

Preparation Base 2025 ▶

Reporting criteria for the indicators reported
in the Integrated Report for the year 2025

PwC Assurance


ecorodovias

1. Introduction ▶

This document is the Preparation Base for EcoRodovias' 2025 Integrated Report, aiming to facilitate understanding of the limitations and assumptions adopted during the report's preparation, as well as ensuring compliance with the necessary criteria for the information assurance stage.

EcoRodovias is an infrastructure company that operates highway concessions in a sustainable and socially responsible manner. We are responsible for managing 12 highway concessions, totaling 4,800 kilometers in the Midwest, Southeast, and South regions of Brazil, and two logistics assets in the Port of Santos (SP).

The limited assurance is performed by PwC and covers a sample of Global Reporting Initiative (GRI) disclosures to be listed in the Summaries of this document.

To ensure a commitment to transparency and accountability to all stakeholders for the 2025 fiscal year, the Integrated Report was prepared in accordance with the GRI Sustainability Reporting Standards of the Global Reporting Initiative (GRI), the Integrated Reporting framework created by the International Integrated Reporting Council (IIRC), and the CPC 09 Guidance – Integrated Reporting, from the Brazilian Securities and Exchange Commission (CVM).

2. Organizational boundaries and exceptions in the reporting scope ▶

The EcoRodovias 2025 Integrated Report focuses on the Company's operations and covers information from all EcoRodovias subsidiaries in the period between January 1 and December 31, 2025.

It addresses strategic management, initiatives, and results achieved. In the operational and socio-environmental performance approach, information from the Company is consolidated, in addition to providing 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 2025 Integrated Report was compared by the organization with the information available in the Standardized Financial Statements for the same period, which were 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' leadership and access to documents and materials produced throughout 2025.

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

To calculate and consolidate them within the same standard, EcoRodovias' standard forms were used. The criteria and exceptions are described in this Preparation Base and in the index, when applicable.

5. Breakdown of reporting criteria ▶

The following table aims to provide more detail on the criteria and assumptions adopted for measuring and consolidating information related to the GRI disclosures on which this report is based and should be used as a complement to reading the EcoRodovias 2025 Integrated Report, 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	<p>We consider the purchase of goods or services that are directly or indirectly related to the Company's business as relevant business transactions. Examples: purchase of raw materials for asphalt manufacturing, contracting of service providers for road works, etc. We consider the acquisition and sale of new concessions/assets as "significant changes".</p>	No
2-7 Employees	<p>Data base: data considers the snapshot of 12/31 and is obtained from the SAP People and Management system.</p> <p>Employees: includes all employees (including those on leave) hired under CLT (Brazilian labor law), statutory directors, apprentices, and interns.</p> <p>For the reporting of this content, the following functional levels are considered: Board of Directors (President, Statutory VP, Superintendent, Statutory Executive Director, Executive Director, and Director); Executive Consultant (Executive Consultant); Senior Consultant (Senior Consultant); Management (Managers); Consultant (Consultant); Coordination (Coordinators); Specialists (Specialists); Tech Lead (Tech Lead); Supervision (Supervisors); Administrative (Administrative and Senior Professional); Apprentice (Apprentices); Interns (Interns); and Operational (Operational, Technical, and Leader).</p> <p>Contract type: permanent (those with indefinite-term employment contracts and statutory directors) and temporary (interns, apprentices, and CLT employees with fixed-term employment contracts).</p> <p>Working hours: full-time (employees with full-time working hours, covering all staff except apprentices and interns) and part-time (apprentices and interns). A schedule without guaranteed working hours does not apply.</p> <p>Significant variations of 10% more or less in the workforce during the period or in relation to previous periods are considered.</p>	No
2-8 Workers who are not employees	<p>Workers who are not employees: refers to third parties who work on-site at the Company. These professionals are hired through service providers or under individual contracts and monitored in a dedicated system. The number of third parties refers to the base date of 11/30 in each period.</p> <p>Significant fluctuations: variations in quantitative data above 10% are considered significant.</p>	No

