	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

1. PURPOSES

1.1. This Policy aims to establish the principles and guidelines to be observed for the realization of Donations and Sponsorships of any nature by the EcoRodovias Group, without prejudice to the provisions provided for in the Company's Social Investment Normative Instruction.

2. APPLICABILITY

2.1. This Policy applies to Employees of the Ecorodovias Group.

3. REFERENCES

3.1. This Policy is based on the following references:


- (i) Code of Conduct;
- (ii) Normative Instruction (NI) of the Local Sustainability Committees;
- (iii) NI of the Corporate Sustainability Committee;
- (iv) NI of Anti-Corruption and Anti-Bribery;
- (v) NI of Integrity Analysis;
- (vi) NI of Social Investment;
- (vii) NI of Disciplinary measures; and
- (viii) IT Integrity Analysis.

4. TERMS AND DEFINITIONS

4.1. For the purposes of this Policy, the terms below will be defined as follows:

Social Actions: means the actions developed in the Social Investment process of EcoRodovias, established according to the sustainability guidelines and objectives of EcoRodovias, as well as with the requirements of the main indicators, principles and national and international criteria used for the evaluation of responsible business management. They are divided between Donations and Social Projects (encouraged or own projects).

Public Agent: means any person who occupies a position, employment or civil service, appointed or elected, even if temporarily and without remuneration. This definition includes persons who hold office, employment or public function in entities, departments or government agencies of direct or indirect public administration, mixed economy companies, national and foreign public foundations, international organizations, political parties, and

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

candidates for public office in Brazil and abroad.

Integrity Analysis: means the process of preventive risk assessment of corruption, bribery, fraud, reputation and integrity in Ecorodovias' third-party relationships.

Employee: means every person with an employment relationship with the Company, as well as interns and young apprentices.

Company or Ecorodovias: means Ecorodovias Infraestrutura e Logística S.A.

Compliance and Governance Board: means the Company's Compliance and Governance Board.

Statutory Board: means the Company's statutory board of officers.

Donation: means voluntary transfer of funds (goods, values or services) from EcoRodovias to a public or private entity. It may be carried out for socio-environmental objectives or for the disposal of goods or assets (e.g. milled or movable assets) that will be disposed by Ecorodovias. Donations are managed with their own funds and have no counterparts.


Political Donation: means voluntary transfer of values to political party, candidate or coalition, in accordance with electoral legislation.

Beneficiary Entity: means the legal entity receiving benefit granted by EcoRodovias through Social Action or Sponsorship, according to the Company's internal rules and duly identified in Annex I - Donations and Sponsorship Form.

Ecorodovias Group means the Company and its controlled companies.

NI means Normative Instruction.

Anti-corruption and Anti-bribery Legislation: means any applicable anti-corruption and anti-bribery legislation, including, but not limited to, the Anti-Corruption Law (Law No. 12,846/2013), its regulatory decree (Federal Decree No. 8,420/2015), the Brazilian Penal Code, the Law of Administrative Improbity (Law No. 14,230/2021), the ABNT NBR ISO37001 standard and the Law of Bids and Administrative Contracts (Law No. 8,666/1993 and No. 14,133/2021).

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

Tax Incentive Laws: mean laws that allow companies to direct part of their taxes collected to the financing of projects in sensitive areas for social and environmental public management). Examples of incentive laws are: Rounet Law (Law No. 8,313/91), Audiovisual Law (Law No. 8,685/93), Sports Incentive Law (Law No. 11,438/06), among others.

Sponsorship: means the voluntary transfer of resources (goods, values or services) to a public or private entity, in order to disclose the brand Ecorodovias.

Politically Exposed Person (“PEP”): means any Public Agent who has performed or has held, in the last five years, in Brazil or abroad, a position, employment or relevant public function, as well as his/her family members, close collaborators and legal entities in which they participate.

Point of Attention: it means relevant situations from the point of view of anti-corruption, fraud, bribery, reputation, and integrity that present the greatest risk of exposure of Ecorodovias.

Encouraged Social Projects: mean social projects that have financial contribution originated through the use of tax incentive laws.

Own Social Projects: mean social projects that have financial contribution stemming from the Ecorodovias itself or partnerships.


Policy means this Policy of Donations and Sponsorships.

Third Party: means any person, natural or legal, who works on behalf, in the interest or benefit of EcoRodovias, provides services or provides other goods, including, without limitation, agents, consultants, brokers, suppliers or other service providers regardless of the existence of a written contract.

Undue Advantage: any benefit, economic or otherwise, such as cash, movable and immovable property, gifts, hospitality, courtesies, services and favors, made available to a Public Agent or in particular contrary to the legislation.

