-1 and 405-1 have been restated, with no material impact on the data disclosed in previous reports. For more information, see the explanatory notes on each of these GRI disclosures.

GRI 2-5 | External assurance

The Integrated Report is subject to external independent verification. For more information on the scope of verification, see the Assurance Report (page 116 of the Integrated Report) and the Basis of Preparation (both available [at this link](#)).

GRI 2-6 | Activities, value chain and other business relationships

We operate in the infrastructure concessions sector, with 12 highway concessions in eight Brazilian states and two assets in the Port of Santos (a port terminal and the main truck regulatory yard). The average duration of our concession portfolio is 20 years. In 2024, we won the concession contract for Ecovias Raposo Castello, a 92-kilometer-long lot tendered by the state government of São Paulo. For more information on this new concession, see our Integrated Report 2024 (page 57).

Our routine activities ensure that users have access to these infrastructures in a safe and sustainable manner, through proper maintenance of the 4.8 thousand kilometers we manage. In addition, we invest in the modernization and expansion of the infrastructure, through implementation of new technologies and duplication and improvement works, as provided for in the concession contracts. Our portfolio is essentially made up of highways already

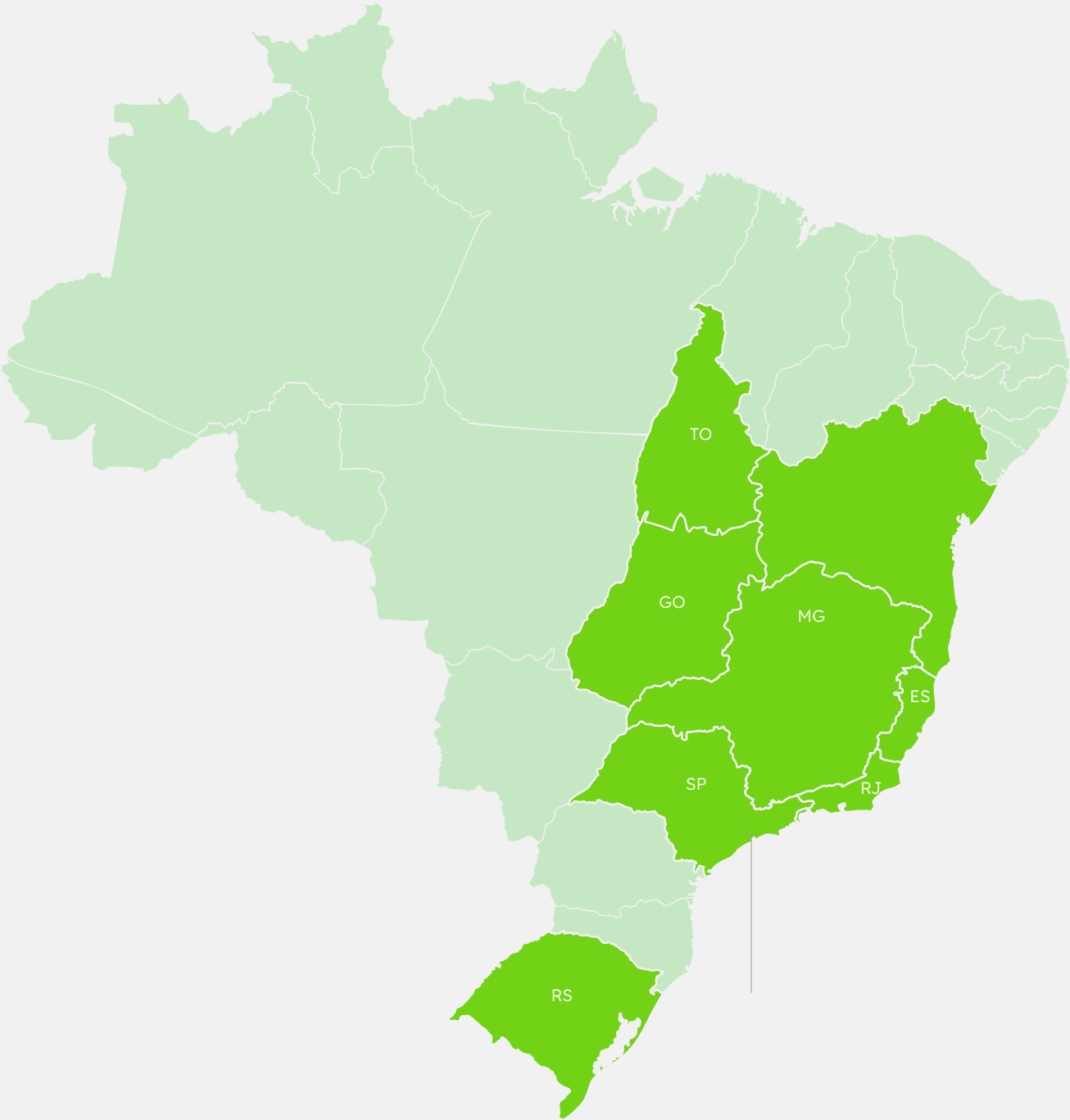
installed (brownfield), and efforts to build new roads (greenfield) are limited to projects to duplicate and improve accesses.

Our supply chain plays a fundamental role in the business model and is made up mainly of service providers (such as those working on construction sites, road maintenance and medical and mechanical assistance to users) and material partners (mainly inputs for construction sites and equipment for support bases and toll sites). The downstream value chain includes the population of the regions in which we operate, who travel along our highways, as well as companies in the logistics and transportation sectors.

**We manage
4,800 kilometers
of highways in eight
Brazilian states, with
an 20-years average
duration of the portfolio**

Our concessions

This page was developed with interactivity.
Click on the names of the concessions
for more information about our assets.
To return to the home page view,
click on the green button in the bottom
right corner of the page.



GRI 2-7 | Employees

Workforce by region, gender and type of contract¹

	2024			2023		
	Men	Women	Total	Men	Women	Total
Midwest and North ²						
Permanent	134	213	347	130	206	336
Temporary	0	0	0	1	0	1
Total	134	213	347	131	206	337
Southeast						
Permanent	2,238	2,556	4,794	2,271	2,392	4,663
Temporary	23	25	48	39	123	162
Total	2,261	2,581	4,842	2,310	2,515	4,825
South						
Permanent	115	140	255	127	147	274
Temporary	4	9	13	5	9	14
Total	119	149	268	132	156	288
Consolidated						
Permanent	2,487	2,909	5,396	2,528	2,745	5,273
Temporary	27	34	61	45	132	177
Total	2,514	2,943	5,457	2,573	2,877	5,450

1. Covers all employees (including those on leave): CLT employees, statutory directors, apprentices and trainees. Data considers the base date of 12/31 and is obtained from the SAP Gente e Gestão system. There was no significant variation from one period to the next or over the year reported.

2. Consolidated regions because Ecovias Araguaia stretches across the states of Goiás (Midwest) and Tocantins (North).

Workforce by region, gender and working hours¹

	2024			2023		
	Men	Women	Total	Men	Women	Total
Midwest and North ²						
Full-time	134	213	347	131	206	337
Part-time	0	0	0	0	0	0
Total	134	213	347	131	206	337
Southeast						
Full-time	2,253	2,570	4,823	2,300	2,496	4,796
Part-time	8	11	19	10	19	29
Total	2,261	2,581	4,842	2,310	2,515	4,825
South						
Full-time	115	142	257	128	147	275
Part-time	4	7	11	4	9	13
Total	119	149	268	132	156	288
Consolidated						
Full-time	2,502	2,925	5,427	2,559	2,849	5,408
Part-time	12	18	30	14	28	42
Total	2,514	2,943	5,457	2,573	2,877	5,450

GRI 2-8 | Workers who are not employees

For our operations, we rely on outsourced workers through service contracts, mainly in pre-hospital care, mechanical assistance, construction and road maintenance. At the end of 2024, we had 13,232 outsourced workers in our units, compared to 13,437 at the end of 2023.

GRI 2-9 | Governance structure and composition

Our governance structure is formed by the Board of Directors, which has the support of three statutory Advisory Committees, the Executive Board, which has the support of four Executive Commissions, and the non-permanent Fiscal Council, which is installed whenever approved by the General Shareholders' Meeting.

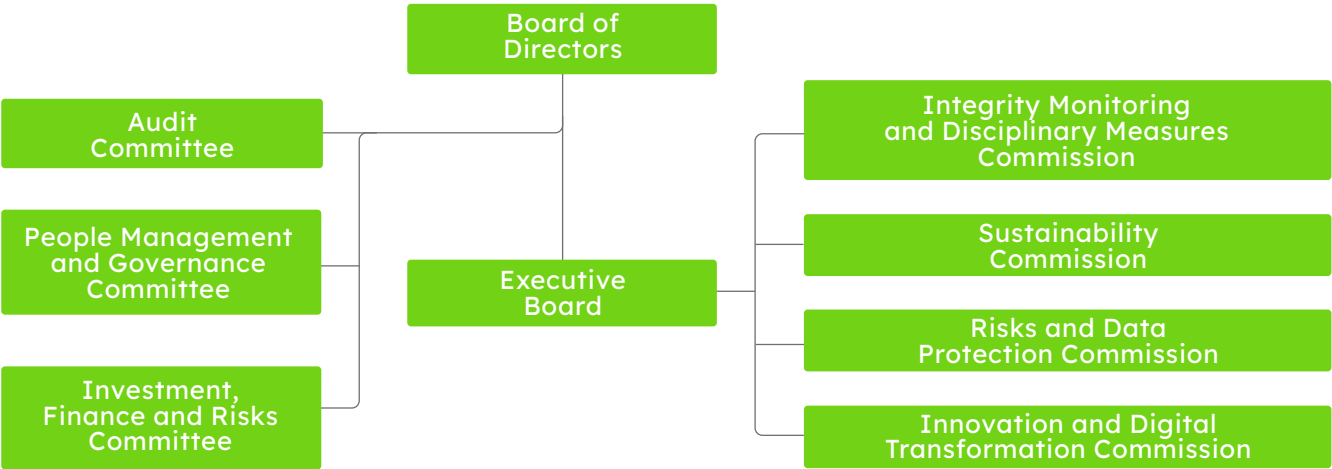
The Board of Directors is responsible for the general direction of the business, approving the business plan and corporate goals and defining guidelines to ensure the generation of sustainable long-term value for all shareholders. The Advisory Committees contribute to the in-depth analysis of matters brought before the body prior to meetings, according to their scope and powers. The duties and operating procedures of these bodies are in accordance with the Brazilian Corporation Law and formally set out in the Bylaws and respective Internal Regulations.

Of the nine current members of the Board of Directors, none holds an executive position at EcoRodovias, and two of them (22%) are independent as defined in the Novo Mercado Regulations. Only one member is female, and there are no representatives of other minority groups on the board. All the board members have proven experience and knowledge of the sector, adding complementary skills and knowledge that contribute to strategic decision-making. Detailed information on the CV, experience and other

commitments of each of them is available in section 7.3 of the Reference Form ([click here](#)).

At the executive level, the Executive Board leads the execution of the strategic plan, directing the implementation of investments, projects and action plans in the different areas and units. Currently formed by five executives, it works together with the other directors of EcoRodovias and has four Commissions dedicated to monitoring issues that are transversal to the various areas of the Company.

Corporate governance structure



[Click here](#) to see the composition of our governance bodies

GRI 2-10 | Nomination and selection of the highest governance body

The Nomination Policy formalizes the process for appointing and selecting members of the Board of Directors, ensuring compliance with applicable legal requirements and the Bylaws. Board members are elected by the General Shareholders' Meeting for a two-year term (the most recent election took place in 2023). This process takes into account the candidates' alignment with the company's values and culture, if their curriculum vitae is compatible with the duties of the position and their availability of time to devote adequately to the role assumed. The selection of members for the highest governance body also takes into account the diversity of knowledge, profiles, academic background, age group, gender and professional experience, guaranteeing a plurality of arguments and points of view in deliberations. In line with Novo Mercado requirements, at least 20% of the Board of Directors is made up of independent members.

GRI 2-11 | Chair of the highest governance body

Our Bylaws prohibit the chairman of the Board of Directors from holding executive positions. Aside from that, as a good governance practice, no member of the Board holds a position in the Company's executive management.

GRI 2-12 | Role of the highest governance body in overseeing the management of impacts

Through the governance structure and respective attributions set out in the Internal Regulations of the Board of Directors, the Advisory Committees and the Executive Board, the governance members and senior executives are responsible for approving the strategies, goals, policies and processes that enable the sustainable development of our business. Supervision of management by the governance bodies takes place systematically through ordinary quarterly meetings or by calling extraordinary meetings. At these meetings, the main business indicators, structuring initiatives and relevant projects are presented to the board members by the Executive Board.

GRI 2-13 | Delegation of responsibility for managing impacts

Approved by the Board of Directors in 2024, our 2030 ESG Agenda - On the Paths to Sustainability (learn more on page 12) brings together EcoRodovias' main commitments to conducting business sustainably. The 2030 ESG Agenda has ten pathways with defined goals to guide our projects and action plans until 2030 and has a governance structure and dedicated follow-up for the appropriate delegation of responsibilities in the management of the most relevant impacts in our operating model.

For each pathway, working groups that bring together employees from different specialties and ambassadors for the themes are responsible for carrying out the actions that will enable achieving the established targets. Every month, the Integrated Group of ESG Leaders, a collegiate body formed by directors and administrative and concessionaire managers, meets to monitor the progress of projects and standardize concepts and premises. The Sustainability Commission, which supports the Executive Board, holds quarterly meetings to discuss and evaluate the results of projects and action plans, opportunities for improvement and any corrective initiatives. In our organizational structure, we also have the Sustainability Department, which consolidates controls and reporting and works internally and externally to promote a corporate culture on the subject.

GRI 2-14 | Role of the highest governance body in sustainability reporting

The Board of Directors analyzed and approved the process of updating our Materiality Matrix and the ten material topics that guide the preparation of the Integrated Report. The Executive Board, including EcoRodovias' CEO, is responsible for approving the Report.

GRI 2-15 | Conflicts of interest

The prevention and treatment of situations of conflict of interest are guided by the Bylaws, which prohibit the participation of board members in companies that compete with EcoRodovias or have interests that conflict with those of the Company, and by the Related Party Transactions Policy, which determines the procedures to be adopted in business relations with these parties. In deliberations of the Board of Directors, members who have a conflict of interest with the matter being analyzed declare themselves to be conflicted and abstain from voting, with this condition being recorded in the minutes.

We publicly disclose situations of potential conflict of interest and the respective procedures adopted. The involvement of board members in other activities and companies is included in the description of their CVs and can be found on our investor relations website and in section 7.3 of the Reference Form. In turn, situations of transactions with related parties are disclosed through notices to the market, material facts and minutes of meetings of the Board of Directors, which are publicly available on the investor relations website.

GRI 2-16 | Communication of critical concerns

The Board of Directors is informed of misconduct and significant negative impacts on the Company through two processes. Situations investigated by the Ethics Channel or related to the financial statements are taken to the Audit Committee. In addition, executives can raise concerns about situations of wide repercussion or high risk at meetings of the Board of Directors, through compliance with governance rites. In 2024, we had no reports of critical concerns.

GRI 2-17 | Collective knowledge of the highest governance body

We promote the continuous qualification of the Board of Directors in the issues and challenges of sustainable business development through a series of measures. Since 2023, the body has had an independent member specializing in sustainability, who adds her experience and knowledge to the deliberations with the other board members. In addition, structuring processes for the Company's sustainability management are taken to the Board of Directors for approval, such as the 2030 ESG Agenda and the revision of the materiality study.

GRI 2-18 | Evaluation of the performance of the highest governance body

At least once every term of office, the Board of Directors carries out a performance assessment process with the support of a specialized consultancy. The assessment mechanisms and procedures (such as questionnaires and interviews) are defined at the beginning of each cycle together with the contracted partner and approved by the body. At the end of 2024, we were conducting the performance assessment of the current mandate, the results of which will be consolidated and dealt with in 2025. The results of this process and the measures for improvement are shared with the board members and may include changes to the structure of the body, planning of agendas for deliberation and reporting and accountability procedures.

GRI 2-19 | Remuneration policies

The Compensation Policy, approved by the Board of Directors in 2022, determines the remuneration model for EcoRodovias' governance members and executives, in line with best market practices and with the objective of attracting and retaining duly qualified professionals for senior management positions.

The Human Resources area is responsible for conducting studies and analysis to propose remuneration, with the support of specialized consultancies. The proposal is submitted for consideration and recommendation by the People Management and Governance Committee and for approval by the Board of Directors.

GRI 2-20 | Process to determine remuneration

The remuneration of members of the Board of Directors, Advisory Committees and Fiscal Council is exclusively fixed, defined based on market research and proportional to the responsibilities of their roles, regardless of the number of meetings they attend. This group does not receive any type of benefit or variable remuneration.

