

2022



Preparation Base

Reporting criteria for the indicators reported in the Integrated Report for the year 2022

1. Introduction

This document is the preparation Base for the Integrated Report 2022 of the EcoRodovias Group for the purpose of providing a clear understanding of the limitations and premises adopted during the report preparation, as well as to ensure that it adheres to the criteria required for the information assurance stage.

EcoRodovias is an infrastructure Company that operates highway concessions in a sustainable and socially responsible manner. We are the largest highway operator in Brazil in terms of

length, managing over 4,100 kilometers of highways, concentrated in the Midwest, Southeast and South regions of Brazil.

Limited assurance is performed by PwC and will have a sample of Global Reporting Initiative (GRI) indicators as the scope, to be listed in the Summaries of this document.

To ensure the commitment to transparency and accountability to all stakeholders, for the year 2022, the Integrated Report was prepared by referring to the Global Reporting Initiative Standard (GRI) guidelines of the Integrated

Reporting, created by the International Integrated Reporting Council (IIRC) and the CPC 09 Guidance - Integrated Reporting of the Brazilian Securities and Exchange Commission (CVM).

2. Organizational boundaries and exceptions in the reporting scope

The 2022 Integrated Report follows the boundaries focused on the Group's operations and includes information from all of the EcoRodovias Group's subsidiaries for the period between January 1 and December 31, 2022.

It addresses strategic management, initiatives, and results obtained. The approach to operational and socio-environmental performance consolidates information about the Group, in addition to providing a summary of how Ecorodovias has incorporated ESG practices into its daily business activities.

The report includes information from the companies Ecovia Caminho do Mar and Ecocataratas only for human resources and safety.

3. Accounting information, currencies and conversion

The accounting information published in the Integrated Report 2022 was compared by the organization with the information available in the Standardized Financial Statements for the same period, which was audited by an independent third party, also by PwC. The Group's

official and presentation currency is the Brazilian Real (R\$).

4. Reporting Systems

Information gathering for the production of the report relied on interviews with the Group's leaders and access to documents and materials created during the year 2022.

The indicators contain consolidated information from the Group. The quantitative data are managed by the operational areas by means of information technology systems and records based on manual controls.

To calculate and consolidate them within the same standard, we used standardized sheets from Ricca Consulting, the company hired to assist in the preparation of the Integrated Report. The criteria and exceptions are described in this Preparation Base and in the Remissive Index, when applicable.

5. Detailing of the reporting criteria

The table below provides a more detailed breakdown of the criteria and premises adopted for measuring and consolidating the information referring to the GRI indicators upon which this report is based, and should be used as a complement to the EcoRodovias Group's Integrated Report 2022, not only in its wording, but also the GRI indicators attachment.

Standard	Content	Criteria and reporting premises
2-6 (2021)	Activities, value chain and other business relationships	<p>We consider all the Group's subsidiaries to be significant businesses.</p> <p>We consider as "significant changes" acquisition and sale of new concessions/assets.</p>
2-7 (2021)	Employees	<ul style="list-style-type: none"> • employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. • permanent employees: employees with permanent contracts. • temporary employees: interns, apprentices, and employees with fixed-term contracts. • non-guaranteed hourly employees: not applicable. • full-time: directors, managers, coordinators, supervisors; specialist, administrative, technical and operational. • part-time: apprentice, trainee. • significant fluctuations: we did not have significant fluctuations.
2-8 (2021)	Workers who are not employees	Significant fluctuations are considered to be an increase or decrease in headcount exceeding 10%.
2-9 (2021)	Governance structure and composition	<p>Our Board of Directors follows the guidelines set out in the Bylaws, and may be composed of five to ten effective Directors, all elected and removable by the General Shareholders' Meeting, which also elects the alternates, with unified two-year terms, with the possibility of reelection. Currently, the Board is made up of 12 members, 9 of whom are effective (2 of whom are independent directors) and 3 are alternates.</p>
2-15 (2021)	Conflicts of interest	<p>According to our Policy - Conflict of Interest: when an Employee's personal interest is conflicting with the interests of EcoRodovias.</p> <p>"Personal interests" are understood to include not only the interests of the Employee, but also the interests of his/her closest relationships (individuals or companies).</p>
2-16 (2021)	Communication of critical concerns	We consider critical concerns those classified as high risk by our Risk Matrix and those that may impact our strategic planning.
2-20 (2021)	Process to determine remuneration	<p>The Board of Directors, the Fiscal Council and the Advisory Committees are entitled to fixed monthly compensation based on the performance of their duties, regardless of the number of meetings. For the members of the Executive Board, in addition to fixed remuneration, there is short (linked to targets) and long-term variable remuneration, benefits and any extraordinary payments.</p> <p>Through meetings with rating agencies and shareholders.</p>