GRI Disclosure	Detailed criteria	Disclosure assured
2-9 Governance structure and composition	The Board of Directors follows the guidelines of the Bylaws and may consist of five to ten full members, all elected and removable by the General Assembly, which also elects the alternates, with unified two-year terms and 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	<p>The Company qualitatively reports on practices for preventing and managing conflicts of interest, including their disclosure to stakeholders. This action is guided primarily by the Related Party Transactions Policy, in addition to requirements established by law and the Bylaws.</p> <p>Conflicts of interest refer to situations in which the personal interests or close relationships of a director may affect their ability to act ethically and with integrity, based on the best interests of the Company. This definition is aligned with EcoRodovias Normative Instruction 2025/020.</p>	No
2-16 Communication of critical concerns	<p>Critical concerns: these refer to significant confirmed cases of misconduct or misconduct related to financial statements (brought to the Audit Committee) and situations of broad public repercussion or originating 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 impacts are brought to the Board through executives.</p>	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
2-20 Process to determine remuneration	<p>Compensation components:</p> <p>The Board of Directors, the Fiscal Council, and the Advisory Committees are provided with a fixed monthly compensation based on their performance, regardless of the number of meetings. Executive Board members, in addition to fixed compensation, receive short-term (target-based) and long-term variable compensation, benefits, and possible extraordinary payments. Stakeholder opinions are obtained through meetings with rating agencies and shareholders.</p>	No

GRI Disclosure	Detailed criteria	Disclosure assured
2-21 Annual total compensation ratio	<p>Total annual compensation: includes all earnings paid: salary, bonuses, overtime, statutory directors' fees, monthly severance pay, allowances (home office, housing, childcare, etc.), profit sharing, short- and long-term financial incentives. Refers to gross compensation paid throughout the reporting period (not just to employees active at the end of the period).</p> <p>Employees: includes all Company employees, including CLT employees, statutory directors, apprentices, and interns (directors, managers, coordinators, supervisors, specialists, administrative, technical, apprentices, interns, and operational staff).</p> <p>Highest-paid individual: is defined by position, Company President, and there has been no change in the highest-paid individual between the current and previous reporting periods.</p> <p>The rationale used by the Company to calculate the proportions is as follows:</p> <ul style="list-style-type: none"> • Portion A: average total annual compensation of the highest-paid individual • Portion B: median average total annual compensation of other employees (considers only those active as of 12/31) • Proportion of total annual compensation (expressed in times): Portion A in the reporting period / Portion B in the reporting period • Proportion 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) 	No
2-22 Statement on sustainable development strategy	Not applicable.	No
2-23 Policy commitments	<p>Commitments are understood to be the internal policies and voluntary commitments to which EcoRodovias is a signatory and which are most closely linked to the theme of human rights and sustainable development. The Company qualitatively discloses information about the Code of Conduct and the ESG 2030 Agenda, covering the requirements of GRI 2-23 disclosure and in an integrated manner with GRI 2-24 disclosure.</p> <p>The Precautionary Principle refers to situations in which there is no certainty whether an action/project may cause irreversible damage to human health or the environment and, therefore, the decision is made not to carry it out as a way to reduce the associated risks.</p>	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
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, and interns.	No