The remuneration package for members of the Statutory Board is composed of fixed and variable portions, the latter being divided into short-term (Profit Sharing Program) and long-term (share-based) mechanisms, in addition to benefits and occasional extraordinary payments in exceptional events, duly approved by the Board of Directors. The short-term variable portion is linked to the achievement of specific business goals, defined in accordance with the strategic plan. These goals include, among others, aspects of financial performance, sustainability, operations and strategic projects.

For more information, see our Compensation Policy, available at [this link](#).

GRI 2-21 | Annual total compensation ratio

Ratio of annual remuneration and its increase	2024	2023
Ratio of the highest paid individual's remuneration X average of other employees	95.91	77.99
Ratio of the annual increase in remuneration of the highest paid individual x average of other employees	2.79	nd
Ratio of the highest paid individual's remuneration x median of other employees	209.90	168.61
Ratio of the annual increase in remuneration of the highest paid individual x median of other employees	3.10	nd

GRI 2-22 | Statement on sustainable development strategy

Our CEO's statement on the Company's sustainable development strategy is part of the content of the 2024 Integrated Report. [Click here](#) to access the document and see page 4 to read the statement.

GRI 2-23 | Policy commitments

Our commitments to responsible business conduct integrated the Company's entire set of regulatory instruments and guide the daily actions of our employees. In a more explicit and comprehensive way, three documents stand out in defining these principles and parameters for conducting business in a way that is aligned with the promotion of human rights: the Code of Conduct, the Human Rights Policy and the 2030 ESG Agenda.

EcoRodovias' Code of Conduct is approved by the Board of Directors and periodically revised to incorporate the best market practices. The document covers all of our operations

and is continuously disseminated to the internal public, both through communication campaigns and formal training for employees when they are hired and whenever the Code is updated. For external stakeholders, the Code of Conduct is available on our corporate website in Portuguese, English and Italian. On the same page, we provide the Code of Conduct for Third Parties, which applies to contractors. At the time of contracting, partner companies take the Code's e-learning course and formally adhere to contractual clauses that provide for compliance with the document's guidelines.

The Code of Conduct references international standards and parameters, such as the United Nations Global Compact, the Business Pact against the Sexual Exploitation of Children and Adolescents on Brazilian Highways and the ISO standards for management systems related to quality (9001), the environment (14001), road safety (39001),

occupational health and safety (45001), social responsibility (26000) and anti-bribery (37001). The document addresses different issues related to human rights, including rejecting any practice that disrespects workers' fundamental rights, combating discrimination and harassment, promoting diversity and ensuring healthy and safe conditions for employees. Mechanisms for implementing the conduct guidelines are also provided for in the Code and incorporated into management routines through the Ethics Program - Integrity System.

The Human Rights Policy, approved by the CEO in 2024 and applicable to all operations, goes into greater depth on the various issues covered in this scope and references the Code of Conduct itself, as well as international commitments such as the Universal Declaration of Human Rights, the United Nations International Covenant on Economic,

Social and Cultural Rights, the United Nations International Covenant on Civil and Political Rights, the Fundamental Conventions of the International Labor Organization, the United Nations Declaration on the Rights of Indigenous Peoples, the United Nations Guiding Principles on Business and Human Rights, the Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, the guidelines, targets and indicators of the Sustainable Development Goals (SDGs) and the Performance Standards of the International Finance Corporation (IFC). The document provides instruments for human rights due diligence, is publicly available on the institutional website and will be widely disseminated to employees throughout 2025.

The 2030 ESG Agenda – on the Paths to Sustainability is our strategy for investing in Brazil's road infrastructure in a sustainable way and promoting

business growth with economic, social and environmental development. The 2030 ESG Agenda has ten pathways with defined objectives and targets to guide our projects and action plans until 2030. Built on external commitments and frameworks with which we engage – such as the SDGs, the Corporate Sustainability Index and the CDP – the 2030 ESG Agenda was approved by the Board of Directors and has a dedicated governance structure. Among the targets set by the 2030 ESG Agenda is the training of employees and suppliers in human rights.

 **Click here** to access the Code of Conduct and the Code of Conduct for Third Parties

 **Click here** to access the Human Rights Policy

 **Click here** to access the 2030 ESG Agenda

Voluntary external commitments

Global Compact (since 2014)

Highlights of our involvement in 2024

Participation in four Action Platforms (Climate, Communicate and Engage, Anti-Corruption, and Human Rights) and selection to join the Business and Human Rights Accelerator, a six-month program in 2025 that will activate organizations participating in the UN Global Compact in all sectors and regions of the world to move from commitment to action on human and labor rights issues.

Na Mão Certa Program (since 2010)

We carried out 19 campaigns, involving 2 thousand employees and impacting around 20 thousand truck drivers and highway users, as well as reaching 10.6 thousand people via social media. In addition, we focused on raising awareness among senior management, with two meetings in October and November to sensitize the Company's executives on human rights issues.

Free & Equal (since 2020)

Evolution of the Caminho para Todos program, focused on promoting diversity, equity and inclusion in the company. We maintained our presence in B3's IDiversa portfolio, launched a behavioral skills development track for transgender employees and created the Mude meu Nome program, which subsidizes 100% of the costs of rectifying the social name for transgender employees.

GRI 2-24 | Embedding policy commitments

The commitments described in GRI 2-23 are implemented through the Ethics Program – Integrity System (for issues related to anticorruption) and the governance and management of the 2030 ESG Agenda (considering initiatives to promote human rights).

The Ethics Program covers different management fronts to ensure compliance with the guidelines set out in the Code of Conduct, such as mechanisms to assess and mitigate risks , actions to raise awareness and train employees and third parties, and a dedicated channel for receiving and investigating reports of misconduct. The Program is ISO 37001(anti-bribery) certified and in line with the Anti-Corruption Law (Law No. 12.846/2013). The Program is managed by the Planning, Risks and Compliance Department, under the supervision of the Audit Committee (within the scope of the Board of Directors) and the involvement of the Company's other departments through the Integrity and Disciplinary Measures Monitoring Commission.

The governance and management system for the 2030 ESG Agenda is the responsibility of the Sustainability Board, which includes executive forums and multidisciplinary groups to carry out initiatives aimed at achieving the targets set in each sustainability area (learn more on page 9).

GRI 2-25 | Processes to remediate negative impacts

Our highway concessionaires have Ombudsman Offices to receive suggestions, complaints and compliments from users, local communities and other civil society stakeholders. Committed to providing an efficient, ethical and impartial channel, we publicize the Ombudsman Offices on the concessionaires' institutional websites and social media, as well as printed publicity materials and road signs. The Ombudsman Offices can be accessed by telephone, e-mail, website and, in some cases, physical channels such as log books and service totems at strategic points.

Complaints can be made anonymously and are treated with confidentiality, in accordance with the General Data Protection Law (Law No. 13,709/2018). Complaints are dealt with internally, with the support of specific technical areas, and users receive a protocol number which allows t hem to monitor the progress of their request.

The deadlines for responses are established in accordance with applicable regulations, ranging from 7 to 30 calendar days.

The Ombudsman Office's performance is frequently analyzed and reported to the unit's managers and directors through monthly or quarterly reports, in which critical issues that require specific attention are discussed. Some concessionaires also carry out satisfaction surveys to monitor the quality of the service provided and user satisfaction after complaints have been closed. These practices aim not only to resolve problems effectively, but also to continuously improve internal processes and the services offered, ensuring greater satisfaction and safety for highway users.

Managerially, we monitor the number of complaints received and how long it takes to respond to them. We also follow up requests involving compensation for users, mainly related to issues of charging in the automatic payment lanes (AVI) at the toll sites.

Ombudsman indicators

	2024	2023
Total number of reports received	31,386	28,888
Reports that demanded reparation ¹	1,562	2,269

1. Refers to requests for reimbursement that were considered to be well-founded during the period.

GRI 2-26 | Mechanisms for seeking advice and raising concerns

EcoRodovias Ethics Channel is publicly available to all stakeholders, 24 hours a day, seven days a week. This mechanism can be accessed at www.canaldeetica.com.br/ecorodovias/, with Portuguese and English versions and accessibility features for people with disabilities, or by calling 0800 025 8841, which has human service between 10am and 6pm and an answering machine for reports outside these hours. The Ethics Channel is widely publicized on the institutional website, the Company's social media, training sessions for employees and partners and internal communication channels. The Channel's users are guaranteed the possibility of anonymity and non-retaliation, in accordance with EcoRodovias' Code of Conduct.

When registering their report, the author receives a service protocol number, which allows them to follow up on the process. A specialized third-party company is responsible for managing the Ethics Channel and conducting the initial screening of reports, which are forwarded to the Risks and Integrity Department for investigation if they contain the minimum information needed

to investigating the facts (description of the situation, people involved, date and place of occurrence and indication of any witnesses or evidence). The Risks and Integrity Department is responsible for conducting investigations by gathering information and documents, analyzing photos and videos, interviewing the people involved and preparing tests and technical opinions. The reference period for the investigation is 90 days, which may be extended if necessary to properly investigate the report. The Integrity and Disciplinary Measures Monitoring Commission (CAIMD) decides on the applicable disciplinary measures once the investigation has been completed. The Board of Directors, through the Audit Committee, monitors and follows up on the reports received through the Ethics Channel. In 2024, the Ethics Channel received 480 reports, compared to 320 in the previous year.

Our employees can ask questions or request guidance on conduct through the Ethics Portal, available on EcoRodovias' intranet, and the e-mail grupocompliance@ecorodovias.com.br. These channels are widely publicized in training sessions and communications of the Ethics

Program – Integrity System and managed by the corporate Compliance team. All reports are assessed and duly dealt with, involving other areas when necessary and feedback to the employee that made the request. Occasionally, the Ethics Channel also receives reports of doubts and queries, which are directed internally for clarification.

GRI 2-27 | Compliance with laws and regulations

We did not record any significant cases of non-compliance with laws and regulations in 2024. The premise of a significant case is the same adopted for the preparation of sections 4.4, 4.6 and 4.7 of the Reference Form, since these processes are those capable of influencing the investment decision, either because of the potential to significantly impact EcoRodovias' assets, financial capacity or business, or because of the image, legal, credit and systemic risks arising from the cases and which may influence the decision of the investing public. Judicial or administrative cases with a final decision in the period are considered.

GRI 2-28 | Membership associations

The main sector entities in which we participate are the Brazilian Association of Highway Concessionaires (ABCR) and the Association of Multisector Infrastructure Investors (Moveinfra). Playing a leading role in representing the granted infrastructure sector in the country, these associations contribute to structured dialogue between companies, regulatory agents and public authorities, facilitating articulated and aligned action by these agents in favor of the sustainable development of the sector and the country. Our participation includes the dedication of EcoRodovias employees in leadership positions and on the boards of ABCR and Moveinfra, and involvement in specific working groups on legal, operational, regulatory and sustainability issues, collaborating in the exchange of best practices and proposing sector agendas. EcoRodovias is also a member of the technical committees of the Brazilian Association of Infrastructure and Basic Industries (ABDIB).

GRI 2-29 | Approach to stakeholder engagement

In an organic and decentralized way, our employees continuously engage the stakeholders in our value chain through meetings, emails, phone calls and participation in events. These exchanges seek to build ethical, long-term relationships, align expectations and forge partnerships in favor of business objectives and in line with the expectations of civil society. Each area establishes mechanisms for controlling and monitoring these engagements, according to the nature of the public engaged and the specific objectives of each engagement, guaranteeing the effectiveness of the exchanges of information and agility in carrying out the initiatives.

In a structured way, we apply targeted surveys that can involve one or more stakeholder groups and whose results are consolidated and systematized for the implementation of management improvement measures. An example of this approach is the materiality study we conducted in 2024, involving all of EcoRodovias' stakeholder groups (learn more about this process on page 17).

GRI 2-30 | Collective bargaining agreements

In 2024, 98.9% of employees (compared to 96.9% in 2023) were covered by collective bargaining agreements. Not covered are directors, apprentices and interns, whose contracts provide for specific working conditions, in accordance with applicable legislation.

Materiality



GRI 3-1 | Process to determine material topics

In 2024, we carried out a process to update our Materiality Matrix. In addition to the periodic review of material topics (the previous study was conducted in 2022), this analysis aimed at starting our adaptation to the new market reporting standards, in particular the IFRS International Standards for Sustainability Disclosure, issued by the International Sustainability Standards Board (ISSB). In this way, the 2024 study incorporated the perspectives of impact materiality and financial materiality in a structured way, making it possible to identify topics that bring together EcoRodovias' main impacts, risks and opportunities in the sustainable development of our business.

The review process was structured in four phases, including document analysis and extensive engagement with the Company's stakeholders.

Phases of the materiality process

► Desk review

Analysis of market benchmarks (reporting standards, corporate sustainability commitments, ESG ratings), press, market peers (eight companies in the infrastructure and highway concessions sector) and internal documents (2022 materiality, strategic map, 2030 ESG Agenda and disclosures on the institutional and investor relations websites).

► Stakeholder consultation

Qualitative and quantitative approach to listening to the demands, expectations and perceptions of our stakeholders, through an online questionnaire (834 responses) and individual interviews with regulatory agents, investors, members of the Company's governance and representatives of the controlling shareholder (14 meetings held).

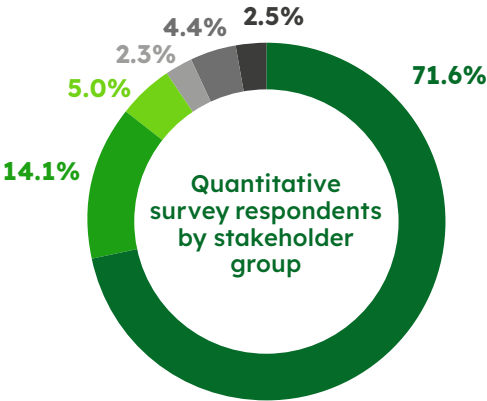
► Internal engagement

Conducting individual interviews with 13 EcoRodovias executives and holding a workshop with the Risk Management team to integrate the risk map into the analysis and prioritization of topics.

► Consolidation of the results

Tabulation of the analysis and construction of the materiality chart, covering the axis of impact materiality (X), financial materiality (Y) and relevance of the topic from the perspective of the stakeholders (Z).

The stakeholders consulted in this process include regulators, associations and class entities, employees, local communities, suppliers, investors, non-governmental or civil society organizations, public authorities, third parties and highway users. The quantitative questionnaire for stakeholder consultation was made available online for a period of one month and widely publicized on the Company's institutional channels and social media. Respondents self-declared that they belonged to one of the stakeholder groups listed above, and the sample of 834 responses was distributed by audience as shown in the graph. To tabulate the results, the groups were clustered into employees, suppliers, users and other stakeholders, each with a 25% weighting on the final score.



For the qualitative engagement, we prioritized the groups of regulators and investors, following an internal public prioritization exercise. This prioritization considered the PLU (Power, Legitimacy and Urgency) methodology and involved 20 EcoRodovias managers, as well as technical analysis by the Sustainability team and the consultancy responsible for conducting the study. Individual 30-minute interviews were conducted with four representatives of regulatory bodies, seven capital market participants (by side, sell side and debt analysts) and two governance members (Board of Directors and Audit Committee), as well as a dedicated agenda with professionals from ASTM, the company's controlling shareholder.

- Employees
- Users
- Suppliers
- Third parties
- Others¹
- Preferred not to be identified

1. It covers six groups that separately represent less than 1% of the total responses: local communities, regulators, NGOs/OSCIPs, public authorities and associations and class entities.

GRI 3-2 | List of material topics

The material topics resulting from the materiality study conducted in 2024 are:



All the topics considered material in the previous study have remained among the current topics. We also included new topics that have gained relevance in the context of the Company's operations over the last two years, specifically those related to managing ecological impacts and biodiversity, waste management and circular economy actions, and data protection and cyber security.

Climate strategy



GRI 3-3 | Management of material topics

Scope of the material topic

The topic focuses on EcoRodovias’ planning to structure projects, innovations, solutions and action plans focused on adapting road infrastructure to maintain and increase resilience to the impacts of climate change. Our stakeholders demand information on how we identify trends in changing climate patterns and the potential risks to the roads we manage.

Another aspect of the topic is our Company’s contribution to combating climate change by reducing direct and indirect greenhouse gas (GHG) emissions.

Our management approach

In order to manage all aspects related to the topic, in 2024 we established our Climate Strategy, based on five axes: Climate Mitigation; Adaptation and Resilience; Climate Governance; Engagement; and Social and Environmental Development. These guidelines direct our actions and investments for achieving the goals set out in our 2030 ESG Agenda.





To mitigate our impacts, we have drawn up an action plan based on four pillars of decarbonization:

- **Low Carbon Fuels**

- **Renewable Energy**
- **Electrification of Equipment**
- **Process Efficiency and Supplier Engagement**

Our goals are designed to contribute to the global effort to decarbonize production chains and ensure the resilience of road infrastructure, promoting the energy transition and the replacement of fossil fuels.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 79 to 89).

