

CCR S.A.  
(Publicly-held  
Company)

**Review of Interim financial  
information as of  
September 30, 2022**

*(A free translation of the original  
report in Portuguese as issued in  
Brazil containinig financial statements  
prepared in accordance with  
accouting practices adopedd in Brazil  
and (IFRS)*

# Contents

<b>Manegement report</b>	<b>3</b>
<b>Independent Auditors' Report on review of interim financial Information</b>	<b>17</b>
<b>Balance sheets</b>	<b>19</b>
<b>Statements of income</b>	<b>21</b>
<b>Statements of comprehensive income</b>	<b>22</b>
<b>Statements of changes in equity - Individual</b>	<b>23</b>
<b>Statements of changes in shareholders' equity - Consolidated</b>	<b>24</b>
<b>Cash flows Statements – Indirect method</b>	<b>26</b>
<b>Statements of added value</b>	<b>28</b>
<b>Explanatory notes to the review of Interim Financial Statements (Quarterly Financial Statements - ITR)</b>	<b>29</b>

## \ Results for the third quarter of 2022

The Parent Company and Consolidated Interim Financial Information was prepared and is being presented under the accounting practices adopted in Brazil and International Financial Reporting Standards (“IFRS”), issued by the International Accounting Standards Board (“IASB”), all of which applied consistently with the main accounting practices described in Note 2 to the Interim Financial Information.

Unless otherwise stated, the financial and operating information is presented on a consolidated basis, in thousands of Brazilian reais, and the comparisons refer to 3Q21.

The pro-forma information includes the proportional data of the jointly owned subsidiaries. Said information, as well as non-financial information and other operating information, has not been reviewed by the independent auditors.

Due to rounding, the total amounts informed in the tables of this earnings release may have slight variations.



## \ 3Q22 VS. 3Q21 HIGHLIGHTS

- Consolidated vehicle traffic, excluding NovaDutra, RioSP and RodoNorte, **grew by 5.3% in the period.**
- The number of passengers transported in airports **increased by 274.7%** in the period. Excluding the Central and South Airport Blocks, the **increase was 41.9% in the period.**
- The number of passengers transported in the mobility business **increased by 114.1%** in the period. Excluding ViaMobilidade L8/9, the **increase was 44.3% in the period.**
- Adjusted EBITDA **grew by 45.1%**, with a margin of 73.6% (+11.0 p.p.). Same-basis<sup>1</sup> adjusted EBITDA **increased by 13.0%**, with a margin of 62.7% (-3.8 p.p.).
- **Net Income was R\$606.5 million**, versus R\$183.9 million in 3Q21. On the same base<sup>1</sup>, **Net Income was R\$228.3 million**, versus R\$180 million in 3Q21.
- On August 18, 2022, the Company disclosed a Material Fact announcing that it **signed Collective Amendment and Modifying Instrument (TAM) 02/2022**, whose object was to promote and establish the methodology for recovering the economic and financial balance of the São Paulo state highways’ Concession Agreements, due to the gross revenue frustration caused by the failure to transfer the tariff increase on July 1st, 2022, and register that the tariff increase should occur by December 16, 2022.
- On September 12, 2022, the Company disclosed a Material Fact announcing that it concluded **the transfer of all shares issued by CCR**, which were held by Andrade Gutierrez Participações S.A., to Itaúsa S.A. and Votorantim S.A.
- On September 16, 2022, the Company disclosed a Material Fact announcing that it **signed the Second Re-ratification of Amendment and Modifying Instrument (TAM) 21/2022**,

whose object is to extend the term of the Renovias concession agreement in 808 days, until August 29, 2024.

- On September 22, 2022, the Company disclosed a Material Fact announcing that it **signed Amendment and Modifying Instrument (TAM) 22/2022**, whose object is to extend the term of the Renovias concession agreement in 45 days, until October 13, 2024.
- On October 27, 2022, CCR informed its shareholders that it would begin **paying dividends** of around R\$0.29 per common share on November 30, 2022.

1. Same-basis adjustments are described in the same-basis comparison section.



## Financial Indicators

Financial Indicators (R\$ MM)	IFRS		
	3Q21	3Q22	Chg %
Net Revenues <sup>1</sup>	2,573.1	3,175.2	23.4%
Adjusted Net Revenues on the same basis <sup>2</sup>	2,040.5	2,446.3	19.9%
Adjusted EBIT <sup>3</sup>	876.2	1,557.4	77.7%
Adjusted EBIT Mg. <sup>4</sup>	34.0%	49.0%	15.0 p.p.
Adjusted EBITDA <sup>5</sup>	1,611.8	2,338.1	45.1%
Adjusted EBITDA Mg. <sup>4</sup>	62.6%	73.6%	11.0 p.p.
Adjusted EBITDA on the same basis <sup>2</sup>	1,357.0	1,533.2	13.0%
Adjusted EBITDA Mg. on the same basis <sup>4</sup>	66.5%	62.7%	-3.8 p.p.
Net Income	183.9	606.5	229.8%
Net Income on the same basis <sup>2</sup>	180.0	228.3	26.8%
Net Debt / Adjusted EBITDA LTM (x)	2.4	1.6	
Adjusted EBITDA <sup>5</sup> / Interest and Monetary Variation (x)	3.8	2.8	

Financial Indicators (R\$ MM)	IFRS		
	9M21	9M22	Chg %
Net Revenues <sup>1</sup>	8,340.6	14,282.3	71.2%
Adjusted Net Revenues on the same basis <sup>2</sup>	5,519.4	6,941.0	25.8%
Adjusted EBIT <sup>3</sup>	2,957.5	9,234.8	212.3%
Adjusted EBIT Mg. <sup>4</sup>	35.5%	64.7%	29.2 p.p.
Adjusted EBITDA <sup>5</sup>	5,528.1	11,025.8	99.5%
Adjusted EBITDA Mg. <sup>4</sup>	66.3%	77.2%	10.9 p.p.
Adjusted EBITDA on the same basis <sup>2</sup>	3,527.9	4,405.4	24.9%
Adjusted EBITDA Mg. on the same basis <sup>4</sup>	63.9%	63.5%	-0.4 p.p.
Net Income	828.8	4,350.2	424.9%
Net Income on the same basis <sup>2</sup>	679.4	304.2	-55.2%
Net Debt / Adjusted EBITDA LTM (x)	2.4	1.6	
Adjusted EBITDA <sup>5</sup> / Interest and Monetary Variation (x)	5.2	4.6	

1. Net revenue excludes construction revenue.

2. The same-basis effects are described in the same-basis comparison section.

3. Calculated by adding net revenue, construction revenue, cost of services, and administrative expenses.

4. The adjusted EBIT and EBITDA margins were calculated by dividing adjusted EBIT and EBITDA by net revenue, excluding construction revenue.

5. Calculated by excluding non-cash expenses: depreciation and amortization, provision for maintenance, and accrual of prepaid concession expenses.



## \ Same-basis comparisons and non-recurring effects

**To ensure comparability of the quarterly results**, same-basis adjustments were made by excluding from the compared periods:

### Recently ended concessions

- RodoNorte, whose concession agreement ended in November 2021.
- NovaDutra, whose concession agreement ended in February 2022.

### Recently initiated concessions

- ViaMobilidade Lines 8 e 9, which started up in January 2022.
- The Central and South Airport Block, which started up in March 2022.
- RioSP, which started up in March 2022.
- Pampulha Airport, which started up in May 2022.

### Rebalancing of concession agreements

- The extraordinary revenue recognized for Renovias, in the amount of R\$124 million (R\$82 million net of taxes), considering the 40% interest, due to 2 re-ratifications of Amendment and Modifying Instrument (TAM) 21/2022, recognized in 3Q22, affecting the Net Income line. On a pro-forma basis, it affected the Net Revenue, the adjusted EBITDA, and the Net Income lines.

### Other non-recurring events

- TAS, whose sale of all the equity interest of Grupo CCR was concluded in July 2022, resulting in gains of R\$505 million (R\$406 million net of taxes), affecting the adjusted EBITDA and the Net Income lines (70%).
- In 3Q22, we made a provision for impairment of permanent assets in ViaOeste, in the amount of R\$321 million (R\$219 million net of taxes), affecting Net Income.

**To ensure comparability between the year-to-date results**, in addition to the above-mentioned effects, we also removed the following impacts from the year-to-date figures:

### Recently initiated concessions

- ViaCosteira, whose billing began in May 2021.