GRI Disclosure	Detailed criteria	Disclosure assured
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 outlining the Company's Sustainability guidelines applies to the holding company and all its subsidiaries.	No
101-2 Management of biodiversity impacts	<p>Restoration and rehabilitation measures are implemented after the completion of construction. The units have guidelines aligned with environmental agencies for the recovery of degraded areas, aiming to guarantee the restoration of vegetation cover and the recovery of registered sites along the highway, bringing together recovery and monitoring actions for areas with geotechnical instabilities and areas subject to accelerated erosion processes existing within the right-of-way.</p> <p>The phases can be defined as:</p> <ul style="list-style-type: none"> • Identifying Degraded Areas; • Defining the associated technical guideline(s) that will guide the procedures for restoring vegetation cover and recovering registered sites along the highway; • Defining a methodology for recovering the indicated sites; • Establishing a recovery schedule; and • Ensuring the effectiveness of recovery procedures according to the established methods. <p>Compensation measures can occur through planting or conservation of third-party areas. In 2025, a compensation project was conducted at Ecovias Rio Minas.</p>	No
101-3 Access and benefit-sharing	Not applicable to Ecorodovias' business, therefore it will not be reported. Omission included in the GRI content index.	No
101-4 Identification of biodiversity impacts	<p>The operations considered most significant for risks involving biodiversity are those that have direct contact with Conservation Units or areas of high value for socio-biodiversity.</p> <p>In the case of the supply chain, the supply categories were evaluated based on the "Biodiversity Loss" criterion, and those with a score of 5 were considered significant: supply of stone materials (stones, gravel, sand, clay and laterite); supply of services and materials for the execution of works in general; and specialized civil engineering services.</p>	Yes
101-5 Locations with biodiversity impacts	<p>Ecologically sensitive areas and areas important for biodiversity are areas that require special attention and protection due to their ecosystem and biodiversity, and those that harbor a wide variety of species and ecosystems.</p> <p>Areas of high ecosystem integrity are those with a composition, structure, function, and ecological process close to those of a natural ecosystem.</p> <p>Areas with rapidly declining ecosystem integrity and high physical risks related to water are those with a high risk of loss of biodiversity and water resources.</p> <p>Areas important for providing ecosystem services benefits to indigenous peoples, local communities, and other stakeholders are protected and demarcated areas for traditional peoples, such as indigenous peoples, <i>quilombola</i> communities, and others recognized by the Brazilian State.</p> <p>For this content, the areas considered are those listed in the Natura 2000 Network of Protected Areas, UNESCO World Heritage Sites, Key Biodiversity Areas (KBAs), protected forests, environmental protection areas, or other areas defined by government authorities as requiring special protection, including indigenous reserves and areas demarcated for traditional peoples.</p>	Yes

GRI Disclosure	Detailed criteria	Disclosure assured
103-1 Energy policies and commitments	Not applicable.	No
103-2 Energy consumption and self-generation within the organization	<p>Energy consumption from fuel combustion: refers to fuels consumed in the Company's operations (use in generators, own fleet and service on highways, even if operated by third parties).</p> <p>Electricity consumption: refers to electricity supplied by local distributors and self-generated by photovoltaic plants in concessions in all Company operations (offices, toll sites, service bases).</p>	Yes
103-3 Upstream and downstream energy consumption	Disclosure omitted. This information will not be included in the first year of reporting for the new energy management approach model. The Company expects to include the relevant details within two years (base year 2027 report).	No
103-4 Energy intensity	Not applicable.	No
103-5 Reduction in energy consumption	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 implemented projects. In the energy sector, this includes initiatives related to fuel and electricity consumption.	No
201-1 Direct economic value generated and distributed	The Value Added Statement 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	<p>Substantial 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 (between 3 and 9 years) and long term (between 10 and 30 years), considering present values.</p> <p>The measures include values realized annually to avoid and mitigate the effects of short-term climate change.</p>	No
201-4 Financial assistance received from government	Not applicable.	No
203-1 Infrastructure investments and services supported	<p>The concept for significant impacts is calculated in R\$, considering the CAPEX resources allocated to contractual projects and legal obligations of highway concessions. Investments in improvements (for example, bike paths implemented for communities) and in social projects for basic services (education, health, etc.) are not considered, as these amounts do not have the materiality to represent the direct economic impact generated, since they are significantly lower than the contractual resources and legal obligations of the concessions.</p> <p>For positive and negative impacts, the positive and negative consequences and developments related to the Company's activities, projects, and initiatives in relation to the communities surrounding the units (concessions) are considered.</p>	Yes
205-1 Operations assessed for risks related to corruption	<p>Risk assessment is conducted corporately, covering 100% of operations. In the GRI content accounting, 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 assessment using risk scales (reputational, financial, legal compliance and socio-environmental). For critical risks, it is mandatory to define action plans for treatment, aiming at reducing severity. All risks (regardless of the level of criticality) are monitored by the Board of Directors.</p>	Yes

