

	<b>NORMATIVE INSTRUCTION</b>	<b>Number</b> NI / 2022 / 010
<b>GIFTS AND PRESENTS</b>		

### 1. CONSIDERATIONS AND OBJECTIVES

This Normative Instruction on Gifts and Presents (“Normative Instruction”) sets the guidelines for offering and receiving gifts and presents in connection with the businesses of the EcoRodovias Group (“EcoRodovias”).

### 2. SCOPE

The provisions herein apply to all Employees across all units of EcoRodovias.

### 3. APPENDICES

- Appendix I – Letter of refusal of gift or invitation.

This Normative Instruction will be in force for two (2) years, when it must be revised by the Compliance & Governance Department. It may also be revised at any time, whenever new risks are identified.

This Normative Instruction comes into effect on this date and **revokes EcoRodovias Normative Instruction NI/2020/020 – Gifts, Presents, Entertainment and Sponsored Trips.**

São Paulo, March 21, 2022.

Marcello Guidotti  
Chief Financial and Investor  
Relations Officer

Rodrigo José de Pontes Seabra Monteiro Salles  
Chief Legal Officer

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## 1. DEFINITIONS

- Employee: includes, individually or jointly, any and all employees, interns, executive officers, administrators or directors acting on behalf of EcoRodovias.
- Ethics Portal: section in the Intranet dedicated to EcoRodovias' Compliance initiatives.
- Gifts: items that have no commercial value and are generally distributed as business courtesy or for marketing or publicity purposes and which contain the logo of the company that offers them (e.g. pens, caps, planners, calendars, key chains, etc.).
- Government Official: any person holding a public position, employment or duty, whether appointed or elected, even if temporarily and without compensation. These include individuals holding public position, employment or function in government entities, departments or agencies directly or indirectly controlled by the government, government-controlled companies, Brazilian and foreign public foundations, international organizations, political parties and candidates for political office in Brazil and abroad.
- Improper Advantage: any economic or other benefit such as cash, personal property and real estate, gifts, hospitalities, courtesies, services and favors, offered to a Government Official or private individual in violation of law.
- Present: items with commercial value, including invitations to leisure events – “entertainment” (e.g. parties, concerts, sports events and others) and business meals.
- Sponsored Business Trips: any trip related to the businesses of EcoRodovias, offered or received by Third Parties and which requires approval from the Compliance & Governance Department.
- Sponsored Training: any training program, workshop, seminar or similar event related to the businesses of EcoRodovias, offered or received by Third Parties and which requires approval from the Compliance & Governance Department.
- Third Parties: any natural or legal person acting on behalf, in the interests or for the benefit of EcoRodovias, providing services or other goods, including, but limited to, agents, consultants, brokers, suppliers or other service providers, irrespective of any written contract.

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## 2. GENERAL RULES

EcoRodovias does not permit offering or receiving Gifts and Presents in violation of Brazilian laws, particularly Law 12,846/2013, the Code of Conduct and the provisions herein.

### 2.1. Gifts

Employees can give or receive gifts and need not declare them on the Ethics Portal, provided they do not exceed the maximum value of R\$100.00.

If any gift exceeds this value, receiving it will be subject to approval from the Compliance & Governance Department.

### 2.2. Presents

Presents may be received or offered by Employees, provided the following conditions are met:

- a. Their value does not exceed R\$300.00;
- b. They represent a legitimate commercial interest;
- c. They are offered and received transparently and sporadically<sup>1</sup>, without any request from the Employee or Third Party;
- d. There is no ongoing contract negotiation or purchase process or competitive bid involving such Third Party; and
- e. They are declared in the Ethics Portal.

If the present exceeds R\$300.00, approval from the Compliance & Governance Department is required.

### 2.3. Sponsored Travel and Training Programs

These refer to business trips or training programs of EcoRodovias' Employees paid by Third Parties.

EcoRodovias reiterates the importance, whenever possible, of travel and training expenses to be borne by the Company itself.

In this regard, Employees may accept or offer the payment of business trips or training

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<sup>1</sup> Sporadic refers to gifts received by Employees from the same Third Party once every three hundred and sixty-five (365) days.

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programs, provided the following conditions are met:

- a. They represent a legitimate commercial interest;
- b. Such expenses are compatible with the criteria set forth in the Normative Instruction on Business Trips and the Normative Instruction on Reimbursable Expenses;
- c. If they involve a Government Official, they must comply with item 3.2 herein;
- d. They do not include family members or other persons close to the Employee or Third Party;
- e. They are recorded in the Ethics Portal, including information on the location, agenda, schedule, invitation and all other documents; and
- f. They are submitted to the Compliance & Governance Department for approval.

#### **2.4. Prohibitions**

Receiving the following is prohibited:

- a. Money or equivalents (vouchers, gift cards, etc.), items prohibited by law (illegal substances) or other similar benefits (personal favors, offer or facilitation of employment, payment of vacation expenses for family and friends, prostitution, etc.); or
- b. Presents from users, including payments in return for services (e.g. tips) provided by operational Employees<sup>2</sup>, except for food items of symbolic value (e.g. box of chocolates, cake, etc.).

### **3. OFFERING AND RECEIVING GIFTS, PRESENTS, TRAVEL AND SPONSORED TRAINING INVOLVING GOVERNMENT OFFICIALS**

#### **3.1. Presents and Entertainment**

Receiving and offering Presents and Entertainment from and to Government Officials is prohibited, except for meals, provided the following conditions are met:

- a. They are offered sporadically<sup>3</sup>;
- b. They are limited to three hundred reais (R\$300.00) or an equivalent amount in foreign currency, per Government Official, when the meal is offered by Directors,

<sup>2</sup> For further information, please request a list of positions classified as operational from EcoRodovias' Human Resources area.

