

DIVIDEND DISTRIBUTION POLICY

1. PURPOSE

1.1. This Policy aims to establish guidelines for the definition of the distribution of dividends and/or interest on equity, in accordance with or in addition to the provisions of applicable legislation and regulations and in line with best corporate governance practices.

2. APPLICABILITY AND MANAGEMENT

2.1. This Policy applies to members of Senior Management.

2.2. The Company's Investor Relations Officer is the person responsible for the execution and follow-up of this Policy.

3. TERMS AND DEFINITIONS

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

- General Shareholders' Meeting means the General Shareholders' Meeting of the Company.
- Senior Management means the Board of Directors, the Statutory Board of Officers and the Advisory Committees.
- Advisory Committees or Committees mean the People Management and Governance Committee, the Investment, Finance and Risk Committee, the Audit Committee, and the other advisory committees created or established by the Board of Directors.
- Audit Committee means the Company's audit committee.
- Company or Ecorodovias means Ecorodovias Infraestructura e Logística S.A.
- Board of Directors means the Company's board of directors.
- Statutory Board of Officers means the Company's statutory board of officers.
- Dividends mean the portion of the profits attributed to the shareholders, in accordance with their holdings in the Company's capital and in accordance with the Bylaws and legislation in force.

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- Bylaws means the Company's bylaws.
- Interest on Equity means the interest paid or credited individually to the holder, partners or shareholders, as equity remuneration, calculated on equity accounts and limited to the variation, pro rata die, of the Long-Term Interest Rate – TJLP (*Taxa de Juros de Longo Prazo*), in accordance with current legislation.
- Brazilian Corporate Law means Law No. 6,404 of December 15, 1976, as amended.
- Policy means this Dividend Policy.

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4.1. Mandatory dividends

4.1.1. Ecorodovias' dividend distribution policy does not affect the right of its shareholders to receive the mandatory dividend under the Brazilian Corporate Law.

4.1.2. From the net income for the fiscal year, calculated in the form of the Brazilian Corporate Law, 5% (five percent) will be deducted before any other destination, which will be allocated to the Legal Reserve to the limits established in the Brazilian Corporate Law.

4.1.3. From the adjusted net income, the Company will allocate at least 25% (twenty-five percent) to shareholders, which will remain the minimum remuneration floor.

4.1.4. By resolution of the Board of Directors, the Company may pay interest on equity, observing the legal limits provided for in the Brazilian Corporate Law, which will be imputed to the mandatory minimum dividend.

4.2. Dividend distribution policy

4.2.1. Ecorodovias may distribute dividends in addition to mandatory minimum dividends if the Board of Directors understands that these distributions will lead to a more efficient and appropriate capital structure and are aligned with Ecorodovias' financial planning and budget.

4.2.2. The profit reserve for capital budget, constituted pursuant to Article 196 of the Brazilian Corporate Law, shall be based on a capital budget, approved at the General

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Shareholders' Meeting on the date of a proposal from the management, which shall include the justification for the retention of profits and the sources of capital resources and investments, and such capital budget may last up to five (5) years, except in case of longer implementation of an investment project.

4.2.3. Pursuant to the Bylaws, the Company may, upon resolution of the majority of the members of the Board of Directors, issue balance sheets, intermediaries or interim, monthly, bimonthly, quarterly or semiannual and distribute the profits shown therein, which will be taken to account of the profit calculated in these balance sheets, provided that the total dividends paid over the fiscal year do not exceed the amount of the capital reserves provided by Paragraph 1 of Article 182 of the Corporate Law.

4.3. Possibility of withholding or non-payment of dividends

4.3.1. As provided for in Article 202, paragraph 4 of the Brazilian Corporate Law, the payment of Dividends will not be mandatory in the fiscal year in which the management bodies inform the General Meeting that it is incompatible with the Company's financial situation.

4.3.2. The Fiscal Council, if in operation, shall give its opinion on the documents submitted and economic situation of the Company, and the Management Shall forward to the Securities and Exchange Commission the justified exposure of the information transmitted to the General Meeting within five (5) calendar days, counted from the date of its realization.

5. PROCEDURES FOR THE DISTRIBUTION OF DIVIDENDS

5.1. The process for defining the distribution of dividends begins with the Statutory Board of Officers of Ecorodovias, responsible for the preparation of the Company's Financial Statements, submitting them to the evaluation of the Audit Committee.

5.2. Based on the opinion of the Audit Committee and taking into account the Company's strategic planning, investment plans, and the maintenance of the Company's economic and financial health, the Statutory Board of Officers suggests to the Board of Directors the amounts to be distributed in the period.

5.3. The Board of Directors (i) is responsible for expressing its opinion on the proposal of the Statutory Board of Officers on the allocation of dividends, to be submitted to the resolution of the General Shareholders' Meeting, (ii) to declare interim dividends, and (iii) to decide on the payment of Interest on Equity.

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5.4. The Financial Statements, including the proposed distribution of dividends, profit reserve and possible proposal of capital budget, are submitted to the Fiscal Council, which shall, in accordance with the Brazilian Corporate Law, issue its opinion.

5.5. The annual statement of dividends is finally forwarded for resolution at the Annual Shareholders' Meeting, and its result is disclosed, in accordance with the regulations in force, by the Investor Relations Board.

5.6. The Company's Investor Relations Officer is additionally responsible for (i) ensuring that the proposals for the distribution of Dividends or payment of Interest on Equity, submitted for analysis and resolution by the Board of Directors and/or the General Meeting Shareholders' Meeting, as applicable, are prepared in compliance with the terms of this Policy, (ii) coordinate the processes of distribution of Dividends or payment of Interest on Equity, (iii) give wide disclosure of this Policy.

6. PAYMENT INFORMATION

6.1. Dividends shall be paid, unless otherwise resolved, within 60 (sixty) days from the date on which they are declared and, in any case, within the fiscal year.

6.2. Dividends and interest on equity attributed to shareholders will not yield interest or monetary adjustment and, if not claimed after three (3) years from the date of the beginning of their payment, will be subject to time-barring in favor of the Company.

6.3. Unless otherwise resolved by the competent body, the Company will pay dividends to the person who on the date of the act of its declaration is registered as the owner or usufruct of the action.

7. GENERAL PROVISIONS

7.1. This Policy was revised and approved by the Board of Directors at a meeting held on March 24, 2022 and enters into force thereafter.

7.2. Ecorodovias may revise, amend or revoke its dividend distribution policy at any time, upon further resolution of its Board of Directors.