GRI Disclosure	Detailed criteria	Disclosure assured
<p>205-2 Communication and training about anti-corruption policies and procedures</p>	<p>The numbers and percentages reported in the indicator refer to the reporting period (year 2025). All employees are considered to be informed, as compliance and anti-corruption topics are disclosed through all internal communication channels, such as intranet, email, workshops, lectures, and internal social network – in addition to the mandatory acceptance of the Group’s Compliance policy package.</p> <p>The topic of combating corruption is also part of the content covered in the mandatory training on the EcoRodovias Group’s Code of Conduct and Compliance Policies. At the end of the training, the employee formalizes their commitment to observe EcoRodovias’ legislation and regulations, notably, but not limited to, anti-corruption topics.</p> <p>Trained employees are those who have completed the Code of Conduct training, which addresses, among other topics, corruption. The Code of Conduct training is available on an online platform and must be completed within one month of a new employee’s entry or when the document is revised. After this period, the training is considered delayed. For the calculation of this indicator, employees hired from December 1st onwards are disregarded, in order to respect the period for carrying out the training.</p> <p>In the case of the 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 communication to the board members. In addition, the Board is trained on the topic of anti-corruption.</p> <p>All suppliers are informed about the guidelines of the Code of Conduct upon their hiring and receive the Supplier Code of Conduct before providing the services.</p> <p>The following are considered Company employees: directors, consultants, managers, coordinators, supervisors, specialists, teach leads, administrative staff, technicians, leaders, apprentices, interns, and operational staff.</p> <p>For the reporting of this GRI content, the following category groupings were made: Board of Directors (Board Members), Executive Board (President, Statutory VP, Superintendent, Statutory Executive Director, Executive Director, and Director), Consulting (Executive Consultant, Senior Consultant, and Consultant), Management (Managers), Coordination (Coordinators), Specialists (Specialists), Teach Lead (Teach Lead), Supervision (Supervisors), Administrative (Administrative and Senior Professional), Apprentice (Apprentices), Interns (Interns), and Operational (Operational, Technical, and Leader).</p> <p>Employees on leave, with pending training within the deadline, or whose training is not applicable are excluded.</p>	<p>Yes</p>
<p>205-3 Confirmed incidents of corruption and actions taken</p>	<p>Confirmed cases are those deemed valid after the analysis, investigation, and deliberation 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> <p>There is no restriction regarding potential defendants; therefore, it covers all employees (including those on leave): CLT employees, statutory directors, apprentices, and interns, as well as board members.</p>	<p>Yes</p>
<p>206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</p>	<p>EcoRodovias has no history of this type of action. All active lawsuits are checked annually in the Company’s Legal System, and none of them contain the related subject matter. A general data report is generated in the legal system, and the subject x process summary x active party column is checked.</p> <p>If 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 was convicted, and the penalties foreseen (fines and non-monetary sanctions).</p>	<p>No</p>

