



**ecorodovias**

# Preparation Base

Reporting criteria for the indicators  
reported in the Integrated Report  
for the year 2023

**PWC Assurance**

## 1. Introduction

This document is the basis for the preparation of the 2023 Integrated Report of the EcoRodovias Group with the aim of facilitating the understanding of the limitations and assumptions adopted during the preparation of the report, as well as ensuring 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 extension, with more than 4.7 thousand kilometers<sup>1</sup> of managed highways, concentrated in the Midwest, Southeast and South regions of Brazil.

The limited assurance is carried out by PwC and will be scoped to a sampling of indicators for the Global Reporting Initiative (GRI) to be listed in the Summaries of this document.

To ensure the commitment to transparency and accountability to all stakeholders for the 2023 financial year, the Integrated Report has been prepared with reference to the guidelines pertaining to the Global Reporting Initiative Standard (GRI), the Integrated Reporting, created by the International Integrated Reporting Council (IIRC) and the CPC Guidance 09 – Integrated Reporting of the Brazilian Securities and Exchange Commission (CVM).

## 2. Organizational boundaries and exceptions in the reporting scope

The Group's Integrated Report 2023 follows the boundaries focused on the Group's operations and covers information on all subsidiaries owned by the EcoRodovias Group, between January 1 and December 31, 2023.

It addresses strategic management, initiatives and results obtained. In the approach to operational and socio-environmental performance, information from the Group is consolidated, not to mention a summary of how Ecorodovias has incorporated ESG practices into its day-to-day business.

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

## 3. Accounting information, currencies and conversion

The accounting information published in the 2023 Integrated Report 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 functional and presentation currency is the Real (R\$).

## 4. Reporting systems

The collection of information for the production of the report included interviews with the Group's leaders and access to documents and materials produced throughout 2023.

The indicators contain consolidated information from the Group. Quantitative data is managed by the operational areas through information technology systems and by records based on manual controls.

To determine and consolidate them within the same standard, Ecorodovias standard sheets were used. Criteria and exceptions are described in this Preparation Basis and in the Index, where applicable.

## 5. Breakdown of reporting criteria

The table below aims to increase the detail on the criteria and assumptions adopted for measuring and consolidating the information regarding the GRI indicators on which this report is based and should be used as a complement to the reading of the 2023 Integrated Report of the EcoRodovias Group, not only in its wording, but also in the GRI indicators annex.

1. Considers an additional 158 km, which will be managed by EcoNoroeste in 2025.

GRI disclosure	Description	Detailed criteria	Disclosure assured
2-1	Organizational details	NA	No
2-2	Entities included in the organization's sustainability reporting	NA	Yes
2-3	Reporting period, frequency and contact point	NA	No
2-4	Restatements of information	NA	Yes
2-5	External assurance	NA	Yes
2-6	Activities, value chain and other business relationships	<p>We consider relevant businesses to be the purchase of goods or services that are directly or indirectly linked to the Company's business.            Examples: purchasing raw materials to manufacture asphalt, hiring service providers to carry out works on the highway, etc.            We consider "significant changes" to be the acquisition and sale of new concessions/assets.</p>	No
2-7	Employees	<p>To respond to the indicator, the total number of employees in the Company on 12/31 is considered through the SAP People and Management system, meaning employee is:            Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.            Permanent employees: employees with contracts for an indefinite period.            Temporary employees: interns, apprentices and employees with fixed-term contracts.            Unguaranteed hours employees: Not applicable.            Full time: board, management, coordinators, supervisor, specialist, administrative, technical and operational.            Part-time: apprentice, intern.</p>	Yes
2-8	Workers who are not employees	For significant fluctuations we consider an increase or reduction in the number of employees greater than 10%	Yes
2-9	Governance structure and composition	Our Board of Directors follows the guidelines of the Bylaws, and may be composed of five to ten effective Directors, all elected and dismissible by the General Assembly, which also elects alternates, with unified terms of office of two years, with the possibility of re-election.	No
2-10	Nomination and selection of the highest governance body	NA	No
2-11	Chair of the highest governance body	NA	No

There were no exceptions and changes to the limits and reporting periods for any of the indicators.