OUR TARGETS	Indicator	Performance in 2024	Status
Reduce scope 1 and 2¹ emissions by: 25% by 2026 42% by 2030	Scope 1 and 2 GHG emissions (thousand tons of CO ₂ e) <ul style="list-style-type: none">• Base year (2020): 16,000 tCO₂e• Target year (2026): 12,000 tCO₂e• Target year (2030): 9,300 tCO₂e	Together, our GHG emissions from scopes 1 and 2 ¹ totaled 12,600 tCO ₂ e (a 21% reduction compared to the base year) ²	 In progress
Reduce scope 3³ emissions by: 6% by 2026 11% by 2030	Scope 3 GHG emissions (thousand tons of CO ₂ e) <ul style="list-style-type: none">• Base year (2021): 630,200 tCO₂e• Target year (2026): 592,400 tCO₂e• Target year (2030): 560,900 tCO₂e	Our scope 3 ³ GHG emissions totaled 596,600 tCO ₂ e	 In progress
Install 112 electric charging stations along highways (2026)	Number of charging stations in operation <ul style="list-style-type: none">• Target year (2026): 112	We ended the year with 96 stations in operation on the highways	 In progress
Prepare an Adaptation Plan for climate risks (2026)	Completion of the Adaptation Plan	We concluded the assessment of future climate scenarios and the projection of impacts for 2030 and 2050	 In progress

1. The 2030 ESG Agenda target for scopes 1 and 2 does not consider emissions resulting from land use change.
2. The performance in 2024 already considers that scope 2 was neutralized through the purchase of I-RECs (renewable energy certificates).
3. The 2030 ESG Agenda target for scope 3 only considers the category of purchased goods and services.

GRI 201-2 | Financial implications and other risks and opportunities due to climate change

In 2024, we conducted a study to identify and assess the physical and transition risks and opportunities in the context of climate change. With the support of specialized consultants and involvement of various areas of EcoRodovias, our Climate Risk Matrix was prepared in line with the Corporate Risk Matrix, considering probability analysis and four impact dimensions (economic, reputational, legal compliance and socio-environmental). The study considered the assumptions and guidelines of the Task-Force on Climate-Related Financial Disclosures (TCFD) and analyzed the risks and opportunities over three time horizons and according to different climate scenarios.

Potential impacts of climate change

Short-term

Regulations for pricing or taxation of emissions and emission reduction targets

Medium-term

Increased frequency of extreme climate events with potential damage to road infrastructure

Long-term

Severe increase in extreme climate events with a potential damage to road infrastructure and risks to agribusiness production, with a potential impact on revenue as a result of a reduced volume of cargo transported

Possible impacts were identified based on eight physical risks: changes in wind patterns, landslides and erosion, rising sea levels, heat waves, forest fires, river floods, storms, and prolonged droughts. These risks were assessed in three scenarios:

► **SSP1-2.6**
Large reduction in global greenhouse gas (GHG) emissions, achieving carbon neutrality after 2050 and an increase in global average temperature of 1.8°C by the end of the 21st century

► **SSP3-7.0**
No climate policy is implemented and climate effects follow baseline parameters

► **SSP5-8.5**
Increasing rise in GHG emissions over the century and low international cooperation, with global average temperature rising by 1.5°C by 2030 and 2.1°C by 2050

Transition risks were classified into four categories (regulatory, market, technological and reputational), while climate opportunities fell into five classifications (resource efficiency, energy sources, products and services, markets and resilience). Both were analyzed considering two climate scenarios:

► **Net Zero 2050**
Neutralization of global GHG emissions by 2050 and limitation of the global average temperature increase to 1.5°C by the end of the 21st century

► **NDCs**
Full implementation of the Nationally Determined Contributions (NDCs) pledged by nations as of 2020 and compliance with the respective energy and GHG emissions targets in 2025 and 2030; does not consider a transition movement to the low-carbon economy, as efforts are insufficient

After identifying the risks and opportunities, we began to evaluate the financial implications and management mechanisms associated with the critical risks. This analysis should be completed by 2025.

GRI 302-1 | Energy consumption within the organization

Energy consumption in our activities was of approximately 427 thousand GJ, 61% of which came from fuel consumption in our fleet and units' equipment. Compared to the previous period, there was a 10.4% increase in energy consumption, in line with the growth in operations. Worthy of note is the 59.1% reduction in energy from gasoline consumption, achieved with the complete migration of Ecovias 101's light operational fleet to the use of ethanol and the continuous monitoring of the other units. We also saw a 21.4% reduction in liquified petroleum gas (LPG) consumption, due

to the replacement of gas stoves with electric models at Ecovias Noroeste Paulista and the reduction in the volume handled by forklifts at Ecoporto and Ecopátio. Electricity consumption grew by 14.9% year-on-year, mainly due to the increase in demand for electrical equipment at Ecoporto and the connection of new installations to the electricity grid at Ecovias Noroeste Paulista (14 User Service Bases (SAUs) replaced the use of diesel generators by connection to the electricity grid), Ecovias Imigrantes (64 new electrical installations in the year) and Ecovias Rio Minas (buildings that came into operation in the last quarter of 2023).

GRI 302-3 | Energy intensity

In 2024, we began disclosing our energy intensity in operations using two indicators. Always considering the total energy consumed (fuels and electricity), we calculated the intensity by Average Annual Daily Volume of vehicles on the track (VDMA) weighted by the length of each homogeneous stretch, and by adjusted gross revenue (gross operating revenue, excluding construction revenue). To provide comparability and transparency, these indicators were also calculated for previous years (2023 and 2022).

In 2024, energy intensity from an operational perspective was 1.05 GJ per VDMA, 8.5% higher than in 2023. Energy intensity from a financial perspective was 59.34 GJ for every R\$ 1 million in adjusted gross revenue, 6% lower on the same basis of comparison.

Energy consumption (GJ)¹

Fuels

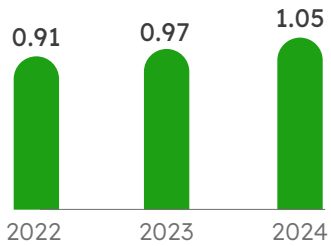
	2024	2023	2022
Petrol	4,480.4	10,959.4	13,412.5
Diesel ²	177,300.1	159,631.2	155,605.2
LPG	2,540.1	3,231.7	4,205.9
Ethanol ³	77,144.1	68,916.7	46,852.8
Total from fuel consumption ⁴	261,464.7	242,738.9	220,076.4

Electricity

Acquired from third parties	156,290.2	136,112.9	na
Generated by solar power plants	8,879.0	7,614.7	na
Total electricity consumed	165,169.1	143,726.9	106,942.5

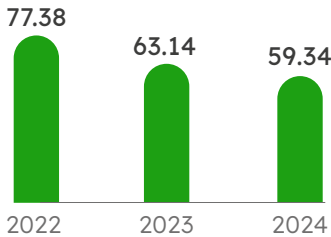
1. To calculate energy in GJ, the conversion factors provided by the National Energy Balance (BEN) were used.
2. Diesel consumption in 2022 restated due to data correction. The variation in relation to the data published in the 2023 Integrated Report (159,801.7 GJ) has no significant impact.
3. Only ethanol is a renewable fuel.
4. The shares of ethanol in gasoline and biodiesel in diesel were considered as non-renewable fuel.

Operational energy intensity (GJ per VDMA)¹



1. Considers all energy consumption within the Company (fuel + electricity), in accordance with the scope of GRI 302-1, divided by the VDMA.

Financial energy intensity (GJ per R\$ million)²



2. Considers all energy consumption within the company (fuel + electricity), in accordance with the scope of GRI 302-1, divided by adjusted gross revenue in R\$ million.

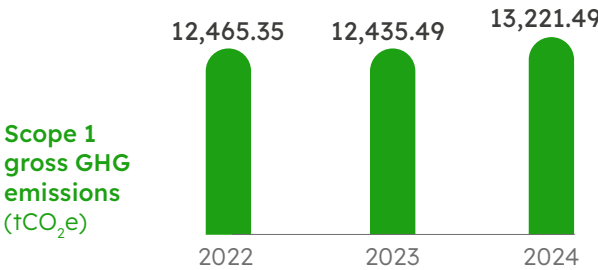
GRI 302-4 | Reduction of energy consumption

Our initiatives to reduce the impacts associated with energy consumption prioritize the transformation of the electricity matrix in our operations, in line with the targets set by the 2030 ESG Agenda and our Climate Strategy (learn more on page 20). By 2030, we aim to have 74% of our electricity consumption supplied by self-generation, with the remaining 26% acquired from renewable sources through clean energy certificates (I-RECs). In this context, the expansion of our solar plants is the main initiative underway. At the end of 2024, we had 46 solar plants installed, compared to 30 at the end of the previous period. Over the course of the year, the amount of energy generated by these plants grew by 16.6%, totaling 8.9 thousand GJ. Another front of action is reducing the consumption of fossil fuels in our fleet. In 2024, we had reduced gasoline consumption by 59.1% and increased ethanol consumption by 11.9%, and we approved a pilot project to study the use of biodiesel at Ecovias Noroeste Paulista. In addition, Ecovias Ponte replaced seven diesel tow trucks with electric models.

GRI 305-1 | Direct (Scope 1) GHG emissions

In 2024, our gross scope 1 emissions totaled 13.2 thousand tCO₂e, an increase of 6.3% over the previous year. The main source of emissions responsible for this growth was mobile combustion, which accounted for more than 86% of total gross emissions in 2024 and rose by 7.3% year-on-year. The elevation in emissions from this source was due to the growth in the flow of users on our highways, which led to an increment in the number of services and, consequently, the movement of the operational fleet. With regard to scope 1 biogenic emissions, there was a significant increase in 2024. The land use change emission source was responsible for 98% of scope 1 biogenic emissions, mainly because we saw an elevation in the number and

intensity of fire outbreaks in the Ecovias Minas Goiás and Ecovias Araguaia domain areas and because of the need to suppress vegetation for infrastructure improvement and road safety works on Ecovias Araguaia.



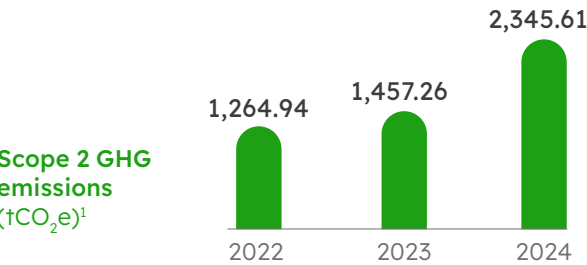
Scope 1 GHG emissions by emitting source (tCO₂e)¹

	2024	2023	2022
Scope 1 gross emissions			
Stationary combustion	807.45	1,074.25	2,783.85
Mobile combustion	11,403.67	10,628.99	8,990.58
Fugitive emissions	412.16	482.01	565.35
Land use change	598.19	250.24	125.57
Total gross scope 1 emissions	13,221.49	12,435.49	12,465.35
Scope 1 biogenic emissions			
Stationary combustion	113.11	126.29	276.04
Mobile combustion	6,890.36	6,008.29	4,162.97
Land use change	276,219.83	19,394.58	28,613.68
Total biogenic scope 1 emissions	283,223.31	25,529.16	33,052.69

1. The GHG inventory was prepared with current year data in the operational control consolidation approach and follows the emission factors and GWP of the Brazilian GHG Protocol Program (PBGHGP). Scope 1 includes CO₂, CH₄, N₂O and HFCs in tCO₂e. For target purposes, the base year considered is 2020. Data for 2023 restated, as the emission factors and parameters of the PBGHGP were adjusted after the publication of the 2023 Integrated Report. The information for 2024 may also be adjusted until the end of the PBGHGP cycle. To access the final audited data, [click here](#) and consult our inventory in the Public Emissions Registry.

GRI 305-2 | Energy indirect (Scope 2)
GHG emissions

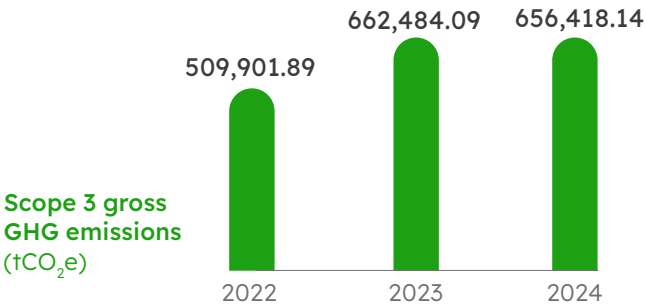
Our indirect emissions associated with electricity consumption totaled 2.3 thousand tCO₂e in 2024, 61% more than in 2023. This growth reflects the increase in the number of electrical installations, which corresponded to an elevation in the amount of energy purchased from the grid (learn more on page 22), combined with the higher average emission factor of the National Interconnected System (SIN) in 2024.



1. The inventory was prepared with current year data in the operational control consolidation approach and follows the emission factors and GWP of the Brazilian GHG Protocol Program (PBGHGP). Scope 2 includes CO₂ gas in tCO₂e. In the market approach, we consider our emissions to be zero in 2023 and 2024, due to the purchase of clean energy certificates. For target purposes, the base year considered is 2020. The information for 2024 may be adjusted until the end of the PBGHGP cycle. To access the final audited data, [click here](#) and consult our inventory in the Public Emissions Registry.

GRI 305-3 | Other indirect (Scope 3)
GHG emissions

Our gross scope 3 emissions totaled 656.4 thousand tCO₂e in 2024, a reduction of 0.9% over the previous year.



Scope 3 GHG emissions by emitting source (tCO₂e)¹

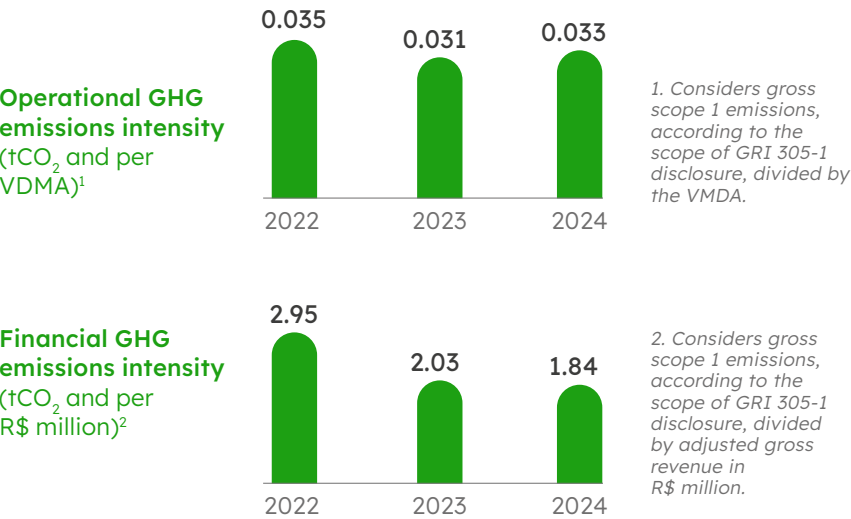
	2024	2023	2022
Scope 3 gross emissions			
Goods and services purchased	596,684.31	610,223.35	467,220.82
Capital goods	31,593.37	30,457.62	22,758.62
Fuel and energy-related activities not included in scopes 1 and 2	4,115.17	3,624.97	3,236.63
Waste generated in operations	21,997.46	16,261.56	15,075.37
Business travel	633.75	384.25	215.95
Employee commuting (home-work)	1,394.09	1,532.33	1,394.50
Total gross scope 3 emissions	656,418.14	662,484.09	509,901.89
Scope 3 biogenic emissions			
Waste generated in operations	2,580.35	1,895.27	0.00
Employee commuting (home-work)	208.69	206.47	138.51
Total biogenic scope 3 emissions	2,789.04	2,101.73	138.51

1. The GHG inventory was prepared with current year data in the operational control consolidation approach and follows the emission factors and GWP of the Brazilian GHG Protocol Program (PBGHGP). Scope 3 includes CO₂, CH₄ and N₂O gases in tCO₂e. For target purposes, the base year considered is 2021. Data for 2023 restated, as the emission factors and parameters of the PBGHGP were adjusted after the publication of the 2023 Integrated Report. The information for 2024 may also be adjusted until the end of the PBGHGP cycle. To access the final audited data, [click here](#) and consult our inventory in the Public Emissions Registry.

GRI 305-4 | GHG emissions intensity

In 2024, we began disclosing our GHG emissions intensity in operations through two indicators. Always considering gross scope 1 emissions, we calculated intensity by Average Annual Daily Volume of vehicles on the road (VDMA) weighted by the length of each homogeneous stretch, and by adjusted gross revenue (gross operating revenue, excluding construction revenue). To provide comparability and transparency, these indicators were also calculated for previous years (2023 and 2022).