GRI Disclosure	Detailed criteria	Disclosure assured
305-1 Direct (Scope 1) GHG emissions	Emissions data for scopes 1, 2, and 3 are monitored throughout the year in a specific system and consolidated according to the principles of the Brazilian GHG Protocol Program (PBGHGP). The Company adopts an operational control approach and includes all gases CO ₂ , CH ₄ , N ₂ O, and HFCs in the inventory. Published in the Public Emissions Registry, the GHG inventory is subject to external verification and has received the PBGHGP Gold Seal since 2011.	Yes
305-2 Energy indirect (Scope 2) GHG emissions	Emissions data for scopes 1, 2, and 3 are monitored throughout the year in a specific system and consolidated according to the principles of the Brazilian GHG Protocol Program (PBGHGP). The Company adopts an operational control approach and includes all gases CO ₂ , CH ₄ , N ₂ O, and HFCs in the inventory. Published in the Public Emissions Registry, the GHG inventory is subject to external verification and has received the PBGHGP Gold Seal since 2011.	Yes
305-3 Other indirect (Scope 3) GHG emissions	Os dados de emissões nos escopos 1, 2 e 3 são monitorados ao longo do ano em sistema específico e consolidados conforme premissas do Programa Brasileiro GHG Protocol (PBGHGP). A Companhia adota a abordagem de controle operacional e inclui todos os gases CO ₂ , CH ₄ , N ₂ O e HFCs no inventário. Divulgado no Registro Público de Emissões, o inventário de GEE é submetido a verificação externa e recebe o Selo Ouro do PBGHGP desde 2011.	Yes
305-4 GHG emissions intensity	Not applicable.	No
305-5 Reduction of GHG emissions	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 emissions, it covers initiatives whose reductions occur inside or outside the Company, including scopes 1, 2 and 3 of the GHG inventory. The Company does not consider the secondary effects of its reduction actions for reporting the indicator. Primary effects are direct reductions resulting from a specific initiative taken by the Company. 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 value chain (suppliers, users, etc.).	Yes
306-1 Waste generation and significant waste-related impacts	Negative environmental impacts, both real and potential, 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.	No
306-2 Management of significant waste-related impacts	All waste produced during EcoRodovias' operations and waste collected on our highways that has been discarded by users and/or neighboring communities are considered. Waste is considered to have a significant real or potential impact if it is classified as highly serious in the event of an occurrence, and therefore capable of causing irreversible or difficult-to-reverse damage.	No
306-4 Waste diverted from disposal	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.	Yes
306-5 Waste directed to disposal	Waste destined for incineration, energy recovery, landfill, or other methods that do not involve the reintegration and/or valorization of materials was considered.	Yes

GRI Disclosure	Detailed criteria	Disclosure assured
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 during the reporting period. It considers suppliers with initial approval and financial activity during the period.</p> <p>Environmental criteria: these are applicable to categories A (Special Services) and D (Environmentally Impacted 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>The 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>	Yes
308-2 Negative environmental impacts in the supply chain and actions taken	<p>Supplier assessments are conducted within the framework of SupplHi, a tool that evaluates the performance of suppliers who have an active contract with the Company. After requesting documents, which vary according to the category of service provision or material supply, suppliers receive grades ranging from A to E. Suppliers with a significant environmental impact are considered to be those classified with grades D (below 50% and above 30%) and E (below 30%). For greater methodological clarity, it is important to clarify that the concept of environmental and social impact used by the Company is directly linked to the responses to the SupplHi questionnaire. Impacts considered significant are those identified from the absence of controls, practices, and evidence related to the environmental dimension.</p> <p>In other words, the tool identifies potential impacts based on a lack of adherence to requirements relevant to the supplier’s activity. For example, when a supplier indicates that it does not have waste control, this response is interpreted as a potential environmental impact, considering the risk of legal non-compliance or inadequate practices.</p> <p>The calculation rationale considers the total number of suppliers evaluated by SupplHi (currently, suppliers classified as strategic) as the denominator for the calculations.</p>	Yes
401-1 New employee hires and employee turnover	<p>Hiring and dismissals: refers to the accumulated number of people hired and dismissed by the Company from January to December. It does not include internal transfers.</p> <p>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.</p> <p>Turnover rate: average of hires and terminations in each category (hires + terminations / 2) divided by the headcount of each category at the end of the period.</p> <p>Includes all Company employees, including CLT employees, statutory directors, apprentices, and interns.</p>	No
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>It covers all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p>	No
401-3 Parental leave	<p>Since Brazilian legislation ensures the return of 100% of professionals on leave, EcoRodovias monitors a 1-month retention period, which allows for the analysis of the group of people who were dismissed shortly after their return.</p> <p>Employees: this includes all Company employees, including CLT (Consolidation of Labor Laws) employees, statutory directors, apprentices, and interns.</p> <p>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:</p> <ul style="list-style-type: none"> • Reported year: This is the year in which the employee began their parental leave period. The Company calculates the number of eligible employees who went on leave each year. The accounting of employees who returned and were retained always refers to this universe of people who went on leave during the year. • Cut-off date: This is the base date of December 31st of the period covered by the report. The Company annually updates the status of employees who went on leave each year on the report’s cut-off date. Over the three-year period, the employees’ status evolved: from still on leave to being detained for 12 months. 	No
403-1 Occupational health and safety management system	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p>	No

