

► Preparation Base

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Reporting criteria for the indicators
reported in the Integrated Report
for the year 2024

PwC Assurance


ecorodovias

1. Introduction

This document is the basis for the preparation of the 2024 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 4.8 thousand kilometers 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 2024 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

EcoRodovias' Integrated Report 2024 follows the boundaries focused on the Company's operations and covers information on all subsidiaries owned by the EcoRodovias, between January 1 and December 31, 2024.

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

3. Accounting information, currencies and conversion

The accounting information published in the 2024 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. EcoRodovias' functional and presentation currency is the Real (R\$).

4. Reporting systems

The collection of information for the production of the report included interviews with EcoRodovias' leaders and access to documents and materials produced throughout 2024.

The indicators contain consolidated information from the Company. 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 2024 Integrated Report of the EcoRodovias, not only in its wording, but also in the GRI Book.

GRI disclosure	Detailed criteria	Disclosure assured
2-1 Organizational details	Not applicable.	No
2-2 Entities included in the organization’s sustainability reporting	Not applicable.	Yes
2-3 Reporting period, frequency and contact point	Not applicable.	No
2-4 Restatements of information	Not applicable.	Yes
2-5 External assurance	Not applicable.	Yes
2-6 Activities, value chain and other business relationships	We consider relevant business to comprise the purchase of goods or services that are directly or indirectly linked to the Company’s business. Examples include: purchase of raw materials for manufacturing asphalt, hiring service providers to carry out road works, etc. We consider the acquisition and sale of new concessions/assets to be "material changes."	No
2-7 Employees	Concepts adopted by the organization: Base date: The data covers the 12/31 snapshot and is obtained from the SAP Gente e Gestão system. Employees: It covers all employees (including those on leave): contractors under Brazil’s Consolidated Labor Laws (CLT – Consolidação das Leis Trabalhistas), statutory directors, apprentices, and interns. The following employee levels are considered for reporting this indicator: Board of Directors (President, Statutory VP, Superintendent, Statutory Executive Director, Executive Director, and Director), Management (Managers), Coordination (Coordinators), Specialists (Specialists), Supervision (Supervisors), Administrative (Administrative and Senior Professional), Apprentice (Apprentices), Interns (Interns), and Operational (Operational, Technical, and Leader). Contract type: Permanent (those with an indefinite-term employment contract and statutory directors) and Temporary (interns, apprentices, and CLT contractors with a fixed-term employment contract). Working hours: Full-time (employees with full-time working hours; all staff have full-time working hours, except apprentices and interns) and part-time (apprentices and interns). Work shifts without guaranteed working hours are not applicable. Variations of ten percent (10%), more or less, in the workforce during the period or in relation to previous periods are considered material changes.	Yes
2-8 Workers who are not employees	Workers who are not employees: It refers to third parties who perform services for the Company. These professionals are hired through service providers or under individual contracts and are monitored in a dedicated system. The number of third parties refers to the base date of 12/31 in each period. Material fluctuations: The Company considers variations in quantitative data above 10% to be material fluctuations.	Yes

GRI disclosure	Detailed criteria	Disclosure assured
2-9 Governance structure and composition	The Board of Directors follows the guidelines of the Bylaws and may be composed of five to ten effective Directors, all elected and dismissed by the General Meeting, which also elects alternates, with unified two-year terms, with the possibility of reelection.	No
2-10 Nomination and selection of the highest governance body	Not applicable.	No
2-11 Chair of the highest governance body	Not applicable.	No
2-12 Role of the highest governance body in overseeing the management of impacts	Not applicable.	No
2-13 Delegation of responsibility for managing impacts	Not applicable.	No
2-14 Role of the highest governance body in sustainability reporting	Not applicable.	No
2-15 Conflicts of interest	The Company prepares qualitative reports on practices for preventing and managing conflicts of interest situations, including their disclosure to stakeholders. This action is guided mainly by the Policy on Transactions with Related Parties, in addition to requirements established by law and the Bylaws. Conflicts of interest refer to situations in which a Director's personal interests or close relationships may affect their ability to act ethically and with integrity, based on the best interests of the Company. This definition is in line with EcoRodovias Normative Instruction 2024/037.	No
2-16 Communication of critical concerns	Critical concerns: Refer to confirmed material cases of misconduct or related to financial statements (brought to the Audit Committee) and situations of broad public repercussion or arising from internal channels that demonstrate a significant negative impact generated by the Company (serious situations related to health and safety, environmental aspects, cases with impacts on corporate reputation, etc.). Situations of negative impact are brought to the attention of the Board through executives.	Yes
2-17 Collective knowledge of the highest governance body	Not applicable.	No
2-18 Evaluation of the performance of the highest governance body	Not applicable.	No
2-19 Remuneration policies	Not applicable.	No