### Rebalancing of concession agreements

- The extraordinary revenue recognized for AutoBAn, in the amount of R\$5.3 billion (R\$3.5 billion net of taxes), due to the Definitive Amendment and Modifying Instrument (TAM) recognized in 1Q22, affecting the Net Revenue, the Adjusted EBITDA, and the Net Income lines;
- The rebalancing of ViaQuatro, in the amount of R\$1.1 billion (R\$0.73 billion net of taxes), recognized in 1Q21, affecting the Net Revenue, the Adjusted EBITDA, and the Net Income consolidated lines;
- Amortization expenses, in the amount of R\$531 million (R\$350 million net of taxes) for AutoBAn, ViaOeste, and SPVias in 2Q21, due to the signing of the Preliminary Amendment and Modifying Instrument (TAM), affecting Net Income.
- In 1H22, we recognized extraordinary revenue of R\$23 million (R\$15 million net of taxes) for Renovias, considering the 40% interest, as a result of Amendment and Modifying Instrument (TAM) 21/2022 (original), affecting the Net Income line. On a pro-forma basis, it affected the Net Revenue, the adjusted EBITDA, and the Net Income lines.

### \ SBTi decarbonization target

To continue its climate change actions, in July, CCR publicly committed to reducing its GHG (greenhouse gas) emissions and submitted its decarbonization target proposal to the SBTi (Science-Based Targets initiative), which is in the phase of approval. The status can be consulted on the initiative's website: [www.sciencebasedtargets.org/companies-taking-action](http://www.sciencebasedtargets.org/companies-taking-action).

Setting the **SBTi target** shows that Grupo CCR's objectives are in line with the Paris Agreement. The SBTi provides a solid base for corporate long-term climate change strategies, increasing competitive advantage in the transition to a low-carbon economy. As a result, setting science-based targets fosters innovation and ensures that the business is aligned with the **goals of limiting global warming to well below 2 degrees Celsius**.

### \ Diversity

The Diversity and Inclusion agenda is part of the **strategic pillar of CCR's ESG** and has structured priority actions to build a more diverse and inclusive culture across the Company. This quarter, we highlight the celebration of **Julho das Pretas** (The Black Women's July), by holding themed lectures for Grupo CCR's female employees, addressing historical context, concepts and the relevance of racial self-representation. The **CCR Connection** event held in August was attended by 300 leaders and aimed at engaging leaderships in strategic themes, aligning practices and maximizing results across our operations, talking about innovation, organizational culture, ESG, diversity and inclusion. Still in September, we launched phase 2 of the **Diversity and Inclusion E-Training**, with the goal of educating employees so they can contribute to a more inclusive culture. So far, this training has been attended by over 12 thousand employees during phases 1 and 2.

### \ Social Responsibility

The CCR Institute is responsible for managing Grupo CCR's social investment, coordinating projects and programs with its own resources and via tax incentive laws, on the Health, Education, Income Generation, Culture, and Sports fronts - always with a focus on promoting social inclusion. The CCR Institute has two proprietary programs – **Caminhos para a Saúde** (Paths to Health), which promotes quality of life and health for various audiences. This program was launched this quarter at ViaMobilidade Linhas 8 e 9 and at CCR ViaCosteira; and **Caminhos para a Cidadania** (Paths to Citizenship), which educates and encourages the thought of public elementary school teachers. In 2022, this program impacted over 3 thousand teachers from more than 1,600 municipal elementary schools.

In partnership with the NGO Gerando Falcões, the CCR Institute held the **Gerando Novos Caminhos** (Making New Paths) **Campaign**, by collecting more than 27 tons of clothing items that were forwarded to the NGO so it could sell them in its stores, with profit to be allocated for its own social projects.

Lastly, under the **Income Generation** pillar, in 2022, 4 projects supporting entrepreneurs, young people and workers in entering the job market were attended by 2,678 participants coming from 52 municipalities, in 26 Brazilian states. Keep up with the latest news of the CCR Institute at [www.institutoccr.com.br](http://www.institutoccr.com.br).



## \ Gross Revenue (excluding Construction Revenue)

Toll Gross Revenue (R\$ 000)	3Q21	3Q22	Chg %	9M21	9M22	Chg %
AutoBAn	641,408	787,229	22.7%	1,741,453	2,090,693	20.1%
NovaDutra	152,104	-	n.m.	569,094	97,178	-82.9%
RodoNorte	241,618	-	n.m.	685,659	-	n.m.
ViaLagos	36,626	41,855	14.3%	103,571	125,450	21.1%
ViaOeste	295,011	348,342	18.1%	803,093	940,865	17.2%
RodoAnel Oeste	79,190	96,392	21.7%	217,006	259,260	19.5%
SPVias	189,318	231,152	22.1%	528,975	621,921	17.6%
MSVia <sup>1</sup>	97,257	43,465	-55.3%	247,337	122,709	-50.4%
ViaSul	103,241	116,533	12.9%	306,393	347,200	13.3%
ViaCosteira	40,734	48,089	18.1%	66,149	133,010	101.1%
RioSP	-	296,991	n.m.	-	676,225	n.m.
<b>Total</b>	<b>1,876,507</b>	<b>2,010,048</b>	<b>7.1%</b>	<b>5,268,730</b>	<b>5,414,511</b>	<b>2.8%</b>
<b>% of Total Revenues</b>	<b>66.4%</b>	<b>58,5 %</b>	<b>-7.9 p.p.</b>	<b>58.7%</b>	<b>36,2 %</b>	<b>-22.5 p.p.</b>
<b>% of Eletronic means of collection</b>	<b>76.2%</b>	<b>86.1%</b>	<b>9.9 p.p.</b>	<b>75.0%</b>	<b>85.3%</b>	<b>10.2 p.p.</b>

Ancillary Gross Revenue	3Q21	3Q22	Chg %	9M21	9M22	Chg %
<b>Total Ancillary Gross Revenue</b>	<b>32,404</b>	<b>(5,879)</b>	<b>n.m.</b>	<b>91,734</b>	<b>5,329,020</b>	<b>5,709.2%</b>
<b>% of Total Revenues</b>	<b>1.1%</b>	<b>-0,2 %</b>	<b>-1.3 p.p.</b>	<b>1.0%</b>	<b>35,6 %</b>	<b>34.6 p.p.</b>

Other Gross Revenues	3Q21	3Q22	Chg %	9M21	9M22	Chg %
ViaQuatro	157,722	229,430	45.5%	1,553,849	713,880	-54.1%
ViaMobilidade - L5/17	96,556	134,006	38.8%	267,586	376,998	40.9%
Metrô Bahia	222,579	179,348	-19.4%	659,100	666,385	1.1%
VLT Carioca	57,021	69,886	22.6%	175,979	260,139	47.8%
Barcas	12,548	27,447	118.7%	30,765	70,807	130.2%
Curaçao	50,720	80,591	58.9%	91,508	212,143	131.8%
BH Airport	69,042	103,972	50.6%	167,536	264,690	58.0%
TAS	162,344	55,239	-66.0%	444,401	339,149	-23.7%
San José (Aeris)	65,155	83,314	27.9%	146,701	243,408	65.9%
Samm	23,981	31,051	29.5%	70,850	76,668	8.2%
ViaMobilidade - L8/9	-	237,755	n.m.	-	611,906	n.m.
South Block	-	120,285	n.m.	-	228,523	n.m.
Central Block	-	70,152	n.m.	-	129,161	n.m.
Pampulha	-	7,154	n.m.	-	11,517	n.m.
<b>Total</b>	<b>917,668</b>	<b>1,429,630</b>	<b>55.8%</b>	<b>3,608,275</b>	<b>4,205,374</b>	<b>16.5%</b>
<b>% of Total Revenues</b>	<b>32.5%</b>	<b>41,6 %</b>	<b>9.1 p.p.</b>	<b>40.2%</b>	<b>28,1 %</b>	<b>-12.1 p.p.</b>

<b>Construction Gross Revenue</b>	<b>2,826,579</b>	<b>3,433,799</b>	<b>21.5%</b>	<b>8,968,739</b>	<b>14,948,905</b>	<b>66.7%</b>
-----------------------------------	------------------	------------------	--------------	------------------	-------------------	--------------

Construction Gross Revenue	3Q21	3Q22	Chg %	9M21	9M22	Chg %
<b>Total</b>	<b>270,203</b>	<b>476,992</b>	<b>76.5%</b>	<b>790,142</b>	<b>1,049,866</b>	<b>32.9%</b>

1. As of June 2021, due to the amendment to restart the bidding process of MSVia, the concessionaire became entitled to receive 47.3% of the amount collected at the toll plazas, recording it in this net amount (ex tariff surplus). In 2Q21 and 3Q21, the amounts were disclosed as deductions from revenue. But in 4Q21, we began to consider this effect in net revenue. As a result, according to the new criteria, the amount to be considered as toll gross revenue in 3Q21 is R\$46,699 thousand.