GRI Disclosure	Detailed criteria	Disclosure assured
403-2 Hazard identification, risk assessment, and incident investigation	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p>	No
403-3 Occupational health services	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p>	No
403-4 Worker participation, consultation, and communication on occupational health and safety	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p>	No
403-5 Worker training on occupational health and safety	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p>	No
403-6 Promotion of worker health	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or 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 occupational health and safety risks is defined through a procedure that assesses the outcome between the probability of the event occurring and its severity (extent of the damage caused to the worker and their work activity). In general, it involves situations where the probability of the event occurring is high or that have high severity (injuries that lead to absence from work, whether permanent or not; disabling injuries and deaths).</p> <p>It encompasses practices for promoting the topic of occupational health and safety with other companies and partners, beyond the scope of employees and third parties. It may include participation in sectoral working groups on the topic, collaborations with the government or regulators, and dissemination (via contractual clauses, campaigns, and events) to suppliers who do not work with outsourced personnel.</p>	No
403-8 Workers covered by an occupational health and safety management system	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p>	No

GRI Disclosure	Detailed criteria	Disclosure assured
403-9 Work-related injuries	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p> <p>Workplace accidents with serious consequences: accidents considered serious are those with serious consequences (absence from work exceeding 180 days or irreversible injury). Fatal accidents are counted separately from accidents with serious consequences.</p> <p>Workplace accidents requiring mandatory reporting/recordability: considers all typical accidents that generated the issuance of a CAT (Work Accident Communication). Includes accidents with and without absence from work, with serious consequences, fatal accidents, medical care (excluding first aid), and accidents involving transportation services (chartered). Accidents without absence from work are considered those with up to 1 day of absence.</p> <p>Man-hours worked: calculated monthly. The man-hours worked for employees are measured directly for employees who clock in (time sheet) and estimated for other employees (who do not clock in) based on the theoretical hours that should be worked. The man-hours worked for third parties are estimated based on the total number of outsourced workers.</p> <p>Lost days: considers the consecutive days of absence as per the injured worker's medical certificate and the premises established by NBR 14280 (for example, 6,000 days in case of death), as applicable.</p> <p>Rates: calculated based on a 1 million HHT factor.</p>	Yes
403-10 Work-related ill health	<p>Employees: includes all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Non-employees: refers to third parties working on-site at the Company. These professionals are hired through service providers or individual contracts and monitored in a dedicated system.</p> <p>Occupational disease requiring mandatory reporting: any disease resulting from work activities. This includes Work Accident Reports (CATs) issued with identification of occupational disease.</p>	No
404-1 Average hours of training per year per employee	<p>It covers all employees (including those on leave), including CLT employees, statutory directors, apprentices, and interns.</p> <p>Training: a continuous educational process that aims to prepare the employee, both in acquiring specific technical knowledge and in modifying behaviors and attitudes related to the following aspects: skill, competence, 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 number of training hours completed throughout the period divided by the number of employees on 12/31.</p>	No
404-2 Programs for upgrading employee skills and transition assistance programs	Not applicable.	No