GRI disclosure	Detailed criteria	Disclosure assured
2-20 Process to determine remuneration	Compensation components: The Board of Directors, the Fiscal Council and the Advisory Committees are granted a fixed monthly compensation based on the performance of their roles, irrespective of the number of meetings. In addition to fixed compensation, Board members are entitled to short-term (target-related) and long-term variable compensation, benefits, and occasional extraordinary payments. Stakeholders' opinions are obtained through meetings with rating agencies and shareholders.	No
2-21 Annual total compensation ratio	Total annual compensation: It encompasses all benefits paid, including salary, additional payments, overtime, statutory board fees, monthly compensation, allowances (home office, housing, daycare, etc.), profit sharing, short-term and long-term financial incentives. It refers to gross compensation paid throughout the reporting period (not only to active employees at the end of the period). Employees: It includes all Company employees, including CLT contractors, statutory directors, apprentices,, and interns (board, management, coordination, supervision, specialist, administrative, technical, apprentice, intern, and operational). Highest-paid individual: Defined by position, being the Company President; there was no change in the highest-paid individual between the current and previous report. The rationale used by the company to calculate the proportions is: <ul style="list-style-type: none">• Portion A: Average total annual compensation of the highest-paid individual• Portion B: Median value of the average total annual compensation of other employees (considers only active employees as of 12/31)• Ratio of total annual compensation (expressed in times): Portion A in the reporting period / Portion B in the reporting period• Ratio of the increase in total annual compensation (expressed in times: (Portion A in the period / Portion A in the previous period - 1) / (Portion B in the period / Portion B in the previous period - 1)	Yes
2-22 Statement on sustainable development strategy	Not applicable.	No
2-23 Policy commitments	Commitments are understood to comprise the internal policies and voluntary commitments to which EcoRodovias is a signatory and which are more closely linked to the theme of human rights and sustainable development. The Company discloses qualitative information on the Code of Conduct and its ESG Agenda 2030, covering the requirements of GRI 2-23 content and in an integrated manner with GRI 2-24 content. Principle Precautionary: This includes situations in which there is no certainty as to whether an action/project may cause irreversible damage to human health or the environment and, therefore, a decision is adopted not to carry it out as a way of reducing the associated risks.	No
2-24 Embedding policy commitments	Not applicable.	No
2-25 Processes to remediate negative impacts	Not applicable.	Yes
2-26 Mechanisms for seeking advice and raising concerns	Not applicable.	Yes

GRI disclosure	Detailed criteria	Disclosure assured
2-27 Compliance with laws and regulations	Not applicable.	Yes
2-28 Membership associations	Not applicable.	No
2-29 Approach to stakeholder engagement	Not applicable.	Yes
2-30 Collective bargaining agreements	Collective agreements do not cover the Company's Directors, apprentices, or interns.	No
3-1 Process to determine material topics	Not applicable.	Yes
3-2 List of material topics	Not applicable.	Yes
3-3 Management of material topics	Not applicable.	No
101-1 Policies to halt and reverse biodiversity loss	The policy that sets out the Company's Sustainability guidelines applies to the holding company and all its subsidiaries.	No
101-2 Management of biodiversity impacts	Restoration and rehabilitation measures are implemented after the works are completed. The units have guidelines that are aligned with environmental agencies for the recovery of degraded areas, aiming to ensure the restoration of vegetation cover and recovery of registered locations along the roads, bringing together recovery and monitoring actions for areas with geotechnical instability and areas subject to accelerated erosion processes within the right of way.	No
	The phases can be defined as: <ul style="list-style-type: none">• Identification of Degraded Areas;• Definition of the associated technical guideline(s) that will guide the procedures for restoring vegetation cover and recovering the registered sites along the highway;• Definition of a methodology for recovering the indicated sites;• Establishing a recovery schedule; and• Ensuring the effectiveness of the recovery procedures in accordance with the established methods.	
	Offsetting measures may occur through planting or conservation of third-party areas. In 2024, offsetting projects were carried out at Ecovias Norte Minas, Ecovias Sul, and Ecovias 101, with offsetting projects being implemented for the first two and the project for 101 having already been completed.	
101-3 Access and benefit-sharing	Not applicable.	No
101-4 Identification of biodiversity impacts	The operations considered most significant for risks involving biodiversity are those that have direct contact with Conservation Units or areas of high value for sociobiodiversity. In the case of the supply chain, the supply categories were assessed based on the "Loss of Biodiversity" criterion, and the categories with a score of 5 were considered significant: Supply of stony materials (stones, gravel, sand, clay, and gravel), supply of services and materials for the execution of works in general, and specialized services in civil engineering.	Yes