Standard	Content	Criteria and reporting premises
2-21 (2021)	Annual total compensation ratio	<ul style="list-style-type: none"> • annual total compensation; (salary, medical assistance; board compensation - statutory; monthly indemnity for home office assistance; profit sharing; private pension plan; group life insurance). • "employees": board of directors, management, coordinators, supervisor; specialist, administrative, technical, apprentice, trainee, and operational. • highest paid individual": executive board/presidency • b) we did not report this information in the 2021 report, so we have no history. • Rationale: - identify the highest paid individual and his/her annual compensation (salary + benefits) • calculate the average annual compensation (salary + benefits) of all employees (except the highest paid individual) (hint: to calculate, add up all the amount paid in salary and benefits in the year, subtract the amount of the highest paid individual, and divide this amount by the number of employees in the Company) • calculate the ratio between the annual compensation of the highest paid individual and the annual average of all employees.
2-23 (2021)	Policy commitments	<p>Precautionary principle: when one is not sure whether an action/project may cause irreversible damage to human health or the environment, the action should not be carried out.</p>
2-27 (2021)	Compliance with laws and regulations	<p>Significant fines - To determine the significance of environmental fines at Ecorodovias, we use a combination of two criteria: Brazilian legislation (Law N°. 9,605 - Environmental Crimes Law) and the criteria in our risk matrix. In decree 6,514, in view of the provisions of Chapter VI of Law N°. 9,605, it determines that the charging agent must consider:</p> <ul style="list-style-type: none"> • the gravity of the facts, considering the reasons for the infraction and its consequences for public health and the environment; • the violator's record regarding the compliance with the legislation of environmental interest; and • the violator's economic situation. <p>Therefore we consider a fine to be significant if I - it causes damage that is difficult to repair and/or irreparable for public health and the environment, and/or there is a history and/or the fine significantly impacting the Company's finances. According to the Company's risk methodology, a significant economic impact is one that represents 6% or more of the Company's EBITDA.</p>

Standard	Content	Criteria and reporting premises
2-30 (2021)	Collective bargaining agreements	The collective agreements do not include the Group's Directors, apprentices or trainees.
201-1 (2016)	Direct economic value generated and distributed	Ecovias dos Imigrantes, Ecopistas, Eco101, Ecofonte, Eco050, Ecovias do Cerrado, Ecovias do Araguaia, Araguaia Holding, Ecorodovias Concessões e Serviços and EcoRodovias Infraestrutura e Logística.
201-2 (2016)	Financial implications and other risks and opportunities due to climate change	<p>Substantial changes in financial terms are those that represent more than 10% of EBITDA.</p> <p>We currently measure short-term (annual) spending).</p> <p>We have an annual expense amount, provisioned year by year, to prevent and mitigate climate change effects.</p> <p>The Company does not disclose the implications of climate change as the methodology for calculating these figures is under development.</p>
203-1 (2016)	Infrastructure investments and services supported	<p>We consider all of our investments to be significant because they are directly linked to the improvement of infrastructure and of our services to society. Additionally, all of our investments are provided for in the concession contracts, and it is therefore our obligation to comply with them.</p> <p>We consider as positive impact those investments that generate some benefit to society. And negative impacts are investments that may negatively affect society.</p>
205-1 (2016)	Total number and percentage of operations assessed for risks related to corruption	<p>We consider all the companies of the Ecorodovais Group (Holding and subsidiaries).</p> <p>Significant risks are those that after evaluation, using the risk rules (reputational, financial, legal and socio-environmental non-compliance), are classified in the critical quadrant of the risk matrix. Risks classified in the critical quadrant of the matrix must have action plans for treatment, aiming at reducing their severity. If decisions that do not involve risk mitigation are chosen, they must be submitted to the Board of Directors for follow-up. w</p>