In 2024, the GHG emissions intensity from an operational perspective was 0.033 tCO₂e per VDMA, 4.5% higher than in 2023. The GHG emissions intensity from the financial perspective was 1.84 tCO₂e for every R\$ 1 million in adjusted gross revenue, 9.4% lower on the same basis of comparison.



GRI 305-5 | Reduction of GHG emissions

Throughout 2024, four initiatives stood out in the context of decarbonizing our operations:


- **Expansion of the use of ethanol** in light vehicles, increasing the amount of renewable fuel in Ecovias 101's light fleet. As a result, we reduced emissions from this fleet from 1,248.34 tCO₂e to 982.91 tCO₂e from 2023 to 2024.
- **Replacement of 56 refrigerating equipment** at the Ecoporto and Ecopátio, acquiring models that use less carbon-intensive gases. The initiative contributes to minimizing fugitive emissions, with a potential of up to 135 tCO₂e avoided per year.
- **Acquisition of seven electric tow trucks** at Ecovias Ponte in December 2024, replacing diesel-powered models, with the potential to avoid up to 185 tCO₂e per year.
- **Approval of a pilot project** at Ecovias Noroeste Paulista to evaluate the use of **biodiesel in the heavy-duty fleet**. Biodiesel can reduce CO₂ emissions by up to 95% when compared to fossil diesel. The study will be carried out on four vehicles at the Araraquara (SP) base, with completion scheduled for the second half of 2025.



Higher consumption of **ethanol** in the light vehicles fleet

56 refrigerating equipment replaced

7 electric tow trucks acquired



Pilot projet for the use of **biodiesel** in the heavy-duty fleet

Biodiversity & ecosystem



GRI 3-3 | Management of material topics

Scope of the material topic

All engineering projects and works, as well as intervention and infrastructure improvements promoted by EcoRodovias, may impact on the existing regional ecosystems and biodiversities where the Company operates. The management of this topic includes the identification of potential impacts, magnitude, severity and probability of occurrence.

In the Brazilian context, the interaction between highways and environmental protection areas is a highly critical issue. Preventing accidents involving wild or domestic animals is one of the priority agendas.

The potential impacts, if they materialize, occur physically along the highways. Therefore, it is necessary

to consider the characteristics and singularities of each region, due to the large territorial extension of the highways managed by the Company and the diversity of Brazilian fauna and flora.

Our management approach




In 2024, with the support of a specialized consultancy firm, we conducted a diagnosis that goes deeper into the information gathered by the units when preparing environmental impact studies and existing fauna and flora monitoring plans. Using satellite images and other digital technologies, we have identified hotspots where large wild animals (such as tapirs and jaguars) have been run over, the existence of endangered species and relevant sites for the preservation or restoration of flora.

Based on this diagnosis, in 2025 we will structure a strategic plan based on three thematic areas:

- Mitigation
- Environmental Awareness
- Ecological Restoration and Conservation

Our ambition is to identify, for example, the most appropriate places for replanting trees and creating ecological corridors. We also want to gain a better understanding of the most appropriate places to install wildlife crossings and other protection systems.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 94 and 95).

OUR TARGETS	Indicator	Performance in 2024	Status
Identify critical areas for conservation of biodiversity in our operations (by 2026)	Completion of the identification of critical areas	We identified the critical areas based on a comprehensive diagnosis with specialized consultants	 Achieved
Plan and execute priority interventions for preservation (by 2030)	Completion of priority interventions	We have mapped out the priority areas for interventions, for which we will define a strategic plan in 2025	 In progress
2,600 hectares of planted and/or preserved areas by 2030 (since 1999)	Planted/preserved area in hectares • Target year (2030): 2,600 hectares	In 2024, 66.69 hectares were planted, bringing the total to 1,680 hectares planted or preserved since 1999. The plantings planned for the year were not fully completed due to delays in obtaining project approval	 In progress

GRI 101-1 | Policies to halt and reverse biodiversity loss

Our 2030 ESG Agenda is the main guideline for mitigating the negative impacts of our operations on biodiversity. Approved by the Board of Directors in 2024, the 2030 ESG Agenda has ten pathways with defined objectives and targets to guide our projects and action plans until 2030, one of which is the Biodiversity Pathway.

The 2030 ESG Agenda was structured taking into account external commitments and frameworks with which we engage, but was not based on the 2050 Goals and 2030 Targets of the Kunming-Montreal Global Biodiversity Framework. This strategic guideline for the sustainable development of our business applies to 100% of our operations, but is particularly significant to biodiversity issues in the highway concessions of our asset portfolio.

The Biodiversity Pathway of the 2030 ESG Agenda defines three targets for the Company in this topic (learn more on page 27).

GRI 101-2 | Management of biodiversity impacts

In highway concessions, the significant impacts on biodiversity are related to the suppression of vegetation to implement road works and improvements, the risk of wildlife being run over along the managed roads and the risk of incidents that negatively impact the surrounding territories, such as spills and fires. Guided by environmental licensing processes, our units promote actions to avoid or minimize these impacts, such as Environmental Education Programs, which

raise awareness among users, employees and local communities, and the installation of signs and crossings for the safe movement of animals. Managerially, we monitor the number and location of wildlife accidents on our concessions.

Restoration or rehabilitation initiatives include compensatory planting, which is provided for in each license and prioritizes the formation of ecological corridors. In 2024, maintenance and management activities were carried out by Ecovias Norte Minas, Ecovias Sul and Ecovias 101 in areas that are in the process of restoration. The other concessions had no activities of this kind in the period. In total, 66.69 hectares are being restored by the Company. Progress on this front is supported by specialized companies, which ensure that the best planting and management practices are adopted, and is reported by the concessionaires to the licensing bodies, which issue an opinion on compliance with the compensatory planting at the end of the respective processes.

In 2024, we conducted a diagnosis to identify the most efficient way to use financial and human resources to improve management of this issue. Using satellite images and other digital technologies, we identified hotspots where large wild animals (such as tapirs and jaguars) are run over, the existence of endangered species and relevant sites for the preservation or restoration of flora. Based on this diagnosis, we will structure in 2025 a strategic plan based on three thematic areas: Mitigation; Ecological Restoration; and Environmental Awareness.

In synergy with the other Sustainability Pathways in our 2030 ESG Agenda, this strategic plan has the potential to contribute positively to climate mitigation and adaptation, considering nature-based measures, engagement with local communities, prioritizing biodiversity protection and local development actions at strategic points, and boosting good ESG practices in our supply chain, directing initiatives towards partners in activities with the greatest potential for negative impact on biodiversity, such as construction materials and engineering services.

GRI 101-4 | Identification of biodiversity impacts

The diagnosis conducted throughout 2024 enabled us to identify critical points along the highway concessions we manage for mitigating negative impacts on biodiversity. We consider that in all of them there is a potential significant impact related to plant suppression, running over of fauna and incidents such as spills and fires, which is why the 12 concessions in our portfolio are covered by the targets of the Biodiversity Pathway of the 2030 ESG Agenda and the management measures in this area. With regard to our supply chain, we have built an ESG criticality matrix with the support of the Company's specialist areas, whose criteria on key sustainability issues include a specific biodiversity item. In this first analysis, suppliers of stone materials (stones, gravel, sand, clay and gravel), construction services and materials, and engineering services were classified with the highest criticality score for biodiversity issues. This criticality matrix is part of the efforts of the Sustainable Procurement Pathway of our 2030 ESG Agenda (learn more on page 61).

GRI 101-5 | Locations with biodiversity impacts

Interference of highway concessions in Areas of High Value for Sociobiodiversity (AHVS) in 2024

	Location	Size of concession area (hectares) ¹	AHVS directly impacted ²				AHVS indirectly impacted ³
			Areas of high biodiversity value	Size of impacted area (hectares)	Areas of high social value	Size of impacted area (hectares)	
Ecovias Araguaia	Goiás and Tocantins	6,870.06	There are none	-	There are none	-	State Parks Serra de Jaraguá and Serra dos Pirineus
Ecovias Cerrado	Minas Gerais and Goiás	3,496.00	Wildlife Refuges of Vida Silvestre dos Rios Tijuco and of Prata	6.02	There are none	-	Natural Municipal Park (PNM) Mata do Açude
Ecovias Minas Goiás	Minas Gerais and Goiás	3,492.80	There are none	-	There are none	-	State Environmental Protection Area (APA) of Rio Uberaba; State Park Pau Furado; PNM of Sabiá; and Private Reserves of Natural Heritage (RPPNs) Fazenda Pindorama, Linda Serra dos Topázios and Reserva Ecológica do Panga
Ecovias Norte Minas	Minas Gerais	2,289.00	There are none	-	Archaeological Site Açude da Central	0.89	National Forest of Paraopeba; State Natural Monument Peter Lund; State Parks ⁴ of Lapa Grande and of Serra do Cabral; and RPPNs Gentio and Vila Amanda
Ecovias Rio Minas	Minas Gerais and Rio de Janeiro	5,373.96	APAs of Pedra de Amolar, of Rio Guandu, Petrópolis and Surui; National Forest Mario Xavier; State Park of Três Picos; and National Park of Serra dos Órgãos	325.77	There are none	-	There are none

1. Considers the bases, user service units, toll sites and the entire length of the highways and domain areas.
2. Refers to conservation units recognized by Brazilian legislation or international entities with high sociobiodiversity value that are directly crossed by highways.
3. Refers to conservation units recognized by Brazilian legislation or international entities with high sociobiodiversity value that are not directly crossed by the highways, but are within 10 kilometers of the areas managed by the concessions. The information does not include quilombola or indigenous territories that are indirectly impacted. For 2025, we are evaluating the inclusion of this data if applicable.
4. The Parks are part of the Biosphere Reserve of Serra do Espinhaço.

GRI 101-5 | Locations with biodiversity impacts (continuation)

Interference of highway concessions in Areas of High Value for Sociobiodiversity (AHVS) in 2024

		Size of concession area (hectares) ¹	AHVS directly impacted ²				AHVS indirectly impacted ³
Location			Areas of high biodiversity value	Size of impacted area (hectares)	Areas of high social value	Size of impacted area (hectares)	
Ecovias Ponte	Rio de Janeiro	55.93	There are none	-	There are none	-	APAs Morros da Guanabara (Simapa), of Santa Teresa and of Morro do Gragoatá; Municipal Park of Niterói – Parnit; and PNM Água Escondida
Ecovias 101	Espírito Santo and Bahia	3,490.00	Biological Reserve of Sooretama; National Forest of Goytacazes; and Municipal Sustainable Development Reserve of Manguezal de Cariacica	48.52	Quilombola Lands Angelim Disa, Divino Espírito Santo, Palmito, São Domingos, São Jorge and Sayonara; and Archeological Sites Belém, Bom Jesus, Braço do Rio, Frecheiras, Graciosa, Matiuizi, Monitura and Rio Preto	74.74	APAs of Lagoa Guanandy, of Maciço Central, Mestre Álvaro (State), Goiapaba-Açu, Guanandy, Monte Urubu, Lagoa Jacuném (Municipal), of Monte Mochuara (Municipal), of Morro do Vilante (Municipal and Praia Mole; PNMs of Tabuazeiro, of Aricanga Waldemar Devens, of Manguezal de Itanguá, Dom Luiz Gonzaga Fernantes, Gruta da Onça, Monte Mochuara, Morro da Manteigueira, Pedra dos Olhos, Rota das Garças and Vale do Mulembá; RPPNs Fazenda Sayonara, Mata do Macuco and Recanto das Antas; Area of Relevant Ecological Interest Morro da Vargem; Monumentos Naturais do Itabira, e Frade e a Freira; Natural State Monument Serra das Torres; Municipal Natural Monument Morro do Penedo; State Parks of Fonte Grande and Paulo César Vinha (APA Setiba); Biological Reserva of Duas Bocas; Sustainable Development Reserves Concha D'Ostra and Papagaio (Municipal); and Municipal Ecological Station Ilha do Lameirão

1. Considers the bases, user service units, toll sites and the entire length of the highways and domain areas.
2. Refers to conservation units recognized by Brazilian legislation or international entities with high sociobiodiversity value that are directly crossed by highways.
3. Refers to conservation units recognized by Brazilian legislation or international entities with high sociobiodiversity value that are not directly crossed by the highways, but are within 10 kilometers of the areas managed by the concessions. The information does not include quilombola or indigenous territories that are indirectly impacted. For 2025, we are evaluating the inclusion of this data if applicable.

GRI 101-5 | Locations with biodiversity impacts (continuation)

Interference of highway concessions in Areas of High Value for Sociobiodiversity (AHVS) in 2024

	Location	Size of concession area (hectares) ¹	AHVS directly impacted ²				AHVS indirectly impacted ³
			Areas of high biodiversity value	Size of impacted area (hectares)	Areas of high social value	Size of impacted area (hectares)	
Ecovias Imigrantes	São Paulo	2,134.00	State Parks of Serra do Mar and of Fontes do Ipiranga	516.73	There are none	-	APA Marinha Litoral Centro; State Parks Águas da Billings and Xixová Japuí; and RPPNs Carbocloro S/A and Sítio Curucutu
Ecovias Leste Paulista	São Paulo	1,078.42	APAs Várzea do Rio Tietê and Bacia do Paraíba do Sul	313.75	There are none	-	APA Banhado
Ecovias Noroeste Paulista	São Paulo	3,106.50	There are none	-	There are none	-	APA Corumbataí - Botucatu - Tejuπά (CBT); Ecological Station of Noroeste Paulista; State Forest of Noroeste Paulista; and PNM Grota de Mirassol
Ecovias Sul	Rio Grande do Sul	557.50	APA of Lagoa Verde	1.81	There are none	-	There are none

1. Considers the bases, user service units, toll sites and the entire length of the highways and domain areas.
2. Refers to conservation units recognized by Brazilian legislation or international entities with high sociobiodiversity value that are directly crossed by highways.
3. Refers to conservation units recognized by Brazilian legislation or international entities with high sociobiodiversity value that are not directly crossed by the highways, but are within 10 kilometers of the areas managed by the concessions. The information does not include quilombola or indigenous territories that are indirectly impacted. For 2025, we are evaluating the inclusion of this data if applicable.

Circular economy



GRI 3-3 | Management of material topics

Scope of the material topic

The topic evidences EcoRodovias’ initiatives and solutions for directing solid waste generated at construction sites and in operational activities to environmentally appropriate destinations, especially reuse in processes or in other production chains. In managing this topic, stakeholders expect to identify how the Company materializes the concept of circular economy in a way that extends it to the value chain.


It is also expected that systems will be adopted to ensure compliance with environmental legislation, with controls to guarantee that hazardous waste is disposed of in accordance with the requirements of environmental agencies.

Our management approach

In 2024, we consolidated our Solid Waste Management Plan (PGRS), which reinforces good practices already carried out by the units and standardizes procedures for controlling the generation, storage and disposal of different types of waste. The corporate PGRS aims to boost the circular economy and reduce waste going to landfill as much as possible. Each unit is responsible for operationalizing the processes and controls, as well as monitoring the suppliers responsible for disposing of the waste generated.

Popularly known as “milled material”, the asphalt layer waste generated in road maintenance processes is now fully reused. We also started implementing the Zero Landfill program at the Ecoporto, Ecopátio and Ecovias Leste Paulista units, seeking noble methods of waste disposal whenever possible.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 92 and 93).

OUR TARGET	Indicator	Performance in 2024	Status
95% of waste reused or recycled by 2026 and 2030	Percentage of waste reused or recycled (with milled material) <ul style="list-style-type: none">• Target year (2026): 95%• Target year (2030): 95%	93% of waste was reused or recycled	 In progress

GRI 306-1 | Waste generation and significant waste-related impacts

Our Solid Waste Management Plan (PGRS) uses a criticality matrix to determine the main sources of waste generated by our operations. The main one is road maintenance and conservation. In terms of volume, reclaimed asphalt pavement (RAP, also known as milled material), obtained from resurfacing operations, accounted for 92% of the total waste disposed of by the company in 2024. Building and equipment maintenance, civil works, administrative activities and canteens are also important.

With regard to our supply chain, we built an ESG criticality matrix with the support of the Company's specialist areas, whose criteria on key sustainability issues include a specific item on waste generation. In this first analysis, suppliers of batteries/energy accumulators,

services and materials for general construction work, waste collection and disposal services and specialized civil engineering services were classified as having the highest criticality score for the issue of waste. This criticality matrix is part of the efforts of the Sustainable Procurement Pathway of our 2030 ESG Agenda (learn more on page 61).