GRI disclosure	Detailed criteria	Disclosure assured
101-5 Locations with biodiversity impacts	<p>Ecologically sensitive areas and areas deemed important for biodiversity: These are areas that require special attention and protection due to their ecosystem and biodiversity and are home to a wide variety of species and ecosystems.</p> <p>Areas of high ecosystem integrity are those with a composition, structure, role, and ecological process similar to those of a natural ecosystem.</p> <p>Areas with a rapid decline in ecosystem integrity and with high physical risks related to water are those with a high risk of loss of biodiversity and water resources.</p> <p>The areas that are important for providing benefits from ecosystem services to Indigenous Peoples, local communities, and other stakeholders comprise protected areas demarcated for traditional peoples, such as indigenous peoples, quilombolas, and other groups recognized by the Brazilian State.</p> <p>This indicator comprises the areas listed in the Natura 2000 Protected Areas Network, UNESCO World Heritage Sites, Key Biodiversity Areas (KBAs), protected forests, environmental protection areas, or other areas defined by government authorities as areas requiring special protection, including indigenous reserves and areas demarcated for traditional peoples.</p>	Yes
201-1 Direct economic value generated and distributed	<p>The DVA is prepared in accordance with CPC 09 and includes all companies consolidated by the Company.</p>	Yes
201-2 Financial implications and other risks and opportunities due to climate change	<p>Material changes in financial terms are those that represent more than 10% of EBITDA.</p> <p>The financial implications are measured in the short (up to 2 years), medium (3 to 9 years) and long term (10 to 30 years), considering present values.</p> <p>The measures include amounts carried out annually to avoid and mitigate the effects of short-term climate change.</p>	No
201-4 Financial assistance received from government	<p>Not applicable.</p>	No
203-1 Infrastructure investments and services supported	<p>The concept for significant is calculated in Brazilian reais (R\$), considering CAPEX funds allocated to contractual projects and legal obligations of highway concessions. Investments in improvements (e.g., bike paths implemented for communities) and in social projects for basic services (education, health, etc.) are not considered, as these amounts are not material enough to represent the direct economic impact generated, given that they are significantly lower than the contractual resources and legal obligations of the concessions.</p> <p>Positive impacts are considered as the consequences and positive developments related to the Company's activities, projects, and initiatives in relation to the communities surrounding the units (concessions).</p> <p>Negative impacts are considered as the negative effects and results related to the Company's activities, projects and initiatives on the communities surrounding the units (concessions).</p>	Yes
205-1 Operations assessed for risks related to corruption	<p>Risk assessment is carried out on a corporate basis, covering 100% of operations. When calculating this indicator, sixteen (16) current operations are considered (parent company + 15 subsidiaries).</p> <p>Significant risks: These are residual risks classified in the critical quadrant of the risk matrix after an assessment using risk rules (reputational, financial, legal noncompliance, and socioenvironmental). For critical risks, it is mandatory to define action plans for treatment, aiming at reducing severity. All risks (irrespective of the level of criticality) are monitored by the Board of Directors.</p>	Yes