5. GENERAL RULES

5.1. Sustainability, accountability and transparency are some of the non-negotiable values and principles for Ecorodovias.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

5.2. Ecorodovias' Social Actions and Sponsorships must always be carried out in a transparent manner and in accordance with Brazilian legislation, the Code of Conduct and other Normative Instructions of Ecorodovias.

5.3. Ecorodovias will only carry out Social Actions and Sponsorships with institutions and Third Parties whose suitability can be previously attested, and the use of these measures is not tolerated as a means of defraying activities or illicit payments or to obtain undue advantages, for the benefit of its Employees or Third Parties.

5.4. All Social Actions and Sponsorships must be previously approved by the Compliance and Governance Board, which will be responsible for conducting an Integrity Analysis on the Beneficiary Entity or the third party, with the objective of assessing the risks of corruption, bribery, fraud and reputation, in addition to stipulating the specific conditions for each case.¹


5.5. In addition, the Social Actions and Sponsorships will be formalized in a contractual instrument, according to the rules provided for in the Normative Instruction of Social Investment. The contractual instrument signed, as the case may be, will assign the Beneficiary Entity the obligation not to use such resources differently from that established in the contractual instrument and/or to conflict with the legal provisions, in particular the Anti-Corruption and Anti-Bribery Legislation, the Code of Conduct and other Normative Instructions of Ecorodovias.

5.6. Exceptionally, the contractual instrument for Social Actions and low-amount Sponsorships may be waived, thus considering those that do not exceed the amount of BRL 5,000.00 (five thousand reais) for the same Beneficiary Entity in the period of twelve (12) months, for example, donation of basic food baskets at Christmas, or for those who do not have commercial value, for example, donation of milled material, being replaced in this hypothesis by a simplified term.

5.7. Finally, the Social Actions and Sponsorships should, whenever possible, be posted to one of the accounting accounts listed below, facilitating their immediate recognition, with precise indication of the respective values and recipients, except in cases where it is not possible to determine the monetary value of the donated asset (e.g., milled material or donation of assets and goods):

- (i) Donations: 310430009
- (ii) Encouraged Social Projects:
 - 110211020 [ROUANET]

¹ An Integrity Analysis will be carried out in accordance with the NI and IT of Integrity Analysis.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

- 110211026 [ELDERLY]
 - 110211906 [CHILD AND ADOLESCENT]
 - 110211908 [SPORT]
 - 110211037 [PRONON]
 - 110211038 [PRONAS]
- (iii) Own Social Projects: [to be defined]; and
- (iv) Sponsorships: 310503014

5.8. Postings in various accounting accounts should be appropriately justified by the responsible for the Compliance and Governance Board.

5.9. Annually, Ecorodovias will make available to the external public a list of entities benefiting from Social Actions and Sponsorships.


6. PROHIBITIONS

6.1. Social Actions and Sponsorships are prohibited in the following cases:

- (i) Legal entities included in restrictive lists²;
- (ii) Political Donations;
- (iii) Companies or religious entities, with the exception of donation of milled material;
- (iv) Companies or private entities that have, directly or indirectly, a PEP as a manager, partner, shareholder or director;
- (v) Companies or private entities that have, directly or indirectly, Public Agent that has activities related to Ecorodovias' business as manager, partner, shareholder or director;
- (vi) Companies or private entities that have, directly or indirectly, politicians or political parties as manager, partner, shareholder or officer;
- (vii) Companies or private entities that have, directly or indirectly, EcoRodovias Employees with some kind of corporate shareholding and/or management power or influence.

6.2. With respect to item "a" above, the Compliance and Governance Board may evaluate

² National Register of Suspended or Inapt (CEIS - *Cadastro Nacional de Empresas Inidôneas e Suspensas*); Register of Prevented non-profit Entities (CEPIM - *Cadastro de Entidades Privadas Sem Fins Lucrativos Impedidas*); National Register of Civil Convictions for Acts of Administrative Misconduct (*Cadastro Nacional de Condenações Cíveis por Atos de Improbidade Administrativa*); National Council of Justice (*Conselho Nacional de Justiça*); and List of The Inapt and Suspended Persons of the Court of Auditors of the Union and States (*Relação de Inabilitados e Inidôneos do Tribunal de Contas da União e dos Estados*).

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

the relevance of the inclusion of the legal entity in the public restrictive list to, exceptionally, recommend the approval of the Social Action or Sponsorship.

6.3. Without prejudice to the provisions of item 6.1 above, the Social Actions and Sponsorships are also prohibited in the following situations:

- (i) Before, during or immediately after contractual negotiations with public bodies; and
- (ii) During the period in which EcoRodovias is participating in any bidding, as well as 3 (three) months before and after the bidding process. This prohibition applies only to entities of the same State/region involved in the bidding.