GRI 306-2 | Management of significant waste-related impacts

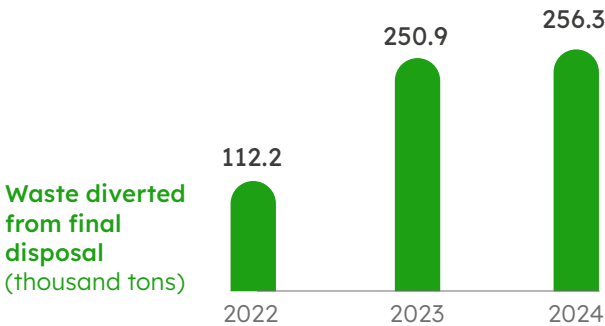
Our PGRS consolidates strategies to minimize waste generation, prioritize noble destinations (reuse, recycling, etc.) and promote the circular economy. This management approach ensures the legal compliance of operations in this area and is guided by the Circular Economy Pathway of the 2030 ESG Agenda, which sets the goal of achieving 95% of waste reused or recycled by 2026 and maintaining this level until 2030.

At the units, the teams work on initiatives aimed at reducing waste generation and conduct the identification, sorting, collection and storage routines for the waste generated in line with the legal requirements applicable to each operation, such as ABNT Standard No. 10.004, Conama Resolution No. 307/2002 and Anvisa Resolutions RDC 222/2018 (in the case of health service waste) and RDC 661/2022 (for the Ecoporto). Waste is periodically collected, transported and disposed of by third-party companies, accredited and licensed for these activities. We assess the quality and compliance of these partners at the time of contracting and continuously monitor the documentation for disposing of the waste we generate, by means of Waste Transport Manifests (MTRs) and Final Disposal Certificates (CDFs).

GRI 306-4 | Waste diverted from disposal

In 2024, we sent 256.3 thousand tons of waste to methods that allow the reuse or recycling of these materials. This volume represents 93% of the total disposed of in the year, considering all types of disposal, and was 2.2% higher than in 2023. In general, waste production increased compared to the previous year due to the expansion in works, such as the widening of 45 kilometers of roads and the recovery of pavement in more than 2.6 thousand kilometers throughout the year. In 2024, we also consolidated the full fiscal year for Ecovias Noroeste Paulista, which in

2023 was only included in the results as of May. This operational dynamic resulted in a 2.9% increase in the disposal of reclaimed asphalt pavement (RAP, also known as milled material) for preparation for reuse. Also worthy of note is the 85.0% increase in waste destined for recycling, as a result of the preparation of the Corporate Solid Waste Management Plan (PGRS), which resulted in the analysis of opportunities for improvement in waste management and in the segregation of materials discarded on the highways we manage.



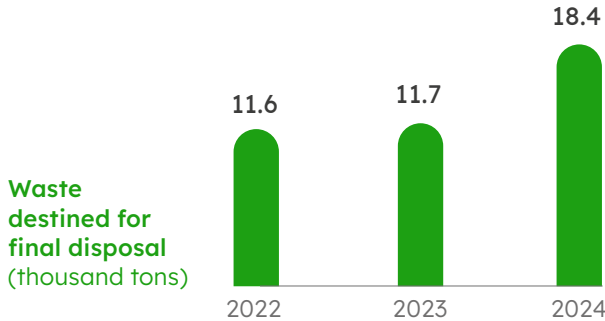
Waste diverted from final disposal by disposal method (tons)

	2024			2023			2022		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Preparation for reuse	0.00	253,674.42	253,674.42	0.00	249,534.68	249,534.68	0.00	110,561.51	110,561.51
Recycling	14.43	2,556.67	2,571.10	6.79	1,332.71	1,339.50	41.24	1,528.52	1,569.76
Others	29.01	14.35	43.36	0.00	0.00	0.00	0.00	0.00	0.00
Total	43.44	256,245.45	256,288.89	6.79	250,867.39	250,874.18	41.24	112,131.27	112,172.51

GRI 306-5 | Waste directed to disposal

In 2024, we disposed of 18.4 thousand tons of waste by final disposal methods, 77% of which was landfill disposal. Compared to the previous period, there was a 57.5% increase in the volume of waste destined for final disposal, mainly due to the higher volume of construction work (see more in GRI 306-4 disclosure) and improvements in the management of waste

indicators. As with other environmental indicators, the control of waste data was automated in order to bring greater accuracy and reliability to ESG data (for more information, see page 40 of the Integrated Report). We also began monitoring the disposal of solid waste from effluent treatment, accounted for in the “Other” category from 2024, which justifies the significant elevation in this line of the table presented below.



Waste destined for final disposal by disposal method (tons)

	2024			2023			2022		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Energy recovery	0.00	0.00	0.00	19.51	0.00	19.51	90.90	27.55	118.45
Incineration	6.50	0.00	6.50	4.97	0.00	4.97	8.43	0.00	8.43
Landfill	11.09	14,154.36	14,165.45	31.85	11,474.70	11,506.55	62.32	11,494.46	11,556.78
Others	54.72	4,202.85	4,257.57	20.03	151.97	172.00	23.98	0.00	23.98
Total	72.31	18,357.21	18,429.52	76.36	11,626.67	11,703.03	185.63	11,522.01	11,589.19

Safety



GRI 3-3 | Management of material topics

Scope of the material topic

Reducing road accidents is the main positive impact of EcoRodovias’ business model. Road safety is the central aspect to be managed in this area, but it is challenged by the influence of unmanageable aspects that impact accident and fatality rates on highways - such as disrespect for traffic laws, drunk drivers, poor quality vehicle maintenance and cell phone use while driving.

The topic also covers management to minimize risks and prevent occupational accidents in activities. The processes and control tools for this aspect must take into account the impact on direct employees and third parties involved in operational and administrative activities.

Our management approach



Safety is a non-negotiable value for our Company. This theme is managed through the occupational health and safety (OHS) management system, with emphasis on the Safety Always program, launched after an in-depth diagnosis of the occupational safety culture and management model at all units. The action plans are developed around three pillars: Human Development; Behavioral Transformation; and Communication.

Regarding road safety, we operate based on three pillars: Road Safety Center, Inovaeco Program and Accident Reduction Program (PRA) of each unit. All the concessions have their own PRA, which stipulates primary objectives and directs priority actions to increase road safety, according to the local context

of each highway. We also carry out educational campaigns to raise awareness among drivers and pedestrians and participate in external movements, such as the “Move Away Movement” and the Road Safety Pact.

Our goals in this area are in line with the parameters set by the United Nations (UN) for the Second Decade of Action for Road Safety 2021-2030.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 64 to 71).

OUR TARGETS	Indicator	Performance in 2024	Status
50% reduction in fatal traffic accidents (UN Decade of Action for Road Safety 2021-2030)	Rate of fatal accidents on highways <ul style="list-style-type: none">• Base year (2021): 1.41• Target year (2030): 0.70	The fatal accident rate (1.68) in 2024 was 9% better than the previous year. Even so, the indicator fell short of the projections for the period, having been negatively impacted by the occurrence of accidents caused mainly by unsafe behavior by users. Therefore, we are investing in awareness-raising actions and new technologies for monitoring traffic violations	 In progress
Reducing the non-fatal injury rate for employees by 20% (2021-2026) and 50% (2021-2030)	Non-fatal injury rate for employees <ul style="list-style-type: none">• Base year (2021): 12.00• Target year (2026): 9.60• Target year (2030): 6.00	The non-fatal injury rate for employees in 2024 was 10.65, which represents a 23% improvement compared to 2023. This improvement reflects the positive impacts and initial improvements driven by the Safety Always program, which began in 2024. Even so, the rate was above the level projected for the period. With the continuity and evolution of the Safety Always program, our performance will evolve positively in the coming years, enabling us to achieve the goals established for 2026 and 2030	 In progress

GRI 403-1 | Occupational health and safety management system

We have an occupational health and safety (OHS) management system, implemented in a structured way and guided by the ISO 45001 standard, with the aim of continuously improving management and performance in this area. This system covers 100% of our operations, involving all employees and third parties in the operating units, offices and support structures to promote a safe working environment, in line with the Precautionary Principle. The processes aimed at risk prevention, the qualification of professionals and the hierarchy of controls also ensure our compliance with Brazilian legislation and the regulatory standards applicable to the OHS context. The system is already certified according to ISO 45001 in 11 units. Ecovias Noroeste Paulista is in the process of being certified, and Ecopátio has a safety management system based on ISO 45001, but not certified.

GRI 403-2 | Hazard identification, risk assessment, and incident investigation

Our OHS management system encompasses processes for identifying hazards and assessing risks on an ongoing basis, through regular inspections, application of the risk matrix and analysis of operational activities (routine and non-routine). These processes are conducted by Occupational Health and Safety professionals, who observe working conditions to identify potential hazards and apply a hierarchy of controls to eliminate or minimize risks. All activities are carried out using Work Orders, which include identifying the risks associated with the task and using the appropriate collective and individual protection equipment, in accordance with legal requirements. For non-routine activities, we carry out a specific Preliminary Risk Analysis (PRA) prior to their execution.

All workers (employees and third parties) are encouraged to report dangerous conditions to their managers, and we also receive reports of this nature through the Ethics Channel (learn more about the Channel on page 14). In line with our policies and regulatory instruments, we reinforce the open space for professionals to report concerns of this nature, ensuring that there is no reprisal and that the necessary protection or improvement measures will be worked on with the aim of ensuring safe and suitable conditions for activities. In 2024, two actions of the Safety Always program deserve to be highlighted in this context. The

first was the establishment of the Rules for Life, which include the duty to refuse ("If the activity isn't safe, I won't do it"). The second was the improvement of incident reporting tools via chatbot, which also included a policy of progressive motivation for workers to use this channel. For more information on the Safety Always program, see our Integrated Report 2024 (page 65).

The accident investigation procedure is formalized in the OHS management system regulations. The document establishes the immediate communication of any incident to the leadership of the area or to the Safety team for the initial recording of the date, time, place and context of the occurrence. Based on this record, we form a multidisciplinary investigation team, formed by Safety representatives, managers and employees from other areas. This team conducts interviews with those involved and witnesses, reviews documentation related to the activity (such as work permit, training and maintenance records) and employs methodologies such as the Ishikawa Diagram and the 5 Whys for root cause analysis. Recommendations for corrective and preventive actions, as well as detailed information on the incident, are consolidated in a report, a document that guarantees compliance with legal and regulatory OHS requirements. Corrective actions are assigned to those responsible for implementation and monitored according to the deadlines set to ensure their execution and effectiveness.

GRI 403-3 | Occupational health services

Our employees undergo occupational medical examinations on a regular basis and when they are hired, return from leave or dismissed. These examinations can be carried out at the Company's own outpatient clinic or at accredited clinics, which we systematically monitor through audits and the contract system. The medical records are archived and can only be accessed by medical professionals, in accordance with the medical confidentiality policy and the General Data Protection Law. Complementary exams can be recommended for employees in order to promote health and prevent illnesses, as advised by the occupational physician. Throughout 2024, we improved the management of medical certificates and the monitoring of employees on leave, with a focus on measures that have a positive impact on absenteeism related to health issues or work accidents. To operationalize these improvements, we have set up working groups on the subject at each unit.

With regard to third parties, our control is documentary. We require contractors to maintain the Occupational Health Medical Control Program (PCMSO) and to provide Occupational Health Certificates (ASO) for the workers allocated to our operations. The documentation related to these requirements is entered into a digital platform and checked by our teams for legal compliance.

GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety

All workers (employees and third parties) actively participate in the development and improvement of the OHS management system through different consultation and communication mechanisms. The Internal Accident and Harassment Prevention Committees (CIPAs) are the main channel for consulting employees. Other relevant channels for engaging these professionals and third parties are the periodic meetings between teams and leaders to discuss health and safety issues, the application of opinion polls, the Daily Safety Dialogues

(DDS) and disclosures on internal communication channels (emails, WhatsApp groups and Talk to CIPA). Employees can also join the safety working groups at the units, which meet monthly to monitor safety programs, accident investigations, OHS indicators and policy reviews and updates. At a corporate level, we have the Safety Working Group, with monthly meetings of unit directors and relevant areas for safety issues, and the Safety Commission, which deliberates strategic issues at quarterly meetings involving EcoRodovias' Executive Board.

Throughout 2024, as part of the Safety Always program, we established working groups to engage employees in key themes. These nine Transformation Arenas directed efforts towards: safe driving; roles and responsibilities; Rules for Life and progressive motivation; incident reporting; safety dialog; Logbook (safety routines); safety communication; risk management and perception; and safety practices for contractors. For more information on the Safety Always program, see our Integrated Report 2024 (page 65).

GRI 403-5 | Worker training on occupational health and safety

We have a health and safety training matrix, which ensures that our workers are properly trained to carry out their activities. Before starting work at the Company, employees go through an integration process, which includes a detailed presentation of the OHS management system, and undergo training in regulatory standards and EcoRodovias' procedures, as applicable to each position. Training is renewed periodically and covers aspects such as safety standards, the use of personal protective equipment (EPIs), first aid and emergency response.

We contractually require service providers to comply with regulatory safety standards or those established by the Company, which includes training prior to starting work. Compliance with these clauses is verified through document analysis, as contractors submit certificates and attestations via system for evaluation and approval. Through regular audits and inspections at the sites where third parties work, our OHS teams check on the site for adherence to the established protocols and requirements,

acting with corrective measures and guidance whenever necessary.

In 2024, as part of the Safety Always program, we strengthened our leadership training initiatives. With a total of 9,496 hours of training, we trained 423 leaders in topics such as OHS risk management, safe behavior and leadership in action. We also intensified the Daily Safety Dialogues, increasing worker awareness and engagement, totaling 10,936 hours in the year.

GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

We promote awareness of occupational health and safety issues among users, partners, market peers and other agents in EcoRodovias' value chain by getting involved in sector initiatives and sharing best practices. In synergy with the safety of our workers, our road safety efforts involve users in

favor of a safe environment for those who work on and pass through our highways. In this context, one outstanding action is the "Move Away Movement", which we joined in 2023 and involves signposting and raising everyone's awareness to protect the medical, mechanical or maintenance teams on the highways. The campaign advises users to keep their distance, reduce speed and change lanes when approaching medical services or intervention sites, thus preserving lives.

GRI 403-8 | Workers covered by an occupational health and safety management system

All employees and third parties are covered by the health and safety management system, which is periodically subjected to internal audits. External audits take place at the 11 units where the system is ISO 45001 certified. At those units, we had 4,220 employees and 12,189 contractors by the end of 2024, representing 77.3% of the workforce and 92.1% of all contractors, respectively.

GRI 403-9 | Work-related injuries

In 2024, we recorded a 17.1% reduction in the number of accidents with lost time involving employees, but a 58.8% increase in the number of incidents with lost time involving third parties. In addition, during the period we had six fatal accidents involving third parties, which resulted in seven deaths. All incidents were investigated in accordance with

internal procedures (learn more on page 39). We have implemented management improvements to prevent recurrences and strengthen the safety culture within the scope of the Safety Always program (learn more on page 41) and the effectiveness of the measures adopted is systematically monitored by the leadership (learn more on page 40).

GRI 403-10 | Work-related ill health

We did not record any cases of occupational illness involving employees or third parties in 2024.

Occupational safety indicators¹

	2024		2023		2022	
	Employees	Third parties ²	Employees	Third parties ²	Employees	Third parties ²
Base data ³						
Total man-hours worked (HHT)	9,573,469	30,584,859	8,942,941	30,450,553	7,969,139	26,841,025
Number of recordable accidents (with and without lost time)	126	287	145	194	85	108
Number of accidents with lost time)	102	254	123	160	80	102
Number of accidents with serious consequences (except fatalities) ⁴	1	3	0	0	0	3
Number of fatalities	0	7	0	2	0	6
Number os lost days	778	47,583	1,241	13,489	963	51,014
Rates ⁵						
Frequency rate of recordable accidents (with and without lost time)	13.16	9.38	16.21	6.37	10.67	4.02
Frequency rate of accidents with lost time ⁶	10.65	8.30	13.75	5.25	10.08	3.80
Frequency rate of accidents with serious consequences (except fatalities)	0.10	0.10	0.00	0.00	0.00	0.11
Frequency rate of fatalities	0.00	0.23	0.00	0.07	0.00	0.22
Accident severity rate	81.27	1,555.77	138.77	442.90	120.80	1,900.60

1. Data covers 100% of employees and third parties, with no exclusions. Among the most common types of accidents are falls, hitting objects and being run over, mainly associated with factors such as a lack of signage, inadequate conditions in the workplace and unsafe conduct. Historical data restated, as accidents without lost time were not reported in previous years. With the restatement, the number and rate of recordable accidents now consider accidents with and without lost time. In order to maintain transparency and comparability with other reporting years, the number and rate of accidents with lost time were maintained in a specific line of the table, as additional information to the requirements of the GRI Standard.

2. Does not consider data from subcontractors.

3. Includes typical accidents and commuting accidents involving chartered services provided by the Company.

4. This refers to accidents with a period of leave of more than 180 days or irreversible injury.

5. The rates were calculated using a factor of 1 million man-hours worked.

6. Rate considered in the safety target of the 2030 ESG Agenda.

GRI 416-1 | Assessment of the health and safety impacts of product and service categories

The impacts on the health and safety of users in our operations are related to the occurrence of accidents on the highways. In order to mitigate these impacts, we have a Road Safety Program, which covers 100% of our operations, continuously assessing risks and implementing preventive measures. These actions range from investments in the highways and signs and the installation of radars to user awareness campaigns, with educational actions and the use of simulators.