The Gross Revenue from jointly owned subsidiaries recorded under equity pickup is shown below as additional information.

Gross Operating Revenue of Jointly Controlled Companies <sup>1</sup>	3Q21	3Q22	Chg %	9M21	9M22	Chg %
Renovias	52,857	185,697	251.3%	140,860	312,378	121.8%
Quiport	77,351	102,679	32.7%	194,460	268,981	38.3%
ViaRio	27,339	29,598	8.3%	75,757	84,485	11.5%
<b>Total<sup>2</sup></b>	<b>157,547</b>	<b>317,974</b>	<b>101.8%</b>	<b>411,077</b>	<b>665,844</b>	<b>62.0%</b>

1. Proportional share including Ancillary Revenue and excluding Construction Revenue.

2. Does not include eliminations.

## \ Breakdown of Other Gross Revenue from the Mobility business (without Construction Revenue)

Gross Revenue (R\$ 000)	ViaQuatro						Metrô Bahia					
	3Q21	3Q22	Chg %	9M21	9M22	Chg %	3Q21	3Q22	Chg %	9M21	9M22	Chg %
Metroviary Revenue	87,802	207,803	136.7%	223,977	494,008	120.6%	115,422	120,794	4.7%	343,595	353,558	2.9%
Mitigation revenue	-	54,409	n.m.	-	86,623	n.m.	60,619	42,220	-30.4%	204,301	141,743	-30.6%
Tariff Revenue	87,802	153,394	74.7%	223,977	407,385	81.9%	54,803	78,574	43.4%	139,294	211,815	52.1%
Accessory Revenue	9,555	16,612	73.9%	31,003	44,622	43.9%	2,250	2,958	31.5%	7,488	9,559	27.7%
Financial Asset	60,291	4,199	-93.0%	1,298,669	174,282	-86.6%	104,844	55,594	-47.0%	307,833	303,177	-1.5%
Others	74	816	1002.7%	200	968	384.0%	63	2	-96.8%	184	91	-50.5%
<b>Total Gross Revenue</b>	<b>157,722</b>	<b>229,430</b>	<b>45.5%</b>	<b>1,553,849</b>	<b>713,880</b>	<b>-54.1%</b>	<b>222,579</b>	<b>179,348</b>	<b>-19.4%</b>	<b>659,100</b>	<b>666,385</b>	<b>1.1%</b>

Gross Revenue (R\$ 000)	VLT						ViaMobilidade - L5/17					
	3Q21	3Q22	Chg %	9M21	9M22	Chg %	3Q21	3Q22	Chg %	9M21	9M22	Chg %
Metroviary Revenue	10,255	17,963	75.2%	26,655	44,807	68.1%	93,268	121,110	29.9%	255,050	341,910	34.1%
Mitigation revenue	-	-	n.m.	-	-	n.m.	32,527	35,520	9.2%	95,593	104,339	9.1%
Tariff Revenue	10,255	17,963	75.2%	26,655	44,807	68.1%	60,741	85,590	40.9%	159,457	237,571	49.0%
Accessory Revenue	2,437	2,532	3.9%	5,956	7,325	23.0%	3,288	12,896	292.2%	12,536	35,088	179.9%
Financial Asset	44,329	49,391	11.4%	143,368	208,007	45.1%	-	-	n.m.	-	-	n.m.
Others	-	-	n.m.	-	-	n.m.	-	-	n.m.	-	-	n.m.
<b>Total Gross Revenue</b>	<b>57,021</b>	<b>69,886</b>	<b>22.6%</b>	<b>175,979</b>	<b>260,139</b>	<b>47.8%</b>	<b>96,556</b>	<b>134,006</b>	<b>38.8%</b>	<b>267,586</b>	<b>376,998</b>	<b>40.9%</b>

Gross Revenue (R\$ 000)	ViaMobilidade - L8/9					
	3Q21	3Q22	Chg %	9M21	9M22	Chg %
Metroviary Revenue	-	236,211	n.m.	-	608,411	n.m.
Mitigation revenue	-	43,826	n.m.	-	124,527	n.m.
Tariff Revenue	-	192,385	n.m.	-	483,884	n.m.
Accessory Revenue	-	1,544	n.m.	-	3,495	n.m.
Financial Asset	-	-	n.m.	-	-	n.m.
Others	-	-	n.m.	-	-	n.m.
<b>Total Gross Revenue</b>	<b>-</b>	<b>237,755</b>	<b>n.m.</b>	<b>-</b>	<b>611,906</b>	<b>n.m.</b>



## \ Operational Data

	Traffic/Passengers			Average Toll Paid <sup>1</sup>			Traffic/Passengers			Average Toll Paid <sup>1</sup>		
	3Q21	3Q22	Chg %	3Q21	3Q22	Chg %	9M21	9M22	Chg %	9M21	9M22	Chg %
<b>Traffic</b>	<b>Equivalent Vehicles<sup>2</sup></b>			<b>Average Toll Paid<sup>1</sup></b>			<b>Equivalent Vehicles<sup>2</sup></b>			<b>Average Toll Paid<sup>1</sup></b>		
AutoBAN	66,419,669	72,798,171	9.6%	9.7	10.8	11.9%	189,634,277	207,082,073	9.2%	9.2	10.1	10.0%
NovaDutra	34,550,261	-	n.m.	4.4	-	n.m.	97,916,462	21,715,859	-77.8%	5.8	4.5	-23.1%
RodoNorte	23,887,380	-	n.m.	10.1	-	n.m.	69,981,680	-	n.m.	9.8	-	n.m.
ViaLagos	1,972,822	1,937,926	-1.8%	18.6	21.6	16.3%	5,989,555	6,258,742	4.5%	17.3	20.0	15.9%
ViaOeste	29,463,976	31,281,329	6.2%	10.0	11.1	11.3%	84,480,978	90,162,527	6.7%	9.5	10.4	9.8%
RodoAnel Oeste	33,054,827	34,323,725	3.8%	2.4	2.8	17.1%	95,792,426	99,263,935	3.6%	2.3	2.6	15.0%
SPVias	15,570,179	16,985,504	9.1%	12.2	13.6	11.9%	45,763,505	49,153,202	7.4%	11.6	12.7	9.4%
MSVia <sup>3</sup>	14,725,590	13,595,970	-7.7%	3.2	3.2	0.9%	37,434,612	38,414,817	2.6%	5.1	3.2	-36.8%
ViaSul	22,016,591	22,338,059	1.5%	4.7	5.2	11.3%	65,793,546	68,819,427	4.6%	4.7	5.0	8.4%
ViaCosteira	19,455,221	19,933,976	2.5%	2.1	2.4	15.3%	31,606,239	59,873,642	89.4%	2.1	2.2	6.2%
RioSP	-	44,317,367	n.m.	-	6.7	n.m.	-	101,040,576	n.m.	-	6.7	n.m.
Renovias (40%)	5,582,665	5,983,635	7.2%	8.9	9.9	10.9%	15,596,760	16,872,661	8.2%	8.5	9.3	9.5%
ViaRio (66,66%)	3,524,576	3,779,938	7.2%	7.7	7.8	1.3%	9,794,810	10,787,974	10.1%	7.7	7.8	1.4%
<b>Consolidated IFRS<sup>4</sup></b>	<b>290,580,490</b>	<b>288,793,356</b>	<b>-0.6%</b>	<b>6.3</b>	<b>7.0</b>	<b>10.8%</b>	<b>808,874,256</b>	<b>831,947,327</b>	<b>2.9%</b>	<b>6.4</b>	<b>6.5</b>	<b>1.1%</b>
<b>Consolidated Pró-forma<sup>4</sup></b>	<b>299,687,731</b>	<b>298,556,929</b>	<b>-0.4%</b>	<b>6.6</b>	<b>7.0</b>	<b>6.1%</b>	<b>834,265,826</b>	<b>859,607,962</b>	<b>3.0%</b>	<b>6.5</b>	<b>6.6</b>	<b>1.5%</b>
<b>Mobility</b>	<b>Transported Passengers</b>			<b>Average Toll Paid<sup>1</sup></b>			<b>Transported Passengers</b>			<b>Average Toll Paid<sup>1</sup></b>		
ViaQuatro	29,597,589	45,476,529	53.6%	3.0	3.4	13.5%	76,629,943	121,934,930	59.1%	2.9	3.3	14.4%
Integrated	25,959,291	39,906,824	53.7%	-	-	n.m.	67,199,415	106,978,076	59.2%	-	-	n.m.
Exclusive	3,638,298	5,569,705	53.1%	-	-	n.m.	9,430,528	14,956,854	58.6%	-	-	n.m.
ViaMobilidade - L5/17	29,247,435	37,959,022	29.8%	2.1	2.3	8.2%	77,248,079	106,095,435	37.3%	2.1	2.2	8.7%
Metrô Bahia	19,777,647	24,650,536	24.6%	2.8	3.2	15.2%	51,013,561	69,227,861	35.7%	2.7	3.1	12.1%
VLT Carioca	3,360,004	4,665,663	38.9%	3.4	3.9	12.9%	9,038,984	12,436,962	37.6%	3.1	3.6	15.0%
ViaMobilidade - L8/9	-	55,940,804	n.m.	-	3.4	n.m.	-	143,286,674	n.m.	-	3.4	n.m.
Barcas	1,551,557	2,950,731	90.2%	6.2	7.5	21.5%	4,144,030	7,533,828	81.8%	6.2	7.4	19.3%
<b>Consolidated</b>	<b>83,534,232</b>	<b>171,643,285</b>	<b>105.5%</b>				<b>218,074,597</b>	<b>460,515,690</b>	<b>111.2%</b>			