Standard	Content	Criteria and reporting premises
205-2 (2016)	Communication and training about anti-corruption policies and procedures	<p>The figures and percentages reported in the indicator refer to the reporting period for the year 2022 only.</p> <p>The communication base is composed of: podcast, company newspaper, e-mail marketing, message from the president and social networks.</p> <p>The communication base is composed of: podcast, company newspaper, e-mail marketing, message from the president and social networks.</p> <p>Online training sessions.</p>
205-3 (2016)	Confirmed incidents of corruption and actions taken	<p>Confirmed cases are those judged to be founded after the analysis and investigation process.</p> <p>According to our Anti-Corruption Policy, the concept of corruption is: giving, promising, approving or offering, directly or indirectly, money or anything of value to Public Officials with the intention of securing an Undue Advantage for oneself or for EcoRodovias.</p>
206-1 (2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>The company's Legal System has checked all the active lawsuits and none of them have the related subject or that the active party is from the referred body. The general data report is created in the legal system and the subject x process summary x active party column is verified.</p>
302-1 (2016)	Energy consumption within the organization	<p>For energy consumption, all of the company's operations are considered (offices, toll stations, customer service bases). For fuel consumption are all fuels paid for by the Company (used in generators, own fleet, and highway service fleet, even if operated by third parties).</p>
302-4 (2016)	Reduction of energy consumption	<p>In this case we did not use a calculation tool. We compare the total energy consumption between one year and another.</p>
305-1 (2016)	Direct (Scope 1) GHG emissions	<p>We follow the premises adopted by the GHG Protocol and publish the inventory in the Public Emissions Registry, using the premise of operational control.</p> <p>We also use the Climas system from Way Carbon that follows the premises of the GHG Protocol.</p>
305-2 (2016)	Energy indirect (Scope 2) GHG emissions	<p>We follow the premises adopted by the GHG Protocol and publish the inventory in the Public Emissions Registry, using the premise of operational control.</p> <p>We also use the Climas system from Way Carbon that follows the premises of the GHG Protocol.</p>

Standard	Content	Criteria and reporting premises
305-3 (2016)	Other indirect (Scope 3) GHG emissions)	<p>Significant changes - new Units joining or leaving, change in methodology, any error greater than 5% found.</p> <p>We follow the premises adopted by the GHG Protocol and publish the inventory in the Public Emissions Registry, using the premise of operational control.</p> <p>We also use the Climas system from Way Carbon that follows the premises of the GHG Protocol. For scope 3 we also use financial data and the Quantis system (CDP).</p>
305-5 (2016)	Reduction of GHG emissions	<p>We follow the premises adopted by the GHG Protocol and publish the inventory in the Public Emissions Registry, using the premise of operational control.</p> <p>We also use the Climas system from Way Carbon that follows the premises of the GHG Protocol.</p> <p>We have no emission reduction in 2022.</p>
308-1 (2016)	New suppliers that were screened using environmental criteria	<p>New suppliers - suppliers that are not yet registered in the Company's database and that were registered and contracted in the reporting period (2022) Environmental criteria - we have a specific category of suppliers that were classified as potential generators of environmental risks. For these suppliers some environmental documentation is required at the time of registration (e.g. environmental licenses and/or environmental certification).</p> <p>Formula: Total suppliers contracted in the year 2022 and that did not yet have a contract with the Group/total suppliers contracted in 2022 that are classified as a potential environmental impact generator.</p>
308-2 (2016)	Negative environmental impacts in the supply chain and actions taken	<p>All of EcoRodovias' active service providers are assessed on environmental criteria.</p> <p>Negative environmental impacts are determined according to the type of service provided and is done under the Environmental Management Systems, through the aspects and impacts evaluation methodology, which considers the significance and incidence of the impact.</p>

Standard	Content	Criteria and reporting premises
401-2 (2016)	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational.
401-3 (2016)	Parental leave	<ul style="list-style-type: none"> employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational.
403-1 (2018)	Occupational health and safety management system	<ul style="list-style-type: none"> employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. Non-employees: third-party workers who do not have a CLT contract with the Company, the process and documentation for employees and third parties is the same. The only difference is that in some cases the third party itself presents the documentation and Ecorodovias validates it.
403-3 (2018)	Occupational health services	<ul style="list-style-type: none"> employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.

Standard	Content	Criteria and reporting premises
403-4 (2018)	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> • empregados: diretoria, gerência, coordenadores, supervisor, especialista, administrativo, técnico, aprendiz, estagiário e operacional. • Worker participation, consultation, and communication on occupational health and safety.
403-5 (2018)	Worker training on occupational health and safety	<ul style="list-style-type: none"> • employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. • Non-employees: third-party workers who do not have a CLT contract with the Company.
403-6 (2018)	Promotion of worker health	<ul style="list-style-type: none"> • employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. • Non-employees: third-party workers who do not have a CLT contract with the Company.
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>The significance of risks to occupational health and safety is defined through a procedure in which the result between the likelihood of occurrence of the event and the severity (extent of the damage caused to the worker and his/her work activity) are evaluated. In general, they involve situations where the likelihood of the event's occurrence is high and/or its severity is high (injuries that generate absence from work, whether permanent or not; disabling injuries and deaths).</p>
403-8 (2018)	Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> • employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. • Non-employees: third-party workers who do not have a CLT contract with the Company.