Managerially, we monitor the number and rate of accidents and victims, as indicators that allow us to identify the stretches at greatest risk, directing actions strategically. In 2024, we recorded a reduction of 4% in fatal accidents, 5% in fatal victims and 9% in the fatal accidents rate compared to 2023. These results reflect the efficient performance of the Road Safety Program, with a focus on technological innovations, such as intelligent monitoring systems, improved traffic inspection tools and data analysis tools, which have helped prevent and respond to traffic accidents. In addition, we have reinforced infrastructure improvements, educational campaigns and strategic partnerships.

GRI 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services

In 2024, the Ecovias Leste Paulista and Ecovias Imigrantes concessionaires were convicted in cases related to road safety issues. Ecovias Leste Paulista had a final decision in 11 cases, totaling fines of R\$ 3.3 million and one warning. Ecovias Imigrantes had six cases, totaling R\$ 1.4 million in fines, and one warning. We have implemented measures to improve controls, inspection and management of contractors in the two concessions in order to avoid future incidents.

Road safety indicators

	2024		2023		2022	
	Number	Rate	Number	Rate	Number	Rate
Road accidents ¹	23,915	0.66	22,171	0.64	15,292	0.56
Fatal accidents ²	613	1.68	639	1.85	411	1.50
Fatalities ³	709	1.95	750	2.17	459	1.68

1. Road accident rate: (total number of accidents x 1,000,000) / (length of road x average daily volume of vehicles on the homogeneous segment x period).
2. Fatal accident rate: (total number of accidents with fatalities x 100,000,000) / (length of road x average daily volume of vehicles on the homogeneous segment x period).
3. Fatality rate: (total number of fatalities x 100,000,000) / (length of road x average daily volume of vehicles on homogeneous segment x period).

Human capital & DEI



GRI 3-3 | Management of material topics

Scope of the material topic

The topic covers aspects related to workforce management and potential risks with direct impacts on the Company’s business model. The current context of the sector indicates increased competition with market peers in the tenders for the concession of new highways and, as a consequence, increased competition for specialized professionals.

In this scenario, initiatives to attract new talent, retain employees in strategic positions and train leaders are becoming more important. Also noteworthy is the potential contribution to promoting sustainable development in aspects related to diversity, equity and inclusion (DEI) of minority social groups in professional

environments. The topic also covers the management of aspects related to employee mental health.





Our management approach

Our people management model is geared towards valuing all our professionals, improving their technical and behavioral skills and encouraging them to develop and prepare for new challenges in their careers. In 2024, we mapped and established six competencies so that our employees are ready to respond to the new challenges of the highway concessions sector. The development of competencies in our management is reflected in the modernization of the processes for attracting and hiring new professionals, training and empowering employees, evaluating performance and mapping potential successors for leadership positions.

On the diversity, equity and inclusion front, our actions are coordinated within the framework of the Path for All program, with projects structured around pillars:

- Women
- People with Disabilities (PWDs)
- Generational
- LGBTQIAP+
- Race

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 103 to 111).

OUR TARGETS	Indicator	Performance in 2024	Status
Women in leadership 45% (until 2026) 50% (by 2030)	Percentage of women in leadership positions <ul style="list-style-type: none">• Target year (2026): 45%• Target year (2030): 50%	32% of leadership positions held by women	 In progress
Black people in leadership 35% (by 2030)	Percentage of black people in leadership positions <ul style="list-style-type: none">• Target year (2030): 35%	28% of leadership positions held by black people	 In progress
Average employee training 18.3 hours (by 2026) 21.9 hours (by 2030)	Average hours of training per employee <ul style="list-style-type: none">• Target year (2026) 18.3• Target year (2030): 21.9	32.1 hours of training per employee	 In progress
Maintain 100% annual employee performance evaluation with inclusion of ESG targets	Percentage of employees with ESG targets linked to the Profit Sharing Program (PPR)	100%	 In progress

GRI 401-1 | New employee hires and employee turnover

In 2024, our turnover rate was 25.5%, stable compared to the previous year. The hiring rate, in turn, was 18.9% lower on the same comparison basis, reflecting the impact of the start of operations of the Ecovias Noroeste Paulista unit in 2023. The entry of this new unit resulted in a significant volume of admissions in that year, increasing the hiring rate in 2023 compared to other periods. With the structuring of the operation and the stabilization of the workforce, hiring in 2024 occurred at a more moderate pace, in line with the Company's operational needs.

Hiring and dismissals

	2024		2023 ¹	
	Number of hires	Number of dismissals	Number of hires	Number of dismissals
By gender				
Men	504	557	695	549
Women	895	835	1,030	603
By age group				
Under 30 years old	636	526	717	466
Between 30 and 50 years old	699	785	908	624
Over 50 years old	64	81	100	62
By region				
Midwest and North ²	153	141	125	128
Southeast	1,208	1,198	1,557	981
South	38	53	43	43
Total	1,399	1,392	1,725	1,152

1. Segmentation data by gender and age group restated due to base corrections. There was no significant impact.
2. Consolidated regions because Ecovias Araguaia stretches across the states of Goiás (Midwest) and Tocantins (North).

Hiring and turnover rates

	2024		2023	
	Hiring rate ¹	Turnover rate ²	Hiring rate ¹	Turnover rate ²
By gender				
Men	20.1%	21.1%	27%	24%
Women	30.4%	29.3%	36%	28%
By age group				
Under 30 years old	42.6%	38.9%	46%	38%
Between 30 and 50 years old	20.9%	22.1%	27%	23%
Over 50 years old	10.4%	11.8%	18%	14%
By region				
Midwest and North ³	44.1%	42.4%	46%	38%
Southeast	25.0%	24.9%	27%	26%
South	14.2%	17.0%	18%	15%
Total	25.6%	25.5%	32%	26%

1. Hiring rate = number of hires in the category divided by the headcount of the category at the end of the period.
2. Turnover rate = average number of hires and dismissals (hires + dismissals / 2) of the category divided by the headcount of the category at the end of the period.
3. Consolidated regions because Ecovias Araguaia stretches across the states of Goiás (Midwest) and Tocantins (North).

GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees

We offer a wide-ranging and competitive benefits package to our employees, which includes a health plan (for professionals and their dependents, with no waiting period and with the Company paying the full cost of the monthly fee), a dental plan (for employees and their dependents, with the Company paying the minimum amount), a private pension plan (voluntary membership, with the Company paying the full cost), childcare allowance (for female employees, depending on eligibility), food vouchers or meal vouchers, transport vouchers (with a deduction of up to 6% of gross salary), home-office assistance (for employees eligible for the hybrid workday), life insurance and funeral assistance (extended to spouse and children), Gympass (partnership with gyms and wellness and quality of life establishments) and profit sharing. Apprentices and trainees, who have fixed-term employment contracts and part-time work, are not entitled to the dental plan, private pension plan and profit sharing.

GRI 403-6 | Promotion of worker health

Ecovida is our corporate quality of life program, which offers initiatives and benefits to employees and their families in four pillars of health care.

► **Physical Well-Being**

Monitoring chronic diseases, inpatient management, pregnancy program, H1N1 vaccination, executive check-up, "A Gente se Cuida" program, occupational gymnastics and Corporate Academy/Wellhub (agreements with gyms)

► **Mental Well-Being**

Online consultation with a psychologist and the Conte Comigo Program (0800 telephone line for psychosocial care, social and legal assistance and consultancy)

► **Social Well-Being**

Social Call Program and Conte Comigo Program (0800)

► **Financial Well-Being**

Financial education actions – ECOnomiza and Conte Comigo Program (0800)

The program offers 15 support products, as well as communication and awareness actions, which direct our public towards the concept of integral health, reinforcing our culture of well-being. Last year, 6,504 services were provided, taking into account all the initiatives available.

Among EcoVida’s main developments were the expansion of gym memberships for employees’ families and the services provided by "A Gente se Cuida", an initiative to accompany and provide personalized support to employees with health challenges – in 2024, we increased the number of beneficiaries by 38%.

GRI 401-3 | Parental leave

Our employees are entitled to extended maternity and paternity leave, as EcoRodovias is part of the Citizen Company program. The actions we take to ensure employees' quality of life during this period and a balance with their professional routine after they return are part of Ecovida, the company's quality of life program (learn more on page 47).

The number of employees taking maternity and paternity leave benefits in 2024 remained stable compared to the previous year. The 100% return rate is guaranteed

by Brazilian law, as it does not allow employees to be dismissed during their leave. For this reason, we monitor two retention rates: one for the 30-day period and another for a year. The first allows us to measure the effective return of employees after leave and the second is a measure of how long the professional remains with the company.

One of the challenges in consolidating this GRI disclosure is monitoring the information over time, and it is necessary to monitor three reporting cycles in order to calculate the return and retention rates.

For employees who took leave in 2024, it will only be possible to calculate the final 30-day return and retention rates in 2025 (some were still on leave at the end of the period or had not completed 30 days after returning), and the 12-month retention rates will only be final in 2026 (as the employee may have taken the benefit at the end of the year, returning – in the case of maternity leave – in mid-2025 and completing one year after returning only in 2026). Therefore, these rates are restated annually in EcoRodovias' Integrated Report, and we also present the potential rates.

Indicators related to parental leave

Leaving and returning from leave

	2024		2023	
	Men	Women	Men	Women
Number of employees eligible for leave and who went on leave	50	111	45	110
Number of employees returning from leave	49	59	45	110
Number of employees still on leave	1	52	0	0
Rate of return	98.0%	53.2%	100.0%	100%
Potential rate of return	100.0%	100.0%	na	na

30-day retention

Number of employees who remained in the job for 30 days after returning from leave	45	42	45	98
Number of employees who have not yet completed 30 days after returning from leave	3	7	0	0
Number of employees dismissed before completing 30 days of returning from leave	1	10	0	12
Retention rate (30 days)	91.8%	71.2%	100%	89.1%
Potential retention rate (30 days)	98.0%	83.1%	na	na

Retention 1 year

Number of employees who remained in the job for 1 year after returning from leave	na	na	34	54
Number of employees who have not yet completed 1 year after returning from leave	45	60	0	8
Number of employees dismissed before completing 1 year after returning from leave	5	20	11	48
Retention rate (1 year)	na	na	75.6%	49.1%
Potential retention rate (1 year)	90.0%	75.0%	na	56.4%

GRI 404-1 | Average hours of training per year per employee

In 2024, we promoted more than 175 thousand hours of training for our employees, an increase of 11.9% compared to 2023. As a result, the average number of training hours per employee rose from 28.74 to 32.12 over the same period. Among the main factors that led to this growth, we highlight training related to occupational health and safety (aimed at reducing the risk of accidents and promoting the corporate culture in this area) and those dedicated to human rights, diversity and inclusion (strengthening an inclusive, safe and respectful work environment).

Training indicators

	2024		2023	
	Total training hours	Average per employee	Total training hours	Average per employee
By gender				
Men	85,373	33.97	74,302	28.86
Women	89,894	30.53	82,342	28.63
By functional level ¹				
Executive	5,856	55.77	2,645	27.84
Middle Management	21,113	68.77	13,904	48.61
Administrative	45,688	46.20	35,049	37.65
Operational	102,610	25.30	105,046	25.39
Total	175,267	32.12	156,644	28.74

1. Functional categories have been revised and changed from previous reports in order to align assumptions with ASTM Group reporting. The new categories reflect the following job groupings: Executive (President, Vice-President, Director, Superintendent and Manager), Middle Management (Coordinator, Supervisor and Specialist), Administrative (Administrative, Higher Professional, Apprentice and Trainee) and Operational (Operational, Technician and Leader). For this reason, the data for 2023 has been restated.

GRI 404-3 | Percentage of employees receiving regular performance and career development reviews

We have two different processes for assessing the performance of our employees. The Performance Cycle applies to professionals in administrative areas and in leadership positions who have been with the Company for at least three months and aims to identify talent, improve technical and behavioral skills and prepare successors. The operational public goes through a more simplified process, in which the immediate leadership monitors the established target contract and the history of attendance, warnings and feedback, guiding the employee towards their development.

Employees with performance assessments in 2024

	Number of employees assessed	Percentage of employees assessed
By gender		
Men	760	30%
Women	638	22%
By functional level ¹		
Executive	70	67%
Middle Management	254	83%
Administrative	682	69%
Operational	392	10%
Total	1,398	26%

1. The functional categories have been revised and changed in relation to previous reports in order to align assumptions with ASTM Group reporting. The new categories reflect the following job groupings: Executive (President, Vice-President, Director, Superintendent and Manager), Middle Management (Coordinator, Supervisor and Specialist), Administrative (Administrative, Higher Professional, Apprentice and Trainee) and Operational (Operational, Technician and Leader).

GRI 404-2 | Programs for upgrading employee skills and transition assistance programs

Our development programs promote the improvement of skills and the continued employability of employees, supporting their career journey, preparing them for new challenges and contexts and boosting their role as agents of business transformation. In 2024, initiatives aimed at digitalization and the integration of new technologies stood out.

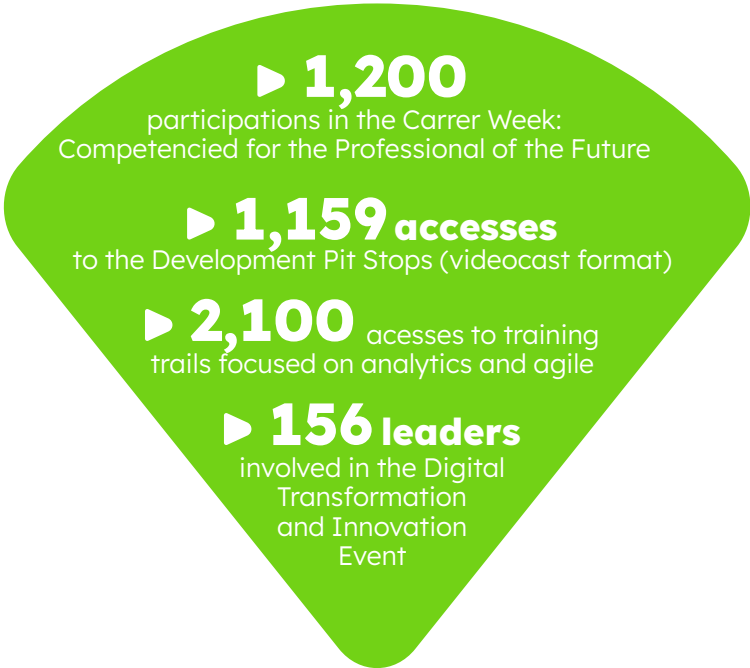
The theme of Career Week, held annually, was “Competencies for the Professional of the Future”. With the participation of external experts, we discussed topics such as new technologies, artificial intelligence, data-driven culture and agility, with around 1.2 thousand participants per day of the event and a total of 8 thousand hours dedicated. These topics were also covered in the Development Pit Stops, an initiative launched in 2024 in videocast format. In the three meetings broadcasted live to all employees, we had 1,159 accesses. We also made analytics and agile training tracks available on our corporate education platform, accessible to all employees, and specific content for the

Technology teams and members of the Digital Transformation squads. In total, we recorded 2.1 thousand accesses to these materials, adding up to 1.2 thousand hours of training.

With a specific focus on leaders, we carried out the Digital Transformation and Innovation Event, involving 156 leaders to learn more about EcoRodovias’ Transformation Ecosystem, and the Data Driven Culture and Data Governance Workshop, which had 125 participants.

In the context of operations, we relaunched the Capacitar Program, aimed at boosting the career transition of toll operators in the face of new technologies on concessions by offering content in key areas such as maintenance, new technologies and back office for Free Flow. Of the 136 participants in this edition, 22 were transferred to new positions within the Company. The others remain eligible for internal recruitment processes and new opportunities at EcoRodovias. The participants who left our team received support through dedicated mentoring and in professional relocation, directing them to relevant economic sectors in their regions.

Focusing on preparation for retirement, we offer our employees a private pension plan. Membership is voluntary and requires a contribution of 1% of gross salary. For professionals with a salary of more than R\$ 5,154.45, the contribution ranges from 3% to 10% of gross salary. In all cases, EcoRodovias contributes the same amount as the employee.



GRI 405-1 | Diversity of governance bodies and employees

Our workforce has a balanced gender distribution. At the end of 2024, women accounted for 53.9% of the total workforce and were in the majority at the administrative and operational levels. In middle and senior management, they occupied 33.9% and 27.6% of positions respectively. In terms of age distribution, employees between the ages of 31 and 50 are the majority at all functional levels, representing 61.4% of the workforce in 2024, compared to 61.0% in 2023.