GRI disclosure	Description	Detailed criteria	Disclosure assured
2-12	Role of the highest governance body in overseeing the management of impacts	NA	No
2-13	Delegation of responsibility for managing impacts	NA	No
2-14	Role of the highest governance body in sustainability reporting	NA	No
2-15	Conflicts of interest	According to our Policy - Conflict of Interest: when the Employee's personal interest is in conflict with the interests of EcoRodovias. Personal interests are understood not only as the interests of the Employee himself, but also the interests of his closest relationships (individuals or companies).	No
2-16	Communication of critical concerns	NA	Yes
2-17	Collective knowledge of the highest governance body	NA	No
2-18	Evaluation of the performance of the highest governance body	NA	No
2-19	Remuneration policies	NA	No
2-20	Process to determine remuneration	Compensation components: The Board of Directors, the Fiscal Council and the Advisory Committees are provided with a fixed monthly compensation based on the performance of their functions, regardless of the number of meetings. For Board members, in addition to fixed compensation, there is short-term (linked to goals) and long-term variable compensation, benefits and occasional extraordinary payments. Stakeholder views are obtained through meetings with rating agencies and shareholders.	No

GRI disclosure	Description	Detailed criteria	Disclosure assured
2-21	Annual total compensation ratio	<p>Total annual compensation: salary, medical assistance; statutory board fees; monthly compensation; home office assistance; profit sharing; private pension; group life insurance. Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Highest paid individual: board/presidency. Rational:</p> <ol style="list-style-type: none"> <li>1) Identify the highest paid individual and their annual compensation (salary + benefits).</li> <li>2) Calculate the average annual compensation (salary + benefits) of all employees (except the highest paid individual).</li> <li>3) Calculate the proportion between the annual compensation of the highest paid individual compared to the annual average of all employees.</li> <li>4) The total annual compensation of all employees throughout the year was considered for the calculation, not just those active on 12/31/2023.</li> </ol>	Yes
2-22	Statement on sustainable development strategy	NA	No
2-23	Policy commitments	Precautionary principle: when it is not certain whether an action/project may cause irreversible damage to human health or the environment, the action should not be carried out.	No
2-24	Embedding policy commitments	NA	No
2-25	Processes to remediate negative impacts	NA	Yes
2-26	Mechanisms for seeking advice and raising concerns	NA	Yes
2-27	Compliance with laws and regulations	It only covers cases of environmental non-compliance. There are significant cases in which there was the application of a monetary sanction equal to or greater than R\$50 thousand or a non-monetary sanction whose obligations to carry out represent costs equal to or greater than R\$50 thousand.	Yes
2-28	Membership associations	NA	No
2-29	Approach to stakeholder engagement	NA	Yes
2-30	Collective bargaining agreements	Collective agreements do not cover the Group's Directors, apprentices or interns.	No

GRI disclosure	Description	Detailed criteria	Disclosure assured
3-1	Process to determine material topics	NA	Yes
3-2	List of material topics	NA	Yes
3-3	Management of material topics	NA	No
201-1	Direct economic value generated and distributed	The DVA is prepared in accordance with CPC 09 and all companies consolidated by the Company are included.	Yes
201-2	Financial implications and other risks and opportunities due to climate change	Substantial changes in financial terms are those that represent more than 10% of EBITDA. We currently measure short-term (annual) expenses. We have an annual expenditure amount, provisioned year by year, to avoid and mitigate the effects of climate change. The Company does not disclose the implications of climate change as the methodology for calculating these values is under development.	No
201-3	Defined benefit plan obligations and other retirement plans	NA	No
201-4	Financial assistance received from government	NA	No
203-1	Infrastructure investments and services supported	We consider all our investments to be significant, as they are directly linked to improving infrastructure and our services provided to society. Additionally, all our investments are provided for in the concession contracts, and it is therefore our obligation to comply with them. We consider investments that generate some benefit to society to have a positive impact. And negative impact investments that can negatively affect society.	Yes
203-2	Significant indirect economic impacts	NA	No
205-1	Operations assessed for risks related to corruption	We consider all companies in the Ecorodovais Group (Holding and subsidiaries). Significant risks are those that, after assessment, using 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 to reduce severity. If decisions that do not involve risk mitigation are chosen, this must be submitted to the Board of Directors for monitoring.	Yes