Standard	Content	Criteria and reporting premises
403-9 (2018)	Work-related injuries	<ul style="list-style-type: none"> • employees: directors, managers, coordinators, supervisors; specialists, administrative, technical, apprentice, interns, and operational. • Non-employees: third-party workers who do not have a CLT contract with the Company. • Accidents at work with serious consequences: Accidents considered serious are those that are fatal or have serious consequences (major injuries, whether temporary or irreversible). • Mandatory communication of occupational accidents: Internally, all accidents at work are obligatorily communicated, changing only the form of communication. Accidents considered serious have a more rigorous procedure with regard to the internal communication process. <p>From the external communication point of view, all work accidents or occupational diseases that generate leave from work are communicated.</p> <ul style="list-style-type: none"> • Basis that makes up the total number of hours worked considered - for employees who clock in, the time recorder is used. For other employees (who do not clock in) an estimate is made based on the theoretical hours that should be worked during the month. <p>For third-party employees, an estimate is also made based on the total number of employees reported times the number of daily working hours.</p>
404-1 (2016)	Average hours of training per year per employee, by gender and employee category	<p>Specify:</p> <ul style="list-style-type: none"> • What types of activities were considered training and how were the hours measured/calculated? - Total training hours on the online platform (measured by the training system itself) + total hours of in-person training/Teams tool (attendance list) • Concept adopted by the organization for "employees" (professional categories contained in this concept or not, e.g. interns, apprentices, directors, etc.). - board of directors, management, coordinators, supervisor; specialist, administrative, technical, apprentice, trainee, and operational. • Details on how the functional categories were stratified. - board of directors, management, coordinators, supervisor; specialist, administrative, technical, apprentice, trainee, and operational.

Standard	Content	Criteria and reporting premises
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	<p>Specify:</p> <ul style="list-style-type: none"> • Concept adopted by the organization for "employees" (professional categories contained or not in this concept, e.g. interns, apprentices, directors, officers, etc.) - board of directors, management, coordinators, supervisor; specialist, administrative, technical, apprentice, trainee, and operational. • Details on how the functional categories were stratified. - board of directors, management, coordinators, supervisor; specialist, administrative, technical, apprentice, trainee, and operational. • What types of activities were considered "regular performance and career development evaluation"? - every year the employees receive at least one formal feedback, which consists of a self-evaluation and an evaluation by the direct manager in a system. After this evaluation, the employee and manager meet for feedback, exchanging perceptions about the evaluations made.
406-1 (2016)	Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> • "discrimination cases". - cases in which an employee and/or partner received some kind of different treatment due to his/her gender, skin color, religion, age, sexual orientation. • Describe what made up the base of discrimination cases used by the organization (e.g.: categories filtered in the internal search systems and/or in ombudsman channels) - category selected by the whistleblower in the Company's denunciation channel.
410-1 (2016)	Security personnel trained in human rights policies or procedures	<p>Content: to reinforce knowledge with the objective of curbing the practice of discriminatory activities or activities that do not respect human rights, especially from the perspective of combating gender violence, sexual orientation, violence against children, adolescents, the elderly and people with special needs.</p> <p>Rational: total of security third parties trained/total of security third parties.</p>
414-1 (2016)	New suppliers that were screened using social criteria	<p>In the approval stage we request the following documentation from suppliers: Labor Clearance Certificate; FGTS negative certificate; e-social consultation.</p> <p>After the contracting process we also require documentation relating to health and safety and the acceptance of human rights clauses and the Company's Code of Conduct. New suppliers are those who were hired for the first time in the reporting year.</p>

Standard	Content	Criteria and reporting premises
416-1 (2016)	Assessment of customer health and safety impacts of product and service categories	We consider that highway concessions may have an impact on user safety, since highway accidents are very common on all highways in the country. Therefore 100% of highway concessions have a potential impact on user health and safety. Highway safety indicators such as n° of accidents, n° of deaths, n° of injuries and accident rates are periodically monitored by the Company.
416-2 (2016)	Incidents of non-compliance concerning the health and safety impacts of products and services	We consider only civil lawsuits that were sentenced in the reporting year. We do not consider labor lawsuits. Some examples of lawsuits considered are: Object in the driveway, animal in the highway, blocked gate, paving service such as damage to vehicular paint).