GRI Disclosure	Detailed criteria	Disclosure assured
404-3 Percentage of employees receiving regular performance and career development reviews	<p>It covers all employees (including those on leave) hired under CLT (Brazilian labor law), statutory directors, apprentices, and interns. It is considered the EcoRodovias Performance Cycle, which covers administrative and leadership employees. The Performance Cycle includes the evaluation of each employee’s goals and competencies, resulting in 9-Box analyses, feedback, and an individual development plan.</p> <p>Eligibility: employees with more than 3 months of service at the time the performance review cycle begins are eligible for the Performance Cycle. Professionals in operational positions do not participate in the Performance Cycle. For this group, direct leadership is responsible for evaluating performance and providing feedback based on goal achievement (individual or collective), attendance, warnings, etc.</p> <p>Calculation: number of employees evaluated during the period is divided by the number of employees on the last day of the reference month for eligibility. Employees who have left the Company are not excluded from the total, as they must reflect the headcount for the defined eligibility month.</p>	No
405-1 Diversity of governance bodies and employees	<p>Data-base: data considers the snapshot of 12/31 and is obtained from the SAP People and Management system.</p> <p>Employees: includes all employees (including those on leave), including CLT employees, 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 between women at each functional level / average of men at the same levels. Compensation considers all earnings paid: salary, bonuses, overtime, statutory director fees, allowances, profit sharing, and short- and long-term financial incentives.</p> <p>The functional categories considered are: Executives (including President, Vice-President, Director, Superintendent, Consultant, and Manager); Middle Management (Coordinator, Tech Lead, Supervisor, and Specialist); Administrative Staff (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 because of their gender, skin color, religion, age, sexual orientation, political opinion, national origin, social origin, and other forms of discrimination. Confirmed cases of discrimination are reported specifying the number of cases per type of discrimination.</p> <p>The Ethics Channel currently has a specific category for registering cases of discrimination. For this disclosure, records from this category are considered.</p>	Yes
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The risk of violating workers’ rights to exercise freedom of association or collective bargaining is assessed in two ways: For company employees, through monitoring by the Human Resources department of the proportion of employees covered by collective agreements and union negotiations. In the case of suppliers, there is periodic and continuous monitoring of labor compliance through the Supplier Assessment Program (PAF) and Third-Party Risk Management.</p> <p>All company employees under the CLT (Brazilian labor law) regime are considered 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>Supply categories with a score above 3.6 in the “Labor Relations” criterion in the Supplier Assessment Criticality Matrix are considered to have a significant risk of occurrence. 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 because it deprives them of it, or because it leads them to leave school early, or because it forces them to combine school attendance with long working hours.”</p> <p>According to the ILO, young workers are those under 18 years of age and older than the legal working age. According to the Apprentice Law (No. 10.097/2000), medium and large companies can hire young people aged between 14 and 24 as apprentices.</p> <p>The concept of hazardous work adopted is that used by Brazilian legislation: hazardous activities or operations are all those which, by their nature or methods of work, place the worker in permanent contact with explosives, electricity, ionizing materials, radioactive substances or flammable materials, under conditions of heightened risk.</p> <p>The indicators consider the national context and the regions where Ecorodovias operates: Southeast, South, Midwest and part of the North (TO). No child labor risk assessments were conducted based on regional segments; therefore, operations and suppliers in all regions where the Company operates in the national territory are considered.</p>	Yes