GRI disclosure	Description	Detailed criteria	Disclosure assured
205-2	Communication and training about anti-corruption policies and procedures	<p>The numbers and percentages reported in the indicator refer to the reporting period - year 2023. Reported employees are those who have accepted the Group's compliance policy package. The anti-corruption training base is made up of training related to our Ethics Program - Integrity System and all the policies that comprise it. The program is applicable to all employees of the Company and the training is mandatory and available on an online platform, and the training must be carried out within a period of three months after hiring the employee and/or three months after the review of any of these policies. After this period, the training will appear as "delayed". To calculate this indicator, employees hired from 10/01 are disregarded, in order to respect these three months for training.</p> <p>Trained employees are considered to be those who have completed the Code of Conduct training, which addresses, among other topics, the issue of corruption. Code of Conduct training is available on an online platform and must be completed within one month after a new employee joins and/or after reviewing the document. After this period, the training will be shown as delayed. To calculate this indicator, employees hired from 12/01 are disregarded, in order to respect these three months for training.</p> <p>In the case of communicated directors, our Code of Ethics and Anti-Corruption Policy are approved by the Board of Directors itself and therefore this approval is considered as communication to the directors. Furthermore, the Council is trained on the topic of anti-corruption.</p> <p>All business partners are notified of the Code of Conduct guidelines upon contracting and receive the Supplier Code of Conduct before services are provided.</p> <p>The following are considered as Company employees: directors, management, coordinators, supervisor, specialist, administrative, technical, leader, apprentice, intern and operational.</p> <p>To report this indicator, the following groupings of categories were made: counselors, directors (Director, Statutory Director, Statutory Executive Director, Superintendent Director, President and Statutory VP), coordinator (coordinator, specialist and supervisor), administrative (leader, administrative, technician, intern and apprentice) and operational (operational).</p> <p>Employees on leave, with pending training within the deadline or not applicable are excluded.</p>	Yes
205-3	Confirmed incidents of corruption and actions taken	<p>Confirmed cases are cases judged as valid after the analysis and investigation process. 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 Agents with the intention of guaranteeing an Undue Advantage for you or EcoRodovias.</p>	Yes

GRI disclosure	Description	Detailed criteria	Disclosure assured
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The Company has no history of this type of action, with all active demands being checked annually in the company's Legal System and none of them show the related matter or that the active part belongs to that body. A general data report is generated in the legal system and the subject column x case summary x active party is checked. Main results - whether the Company was convicted or not and whether it is subject to a fine or some other type of non-monetary sanction.	No
302-1	Energy consumption within the organization	For electricity consumption, all of the Company's operations are taken into consideration (offices, toll stations, service bases). For fuel consumption, all fuels are paid for by the company (use in generators, own fleet and road preparations, even when operated by third parties).	Yes
302-3	Energy intensity	NA	No
302-4	Reduction of energy consumption	We compare total electricity consumption between one year and another and arrived at the reductions resulting from initiatives implemented during the year.	No
303-3 (version 2016)	Water consumption	All water consumption in EcoRodovias operations is considered.	No
305-1	Direct (Scope 1) GHG emissions	The Company uses the methodology and assumptions adopted by the GHG Protocol and publishes its GHG inventory in the Public Emissions Registry. To determine the scope, the operational control approach is used. The Company also uses Way Carbon's Climas system, which follows the premises of the GHG Protocol.	Yes
305-2	Energy indirect (Scope 2) GHG emissions	The Company uses the methodology and assumptions adopted by the GHG Protocol and publishes its GHG inventory in the Public Emissions Registry. To determine the scope, the operational control approach is used. The Company also uses Way Carbon's Climas system, which follows the premises of the GHG Protocol.	Yes
305-3	Other indirect (Scope 3) GHG emissions	The Company uses the methodology and assumptions adopted by the GHG Protocol and publishes its GHG inventory in the Public Emissions Registry. To determine the scope, the operational control approach is used. We also use Way Carbon's Climas system, which follows the assumptions of the GHG Protocol. For scope 3, we also use financial data and the Quantis system (CDP). Significant changes - entry or exit of new Units, change in methodology, any error greater than 5% found.	Yes
305-4	GHG emissions intensity	NA	No