Airport	Boarding Passengers			Average Toll Paid <sup>1</sup>			Boarding Passengers			Average Toll Paid <sup>1</sup>		
<b>Domestic</b>												
BH Airport (R\$)	900,117	1,255,303	39.5%	26.9	31.4	16.7%	2,232,674	3,331,169	49.2%	25.0	29.3	17.1%
Curaçao (USD)	21,425	31,021	44.8%	24.8	29.8	20.0%	40,869	77,925	90.7%	24.8	29.4	18.4%
Quiport (USD)	172,866	360,425	108.5%	12.6	13.5	7.4%	358,850	898,812	150.5%	12.7	13.3	5.1%
Central Block (R\$)	-	926,887	n.m.	-	39.0	n.m.	-	1,674,159	n.m.	-	39.4	n.m.
South Block (R\$)	-	2,446,250	n.m.	-	39.6	n.m.	-	2,446,250	n.m.	-	38.1	n.m.
<b>International</b>												
BH Airport (R\$)	12,761	31,597	147.6%	62.0	69.8	12.6%	25,685	84,785	230.1%	60.2	65.5	8.9%
San José (USD)	404,434	586,253	45.0%	32.2	31.7	-1.6%	968,643	1,755,273	81.2%	32.0	31.2	-2.7%
Curaçao (USD)	112,688	155,344	37.9%	48.9	63.2	29.3%	185,740	418,695	125.4%	48.7	63.2	29.5%
Quiport (USD)	208,188	268,469	29.0%	50.3	53.0	5.4%	448,162	677,328	51.1%	50.2	52.8	5.3%
Central Block (R\$)	-	247	n.m.	-	69.7	n.m.	-	456	n.m.	-	69.7	n.m.
South Block (R\$)	-	5,775	n.m.	-	69.5	n.m.	-	11,884	n.m.	-	69.3	n.m.
<b>Consolidated IFRS<sup>4</sup></b>	<b>1,451,425</b>	<b>5,438,677</b>	<b>274.7%</b>				<b>3,453,611</b>	<b>9,800,596</b>	<b>183.8%</b>			
<b>Consolidated Pró-forma<sup>4</sup></b>	<b>1,832,479</b>	<b>6,067,571</b>	<b>231.1%</b>				<b>4,260,623</b>	<b>11,376,736</b>	<b>167.0%</b>			

1. The average tariff (i) for the Highway business is calculated by dividing toll revenue by the number of equivalent vehicles of each concessionaire, and (ii) for mobility and airports only tariff revenues and the number of passengers transported and boarded, respectively, are considered. The average tariffs for BH airport, the Central and South Block are in Brazilian reais, while the tariffs for the other airports are reported in U.S. dollars.

2. Equivalent vehicles is a measure calculated by adding heavy vehicles (commercial vehicles such as trucks and buses) to light vehicles, multiplied by the number of axles charged. One light vehicle is equivalent to one axle of a heavy vehicle.

3. Due to the signature of the amendment to restart the bidding process of MSVia in June 2021. As of this date, revenue was 47.3% of the collected amount, impacting both the revenue and the calculation of the average tariff.

4. In CCR's consolidated figures, the traffic volume of ViaOeste, which collects one-way toll only, is multiplied by two to adjust to the concessionaires that collect two-way toll. This procedure is based on the fact that one-way collection already includes the return trip costs.



## \ Highways

The comparison between 3Q22 and 3Q21 shows the continuous growth of the vehicle traffic, keeping up with Brazil's economic growth perspective for 2022, fueled in recent months. As for light vehicle traffic, the increase is also linked to the resumption of commuting flows, owing to the end of social isolation measures and the return of face-to-face activities. Additionally, July, which commonly corresponds to school vacations, saw a better performance of the coastal highway concessions, such as ViaLagos, ViaSul, ViaCosteira and RioSP, that provide access to seaside resort towns.

In relation to commercial vehicle traffic, the growth trend was maintained in comparison with 2021, save for MSVia that saw an atypical growth in the same period of the previous year, due to the commercial vehicle flow resulting from a underperforming corn crop in South Brazil.

### Equivalent Vehicle Mix Breakdown

Equivalent Vehicles	3Q21		3Q22	
	Light	Commercial	Light	Commercial
AutoBAn	43.1%	56.9%	44.4%	55.6%
NovaDutra	34.0%	66.0%	-	-
RodoNorte	19.0%	81.0%	-	-
ViaLagos	80.6%	19.4%	79.0%	21.0%
ViaOeste	57.2%	42.8%	57.3%	42.7%
Renovias	51.6%	48.4%	52.6%	47.4%
RodoAnel Oeste	52.1%	47.9%	52.1%	47.9%
SPVias	31.0%	69.0%	30.4%	69.6%
MSVia	16.3%	83.7%	18.1%	81.9%
ViaRio	93.0%	7.0%	92.3%	7.7%
ViaSul	38.6%	61.4%	39.0%	61.0%
ViaCosteira	35.9%	64.1%	36.1%	63.9%
RioSP	-	-	36.8%	63.2%
<b>CCR proforma<sup>1</sup> Consolidated</b>	<b>42.7%</b>	<b>57.3%</b>	<b>45.4%</b>	<b>54.6%</b>

1. Includes Renovias' and ViaRio's traffic.



## \ Urban Mobility

Mobility assets saw a progressive growth of passengers year on year in 3Q22. Such as in the first half of 2022, the increase was due to the resumption of face-to-face activities and the end of the social isolation measures.

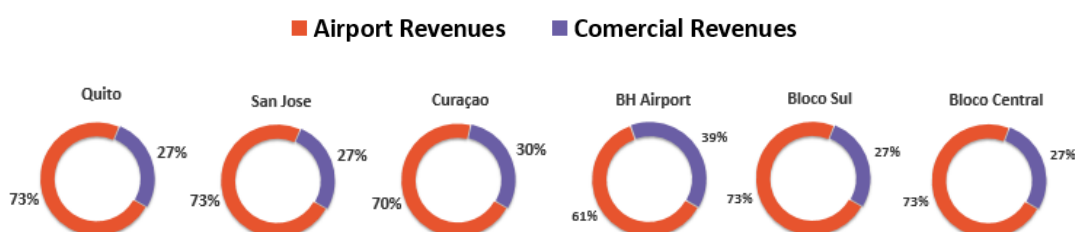


## \ Airports

The increase in flights and the number of passengers seen year on year in 3Q22 was due to the loosening of sanitary measures, the resumption of economic activities and the return of face-to-face events. All these factors have restored passenger confidence in traveling. Nevertheless, the remaining effects of the COVID-19 pandemic continue to be noticeable in the sector, especially at Quiport and BH Airport.