GRI disclosure	Detailed criteria	Disclosure assured
205-2 Communication and training about anti-corruption policies and procedures	The numbers and percentages reported in the indicator refer to the reporting period – year 2024.	Yes
	Employees who have accepted the Group’s compliance policy package are considered notified. The anti-corruption training base consists of training related to our Ethics Program – Integrity System and all the policies that comprise it. The program is applicable to all Company employees and the training is mandatory and made available on an online platform. Training must be completed within a period of three months after the employee is hired and/or three months after the review of any of these policies. After this period, the training begins to appear as “overdue.” For the calculation of this indicator, employees hired from October 1 onwards are not considered, in order to respect the three months for training.	
	Employees who have completed the Code of Conduct training, which addresses corruption, among other topics, are considered trained. The Code of Conduct training is available on an online platform and must be completed within one month after a new employee joins the company and/or after the document has been reviewed. After this period, the training is considered overdue. For the calculation of this indicator, employees hired from December 1 onwards are not considered, in order to respect the three-month training period.	
	In the case of notified board members, our Code of Ethics and Anti-Corruption Policy are approved by the Board of Directors itself, and therefore, this approval is considered as notification to the board members. Additionally, the Board is trained on the topic of anti-corruption.	
	All business partners are informed about the Code of Conduct guidelines when they are hired and receive the Supplier Code of Conduct before providing services.	
205-3 Confirmed incidents of corruption and actions taken	The following are considered employees of the Company: directors, managers, coordinators, supervisors, specialists, administrative staff, technicians, leaders, apprentices, interns and operational staff.	Yes
	The following category groups have been created to report this indicator: Board of Directors (Members of the Board of Directors), Board of Directors (President, Statutory VP, Superintendent, Statutory Executive Director, Executive Director, and Director), Management (Managers), Coordination (Coordinators), Specialists (Specialists), Supervision (Supervisors), Administrative (Administrative and Senior Professional), Apprentice (Apprentices), Interns (Interns), and Operational (Operational, Technical, and Leader).	
	Employees who are on leave, with training pending within the deadline, or who are not applicable are excluded.	
	Confirmed cases are cases deemed to be admissible after the analysis, investigation, and deliberation process. According to our Anti-Corruption Policy, the concept of corruption consists of: giving, promising, approving, or offering, directly or indirectly, money or anything of value to Public Officials with the intention of ensuring an Undue Advantage for themselves or for EcoRodovias.	
	There is no restriction on the potential defendants. Therefore, this clause covers all employees (including those on leave): CLT contractors, statutory directors, apprentices and interns, and Board members.	

GRI disclosure	Detailed criteria	Disclosure assured
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>The Company has no history of this type of action, and all cases of corruption are verified annually in the Company's Legal System. All active lawsuits have been verified, and none of them contain the related subject or any claims that the plaintiff is from the aforementioned organization. The general data report is generated in the legal system and the column vs. lawsuit summary vs. plaintiff subject is checked.</p> <p>In the event that there is a lawsuit related to the topics, its results refer to the status (ongoing, closed by agreement, or by court decision), whether or not the Company has been convicted and any penalties provided (fines and non-monetary sanctions).</p> <p>Main results refer to whether or not the Company has been convicted and whether or not it is subject to a fine or some other type of non-monetary sanction.</p>	No
302-1 Energy consumption within the organization	<p>Energy consumption from fuel combustion: Energy consumed within the organization refers to fuels consumed in the Company's operations (use in generators, internal fleet, and road services, even if operated by third parties).</p> <p>Electricity consumption: It refers to electricity supplied by local distributors and self-generated by photovoltaic plants in concessions across the Company's operations (offices, toll plazas, service bases).</p>	Yes
302-3 Energy intensity	Not applicable.	No
302-4 Reduction of energy consumption	These refer to reductions achieved directly as a result of eco-efficiency initiatives. The values can be estimated based on baseline data and scenario projections or established directly, depending on the nature of the projects implemented. In energy, it includes initiatives related to fuel and electricity consumption.	No
305-1 Direct (Scope 1) GHG emissions	Emissions data in scopes 1, 2 and 3 are monitored throughout the year in a specific system and consolidated in accordance with the premises of the Brazilian GHG Protocol Program (Programa Brasileiro GHG Protocol – PBGHGP). The Company adopts the operational control approach and includes all CO2, CH4, N2O, and HFC gases in its inventory. The GHG inventory is disclosed in the Public Emissions Registry and is subject to external verification, having received the PBGHGP Gold Seal since 2011.	Yes
305-2 Energy indirect (Scope 2) GHG emissions	Emissions data in scopes 1, 2 and 3 are monitored throughout the year in a specific system and consolidated in accordance with the premises of the Brazilian GHG Protocol Program (Programa Brasileiro GHG Protocol – PBGHGP). The Company adopts the operational control approach and includes all CO2, CH4, N2O, and HFC gases in its inventory. The GHG inventory is disclosed in the Public Emissions Registry and is subject to external verification, having received the PBGHGP Gold Seal since 2011.	Yes
305-3 Other indirect (Scope 3) GHG emissions	Emissions data in scopes 1, 2 and 3 are monitored throughout the year in a specific system and consolidated in accordance with the premises of the Brazilian GHG Protocol Program (Programa Brasileiro GHG Protocol – PBGHGP). The Company adopts the operational control approach and includes all CO2, CH4, N2O, and HFC gases in its inventory. The GHG inventory is disclosed in the Public Emissions Registry and is subject to external verification, having received the PBGHGP Gold Seal since 2011.	Yes
305-4 GHG emissions intensity	Not applicable.	No