GRI Disclosure	Detailed criteria	Disclosure assured
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supplier categories with a score above 3.6 in the “Labor Relations” criterion of the Supplier Assessment Criticality Matrix are considered to have a significant risk of occurrence. According to the ILO (Convention No. 29), forced or compulsory labor is any work or service exacted from any person under the menace of any penalty and for which the person has not offered himself voluntarily. The indicators consider the national context and the regions where Ecorodovias operates: Southeast, South, Midwest, and part of the North (TO). No child labor risk assessments were conducted based on regional segments; therefore, operations and suppliers in all regions where the Company operates nationwide are considered.	Yes
411-1 Incidents of violations involving rights of indigenous peoples	Cases considered to involve violations of the rights of indigenous peoples are those with final and unappealable judgments concerning traditional peoples as parties, and cases where the environmental license for the asset stipulated specific conditions or a Basic Indigenous Environmental Program that were not deemed to have been satisfactorily executed by the competent authorities. In the legal system, cases with final and unappealable judgments are monitored using the terms “indigenous,” “traditional,” and “ <i>quilombola</i> ” (Afro-Brazilian communities).	No
413-1 Operations with local community engagement, impact assessments, and development programs	All concessioned road or logistics assets of EcoRodovias are considered operations. Community engagement actions are limited to those that are predominant in environmental licensing and concession contracts, such as public hearings and ombudsman services. Regarding impact assessment, it is also limited to the legal licensing requirements, based on Environmental Impact Studies – Environmental Impact Report (EIA-Rima). Community development programs are those triggered by private social investment, aligned with the Company’s Social Investment Policy and Sustainability Policy. Social and environmental impacts are measured via EIA-Rima and monitored through environmental licensing - an activity carried out by local teams responsible for the execution of the Basic Environmental Programs (PBA) of each license. Determining the needs of local communities, local development programs, stakeholder mapping, and consultation processes are restricted to the scope of environmental licensing.	No
413-2 Operations with significant actual and potential negative impacts on local communities	All concessioned road or logistics assets of EcoRodovias are considered operations. Local communities include all municipalities crossed by our road concessions or adjacent to our logistics operations. Actual and potential negative impacts on local communities are determined based on aspects present in the environmental licensing process.	No
414-1 New suppliers that were screened using social criteria	In the new supplier approval phase, labor criteria are used through the evaluation of a Certificate of No Labor Debts, a Certificate of No FGTS (Brazilian employee severance fund) debts, and consultation with the eSocial system. After contracting, documentation related to health and safety is also required, as well as acceptance of human rights clauses and the Company’s Code of Conduct. New suppliers are those that were contracted for the first time in the reporting year.	Yes
414-2 Negative social impacts in the supply chain and actions taken	Supplier evaluations are conducted within the scope of SupplHi, a tool that assesses the performance of suppliers who have an active contract with the Company. After requesting documents, which vary according to the category of service provision or material supply, suppliers receive grades ranging from A to E. Suppliers with significant social impact are considered to be those classified with grades D (below 50% and above 30%) and E (below 30%). For greater methodological clarity, it is important to clarify that the concept of social impact used by the Company is directly linked to the responses to the SupplHi questionnaire. Impacts considered significant are those identified from the absence of controls, practices, and evidence related to the social dimension, such as labor standards, human rights, occupational health and safety, and diversity practices. In other words, the tool identifies potential social impacts based on the lack of adherence to essential requirements for the responsible operation of the supplier. For example, when a supplier indicates that it does not have a formal policy for managing labor standards and practices, this absence is interpreted as a potential social impact, considering the risk of non-compliance with labor standards, failures in working conditions, or vulnerability to situations of human rights violations. The calculation rationale considers the total number of suppliers evaluated by SupplHi (currently, suppliers classified as strategic) as the denominator of the calculations.	Yes

GRI Disclosure	Detailed criteria	Disclosure assured
415-1 Political contributions	This disclosure does not apply to the Company, as Brazilian law (Law No. 13.165/2015) and EcoRodovias' Code of Conduct prohibit this type of contribution to candidates or political parties.	No
416-1 Assessment of the health and safety impacts of product and service categories	We consider that highway concessions can impact user safety, given that road accidents are very common on all highways in the country. Therefore, 100% of highway concessions have the potential to impact the health and safety of users. Road safety indicators, such as the number of accidents, number of deaths, number of injuries, and accident rates, are monitored periodically by the Company. This GRI disclosure only considers highway concessions and is not relevant to the port logistics unit (Ecoporto and Ecopátio).	Yes
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Only processes with a final decision are considered. Civil actions exceeding R\$ 100,000 are classified as non-conformities with laws, and in all these cases, a fine or penalty is applied. Cases of non-compliance with voluntary agreements are classified as non-conformities with clauses of the concession contract. All types of legislation relating to administrative and regulatory areas are considered, whether municipal, state, or federal. This GRI disclosure only considers highway concessions and is not material for the port logistics unit (Ecoporto and Ecopátio).	Yes
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In the context of the Company, substantiated complaints correspond to requests for rights from data subjects, and violations of customer privacy correspond to personal data security incidents. The concept adopted by the organization for “leaks, thefts or losses of customer data” are requests for rights from data subjects: responding to demands for the exercise of rights by personal data subjects that are under the control of EcoRodovias and its units (article 18 of the LGPD). Personal data security incident: an attack/adverse event, confirmed or suspected, related to a breach in the security of personal data, such as unauthorized, accidental or unlawful access that results in the 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 personal data subject. 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.	No

Credits ▶

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