Aeris (Costa Rica) and Curaçao continue to see positive results. At Aeris, the continuous process for recovering demand was mainly because of the opening of new routes (due to higher aircraft occupancy rate) and the recovery of the passenger flow originated in North America and Europe (due to the exchange rate favoring the tourism industry). At Curaçao, the aircraft occupancy rate was pushed by the summer season (high season in Europe), and the increased frequency of flights was higher than in 2019.

### Airport Revenue Mix in the Quarter



## \ Total Costs

**Total costs rose by 6.5% year on year in 3Q22, to R\$2,094.8 million. In the same comparison, same-basis cash costs increased by 33.6% (consumer price index – IPCA of 7.2% in the period), to R\$913.1 million.**

Costs (R\$ MM)				Same basis		
	3Q21	3Q22	Chg %	3Q21	3Q22	Chg %
<b>Total Costs<sup>1</sup></b>	<b>(1,967.1)</b>	<b>(2,094.8)</b>	<b>6.5%</b>	<b>(1,410.6)</b>	<b>(2,021.4)</b>	<b>43.3%</b>
Depreciation, Amortization and Impairment	(643.4)	(693.2)	7.7%	(385.8)	(657.6)	70.5%
Anticipated Expenses	(69.7)	(35.8)	-48.6%	(69.7)	(35.8)	-48.6%
Construction Costs	(270.2)	(477.0)	76.5%	(227.8)	(362.9)	59.3%
Maintenance Provision	(22.6)	(52.0)	130.1%	(43.8)	(52.0)	18.7%
Third-Party Services	(329.9)	(408.9)	23.9%	(225.9)	(257.9)	14.2%
Concession Fee Costs	(29.5)	(41.6)	41.0%	(29.5)	(41.6)	41.0%
Personnel Costs	(455.6)	(544.1)	19.4%	(318.4)	(373.0)	17.1%
Other Costs	(146.2)	157.7	n.m.	(109.7)	(240.6)	119.3%
<b>Cash costs</b>	<b>(961.2)</b>	<b>(836.9)</b>	<b>-12.9%</b>	<b>(683.5)</b>	<b>(913.1)</b>	<b>33.6%</b>

Costs (R\$ MM)				Same basis		
	9M21	9M22	Chg %	9M21	9M22	Chg %
<b>Total Costs<sup>1</sup></b>	<b>(6,173.3)</b>	<b>(6,097.3)</b>	<b>-1.2%</b>	<b>(4,199.3)</b>	<b>(4,975.9)</b>	<b>18.5%</b>
Depreciation, Amortization and Impairment	(2,408.1)	(1,502.5)	-37.6%	(1,555.0)	(1,399.2)	-10.0%
Anticipated Expenses	(209.0)	(141.2)	-32.4%	(209.0)	(141.2)	-32.4%
Construction Costs	(790.1)	(1,049.9)	32.9%	(474.2)	(753.4)	58.9%
Maintenance Provision	46.5	(147.6)	n.m.	30.5	(146.4)	n.m.
Third-Party Services	(969.1)	(1,057.9)	9.2%	(599.9)	(698.9)	16.5%
Concession Fee Costs	(72.5)	(110.4)	52.3%	(72.5)	(110.4)	52.3%
Personnel Costs	(1,222.7)	(1,635.1)	33.7%	(840.5)	(1,064.7)	26.7%
Other Costs	(548.1)	(452.8)	-17.4%	(478.5)	(661.7)	38.3%
<b>Cash costs</b>	<b>(2,812.5)</b>	<b>(3,256.2)</b>	<b>15.8%</b>	<b>(1,991.5)</b>	<b>(2,535.7)</b>	<b>27.3%</b>

1. Total Costs: Cost of services + Administrative expenses + Other operating expenses and income.

**The main reasons for the same-basis variations in 3Q22 vs. 3Q21 were as follows:**

**Depreciation, Amortization and Impairment:** the increase was mainly at ViaOeste, due to the recognition of the partial impairment of an intangible asset, in the approximate amount of R\$320 million.

**Prepaid Expenses:** the reduction reflects the dilution of the accrual of results, due to the extensions of the concession terms of AutoBA and ViaOeste after the signing of the Definitive Collective Agreement with the São Paulo State Government.

**Construction Costs:** the increase reflects additional investments at ViaSul, ViaCosteira and ViaOeste, in line with the investment schedule agreed with the Granting Authorities and the renovation of the Passenger Terminal 1 at BH Airport. (Please refer to the Capex section for the quarterly information on investments).

**Provision for Maintenance:** the amounts were provisioned in accordance with the frequency of maintenance works, cost estimates and the corresponding calculation of present value. The change in this line was mainly due to the provisions made at ViaSul, in the amount of R\$3.4 million, as a result of the 2nd pavement works, and at AutoBA and SPVias, in the amounts of R\$2.9 million and R\$1.9 million, respectively, due to the signing of the Definitive Collective Agreement.

**Third-Party Services:** the increase was due to special conservation works, and sporadic works at SPVias, in the amount of R\$13 million.

**Concession Fees:** the variation reflects the increase of variable concessions, mainly due to higher airport revenues from Curaçao and BH Airport, in addition to higher highway revenues from AutoBA and RodoAnel Oeste.

**Personnel Costs:** the increase was due to (i) the provision for indemnification at Barcas (R\$10 million), because the concession agreement is nearing maturity, and (ii) the collective salary agreement, increasing average wages by around 9% in 2022.

**Other Costs** (materials, insurance, rent, marketing, travel, fuel, and other general expenses): the increase was mainly due to provisions for legal contingencies at AutoBA, in the amount of R\$12.5 million, and the increase in the mobility business operating costs, as a result of the increased number of transported passengers. In 3Q21, there were reversals of provisions for contingencies at AutoBA, in the amount of R\$18 million. At MSVia, the calculation of net amounts to be indemnified was updated, in the amount of +R\$44.5 million (more details can be found in the 3Q21 Earnings Release).

## \ Results by Segment

Net Revenue <sup>1</sup> (R\$ MM)	3Q21	3Q22	Chg %	9M21	9M22	Chg %
Highway	1,849.1	2,057.8	11.3%	6,386.9	10,975.0	71.8%
Airports <sup>2</sup>	330.8	463.1	40.0%	808.7	1,307.9	61.7%
Mobility	385.1	638.8	65.9%	1,118.3	1,960.6	75.3%
Other <sup>3</sup>	(74.2)	(45.3)	-38.9%	(216.3)	(135.2)	-37.5%
Elimination	82.4	60.8	-26.2%	242.5	173.9	-28.3%
<b>Net Revenue</b>	<b>2,573.1</b>	<b>3,175.2</b>	<b>23.4%</b>	<b>8,340.6</b>	<b>14,282.3</b>	<b>71.2%</b>

Adjusted EBITDA (R\$ MM)	3Q21	3Q22	Chg %	9M21	9M22	Chg %
Highway	1,285.6	1,331.0	3.5%	3,440.0	8,807.0	156.0%
Airports <sup>2</sup>	84.2	661.6	685.7%	213.3	891.7	318.0%
Mobility	316.9	415.6	31.1%	2,014.2	1,531.7	-24.0%
Other <sup>3</sup>	(69.2)	(35.0)	-49.4%	(123.4)	(145.8)	18.2%
Elimination	(5.7)	(34.9)	512.3%	(16.0)	(58.6)	266.3%
<b>Adjusted EBITDA</b>	<b>1,611.8</b>	<b>2,338.4</b>	<b>45.1%</b>	<b>5,528.1</b>	<b>11,026.1</b>	<b>99.5%</b>