GRI disclosure	Detailed criteria	Disclosure assured
	<p>These refer to reductions achieved directly as a result of eco-efficiency initiatives. The values can be estimated from baseline data and scenario projections or determined directly, depending on the nature of the projects implemented. In energy, it includes initiatives related to fuel and electricity consumption. In emissions, it includes initiatives whose reductions occur inside or outside the Company, including scopes 1, 2 and 3 of the GHG inventory.</p>	
305-5 Reduction of GHG emissions	<p>The Company does not consider the secondary effects of its reduction actions when reporting the indicator.</p> <p>Primary effects are direct reductions resulting from a specific initiative taken by the Company.</p> <p>Secondary effects are indirect reductions resulting from a specific initiative taken by the Company. This reduction does not necessarily occur within the Company, and may occur in its supply chain and/or among its users/clients.</p>	Yes
306-1 Waste generation and significant waste-related impacts	<p>Real and potential negative environmental impacts are those that may cause damage to the environment, with significant impacts being those that may cause damage that is difficult to reverse or irreversible.</p>	No
306-2 Management of significant waste-related impacts	<p>All waste produced in EcoRodovias' operations and waste collected on our highways, as well as waste discarded by users and/or neighboring communities, are considered.</p> <p>A significant impact is considered to be actual or potential, those classified as highly serious in the event of occurrence, and thus capable of causing irreversible or difficult to reverse damage.</p>	No
306-4 Waste diverted from disposal	<p>Waste destined for recycling, composting and milled material sent for reuse in the road paving process (classified in the "Preparation for reuse" category) were considered.</p>	No
306-5 Waste directed to disposal	<p>Waste destined for incineration, energy recovery, landfill or other treatments that do not involve reinsertion and/or valuation of materials were considered.</p>	No
308-1 New suppliers that were screened using environmental criteria	<p>New suppliers: These are suppliers that were not yet registered in the Company's database and that were registered and contracted in the reporting period. Considers suppliers with first approval and with financial movement in the period.</p> <p>Environmental criteria: Applicable to categories A (Special Services) and D (Environmental Impact Materials) and refer to the request for proof of licensing or formal exemption from the competent environmental agency, for activities or projects subject to environmental licensing in accordance with Annex 1 of CONAMA Resolution 237/1997.</p> <p>Calculation is based on the Total number of new suppliers with application of environmental criteria in the period / total number of new suppliers in the period.</p>	No
308-2 Negative environmental impacts in the supply chain and actions taken	<p>All active service providers of EcoRodovias are assessed according to environmental criteria.</p> <p>Negative environmental impacts are established according to the type of service provided and within the scope of the Environmental Management Systems, based on a methodology for assessing aspects and impacts, which considers the significance and incidence of the impact. Real and potential negative environmental impacts are considered as those that may cause damage to the environment, while significant impacts are those that may cause damage that is difficult to reverse or irreversible.</p>	No

GRI disclosure	Detailed criteria	Disclosure assured
401-1 New employee hires and employee turnover	Hiring and dismissals: These refer to the accumulated amount from January to December of the number of people hired and dismissed by the Company. It does not include internal turnover. Hiring rate: Number of hires in each category accumulated in the period divided by the headcount of each category at the end of the period. Turnover rate: Average number of hires and dismissals in each category (hiring + dismissals / 2) divided by the headcount of each category at the end of the period. It covers all Company employees, including CLT contractors, statutory directors, apprentices, and interns.	No
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.	No
401-3 Parental leave	Since Brazilian legislation ensures that 100% of employees on leave can return, EcoRodovias monitors retention for a period of 1 month, which allows for the analysis of the group of people who were laid off immediately after returning. Employees: It covers all of the Company's employees, including CLT contractors, statutory directors, apprentices, and interns. Monitoring period: Due to the temporal nature of this GRI content, the data is collected annually and updated for a period of 3 years, considering two relevant temporal assumptions: • Reported year: It is the year in which the employee began the period of parental leave. The Company calculates the number of eligible employees who took leave each year. The accounting of employees who returned and were retained always refers to this universe of people who took leave in the year. • Cut-off date: It is the base date of 12/31 of the period covered by the report. The Company annually updates the status of employees who took leave each year on the cut-off date of the report. Over the three-year period, the status of employees has evolved from still on leave to retained for 12 months.	No
403-1 Occupational health and safety management system	Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns. Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.	Yes
403-2 Hazard identification, risk assessment, and incident investigation	Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns. Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.	Yes
403-3 Occupational health services	Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns. Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.	No