7. SOCIAL ACTIONS AND SPONSORSHIPS FOR PUBLIC MANAGEMENT

7.1. Social Actions and Sponsorships are allowed for public management and/or public entities. In these cases, in addition to the general requirements already provided for in this Policy and in the NI of Social Investment, any requirements of the specific legislation of each public sector should also be observed, such as the need to participate in a public call.

Whenever possible, it is recommended that Social Actions and Sponsors for public entities be published in the Official Gazette, containing the name and CNPJ (Brazilian Taxpayer's Registry of Legal Entities) of the Ecorodovias unit, description and value of the purpose of the social action or sponsorship.


7.2. The Social Action or Sponsorship for public management may not have a political-partisan nature or violate article 37, § 1, of the Federal Constitution.³

8. RESPONSIBILITIES

8.1. Compliance and Governance Board

In addition to conducting the Integrity Analysis involving the entities that are recipients of the Social Action or Sponsorship, the Compliance and Governance Board documents the risks and actions to mitigate them, conducts the management and implementation of the process, develops and conducts periodic reviews of criteria and mechanisms used and reports cases with relevant Points of Attention identified for the resolution of the Statutory Board of Officers.

³ The publicity of the acts, programs, works, services and campaigns of public agencies must be educational, informative or social oriented, and there shall not be contained therein names, symbols or images that characterize personal promotion of public authorities or servants.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

8.2. Corporate Communications Management

Responsible for approving sponsorship requests from all units, together with the local Managing Director, as well as for ensuring that corporate communication guidelines are being followed through these initiatives.

It is also responsible for controlling and monitoring sponsorships carried out by the entire group.

8.3. Local Communication Coordinators

Responsible for submitting sponsorship requests for approval by the Unit's Managing Director and Corporate Communications Management.

It is also responsible for monitoring the development of sponsorship, ensuring that all recommendations of the Compliance and Governance Board are met and that the initiative is properly accounted for in the Sponsorships accounting account.

8.4. Corporate Sustainability Area

Responsible for ensuring that Ecorodovias' sustainability guidelines and corporate objectives are followed in all company social projects initiatives. For more information related to the responsibilities of the sustainability area, please consult the NI of Social Investment.

9. THE APPLICATION OF THE PROCESS


9.1. Requests for Social Actions and Sponsorship should be forwarded to the analysis of the Compliance and Governance Board by filling Annex I - Donations and Sponsorship form.

9.2. For analysis by the Compliance and Governance Board, the following information shall be made available at least:

- i. Beneficiary Entity or third party involved;
- ii. Object and purpose of Social Action or Sponsorship;
- iii. Value involved in Social Action or Sponsorship;
- iv. Term of the Social Action or Sponsorship (if foreseen); and
- v. Considerations offered (in case of Sponsorships).

9.3. Upon the form, the Compliance and Governance Board will have five (5) working days to conduct the Integrity Review on the Beneficiary Entity or the third party involved.

9.4. If the form is submitted with missing information, the period provided above will be again started upon receipt by the Compliance and Governance Board.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

9.5. After the analysis, if any Point of Attention is identified, the Compliance and Governance Board may request the Beneficiary Entity, the Third Party or the requesting area, additional information and documentation.

9.6. Based on the analysis, the Compliance and Governance Board will issue an opinion favorable or not to the Social Action or Sponsorship, as well as the conditions for the approved cases.

9.7. In cases where relevant Points of Attention are identified, the Compliance and Governance Board will send an opinion for resolution of the Statutory Board of Officers, which shall be recorded in a specific minute with justification for the decision-making, whether to confirm or reject the Social Action or Sponsorship.


9.8. The approval or rejection of the Social Action or Sponsorship, the requesting area will be notified of the result of the analysis.

9.9. In the event of approval, the requesting area shall forward to the Compliance and Governance Board within thirty (30) days of the signing of the contract or the simplified term of the Donation or Sponsorship Action the following evidence:

- (i) Contractual instrument or simplified term signed formalizing social action or sponsorship;
- (ii) Accounting of the amounts in the specific accounting account;
- (iii) Considerations defined in the contractual instrument or simplified term; and
- (iv) Compliance with the conditions of the Compliance and Governance Board.