As part of the 2030 ESG Agenda, we monitor the percentage of women and black people in leadership positions. In 2024, this percentage was 32% and 28%, respectively, compared to 24.2% and

22.8% the previous year. The significant progress in these indicators is one of the results of the Path for All program, which enhances the culture of diversity and inclusion, connecting our Purpose to the agenda of respect and appreciation of human rights. To learn more about the PATH for All program, see our 2024 Integrated Report (page 110).

Our Board of Directors is made up of 12 members, one of whom is a woman (8.33%). In terms of age group, two board members are between 31 and 50 years old (16.7%) and the other ten are over 50 years old (83.3%).

Composition of functional levels by gender¹

	2024		2023	
	Men	Women	Men	Women
Executive	72.4%	27.6%	75.8%	24.2%
Middle Management	66.1%	33.9%	65.4%	34.6%
Administrative	42.7%	57.3%	44.4%	55.6%
Operational	44.7%	55.3%	45.9%	54.1%
Total	46.1%	53.9%	47.2%	52.8%

1. The functional categories have been revised and changed in relation to previous reports in order to align assumptions with ASTM Group reporting. The new categories reflect the following job groupings: Executive (President, Vice-President, Director, Superintendent and Manager), Middle Management (Coordinator, Supervisor and Specialist), Administrative (Administrative, Higher Professional, Apprentice and Trainee) and Operational (Operational, Technician and Leader). For this reason, the data for 2023 has been restated.

Composition of functional levels by age group¹

	2024			2023		
	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Executive	0.0%	77.1%	22.9%	0.0%	77.9%	22.1%
Middle Management	3.6%	86.0%	10.4%	2.8%	88.1%	9.1%
Administrative	33.9%	59.9%	6.3%	33.9%	60.0%	6.0%
Operational	28.3%	59.5%	12.2%	30.0%	58.9%	11.1%
Total	27.4%	61.4%	11.3%	28.7%	61.0%	10.3%

1. The functional categories have been revised and changed in relation to previous reports in order to align assumptions with ASTM Group reporting. The new categories reflect the following job groupings: Executive (President, Vice-President, Director, Superintendent and Manager), Middle Management (Coordinator, Supervisor and Specialist), Administrative (Administrative, Higher Professional, Apprentice and Trainee) and Operational (Operational, Technician and Leader). For this reason, the data for 2023 has been restated.

GRI 405-2 | Ratio of basic salary and remuneration of women to men

Our remuneration practices are defined on the basis of market research, and we strive for meritocracy and appropriate remuneration for professionals according to the level of responsibility, technical knowledge and maturity required in each position. Variations in the proportion of average pay for women compared to men at each functional level are mainly related to the different positions grouped together at each level.

Ratio of women’s pay to men’s pay in 2024¹

	Basic salary	Total annual remuneration
Executive	0.70	0.60
Middle Management	1.12	1.12
Administrative	0.80	0.79
Operational	0.62	0.56

1. The functional categories have been revised and changed in relation to previous reports in order to align assumptions with ASTM Group reporting. The new categories reflect the following job groupings: Executive (President, Vice-President, Director, Superintendent and Manager), Middle Management (Coordinator, Supervisor and Specialist), Administrative (Administrative, Higher Professional, Apprentice and Trainee) and Operational (Operational, Technician and Leader).

GRI 406-1 | Incidents of discrimination and corrective actions taken

In 2024, 16 reports of discrimination were received via the Ethics Channel. At the end of the year, six were still under investigation and analysis, seven had been deemed unfounded or did not contain sufficient information for investigation, one had a remediation plan in the process of being implemented, and two had already resulted in the application of disciplinary measures and training on diversity and inclusion.

Report of discrimination received by the Ethics Channel

	2024	2023
Total reports of discrimination received	16	13
Cases under analysis	6	6
Cases with a repair plan being implemented	1	1
Cases already repaired and results analyzed	2	3
Unfounded cases or cases with insufficient information for their investigation	7	3

Communities



GRI 3-3 | Management of material topics

Scope of the material topic

The large territorial extent of the highways it manages and the geographical diversity of its operations mean that EcoRodovias interacts with residents and social agents in different types of Brazilian municipalities. The Company is expected to make a positive contribution to promoting sustainable development in these locations.

The topic also covers the potential interference of EcoRodovias’ activities on traditional communities that are sensitive to the implementation of road infrastructure, such as indigenous communities, quilombolas and riverine communities.


Our management approach

Managing our highways with excellence, safety, innovation and sustainability has a positive impact on the areas in which we operate. By investing in concessions, we make it easier for people to get around in the surrounding communities, we contribute to increased economic activity and tourism, and we boost job creation and local economic development.

In order to maximize these benefits and turn them into a legacy for society, throughout 2024 we built the Relational Database, which cross-references data from the concessions (such as safety, financial and environmental management indicators), information

from social projects and public data from the municipalities (GDP, per capita income, demographic profile, etc.).

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 99 to 102).

OUR TARGET	Indicator	Performance in 2024	Status
By 2026: review the Company’s social investment strategy, by preparing a Master Plan, valuing the regions where EcoRodovias operates from the viewpoint of socio-environmental responsibility aligned with business strategy	Finalization of the Master Plan for the social investment strategy	We built the Relational Database, a digital tool for data collection and strategic direction of socio-environmental investments	 In progress

GRI 411-1 | Incidents of violations involving rights of indigenous peoples

We have not recorded any cases of violation of the rights of indigenous peoples in our operations. In general, our concessions do not interfere with indigenous or traditional communities, and there is no significant risk of these rights being violated. Even so, our Human Rights Policy includes premises and guidelines for dealing with issues of this nature, in line with the parameters of Convention 169 of the International Labor Organization (ILO).

GRI 413-1 | Operations with local community engagement, impact assessments, and development programs

All of our operations have mechanisms for engaging with local communities, assessing impacts or promoting local development, through the Ombudsman Office, environmental licensing processes and private social investments. In 2024, we built the Relational Database, a digital tool for collecting data and assessing the impacts of social investments. To learn more about this process, see our Integrated Report 2024 (page 100).

Last year, we directed R\$ 27.3 million towards local development initiatives, an increase of 50.9% over the previous period. Of this total, R\$ 25.5 million came from incentive funds, such as the Federal Culture Incentive Law, the Federal Sports Incentive Law, the Elderly Law,

the Municipal Fund for Children and Adolescents (FUMCAD) and the Municipal Culture Incentive Law of Niterói (RJ), and R\$ 440 thousand were obtained via Lei do Bem. Another R\$ 1.8 million refers to own resources directed by the Sustainability Committees in the concessions for local support of projects. The actions supported benefited 56 municipalities, which represents 31.4% of the municipalities in which we are present, impacting 79 thousand people directly.

Social investments (R\$ thousand)

	2024	2023
Social investment via incentive laws and Lei do Bem	25,524	16,247
Donations and social actions of private nature	1,795	1,861
Total	27,319	18,109

GRI 413-2 | Operations with significant actual and potential negative impacts on local communities

Main negative impacts (real and potential) on local communities¹

	Medidas de mitigação implementadas
Noise, visual and air pollution and vibrations, which occur both during construction work and during the normal operation of highways	Managed in the environmental licensing process, with mitigation programs implemented according to the reality of each location, under the supervision of the licensing body
Forced relocation of domain lanes and expansion areas (duplications)	Alignment of forced displacement practices with the guidelines of Performance Standard 5 – Land Acquisition and Involuntary Resettlement of the International Finance Corporation (IFC)
Disruptions to the flow of vehicles and mobility during the works	We invest in adequate signage and in publicizing works in advance, directing users to alternative routes
Increased flow of people during construction work, which can put pressure on public and private services	We do not yet have specific measures to mitigate this impact
Risk of sexual exploitation of children and adolescents	As signatories of Childhood Brasil's Na Mão Certa program, we promote awareness campaigns and actions for users and employees on this subject

1. The impacts and respective mitigation measures apply to all of the Company's units.

Ethics, transparency & integrity



GRI 3-3 | Management of material topics

Scope of the material topic

EcoRodovias’ interaction with the granting authority is a central aspect to be managed within the scope of the topic. Over the long life cycle of the assets (around 30 years), the Company establishes frequent relations with different public bodies, municipalities and public representatives – from winning new business to concluding concession contracts.

Stakeholders expect EcoRodovias to establish policies, procedures, tools and internal controls to promote anti-corruption actions and maintain an environment of free market competition. The topic also covers corporate governance processes to monitor, control and audit financial capital-intensive processes.

Another aspect to be managed is the education and training of employees and third parties on ethical behavior in relations with different stakeholders. The culture of integrity includes valuing human rights and combating discriminatory attitudes and harassment.

Our management approach




Our Ethics Program – Integrity System is part of the governance instruments we have adopted to guarantee the integrity of our business model and promote sustainable value creation. The program is certified according to ISO 37001, attesting that our management mechanisms meet the highest anti-corruption and anti-bribery standards.

The Ethics Program’s guidelines and processes are based on our Code of Conduct. In addition, we have tools to prevent unethical or illegal situations and behavior in accordance with legal parameters – such as Brazil’s Anti-Corruption Law (Law No. 12.846/2013).

We make the Ethics Channel available to all stakeholders for receiving complaints and reporting cases that violate ethical principles, our values and the Code of Conduct or legislation.

Directed by the Guiding Principles on Business and Human Rights, drawn up by the United Nations (UN), and by international regulations and best practices, we approved our Human Rights Policy, applicable to 100% of our businesses and units. With the support of a specialized consultancy, we have also started a project to map potential risks of human rights violations. The assessment will be conducted throughout 2025, involving analysis and engagement with strategic stakeholders in two of our units, the supply chain and local communities.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 43 to 45).

OUR TARGETS	Indicator	Performance in 2024	Status
95% of employees annually trained on business ethics	Percentage of employees trained in business ethics	99% of employees trained	 In progress
95% of employees involved in human rights training by 2026 and 2030	Percentage of employees trained in human rights	We held training meetings on human rights for leaders and employees	 In progress
Strategic suppliers involved in human rights training	Percentage of suppliers involved in human rights training	We trained 37% of strategic suppliers on the topic of human rights and companies and 50% of them on the topic of combating sexual violence against children and adolescents	 In progress

GRI 201-4 | Financial assistance received from government

In our activities, we use tax-deductible funds to support social projects. These funds are obtained within the scope of the Federal Culture Incentive Law (Rouanet Law), the Federal Sports Incentive Law, the Elderly Law and the Municipal Fund for Children and Adolescents (FUMCAD). In 2024, incentive funds exceeded R\$ 25 million, an increase of 58.2% on the previous year due to the greater amount eligible for tax waiver mechanisms.

We also obtain funds to subsidize research and the development of technological innovation under the Lei do Bem and we are eligible for the Special Incentive Regime for Infrastructure Development (REIDI), which suspends the levying of PIS and Cofins on qualifying activities. Funds obtained via the Lei do Bem grew by 12.2% last year. The amounts included in REIDI, on the other hand, began to be monitored in 2024 by means of the Declaration of Incentives, Waivers, Benefits and Immunities of a Tax Nature (DIRB), which is why it is not possible to compare them with the previous period.

GRI 205-1 | Operations assessed for risks related to corruption

All our operations are assessed for corruption risks in the corporate risk management process. In this context, the Corporate Risk Matrix is updated every six months and makes it possible to identify the most relevant aspects for risk management. In the 2024 assessment, no significant risk of corruption was identified. To learn more about EcoRodovias' risk management, see our 2024 Integrated Report (page 38).

Financial support received from the government by type (R\$ thousand)

	2024	2023
Social investment via incentive laws	25,083	15,854
Lei do Bem	441	393
Special Incentive Regime for Infrastructure Development (REIDI)	107,600	na
Total	133,124	16,247

GRI 205-2 | Communication and training about anti-corruption policies and procedures

Our anti-corruption policies and procedures are widely disseminated internally and externally, through various communication channels. The Ethics Program – Integrity System encompasses a set of publicity actions for internal audiences, through campaigns, e-mail marketing and dedicated content

on the corporate intranet. For external audiences, we have sections dedicated to compliance on the institutional and Investor Relations websites, including the Code of Conduct and the Code of Conduct for Third Parties (learn more on page 11).

Employees receive e-learning training on the Code of Conduct when they are hired and whenever the document is revised. We also conduct face-to-face

training at the units, as planned by the Ethics Program, to reinforce specific topics.

The members of the Board of Directors are trained annually in the Ethics Program. In 2024, eight of the nine effective members (88.8%) were trained. In 2023, seven of the nine effective members (77.7%) had been trained.

Training employees in anti-corruption policies and practices

	2024		2023 ¹	
	Number of people trained	Percentage of people trained ²	Number of people trained	Percentage of people trained ²
By region				
Midwest and North ³	338	100.00%	334	99.40%
Southeast	4,570	99.91%	4,594	99.09%
South	248	99.60%	275	100.00%
By functional level ⁴				
Executive	105	100.00%	95	100.00%
Middle Management	301	100.00%	281	100.00%
Administrative	959	99.64%	904	99.65%
Operational	3,791	99.95%	3,923	98.92%
Total	5,156	99.90%	5,203	99.16%

1. Data for 2023 restated due to data correction. The variation in relation to the data published in the 2023 Integrated Report has no significant impact (variation of 0.08% in the number of people trained and of 0.11% in the percentage of people trained).

2. Percentage calculated on the headcount on 11/30, because employees hired in December have one month to complete the training.

3. Consolidated regions because Ecovias Araguaia stretches across the states of Goiás (Midwest) and Tocantins (North).

4. The functional categories have been revised and changed from previous reports in order to align assumptions with ASTM Group reporting. The new categories reflect the following job groupings: Executive (President, Vice-President, Director, Superintendent and Manager), Middle Management (Coordinator, Supervisor and Specialist), Administrative (Administrative, Higher Professional, Apprentice and Trainee) and Operational (Operational, Technician and Leader).

GRI 205-3 | Confirmed incidents of corruption and actions taken

In 2024, we did not record any confirmed cases of corruption in our operations, nor any lawsuits related to the issue. Of the 480 reports received by the Ethics Channel in 2024, one was about alleged corruption, but it was considered unfounded.

GRI 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

In 2024, we did not register any lawsuits related to unfair competition practices.

GRI 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

There is no significant risk of violation of the right to freedom of association and collective bargaining in our operations or with our suppliers. We ensure the absence of this risk through responsible business conduct, guided by the Code of Conduct, and broad compliance with Brazilian labor legislation. We

extend this commitment to our suppliers, with the application of labor compliance assessments when approving partners and monitoring during the contract through the Supplier Assessment Program (PAF) and the Third Parties Risk Management. No cases of violation of this right were recorded in 2024.

GRI 408-1 | Operations and suppliers at significant risk for incidents of child labor

There is no significant risk of child labor or young people being exposed to hazardous work in our operations or with our suppliers. We ensure the absence of this risk through responsible business conduct, guided by the Code of Conduct, and broad compliance with Brazilian labor legislation. We extend this commitment to our suppliers, with the application of labor compliance assessments when approving partners and monitoring during the contract through the Supplier Assessment Program (PAF) and the Third Parties Risk Management. No incidents of this type of degrading work were recorded in 2024.

GRI 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor

There is no significant risk of forced or compulsory labor in our operations or with our suppliers. We ensure the absence of this risk through responsible business conduct, guided by the Code of Conduct, and broad compliance with Brazilian labor legislation. We extend this commitment to our suppliers, with the application of labor compliance assessments when approving partners and monitoring during the contract through the Supplier Assessment Program (PAF) and the Third Parties Risk Management. No incidents of this type of degrading work were recorded in 2024.

GRI 415-1 | Political contributions

EcoRodovias does not make financial or non-financial donations to candidates or political parties. Such donations are prohibited by Brazilian law (Law No. 13.165/2015) and by the Company's Code of Conduct.

Sustainable procurement



GRI 3-3 | Management of material topics

Scope of the material topic



The topic covers EcoRodovias’ interaction with companies and people working in its supply chain and the induction of good management practices and solutions aimed at sustainable development. The Company is expected to develop tools for monitoring environmental, social and governance aspects of the supply chain.

These procedures should ensure that EcoRodovias has a vision and control systems to mitigate risks in its supply chain, such as degrading labor practices.

Our management approach

In 2024, we began implementing a platform (SupplHI) to expand our model for evaluating the performance of our strategic suppliers, taking into account ESG (social, environmental and corporate governance) criteria. Around 120 companies were invited to enter the digital system, answer questionnaires and submit documents to support our analysis. A special module was added to the system to collect information and make it possible to measure the greenhouse gas emissions associated with the activities of construction service providers.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 96 to 98).