GRI disclosure	Detailed criteria	Disclosure assured
403-4 Worker participation, consultation, and communication on occupational health and safety	<p>Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.</p> <p>Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.</p>	No
403-5 Worker training on occupational health and safety	<p>Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.</p> <p>Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.</p>	No
403-6 Promotion of worker health	<p>Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.</p> <p>Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.</p>	No
403-7 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 by a procedure in which the result between the probability of the event occurring and the severity (extent of the harm caused to the worker and their work activity) is assessed. Generally, they involve situations in which the probability of the event occurring is high and/or there is high severity (injuries that result in time off work, whether permanent or otherwise; disabling injuries; and deaths).</p> <p>It covers practices for promoting the topic of occupational health and safety with other companies and partners, beyond the scope of employees and third parties. This may include participation in sectoral working groups on the topic, collaboration with the government or regulators, and dissemination (via contract clauses, campaigns, and events) to suppliers who do not work with third parties.</p>	No
403-8 Workers covered by an occupational health and safety management system	<p>Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.</p> <p>Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.</p>	No

GRI disclosure	Detailed criteria	Disclosure assured
403-9 Work-related injuries	Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.	Yes
	Non-employees: It refers to third parties who work for the Company. These professionals are hired through service providers or under individual contracts and are monitored in a dedicated system.	
	Workplace accidents with serious consequences: Accidents considered serious are those that are fatal or which have serious consequences (absence of more than 180 days or irreversible injury). Fatal accidents are recorded separately from accidents with serious consequences.	
	Mandatory/recordable workplace accidents: It includes all typical accidents that led to the issuance of a Workplace Accident Report (Comunicação de Acidente de Trabalho – CAT). It includes accidents with and without time off, with serious consequences, fatal accidents, medical care (excluding first aid) and accidents involving transportation services (chartered). Accidents without time off are considered accidents with up to 1 day of time off.	
	Man-hours worked: Calculated on a monthly basis. The MHW rate of employees is measured directly for employees who clock in (time clock) and is estimated for other employees (who do not clock in) based on the theoretical hours that should be worked. The MHW rate of third parties is estimated based on the total number of outsourced workers.	
403-10 Work-related ill health	Days lost or debited: It considers the consecutive days of time off according to the medical certificate of the injured worker and the premises established by NBR 14280 (e.g., 6,000 days in the event of death), as applicable.	No
	Rates: Calculated at a rate of 1 million MHW.	
	Employees: It covers all employees (i.e., including those on leave): CLT contractors, statutory directors, apprentices, and interns.	
403-10 Work-related ill health	Non-employees: It refers to third parties who perform work on behalf of the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system.	No
	Mandatory reportable occupational disease: Any disease generated from work-related activities. It considers Workplace Accident Reports (CATs) issued with identification of an occupational disease.	