1. Excluding construction revenue.

2. Considers TAS (Total Airport Services).

3. Unallocated (Holdings and SAMM).

## \ EBITDA Reconciliation

EBITDA Reconciliation (R\$ MM)	3Q21	3Q22	Chg %	9M21	9M22	Chg %
<b>Net Income</b>	<b>183.9</b>	<b>606.5</b>	<b>229.8%</b>	<b>828.8</b>	<b>4,350.2</b>	<b>424.9%</b>
(+) Income Tax and Social Contribution	289.1	312.0	7.9%	910.5	2,762.6	203.4%
(+) Net Financial Results	453.9	742.6	63.6%	1,136.9	2,326.1	104.6%
(+) Depreciation and Amortization	643.4	693.2	7.7%	2,408.1	1,502.5	-37.6%
<b>EBITDA (a)</b>	<b>1,570.3</b>	<b>2,354.3</b>	<b>49.9%</b>	<b>5,284.4</b>	<b>10,941.4</b>	<b>107.1%</b>
<b>EBITDA Mg. (a)</b>	<b>55.2%</b>	<b>64,5 %</b>	<b>9.3 p.p.</b>	<b>57.9%</b>	<b>71,4 %</b>	<b>13.5 p.p.</b>
(+) Anticipated expenses (b)	69.7	35.7	-48.8%	209.0	141.2	-32.4%
(+) Maintenance provision (c)	22.6	52.0	130.1%	(46.5)	147.6	n.m.
(-) Equity Income	(31.4)	(138.7)	341.7%	(53.3)	(222.0)	316.5%
(+) Part. of Non-controlling Shareholders	(19.3)	34.8	n.m.	134.5	17.6	-86.9%
<b>Adjusted EBITDA</b>	<b>1,611.8</b>	<b>2,338.1</b>	<b>45.1%</b>	<b>5,528.1</b>	<b>11,025.8</b>	<b>99.5%</b>
<b>Adjusted EBITDA Mg. (d)</b>	<b>62.6%</b>	<b>73,6 %</b>	<b>11.0 p.p.</b>	<b>66.3%</b>	<b>77,2 %</b>	<b>10.9 p.p.</b>

a. Calculation according to CVM Resolution 156/2022, which consists of net income adjusted for the net financial result, income tax and social contribution expenses, and depreciation and amortization costs and expenses.

b. Refers to the recognition of prepayments related to the concession, which are adjusted, given that they constitute a non-cash item in the financial statements.

c. The provision for maintenance is adjusted since it refers to estimated future expenditures with periodic maintenance in CCR's investees, and is a non-cash item in the financial statements.

d. The adjusted EBITDA margin was calculated by excluding construction revenue since is an IFRS requirement, whose corresponding entry impacts total costs.

## \ Net Financial Result

Net Financial Result (R\$ MM)	3Q21	3Q22	Chg %	9M21	9M22	Chg %
<b>Net Financial Result</b>	<b>(453.9)</b>	<b>(742.6)</b>	<b>63.6%</b>	<b>(1,136.9)</b>	<b>(2,326.1)</b>	<b>104.6%</b>
- Income from Hedge Operation	167.0	(3.9)	n.m.	8.7	(181.2)	n.m.
- Fair Value of Hedge Operation	(133.6)	(74.4)	-44.3%	52.0	27.7	-46.7%
- Monetary Variation on Loans, Financing and Debentures	(80.3)	29.0	n.m.	(200.1)	(144.7)	-27.7%
- Exchange Rate Variation on Loans, Financing, Debentures, Derivatives and	(27.8)	(17.6)	-36.7%	(26.2)	45.7	n.m.
- Monetary Variation on Liabilities related to the Granting Power	(57.4)	6.5	n.m.	(163.8)	(126.5)	-22.8%
- Present Value Adjustment of Maintenance Provision and Liabilities related to the C	(12.5)	(15.1)	20.8%	(39.9)	(42.5)	6.5%
- Interest on Loans, Financing and Debentures	(380.4)	(883.4)	132.2%	(948.0)	(2,322.2)	145.0%
- Capitalization on Loans	36.8	27.8	-24.5%	91.3	72.1	-21.0%
- Investment Income and Other Income	107.3	244.2	127.6%	236.5	594.0	151.2%
- Others <sup>1</sup>	(73.0)	(55.7)	-23.7%	(147.5)	(248.5)	68.5%

1. Other: Commissions, fees, taxes, fines, interest on taxes, and other.

Key indicators	3Q21	3Q22	9M21	9M22
Average annual CDI	4.87%	13.59%	3.40%	12.03%
IGP-M accrued	0.80%	-1.44%	16.00%	6.61%
IPCA accrued	3.02%	-1.32%	6.90%	4.09%
Average annual TJLP	4.88%	7.01%	4.63%	6.64%
Average Exchange (R\$ - US\$)	5.23	5.25	5.33	5.14

**The main reasons for the variations reported in 3Q22 are:**

**The changes in the Result from hedge transactions and Fair value of the hedge transaction lines** reflect the fair value of financing obtained by (i) ViaMobilidade Linhas 5 e 17 in April 2020, and (ii) CCR in December 2017, December 2020, June 2021 and July 2022, as well as the fair value calculation of the related swaps.

The reduction in the **monetary variation on loans, financing, and debentures** was mainly due the 4.34 p.p. decrease in the index between the compared periods.

The reduction of **expenses with FX variation on gross debt, derivatives, and suppliers** was mainly due to the contracting of a foreign currency loan through Law 4,131/1962, in August 2021 at CCR Holding, with a debt balance of R\$668 million.

The **Monetary variation on obligations with the Granting Authority** line includes the monetary variation (IPCA) on BH Airport concession fees. The decrease was due to the effects of the calculation of monetary variation on the balance, as a result of lower IPCA recorded between July and August 2022 (a total of -0.37% vs. 2.36% recorded between June and August 2021), which are the periods considered to restate the concession balance in 3Q22 and 3Q21, respectively.

**Adjustments to present value of the provision for maintenance and obligations with the Granting Authorities** increased mainly due to the signing of the Definitive Agreement at AutoBAN, in the approximate amount of R\$1.8 million.

The **interest on loans, financing, and debentures** line increased mainly due to the 8.72 p.p. annual rise in the average CDI rate, and the increase in the Company's debt balance, which was 19.7% higher than in 3Q21.

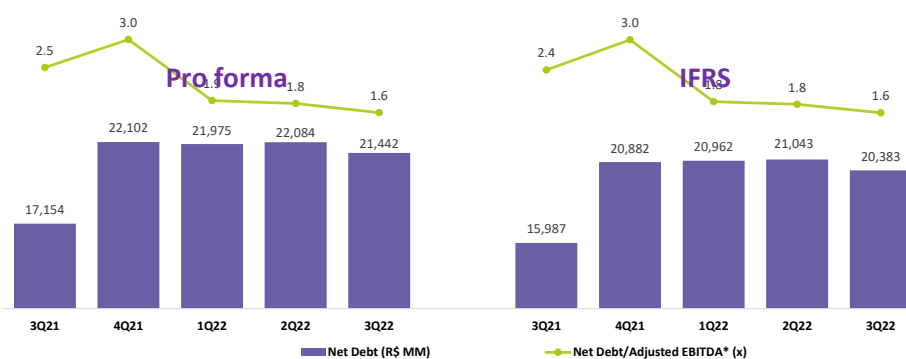
The **loan costs capitalization** line declined mainly due to lower capitalization of interest in 2022, partially offset by the higher capitalization at ViaMobilidade Linhas 8 e 9 in the same period.

The **interest on financial investments and other revenues** line increased chiefly due to the impact caused by the spike in the average annual CDI rate (8.72 p.p.) in the period.

The **other financial income and expenses** line decreased mainly due to the non-recurring effect in 3Q21 of the write-off of costs related to the capital-raising of CCR's 15th debenture issue, in the approximate amount of R\$18.6 million.

**\ Indebtedness**

Consolidated net debt (IFRS) reached R\$20 billion in September 2022, and the net debt/LTM adjusted EBITDA<sup>1</sup> ratio reached 1.6x, as shown below:



1. Calculated by excluding non-cash expenses: depreciation and amortization, provision for maintenance, and accrual of prepaid concession expenses.