GRI disclosure	Description	Detailed criteria	Disclosure assured
305-5	Reduction of GHG emissions	<p>The Company uses the methodology and assumptions adopted by the GHG Protocol and publishes its GHG inventory in the Public Emissions Registry. To determine the scope, the operational control approach is used.</p> <p>The Company also uses Way Carbon's Climas system, which follows the premises of the GHG Protocol.</p> <p>The Company does not consider the secondary effects of its reduction actions when reporting the indicator.</p> <p>Primary effects - direct reductions resulting from a certain initiative taken by the Company.</p> <p>Secondary effects - indirect reductions resulting from a specific initiative taken by the Company.</p> <p>This reduction does not necessarily occur within the Company, but may occur in its supply chain and/or its users/customers.</p>	Yes
306-2 (version 2016)	Waste generated and disposed of	All waste produced in EcoRodovias operations and waste collected on our highways, discarded by users and/or neighboring communities, are considered.	Yes
308-1	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.</p> <p>Environmental criteria - we have a specific category of suppliers that have been classified as potential generators of environmental risks. For these suppliers, some environmental documentation is requested at the time of registration (e.g.: environmental licenses and/or environmental certification).</p> <p>Formula: Total of forcers contracted in the reporting year and who did not yet have a contract with the Group/total suppliers contracted in the reporting year that are classified as potentially causing environmental impact.</p>	No
308-2	Negative environmental impacts in the supply chain and actions taken	<p>All EcoRodovias active service providers are evaluated on environmental criteria.</p> <p>Negative environmental impacts are determined according to the type of service provided and are carried out within the scope of Environmental Management Systems, through the methodology for assessing aspects and impacts, which considers the significance and incidence of the impact.</p> <p>Actual and potential negative environmental impacts are considered to be those that can cause damage to the environment, while significant impacts are those that can cause damage that is difficult to reverse or irreversible.</p>	No
401-1	New employee hires and employee turnover	<p>Hiring rate = number of hires in each functional category divided by the headcount of each category at the end of the period</p> <p>Turnover rate = average number of hires and dismissals in each functional category (contr. + dismissal / 2) divided by the headcount of each category at the end of the period</p> <p>Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.</p>	Yes

GRI disclosure	Description	Detailed criteria	Disclosure assured
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.	No
401-3	Parental leave	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.	No
403-1	Occupational health and safety management system	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.	Yes
403-2	Hazard identification, risk assessment, and incident investigation	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern 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 presents the documentation and Ecorodovias validates it.	Yes
403-3	Occupational health services	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.	No
403-4	Worker participation, consultation, and communication on occupational health and safety	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.	No
403-5	Worker training on occupational health and safety	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.	No
403-6	Promotion of worker health	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.	No
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The significance of risks to health and safety at work is defined through a procedure, in which the result is evaluated between probability of the event occurring and the severity (extent of the damage caused to the worker and their work activity). In general, they involve situations where the probability of the event occurring is high and/or have high severity (injuries that result in time away from work, whether permanent or not; disabling injuries and deaths).	No

GRI disclosure	Description	Detailed criteria	Disclosure assured
403-8	Workers covered by an occupational health and safety management system	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company.	No
403-9	Work-related injuries	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Non-employees: third-party workers who do not have a CLT contract with the Company. Work accidents with serious consequences: Accidents considered severe are those that are fatal or have serious consequences (major injuries, whether temporary or irreversible). Mandatory reporting accidents at work: Internally, all work accidents are mandatorily reported, only the form of communication changing. Accidents considered serious have a more rigorous procedure regarding the internal communication process. From an external communication point of view, all work accidents or occupational illnesses that result in absence from work are reported. The basis that makes up the total number of hours worked considered —for employees who clock in, the time mirror is used. For other employees (who do not clock in) an estimate is made based on the theoretical hours that should be worked per month. For third-party employees, an estimate is also made based on the total number of employees reported times the daily number of working hours.	Yes
403-10	Work-related ill health	Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational. Workers who are not employees—third parties hired or subcontracted by companies that provide services to EcoRodovias. Occupational disease of mandatory reporting—any disease caused by work activities.	No
404-1	Average hours of training per year per employee	The average number of hours refers to the division of the total training hours in the year divided by the total number of employees on 12/31. Total hours of training 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 or not in this concept, e.g.: interns, apprentices, counselors, directors, etc.). - board, management, coordinators, supervisor, specialist, administrative, technical, apprentice, intern and operational.	Yes
404-2	Programs for upgrading employee skills and transition assistance programs	NA	No