GRI disclosure	Detailed criteria	Disclosure assured
404-1 Average hours of training per year per employee	<p>It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.</p> <p>"Training" is considered to be the ongoing educational process that aims to prepare employees, both in the acquisition of specific technical knowledge and in the modification of behaviors and attitudes related to the following aspects: skills, competency, and delivery of efficient and productive results in current activities, as well as to support the Company's growth process.</p> <p>The calculation is based on the total training hours carried out throughout the period, divided by the number of employees as of 12/31.</p>	No
404-2 Programs for upgrading employee skills and transition assistance programs	<p>Not applicable.</p>	No
404-3 Percentage of employees receiving regular performance and career development reviews	<p>It covers all employees (including those on leave): employees hired under CLT, statutory directors, apprentices, and interns</p> <p>The EcoRodovias Performance Cycle is considered to cover administrative and leadership employees. The Performance Cycle includes the assessment of each employee's goals and skills, resulting in 9Box assessments, feedback, and individual development plans.</p> <p>Employees hired up to 9/30 are eligible for the Performance Cycle of the following year. Professionals in operational positions do not participate in the Performance Cycle. For this group, direct leadership is responsible for assessing performance and providing feedback based on achievement of goals (individual or collective), attendance, warnings, etc.</p> <p>Calculation: Number of employees assessed in the period divided by the number of employees as of 12/31.</p>	No
405-1 Diversity of governance bodies and employees	<p>Base date: The data considers the 12/31 snapshot and is obtained from the SAP Gente e Gestão system.</p> <p>Employees: It covers all employees (including those on leave): CLT contractors, statutory directors, apprentices, and interns.</p>	No
405-2 Ratio of basic salary and remuneration of women to men	<p>The calculation is based on the average number of women at each job level / average number of men at the same level.</p> <p>Compensation includes all benefits paid: salary, additional payments, overtime, statutory board fees, allowances, profit sharing, and short- and long-term financial incentives.</p> <p>The job categories considered are Executives (considering President, Vice-President, Director, Superintendent, and Manager), Middle Management (Coordinator, Supervisor, and Specialist), Administrative Employees (Administrative, Senior Professional, Apprentice, and Interns), and Operational (Operational, Technical, and Leader).</p>	No
406-1 Incidents of discrimination and corrective actions taken	<p>Discrimination: Treating someone differently based on their gender, skin color, religion, age, sexual orientation, political opinion, national ancestry, social origin, and other forms of discrimination. Confirmed cases of discrimination are reported specifying the number of cases by type of discrimination. The Ethics Hotline currently has a specific category for recording cases of discrimination. For this indicator, records in this category are considered.</p>	Yes

GRI disclosure	Detailed criteria	Disclosure assured
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The risk of violation of workers' rights to exercise freedom of association or collective bargaining is assessed in two ways:</p> <p>For employees, the Human Resources Management area monitors the proportion of employees covered by collective agreements and union negotiations.</p> <p>In the case of suppliers, there is periodic and continuous monitoring of labor compliance based on the Supplier Assessment Program (Programa de Avaliação de Fornecedores – PAF) and Third Party Risk Management.</p> <p>All employees hired under the CLT regime are considered to be workers, as well as the workforce of suppliers under the same conditions.</p>	No
408-1 Operations and suppliers at significant risk for incidents of child labor	<p>The categories of suppliers with a score above 3.6 in the "Labor Relations" criterion in the Criticality Matrix for assessing suppliers are considered to have a significant risk of occurrence.</p> <p>The ILO definition (Convention No. 138) is used, which defines child labor as "that which is dangerous and harmful to the health and mental, physical, social or moral development of children and which interferes with their schooling – either by depriving them of schooling, by leading them to drop out of school early, or by forcing them to combine school attendance with long working hours." According to the ILO, young workers comprise those under 18 years of age and over the legal working age. According to the Apprentice Act (Act 10,097/2000), medium and large companies are allowed to hire young workers between the ages of 14 and 24 as apprentices.</p> <p>The concept of hazardous work adopted is that used by Brazilian legislation: Hazardous activities or operations comprise all those that, due to their nature or work methods, place the worker in permanent contact with explosives, electricity, ionizing materials, radioactive substances, or flammable materials, in conditions of high risk.</p> <p>The indicators consider the country's context and the regions where Ecorodovias operates: Southeast, South, Center-West, and part of the North (state of Tocantins – TO).</p> <p>No child labor risk assessments were observed based on regional breakdowns, and therefore, operations and suppliers across all regions where the Company operates in the Brazilian territory are considered.</p>	Yes
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>The supply categories with a score above 3.6 in the "Labor Relations" criterion in the Criticality Matrix for assessing suppliers are considered to have significant risks of occurrences.</p> <p>According to the OI (Convention No. 29), forced or compulsory labor comprises any work or service required of a person under the threat of a penalty and for which the person did not volunteer.</p> <p>The indicators consider the country's context and the regions where Ecorodovias operates: Southeast, South, Center-West and part of the North (TO).</p> <p>No cases of forced or compulsory labor risks were observed based on regional breakdowns, and therefore, operations and suppliers in all regions where the Company operates in the Brazilian territory are considered.</p>	Yes