9.10. Electoral Donations made by Ecorodovias Employees

- i. Ecorodovias does not allow its Employees to make Political Donations on their behalf or benefit.
- ii. Employees who hold positions of Board and Management of EcoRodovias are obliged to report in advance the realization of any private and non-corporate Political Donation to the Compliance and Governance Board, by sending the form indicated in Annex II of this Policy to the e-mail grupocompliance@ecorodovias.com.br.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

9.11. Donation of Milled Material, Assets and Goods

- i. The Compliance and Governance Board is responsible for the approval, control and monitoring of the donations of milled material, assets and goods of Ecorodovias.
- ii. In these cases, Annex I - Donations and Sponsorship Form should be forwarded for the analysis of the Compliance and Governance Board duly filled, as stated in the previous item.
- iii. All donations of milled material, assets and goods must be previously approved by the Compliance and Governance Board, but it will not be necessary to conduct an Integrity Analysis on the Beneficiary Entity or the third party, except in the event of donation to the Public Entity.

10. ENCOURAGED SOCIAL PROJECTS

10.1. The guidelines set out herein also apply to the cases of Encouraged Social Projects, being complementary to the provisions provided for in the Social Investment NI.


11. MONITORING OF SOCIAL ACTIONS AND SPONSORSHIPS

11.1. The Sustainability and Corporate Communication Management Area should monitor social actions and sponsorships, respectively, in order to verify whether Ecorodovias' guidelines and principles are being observed, regarding the proper registration of actions, values and approvals.

11.2. The area requesting the Social Action or Sponsorship should request the beneficiary to send to EcoRodovias records that evidence the execution of the event, such as photos, videos and media disclosures, which will be filed as an integral part of the social action or sponsorship support documentation.

11.3. Social Actions and Sponsorships that in any way violate the principles contained in the EcoRodovias Code of Conduct or violate any of the premises contained in this Policy will be discontinued and the appropriate legal or disciplinary measures will be adopted.

11.4. For cases where low performance or specific situations are observed, it will be up to the area requesting the Social Action or Sponsorship to evaluate the continuity, notification or warning to the project executors, and the case may be taken to the decision of the Statutory Board of Officers.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

12. DISCIPLINARY MEASURES

12.1. Workers who do not comply with the provisions of this Policy will be subject to the corresponding internal disciplinary measures, which may include warning, suspension or dismissal for just cause, in accordance with the provisions of the NI of Disciplinary Measures.

12.2. Without prejudice to the application of the appropriate disciplinary measures, EcoRodovias may take the necessary judicial measures to repair the damage caused by the Employee.

13. CONTACT


13.1. It is essential that all Employees immediately report any acts or suspected acts of bribery, corruption, fraud and/or payment/receipt of bribes, improper advantage or other situations and conduct that violate this Policy and/or the Code of Conduct, anonymously or identified, through the EcoRodovias Ethics Channel available:

- (i) through the website: <https://www.canaldeetica.com.br/ecorodovias/#>; and/or
- (ii) by phone: 0800 025 8841.

13.2. For more information and/or questions, please contact the Compliance & Governance Board at grupocompliance@ecorodovias.com.br.

14. APPROVAL AND VALIDITY


14.1. This Policy was approved at a meeting of the Company's Board of Directors held on May 16, 2022 and enters into force on this date.

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

ANNEX I - DONATIONS AND SPONSORSHIP FORM

Unit:
Ref: Prior Evaluation of [include corporate name + CNPJ] ("Third Party")

1. Object and purpose of Donation/Sponsorship			
Answer:			
2. What is the benefit of this Donation/Sponsorship for EcoRodovias?			
Answer:			
3. Donation/Sponsorship Amount			
Answer:			
4. Term (if applicable)			
Answer:			
5. Considerations (if applicable)			
6. Has the entity been appointed by a Public Agent?			
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>		
If yes, indicate name, position and body			
7. Are you aware of whether the entity belongs to the Public Management or has any public agent, or relative or person close to it as a partner, manager or with a management position?			
Yes <input type="checkbox"/>		No <input type="checkbox"/>	
If yes, indicate name, position and function			
8. The entity requested unusual payment form, such as those payments made through third parties, large amounts of money, transfer to various bank accounts, payments to third parties not related to the contract?			
Answer:			

	NORMATIVE INSTRUCTION	Number IN / 2022 / 007
POLICY OF DONATIONS AND SPONSORSHIPS		

ANNEX II - ELECTORAL DONATION FORM

Name
CPF (Brazilian Taxpayers' Registry of Individuals):
Position / Board of Directors
Corporate email
Candidate and/or party that will receive the donation
CNPJ/CPF of the candidate and/or political party that will receive the donation
Amount
Finally, I declare that the information provided herein is true, and I undertake to immediately inform any change that may occur.
Place and Date: []
<hr style="width: 50%; margin: 0 auto;"/> Signature