GRI disclosure	Description	Detailed criteria	Disclosure assured
404-3	Percentage of employees receiving regular performance and career development reviews	<p>Concept adopted by the organization for employees (professional categories contained or not in this concept, e.g.: interns, apprentices, counselors, directors, etc.). - board, management, coordinators, supervisor, specialist, administrative, technical, apprentice, intern and operational.</p> <p>Every year, employees receive at least formal feedback, which consists of a self-assessment and an assessment from the direct manager in a system. After this evaluation, the employee and manager meet for feedback, exchanging perceptions about the evaluations made.</p>	No
405-1	Number of Employees by functional category and age	<p>To respond to the indicator, the total number of employees in the Company on 12/31 is considered through the SAP People and Management system, meaning employee is: Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.</p>	Yes
405-1	Number of PCD Employees by functional category	<p>To respond to the indicator, the total number of employees in the Company on 12/31 is considered through the SAP People and Management system, meaning employee is: Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.</p> <p>Permanent employees: employees with contracts for an indefinite period.</p>	Yes
405-1	Number of black employees by functional category	<p>To respond to the indicator, the total number of employees in the Company on 12/31 is considered through the SAP People and Management system, meaning employee is: Employees: board, management, coordinators, supervisor, specialist, administrative, technician, apprentice, intern and operational.</p> <p>Permanent employees: employees with contracts for an indefinite period.</p>	Yes
406-1	Incidents of discrimination and corrective actions taken	<p>Cases of discrimination—cases in which an employee and/or partner received some type of different treatment due to their gender, skin color, religion, age, sexual orientation.</p> <p>Discrimination case base used by the organization—category selected by the complainant in the Company's reporting channel.</p>	No
410-1	Security personnel trained in human rights policies or procedures	<p>Training content: material whose objective is to reinforce knowledge with the aim of curbing the practice of discriminatory activities or those that violate human rights, especially from the perspective of combating gender-based violence, sexual orientation, against children, adolescents, the elderly and people with disabilities.</p> <p>Rationale: total trained security third parties/total security third parties.</p>	No
412-2	Training employees on human rights policies or procedures	NA	No

GRI disclosure	Description	Detailed criteria	Disclosure assured
414-1	New suppliers that were screened using social criteria	In the stage of approval of new suppliers, labor criteria are used through the evaluation of some documents: Clearance Certificate of Labor Debts; FGTS negative certificate; E-social inquiry. After hiring, documentation relating to health and safety and acceptance of human rights clauses and the Company's Code of Conduct will also be required. New suppliers are those that were hired for the first time in the reporting year.	No
415-1	Political contributions	Ecorodovias does not make political or other contributions.	No
416-1	Assessment of the health and safety impacts of product and service categories	We consider that road concessions can have an impact on user safety, as road accidents are very common on all highways in the country. Therefore, 100% of road concessions have a potential impact on user health and safety. Road safety indicators such as number of accidents, number of deaths, number of injuries and accident rates are periodically controlled by the company. This indicator only considers road concessions and is not applicable to the port logistics unit - Ecoporto.	Yes
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	This indicator only considers road concessions and is not material for the port logistics unit - Ecoporto. We only consider civil actions that were condemned in the year of reporting. We do not consider labor actions. Examples of Actions considered: Object on the road, animal on the road, blocked gate, paving service such as damage to vehicle paintwork).	Yes
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Breach of privacy" means cases in which there has been a breach of protection of users' personal information or data.	No
Own/internal indicators	Number of user accidents	Number of road accidents that occurred on highways managed by the Ecorodovias Group, divided by fatal accidents (when there was one or more fatal victims) and non-fatal accidents.	Yes
	Victims of user accidents	Number of victims of road accidents occurring on highways managed by Ecorodovias.	Yes
	Number of stations for charging electric vehicles	Number of electric chargers installed on highways	Yes
	Total in social investments of a private nature	Total invested in projects that benefit the community with its own resources. It does not include projects made via incentivized resources.	Yes
	Fatal accident rate (road safety)	Fatal road accident rate: (total number of accidents with dead x 100,000,000) / (length of highway x volume of average daily number of vehicles in the homogeneous segment x period).	Yes