OUR TARGETS	Indicator	Performance in 2024	Status
Define criteria, methodology and targets for ranking critical suppliers on ESG by 2025	Defining the classification of critical ESG suppliers	We have concluded the definition of the methodology and the application of the ESG Criticality Matrix	 Achieved
95% of suppliers assessed on ESG themes By 2026: strategic suppliers By 2028: critical suppliers	Percentage of suppliers assessed on ESG issues <ul style="list-style-type: none">• Target year (2026): 95% of strategic suppliers• Target year (2028): 95% of critical suppliers	We conducted a pilot project to assess strategic suppliers in terms of ESG aspects, achieving 46% participation from this group	 In progress

GRI 308-1 | New suppliers that were screened using environmental criteria

In the supplier homologation process, the assessment of environmental criteria applies to categories A (Special Services) and D (Environmental Impact Materials) and includes the presentation of proof of licensing or formal exemption from the competent environmental agency. All suppliers in these categories must demonstrate environmental license authorization to participate in EcoRodovias' contracting processes.

Environmental assessment of suppliers in homologation

	2024	2023
Number of suppliers assessed on environmental aspects ¹	85	130
Percentage of suppliers assessed on environmental aspects ²	6.03%	8.74%

1. Considers suppliers in categories A and D, who are eligible for assessment on environmental criteria.
2. Calculated as the number of suppliers assessed on environmental aspects divided by the total number of suppliers homologated in the period.

GRI 414-1 | New suppliers that were screened using social criteria

In the supplier approval process, the assessment of social criteria applies to categories A (Special Services), B (Miscellaneous Services) and N (Basic Services) and includes the presentation of a Labor Debt Clearance Certificate. All suppliers in these categories must demonstrate the absence of debts of this nature to participate in EcoRodovias' contracting processes.

Social assessment of suppliers in homologation

	2024	2023
Number of suppliers assessed on social aspects ¹	274	352
Percentage of suppliers assessed on social aspects ²	19.45%	23.65%

1. Considers suppliers in categories A, B and N, who are eligible for assessment on social criteria.
2. Calculated as the number of suppliers assessed on social aspects divided by the total number of suppliers homologated in the period.

Data protection & security



GRI 3-3 | Management of material topics

Scope of the material topic



The management processes and activities of the highways managed by EcoRodovias are conducted with the support of complex digital systems and tools. Ensuring the availability of these systems is a central aspect of this topic, which also takes into account the procedures the Company puts in place to train and educate its employees in digital security.

Our management approach

Our management strategy encompasses prevention, detection and mitigation actions, with the aim of preventing cyber-attacks from occurring and, in the event of the risk materializing, ensuring that systems can be restored as quickly as possible, without the loss of digitally stored data and information. To this end, we invest in tools and processes to ensure a safe, vigilant and resilient environment.

We also continually strengthen communication campaigns and training to inform employees about cyber risks and promote a culture of digital security. In 2024, our Company took part in the Cyber Guardian 6.0 exercise, coordinated by the Brazilian army to simulate actions to deal with cyber threats.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (page 39).

OUR TARGETS	Indicator	Performance in 2024	Status
Pursue zero stoppage of critical protection systems due to cybersecurity issues	Number of stoppages of protection systems critical to cybersecurity	We didn't have any stoppages	 In progress
95% of employees trained annually on cybersecurity and data protection	Percentage of employees trained in cybersecurity and data protection in the year	99% of employees have been trained	 In progress

GRI 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data

In 2024, we did not record any incidents of data leakage, theft or loss, nor any complaints of this nature from regulatory agencies. In the period, three requests from data subjects were received and considered to be well-founded, related to the exercise of the data subject's rights.

Efficiency, innovation & technology



GRI 3-3 | Management of material topics

Scope of the material topic

EcoRodovias’ ability to materialize the investments provided for in the concession contracts established with the granting authority is a highly relevant aspect in the management of this topic. The Company must show the policies, processes and tools it has in place to guarantee the execution of projects, works and developments in line with pre-established budgets and schedules, guaranteeing competitiveness and the protection of financial capital.

Innovation and new technologies are levers for boosting efficiency in asset management. The Company should highlight its strategy for mapping and inducing solutions that contribute to the evolution of its

operational and administrative processes, as well as the potential benefits of these innovations, such as increasing road safety and occupational safety, reducing emissions, protecting biodiversity, and other examples.



Our management approach

Innovation and digital transformation are pillars that underpin our Company’s growth, competitiveness, relevance and sustainability. As leaders in the operation of road concessions, we work to drive the transformation of the sector and the materialization of smart roads, which bring greater safety, efficiency and sustainability to the country’s infrastructure.

In 2024, our concessions put into operation two innovations aligned with the smart roads vision and which will transform the operating model of road concessions in Brazil: Multi-Lane Free Flow system (electronic tolling) and HS-WIM – High Speed Weight in Motion (weighing system for vehicles in motion).

The investments and innovations we make in our concessions provide one of the main positive impacts of our business model – increased road safety.

To learn more about the highlights of this topic in 2024, [click here](#) and access our 2024 Integrated Report (pages 72 to 78).

OUR TARGETS	Indicator	Performance in 2024	Status
Implement technologies that ensure digital, resilient and sustainable highways to ensure safe and smooth traffic	Implementation of digital, resilient and sustainable road technologies	Ecovias Noroeste Paulista became the first state concession in São Paulo to operate Free Flow and Ecovias Cerrado was a pioneer in installing HS-WIM	 In progress
Improve favorability in the innovation survey with leadership: 65% (until 2026) 70% (by 2030)	Percentage of favorability in the innovation survey with leadership <ul style="list-style-type: none">Target year (2026): 65%Target year (2030): 70%	93% favorability with leadership in the innovation survey	 In progress

GRI 201-1 | Direct economic value generated and distributed

Statement of added value – main lines (R\$ million)

	2024	2023
Revenue	10,622	9,571
Inputs acquired from third parties ¹	-4,755	-4,634
Gross added value	5,867	4,938
Retentions ¹	-1,026	-969
Net added value produced	4,841	3,968
Added value received in transfer	496	389
Total distributable added value	5,337	4,358
Added value distribution		
Personnel	623	577
Taxes, fees and contributions	1,483	1,274
Remuneration of third party's capital	2,318	1,910
Remuneration of shareholders' equity	913	597
Total added value distributed	5,337	4,358

1. The values of inputs acquired from third parties and retentions make up the retained economic value.

GRI 203-1 | Infrastructure investments and services supported

In 2024, we invested R\$ 4.4 billion in improving the highways we manage. In total, 401 kilometers of fences and protection lines, 19,933 vertical signs, 66 kilometers of safety barriers and 2,629 kilometers of sidewalk recovery strips were installed, ensuring greater safety and quality on the highways. In addition, the duplication works totaled 45 kilometers, accompanied by 24 kilometers of marginal roads and 48 new devices (intersections, access devices, traffic circles, etc.).

GRI content index



GRI content index

Statement of use | EcoRodovias Infraestrutura e Logística S.A. has reported in accordance with the GRI Standards for the period January 1 to December 31, 2024
GRI 1 used | GRI 1: Foundation 2021
Applicable GRI Sector Standard(s) | Not applicable

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
GRI 2 General disclosures 2021	General disclosures						
	2-1 Organizational details	4	-	-	-	-	-
	2-2 Entities included in the organization’s sustainability reporting ¹	5	-	-	-	-	-
	2-3 Reporting period, frequency and contact point	5	-	-	-	-	-
	2-4 Restatements of information ¹	5	-	-	-	-	-
	2-5 External assurance ¹	5	-	-	-	-	-
	2-6 Activities, value chain and other business relationships	5	-	-	-	-	-
	2-7 Employees ¹	7	-	-	-	6	8 and 10
	2-8 Workers who are not employees ¹	8	-	-	-	6	8 and 10
	2-9 Governance structure and composition	8	-	-	-	-	-
	2-10 Nomination and selection of the highest governance body	9	-	-	-	-	5 and 16
	2-11 Chair of the highest governance body	9	-	-	-	-	16
	2-12 Role of the highest governance body in overseeing the management of impacts	9	-	-	-	-	16
	2-13 Delegation of responsibility for managing impacts	9	-	-	-	-	-
	2-14 Role of the highest governance body in sustainability reporting	9	-	-	-	-	-
	2-15 Conflicts of interest	10	-	-	-	-	16
	2-16 Communication of critical concerns ¹	10	-	-	-	-	-
	2-17 Collective knowledge of the highest governance body	10	-	-	-	-	-
	2-18 Evaluation of the performance of the highest governance body	10	-	-	-	-	-
	2-19 Remuneration policies	10	-	-	-	-	-
	2-20 Process to determine remuneration	11	-	-	-	-	-
	2-21 Annual total compensation ratio ¹	11	-	-	-	-	-
2-22 Statement on sustainable development strategy	11	-	-	-	-	-	

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
GRI 2 General disclosures 2021	2-23 Policy commitments	11	-	-	-	-	-
	2-24 Embedding policy commitments	13	-	-	-	-	-
	2-25 Processes to remediate negative impacts ¹	13	-	-	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns ¹	14	-	-	-	10	16
	2-27 Compliance with laws and regulations ¹	14	-	-	-	-	16
	2-28 Membership associations	15	-	-	-	-	16
	2-29 Approach to stakeholder engagement ¹	15	-	-	-	-	-
	2-30 Collective bargaining agreements	15	-	-	-	3	8
Material topics							
GRI 3 Material topics 2021	3-1 Process to determine material topics ¹	17	-	-	-	-	-
	3-2 List of material topics ¹	18	-	-	-	-	-
Material topic Climate strategy							
GRI 3 Material topics 2021	3-3 Management of material topics	20	-	-	-	-	-
GRI 201 Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	21	-	-	-	7	13
GRI 302 Energy 2016	302-1 Energy consumption within the organization ¹	22	-	-	-	7 and 8	7, 8, 12 and 13
	302-3 Energy intensity	22	-	-	-	8	7, 8, 12 and 13
	302-4 Reduction of energy consumption	23	-	-	-	8 and 9	7, 8, 12 and 13
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions ¹	23	-	-	-	7 and 8	3, 12, 13, 14 and 15
	305-2 Energy indirect (Scope 2) GHG emissions ¹	24	-	-	-	7 and 8	3, 12, 13, 14 and 15
	305-3 Other indirect (Scope 3) GHG emissions ¹	24	-	-	-	7 and 8	3, 12, 13, 14 and 15
	305-4 GHG emissions intensity	25	-	-	-	8	13, 14 and 15
	305-5 Reduction of GHG emissions ¹	25	-	-	-	8 and 9	13, 14 and 15

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) ommitted	Reason	Explanation		
Material topic Biodiversity & ecosystem							
GRI 3 Material topics 2021	3-3 Management of material topics	27	-	-	-	-	-
GRI 101 Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	28	-	-	-	8	6, 14 and 15
	101-2 Management of biodiversity impacts	28	-	-	-	8	6, 14 and 15
	101-3 Access and benefit-sharing	-	Disclosure ommitted	Not applicable	The GRI disclosure does not apply, as EcoRodovias is not subject to regulations and measures of access and fair and equitable benefit sharing (ABS) regarding access to genetic resources and associated traditional knowledge held by indigenous peoples and local communities.	8	6, 14 and 15
	101-4 Identification of biodiversity impacts ¹	28	-	-	-	8	6, 14 and 15
	101-5 Locations with biodiversity impacts ¹	29, 30 and 31	-	-	-	8	6, 14 and 15
Material topic Circular economy							
GRI 3 Material topics 2021	3-3 Management of material topics	33	-	-	-	-	-
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	34	-	-	-	8	3, 6, 11 and 12
	306-2 Management of significant waste-related impacts	34	-	-	-	8	3, 6, 11 and 12
	306-4 Waste diverted from disposal	35	-	-	-	8	3, 11 and 12
	306-5 Waste directed to disposal	36	-	-	-	8	3, 11 and 12

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Safety							
GRI 3 Material topics 2021	3-3 Management of material topics	38	-	-	-	-	-
GRI 403 Occupational health and safety 2018	403-1 Occupational health and safety management system ¹	39	-	-	-	-	8
	403-2 Hazard identification, risk assessment, and incident investigation ¹	39	-	-	-	-	8
	403-3 Occupational health services	40	-	-	-	-	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	40	-	-	-	-	8 and 16
	403-5 Worker training on occupational health and safety	41	-	-	-	-	8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	41	-	-	-	-	8
	403-8 Workers covered by an occupational health and safety management system	41	-	-	-	-	8
	403-9 Work-related injuries ¹	42	-	-	-	-	3, 8 and 16
	403-10 Work-related ill health	42	-	-	-	-	3, 8 and 16
	GRI 416 Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories ¹	43	-	-	-	-
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services ¹		43	-	-	-	-	16

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Human capital & DEI							
GRI 3 Material topics 2021	3-3 Management of material topics	45	-	-	-	-	-
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	46	-	-	-	6	5, 8 and 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	47	-	-	-	-	3, 5 and 8
	401-3 Parental leave	48	-	-	-	6	5 and 8
GRI 403 Occupational health and safety 2018	403-6 Promotion of worker health	47	-	-	-	-	3
GRI 404 Training and education 2016	404-1 Average hours of training per year per employee	49	-	-	-	6	4, 5, 8 and 10
	404-2 Programs for upgrading employee skills and transition assistance programs	50	-	-	-	-	8
	404-3 Percentage of employees receiving regular performance and career development reviews	49	-	-	-	6	5, 8 and 10
GRI 405 Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	51	-	-	-	6	5 and 8
	405-2 Ratio of basic salary and remuneration of women to men	52	-	-	-	6	5, 8 and 10
GRI 406 Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken ¹	52	-	-	-	6	5 and 8

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Communities							
GRI 3 Material topics 2021	3-3 Management of material topics	54	-	-	-	-	-
GRI 411 Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	55	-	-	-	1	2
GRI 413 Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	55	-	-	-	1	-
	413-2 Operations with significant actual and potential negative impacts on local communities	55	-	-	-	1	1 and 2
Material topic Ethics, transparency & integrity							
GRI 3 Material topics 2021	3-3 Management of material topics	57	-	-	-	-	-
GRI 201 Economic performance 2016	201-4 Financial assistance received from government	58	-	-	-	-	-
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption ¹	58	-	-	-	10	16
	205-2 Communication and training about anti-corruption policies and procedures ¹	59	-	-	-	10	16
	205-3 Confirmed incidents of corruption and actions taken ¹	60	-	-	-	10	16
GRI 206 Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	60	-	-	-	-	16
GRI 407 Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	60	-	-	-	3	8
GRI 408 Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor ¹	60	-	-	-	5	8 and 16
GRI 409 Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor ¹	60	-	-	-	4	8
GRI 415 Public policy 2016	415-1 Political contributions	60	-	-	-	10	16

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) ommitted	Reason	Explanation		
Material topic Sustainable procurement							
GRI 3 Material topics 2021	3-3 Management of material topics		-	-	-	-	-
GRI 308 Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria		-	-	-	8	-
	308-2 Negative environmental impacts in the supply chain and actions taken	-	Disclosure ommitted	Information unavailable/ incomplete	Suppliers are monitored on environmental criteria through the Supplier Assessment Program (PAF), the Corporate Supplier Assessment and the ESG assessment project for strategic suppliers. However, current controls do not allow compliance with GRI requirements. We are improving internal processes to make this information available in the 2025 Integrated Report.	8	-
	414-1 New suppliers that were screened using social criteria		-	-	-	2	5, 8 and 16
GRI 414 Supplier social assessment 2016	414-2 Negative social impacts in the supply chain and actions taken ¹	-	Disclosure ommitted	Information unavailable/ incomplete	Suppliers are monitored on social criteria through the Supplier Assessment Program (PAF), the Corporate Supplier Assessment and the ESG assessment project for strategic suppliers. However, current controls do not allow compliance with GRI requirements. We are improving internal processes to make this information available in the 2025 Integrated Report.	2	5, 8 and 16

1. GRI disclosure assured.

GRI Standard/ other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Data protection & security							
GRI 3 Material topics 2021	3-3 Management of material topics	65	-	-	-	-	-
GRI 418 Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	65	-	-	-	-	16
Material topic Efficiency, innovation & technology							
GRI 3 Material topics 2021	3-3 Management of material topics	67	-	-	-	-	-
GRI 201 Economic performance 2016	201-1 Direct economic value generated and distributed ¹	68	-	-	-	-	8 and 9
GRI 203 Indirect economic impacts 2016	203-1 Infrastructure investments and services supported ¹	68	-	-	-	-	5, 9 and 11

1. GRI disclosure assured.

Credits

EcoRodovias

Rua Gomes de Carvalho, 1.510,
3º andar – Vila Olímpia, São Paulo-SP
Phone: +55 (11) 3787-2667
www.ecorodovias.com.br

Responsible team

Corporate Finance Board

Andrea Fernandes, Camilo Gomes, Gustavo
Silva and Thiago Piffer

Sustainability Board

Monica Jaen, Eliane Rosa, Mariana Martins,
Renata Cabelho and Samanta Roberto

Corporate Communication

Domitila Carbonari

Content, consulting and design

usina82

Photos

Image bank of EcoRodovias
and partners