<sup>3</sup> Sporadic refers to meals offered to the same Government Official once every three hundred and sixty-five (365) day

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or Executive or Corporate Officers; and limited to one hundred reais (R\$100.00) or an equivalent amount in foreign currency, when these are offered by other Employees;

- c. They are subject to observance of the relationship rules described in the Normative Instruction on Interacting with Government Officials and the specific rules applicable to each Government Official for receiving and offering meals; and
- d. They are recorded in the Ethics Portal under Interaction with Government Officials, with information on that meeting, including the invoice or equivalent proof of the meal expenses.
- e. If the government body or agency to which the Government Official belongs sets a maximum value for payment of meals that is lower than the value established by EcoRodovias, the former must be observed.

Exceptions to the rules above must be justified and previously authorized by the Compliance & Governance Department.

### **3.2. Sponsored Travel and Training Programs**

Offering Government Officials sponsored travel or training is permitted, provided it is duly justified and has been previously authorized by the Compliance & Governance Department and the Executive Board.

### **3.3. International Application**

For interactions involving EcoRodovias' Employees abroad or interactions with foreign Government Officials in Brazil, the laws applicable to receiving and offering Gifts, Presents and hospitalities to Government Officials, as well as sponsoring travel and training expenses, must be observed.

In case of doubts, contact the Compliance & Governance Department for more information on the laws applicable to each case.

## **4. DECLARATION OF PRESENT, ENTERTAINMENT, SPONSORED TRAVEL OR TRAINING GIVEN OR RECEIVED**

Employees must declare any presents, entertainment, sponsored travel or training given or received through the Ethics Portal of EcoRodovias. If the gift meets the requirements of this Normative Instruction, there is no need for prior approval from the Compliance & Governance Department.

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The Compliance & Governance Department has five (5) business days to analyze the case recorded through the Ethics Portal, as well as any related documents. If further information is required, the Compliance & Governance Department may request it from the Employee.

The Compliance & Governance Department may approve or reject the offering/receiving of Presents, Entertainment, Sponsored Travel or Training.

In case of rejection by the Compliance & Governance Department, the Employee must proceed as follows:

- a. Send to the Third Party the refusal letter (appendix I) along with the Present or invitation received, and proof of such letter sent to the Compliance & Governance Department. This will be mandatory in any of the cases set forth in item 2.4;
- b. or forward the Present or invitation to the Compliance & Governance Department if it would be impolite to return it. In that case, the Present or invitation will be raffled and a record of it will be maintained by the Compliance & Governance Department.

If an Employee of EcoRodovias offers a Present, Entertainment, Sponsored Travel or Training to a Third Party, they must make sure that such offer is in accordance with any internal policies to which the Third Party is bound.

#### **5. RECORD OF PRESENT, ENTERTAINMENT, SPONSORED TRAVEL OR TRAINING GIVEN OR RECEIVED**

Any expenses incurred in connection with this Normative Instruction must be duly recorded in the cost center and financial controls of EcoRodovias, including the supporting documentation. Such records must be in compliance with the accounting guidelines of EcoRodovias, the Code of Conduct, the Normative Instruction on Anti-Corruption and Anti-Bribery, and applicable laws.

#### **6. DISCIPLINARY MEASURES**

Employees who violate the provisions of this Normative Instruction will be subject to the corresponding internal disciplinary measures, which may include warning, suspension or termination with cause, in accordance with the Normative Instruction on Disciplinary Measures.

Without prejudice to the applicable disciplinary measures, EcoRodovias may pursue the necessary legal measures to remediate any damages caused by the Employee.

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## 7. CONTACT

It is essential that all Employees governed by this Normative Instruction immediately report any actions or suspicious actions of bribery, corruption, fraud and/or payment/receipt of bribery, Improper Advantage and other situations and conduct that violate this Normative Instruction and/or the Code of Conduct, anonymously or otherwise, through the EcoRodovias Ethics Channel at: (i) <https://www.canaldeetica.com.br/ecorodovias/#>; (ii) the toll free number 0800 025 8841 (Brazil only); and/or (iii) at the headquarters of Ecorodovias Concessões e Serviços (Rodovias dos Imigrantes, km 28,5 s/n, CEP 09845-000, São Bernardo do Campo/SP).

For further information and/or any questions, contact the Compliance & Governance Department at [grupocompliance@ecorodovias.com.br](mailto:grupocompliance@ecorodovias.com.br).

## 8. REFERENCES

- Code of Conduct;
- Code of Conduct for Third Parties;
- NI on the Ethics Program – Integrity System (PE – SI);
- NI on Anti-Corruption and Anti-Bribery;
- NI on Donations and Sponsorships;
- NI on Antitrust Practices;
- NI on Reimbursable Expenses;
- NI on Business Trips;
- NI on Interaction with Government Officials;
- NI on Conflict of Interest; and
- NI on Internal Investigations.

## 9. HISTORY AND VERSION CONTROL

Version	Date	Item
1.0	2018	Creation of document (NI/2018/023).
2.0	2020	Revision of document (NI/2020/020).
3.0	2022	Revision of document (NI/2022/010).

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**APPENDIX I – LETTER OF REFUSAL OF PRESENT OR INVITATION.**

**TO**

**[NAME OF SUPPLIER]**

**C/O [NAME OF PERSON RESPONSIBLE]**

St/Ave [...], n. [...] – [District]

[City] – [State]

ZIP CODE: [...]

**Re.: Return of present or invitation received on [date]**

Dear [name of addressee],

I appreciate the present or invitation <<name the gift or invitation received>> delivered to me on [date].

However, accepting this present or invitation would be in violation of the internal guidelines of EcoRodovias and so I am returning it.

Thank you.

Sincerely,

**[Name of Employee]**