## Capital-raising in the Quarter

In 3Q22, capital-raising and rollover were as follows:

Company	Issuance	Amount (R\$ MM)	Debt	Cost	Maturity
ViaMobilidade L8 / 9	jul/22	850.0	2ª Issuance of Debenture	CDI + 1.56% a.a.	jun/23
AutoBAn	sep/22	330.0	13ª Issuance of Debenture	CDI + 1.20% a.a.	sep/22
ViaSul	sep/22	75.4	BNDES tranche A	IPCA + 4.598216%	dec/43
ViaSul	sep/22	96.7	BNDES tranche B	IPCA + 4.598216%	dec/43
<b>Total</b>		<b>1,352.0</b>			

## Indebtedness Performance

(R\$ MM)	Sep/21	Jun/22	Sep/22
<b>Gross Debt<sup>1</sup></b>	<b>24,315.0</b>	<b>27,546.0</b>	<b>29,102.7</b>
% Real-Denominated	94%	94%	95%
% Foreign Currency-Denominated	6%	6%	5%
<b>Short Term</b>	<b>4,089.1</b>	<b>3,898.0</b>	<b>5,802.1</b>
% Real-Denominated	97%	99%	88%
% Foreign Currency-Denominated	3%	1%	12%
<b>Long Term</b>	<b>20,225.8</b>	<b>23,648.0</b>	<b>23,300.6</b>
% Real-Denominated	93%	93%	96%
% Foreign Currency-Denominated	7%	7%	4%
<b>Cash, Equivalents and Financial Investments<sup>2</sup></b>	<b>8,257.7</b>	<b>6,506.0</b>	<b>8,724.1</b>
% Real-Denominated	95%	93%	86%
% Foreign Currency-Denominated	5%	7%	14%
<b>Reivable/Payable Swap Settlements<sup>3</sup></b>	<b>70.4</b>	<b>(2.6)</b>	<b>(4.4)</b>
<b>Net Debt</b>	<b>15,986.8</b>	<b>21,043.0</b>	<b>20,383.0</b>

1. Gross debt excludes transaction costs incurred during the structuring of the respective financial instruments and is measured at fair value, where applicable.

2. Considers current asset values only (cash and cash equivalents and investments)

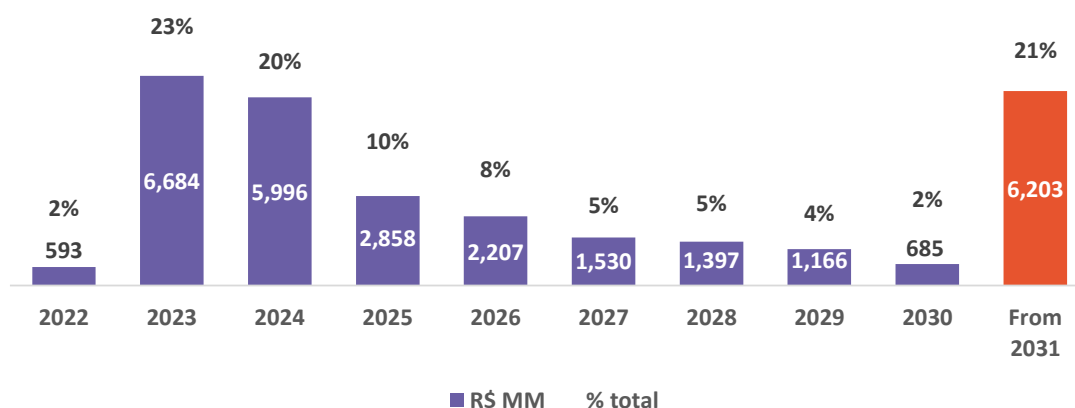
3. Swap adjustment in the period.

## Debt Breakdown<sup>1</sup>

Debt Breakdown (R\$ MM)	Index	Average Cost p.a.	Not Hedged		Hedged	
			Values	%	Values	%
BNDES	TJLP, TLP (IPCA)	TJLP + 0.0% - 4.0% p.a., IPCA + 4,598216%	6,120.4	20.9%	5,948.4	20.3%
Local Bond, Credit Deposit and other:	CDI	105.78% - 120.0% of CDI, CDI + 0.4050% - 2.90% p.a.	17,137.0	58.5%	20,705.2	70.6%
Local Bond	IPCA	IPCA + 4.25% - 7.07% p.a.	3,717.5	12.7%	1,691.2	5.8%
Dolar	USD	4.2% a.a. - 12% p.a. - SOFR + 4.60% p.a.	1,604.7	5.5%	935.8	3.2%
Other	Pre fixed	6.14% p.a. - 9.76% p.a.	738.8	2.5%	37.7	0.1%
<b>Total</b>			<b>29,318.3</b>	<b>100.0%</b>	<b>29,318.3</b>	<b>100.0%</b>

1. The amounts do not exclude transaction costs and are not measured at fair value.

## Amortization Schedule<sup>1</sup> (IFRS)



1. The amounts do not exclude transaction costs and are not measured at fair value.

The consolidated amortization schedule shows the **long-term profile with no debt concentrations**. About 45% of amortization will mature as of 2026, and only 2% will mature in 2022. **In 3Q22, total gross debt was R\$29.1 billion.**

As additional information, on September 30, 2022, the net exposure in U.S. dollars of companies with revenues in Brazilian reais was US\$10.8 million, and refer to the concessionaires ViaQuatro, Metrô Bahia, and ViaMobilidade - Linhas 8 e 9.

In the same period, the pro-forma gross debt was R\$30.7 billion, including non-controlled companies (without transaction costs and MTM).

### \ CAPEX and Maintenance

**In 3Q22, investments** (including financial assets) and maintenance expenditures **reached R\$1.022 million.**

R\$ MM (%100)	Intangible and Fixed Assets						Performed Maintenance		Financial Asset <sup>1</sup>		Total	
	Improvements		Equipment and Others		Total		Maintenance Cost					
	3Q22	9M22	3Q22	9M22	3Q22	9M22	3Q22	9M22	3Q22	9M22	3Q22	9M22
ViaLagos	1.0	4.0	0.1	0.6	1.1	4.6	-	-	-	-	1.1	4.6
RodoNorte	-	0.1	-	-	0.1	0.1	-	-	-	-	0.1	0.1
AutoBAn	9.3	23.1	5.9	9.1	15.2	32.2	-	-	-	-	15.2	32.2
ViaOeste	66.7	204.6	4.8	7.0	71.4	211.6	-	-	-	-	71.4	211.6
ViaQuatro	20.5	56.0	0.6	1.7	21.1	57.7	-	-	-	-	21.1	57.7
RodoAnel Oeste	9.6	18.6	2.6	5.1	12.1	23.7	10.0	19.4	-	-	22.1	43.1
Samm	0.0	4.6	8.6	14.5	8.7	19.2	-	-	-	-	8.7	19.2
SPVias	7.9	13.0	3.3	6.9	11.3	19.9	-	-	-	-	11.3	19.9
San José - Aeris	6.1	21.2	1.3	2.3	7.4	23.5	-	-	-	-	7.4	23.5
CAP	2.7	4.7	-	-	2.6	4.7	-	-	-	-	2.6	4.7
Barcas	0.0	0.4	-	0.1	0.3	0.5	-	-	-	-	0.3	0.5
VLT Carioca	32.9	62.2	0.4	0.7	33.3	62.9	-	-	(25.3)	(25.3)	8.0	37.6
Metrô Bahia	7.8	17.6	0.9	3.5	5.8	21.1	-	-	-	-	5.8	21.1
BH Airport	37.8	61.7	0.5	1.2	38.2	62.9	-	-	(26.8)	(47.0)	11.4	15.9
MSVia	18.0	32.6	0.2	1.1	18.2	33.7	-	-	-	-	18.2	33.7
TAS	-	0.2	0.3	2.2	-	2.4	-	-	-	-	-	2.4
ViaMobilidade - L 5/17	5.5	15.9	0.4	2.1	5.9	18.0	-	-	-	-	5.9	18.0
ViaSul	110.3	312.5	7.7	17.0	118.0	329.5	-	-	-	-	118.0	329.5
ViaCosteira	50.9	91.8	4.2	8.3	55.2	100.1	-	-	-	-	55.2	100.1
South Block	14.8	34.0	3.4	9.4	18.1	43.4	-	-	-	-	18.1	43.4
Central Block	10.7	24.9	3.2	6.7	13.9	31.7	-	-	-	-	13.9	31.7
ViaMobilidade - L8/9	506.5	586.7	1.3	4.3	507.8	591.0	-	-	-	-	507.8	591.0
RioSP	65.9	91.5	21.5	35.5	86.4	127.0	-	-	-	-	86.4	127.0
Pampulha	2.4	12.7	-	0.2	2.4	12.9	-	-	-	-	2.4	12.9
Others <sup>2</sup>	6.3	13.8	3.3	8.2	9.6	21.8	-	-	-	(0.1)	9.6	21.7
<b>Consolidated</b>	<b>993.6</b>	<b>1,708.4</b>	<b>74.5</b>	<b>147.7</b>	<b>1,064.1</b>	<b>1,856.1</b>	<b>10.0</b>	<b>19.4</b>	<b>(52.1)</b>	<b>(72.4)</b>	<b>1,022.0</b>	<b>1,803.1</b>

1. The investments made by the concessionaires, which will be received by the Granting Authorities as monetary consideration or contribution, compose financial assets.