GRI disclosure	Detailed criteria	Disclosure assured
411-1 Incidents of violations involving rights of indigenous peoples	Cases of violations of the rights of indigenous peoples, final and unappealable lawsuits involving traditional peoples and cases in which the environmental license for the asset determined specific conditions or the Basic Indigenous Environmental Program (Programa Básico Ambiental Indígena – PBAI), which were not considered to have been satisfactorily implemented by the relevant agencies, are considered as cases covered. The Legal System monitors final and unappealable cases based on the search for indigenous, traditional, and quilombola terms. All highway or logistics assets under concession by EcoRodovias are considered as Operations.	No
413-1 Operations with local community engagement, impact assessments, and development programs	Community engagement actions are limited to those that are predominant in Environmental Licensing and concession contracts, such as Public Hearings and the Ombudsman’s Office. Impact assessment, in turn, is also limited to the legal licensing requirements, based on Environmental Impact Studies – Environmental Impact Report (Estudos de Impactos Ambientais – Relatório de Impactos Ambientais – EIA-Rima). Community development programs are those triggered by Private Social Investment, in line with the Company’s Social Investment Policy and Sustainability Policy. Social and environmental impacts are measured via EIA-Rima and are monitored via environmental licensing – an activity carried out by local teams, which are responsible for implementing the Basic Environmental Programs (Programas Básicas Ambientais – PBA) for each license. The definition of the needs of local communities, local development programs, mapping of stakeholders, and consultation processes are restricted to the scope of the environmental licensing.	No
413-2 Operations with significant actual and potential negative impacts on local communities	All road or logistics assets under concession by EcoRodovias are considered Operations. We consider all municipalities covered by our road concessions or those that lie adjacent to our logistics operations to be local communities. Real and potential negative impacts on local communities are defined based on the aspects that are present in the environmental licensing process.	No
414-1 New suppliers that were screened using social criteria	In the stage of approving new suppliers, labor criteria are used through the assessment of a few documents: Clearance Certificate of Labor Debts; Clearance Certificate of the Severance Payment Fund (Fundo de Garantia do Tempo de Serviço – FGTS); E-Social query. After hiring, documentation related to health and safety and acceptance of human rights clauses and the Company’s Code of Conduct are also required. New suppliers are those that were hired for the first time in the reporting year.	No
414-2 Negative social impacts in the supply chain and actions taken	Not applicable.	Yes
415-1 Political contributions	This content does not apply to the Company, as Brazilian legislation (Act 13,165/2015) and the EcoRodovias Code of Conduct prohibit this type of contribution to candidates or political parties.	No

GRI disclosure	Detailed criteria	Disclosure assured
416-1 Assessment of the health and safety impacts of product and service categories	<p>We consider that highway concessions can have an impact on user safety, as road accidents are very common on all highways across the country. Therefore, 100% of highway 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 monitored by the Company.</p> <p>This indicator considers only road concessions and is not applicable to the port logistics unit (Ecoporto).</p>	Yes
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<p>This indicator considers only road concessions and is not material to the port logistics unit (Ecoporto).</p> <p>Only cases with a final decision are considered. Civil lawsuits over R\$100,000 are classified as noncompliance with laws, and in all these cases a fine or penalty is applied. Noncompliance is classified as ties with voluntary agreements in cases of noncompliance with clauses of the concession agreement.</p> <p>All types of legislation related to administrative and regulatory areas are considered, and may be at municipal, state, and/or federal level.</p>	Yes
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>In the context of the Company, proven complaints correspond to requests for data subject rights, while violations of customer privacy correspond to personal data security incidents.</p> <p>The concept adopted by the organization for "leaks, thefts, or losses of customer data" comprise requests for data subject rights: meeting demands for the exercise of rights of personal data subjects under the control of the EcoRodovias Group and its units (Article 18 of the General Person Data Protection Act – LGPD).</p> <p>Personal data security incident: confirmed or suspected adverse attacks/events related to a breach of personal data security, such as unauthorized, accidental or unlawful access resulting in destruction, loss, alteration, leakage, or any form of inadequate or unlawful data processing, which may pose a risk to the rights and freedoms of the holder of the personal data.</p> <p>A significant number, in this context, would be a high volume of annual complaints on the subject, indicating recurrence and chronic failures in the controls used.</p>	No

Credits

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