2. Includes CCR and CPC.

The concessionaires that invested the most in the quarter were **ViaMobilidade L8/9, ViaSul and ViaOeste.**

In ViaMobilidade - Linhas 8 e 9, there were disbursements mainly for the acquisition of rolling stock (new trains). In ViaSul, investments were mainly for the duplications in stretches of BR-386, pavement recovery, and installation of safety devices. The investments at ViaOeste were focused on duplicating several stretches of the Raposo Tavares Highway and on installing new access in Osasco.

In 3Q22, the Company **received R\$77.5 million and R\$26 million** related to considerations from the Granting Authority at Metrô Bahia and VLT Carioca, respectively, and **R\$11.5 million** related to investments from the Granting Authority in VLT Carioca.

As additional information, investments in jointly owned subsidiaries were as follows:

**Investments and maintenance expenditures at the jointly owned subsidiaries totaled R\$5.3 million in 3Q22.**

R\$ MM	Jointly owned Intangible and Fixed Assets						Jointly owned performed maintenance		Proforma Financial Asset <sup>1</sup>		Total	
	Improvements		Equipment and Others		Total		Maintenance Cost					
	3Q22	9M22	3Q22	9M22	3Q22	9M22	3Q22	9M22	3Q22	9M22	3Q22	9M22
Renovias (40%)	0.4	0.8	0.5	1.0	1.0	1.8	-	-	-	-	1.0	1.8
ViaRio (66.66%)	0.1	0.5	0.2	0.4	0.3	1.0	-	-	-	-	0.3	1.0
Quito - Quiport (46.5%)	4.2	10.0	(0.2)	0.4	4.0	10.4	-	-	-	-	4.0	10.4
<b>Consolidated</b>	<b>4.7</b>	<b>11.3</b>	<b>0.6</b>	<b>1.8</b>	<b>5.3</b>	<b>13.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.3</b>	<b>13.2</b>

1. The investments made by the Company, which will be reimbursed by the Granting Authorities as monetary consideration or contribution, are recorded under financial assets.





KPMG Auditores Independentes Ltda.  
Rua Arquiteto Olavo Redig de Campos, 105, 6º andar - Torre A  
04711-904 - São Paulo/SP - Brasil  
Caixa Postal 79518 - CEP 04707-970 - São Paulo/SP - Brasil  
Telefone +55 (11) 3940-1500  
kpmg.com.br

## **Independent Auditors' Report on review of interim financial information**

To the shareholders, board of directors and management of  
CCR S.A.  
São Paulo - SP

### **Introduction**

We have reviewed the accompanying individual and consolidated interim financial information of CCR S.A. ("Company"), contained in the Quarterly Information Form - ITR for the period ended September 30, 2022, which comprises the balance sheet as at September 30, 2022, and the related statements of income and comprehensive income for the three and nine-month periods then ended, changes in shareholder's equity and cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with the Technical Pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the presentation of these information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Quarterly Information Form - ITR. Our responsibility is to express a conclusion on this interim financial information based on our review.

### **Review scope**

We conducted our review in accordance with Brazilian and International standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with auditing standards and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



### **Conclusion on the individual and consolidated interim financial information**

Based on our review, nothing has come to our attention that causes us to believe that the individual and consolidated interim financial information included in the Quarterly Information Form - ITR referred to above has not been prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34, applicable to the preparation of Quarterly Information Form - ITR and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

### **Others matters - Statements of value added**

The individual and consolidated interim financial information related to the statements of value added (DVA) for the nine-month period then ended September 30, 2022, prepared under the responsibility of the Company's management, presented herein as supplementary information for IAS 34 purposes, have been subject to review procedures jointly performed with the review of the Company's Quarterly information Form - ITR. In order to form our conclusion, we assessed whether those statements are reconciled with the interim financial information and accounting records, as applicable, and whether their format and contents are in accordance with criteria determined in the Technical Pronouncement CPC 09 - Statement of Value Added. Based on our review, except for the possible effects of the matter described in the section above entitled "Basis for qualified conclusion on individual and consolidated interim financial information" nothing has come to our attention that causes us to believe that the statements of value added referred to above were not prepared, in all material respects, consistently with the overall individual and consolidated interim financial information.

São Paulo, November 08, 2022

KPMG Auditores Independentes Ltda.  
CRC 2SP014428/O-6  
*(Original report in Portuguese signed by)*  
Marcelo Gavioli  
Accountant CRC 1SP201409/O-1

# CCR S.A.

(Publicly-held company)

Balance sheets

September 30, 2022 and december 31, 2021

(In thousands of Brazilian Reais)

	Note	Parent company		Consolidated	
		09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Assets</b>					
<b>Current</b>					
Cash and cash equivalents	6	1,622,141	851,759	6,302,675	4,593,600
Financial investments	6	398,450	14,237	2,357,189	1,087,018
Interest earnings - reserve account	6	2,837	2,193	64,202	98,787
Accounts receivable	7	-	-	885,624	690,414
Accounts receivable of Concession Grantor	7	-	-	2,438,263	704,627
Accounts receivable - related parties	10	70,452	74,820	37,629	1,594
Loans - related parties	10	648,570	-	-	-
Recoverable taxes		58,113	75,336	205,689	192,816
Concession-related prepayments	9	-	-	143,052	278,680
Trade receivables - operations with derivatives	23	-	-	3,722	4,988
Advances to suppliers		496	433	54,300	17,477
Interest on capital	10	215,866	185,279	-	3,906
Prepaid expenses and others		9,327	3,800	341,081	235,549
<b>Total current assets</b>		<b>3,026,252</b>	<b>1,207,857</b>	<b>12,833,426</b>	<b>7,909,456</b>
<b>Non-current</b>					
<b>Long-term receivables</b>					
Accounts receivable	7	-	-	16,645	11,272
Accounts receivable of Concession Grantor	7	-	-	4,836,269	6,525,830
Interest earnings - reserve account	6	-	-	81,512	47,018
Accounts receivable - related parties	10	-	-	41,154	34,314
Loans - related parties	10	252,982	591,821	187,446	171,939
Advance for capital increase - related parties	10	39	242,192	1,047	1,048
Recoverable taxes		57,119	31,750	140,645	120,952
Deferred taxes	8b	-	-	1,083,382	928,206
Concession-related prepayments	9	-	-	1,828,371	1,833,934
Trade receivables - operations with derivatives	23	250,473	249,303	252,433	251,887
Securities		15,430	-	15,430	-
Judicial deposits		17	45	140,840	112,662
Prepaid expenses and others		6	-	93,844	74,635
		<b>576,066</b>	<b>1,115,111</b>	<b>8,719,018</b>	<b>10,113,697</b>
<b>Investments</b>	11	<b>17,374,923</b>	<b>13,871,266</b>	<b>951,492</b>	<b>848,796</b>
<b>Fixed assets</b>	12	<b>55,265</b>	<b>47,670</b>	<b>1,005,816</b>	<b>979,318</b>
<b>Intangible assets</b>	13	<b>61,160</b>	<b>65,021</b>	<b>24,386,464</b>	<b>20,070,509</b>
<b>Infrastructure under construction</b>	13	<b>-</b>	<b>-</b>	<b>2,307,698</b>	<b>1,277,316</b>
<b>Leases</b>	14	<b>21</b>	<b>50</b>	<b>35,217</b>	<b>157,352</b>
<b>Total non-current assets</b>		<b>18,067,435</b>	<b>15,099,118</b>	<b>37,405,705</b>	<b>33,446,988</b>
<b>Total assets</b>		<b>21,093,687</b>	<b>16,306,975</b>	<b>50,239,131</b>	<b>41,356,444</b>

The accompanying notes are an integral part of these financial statements.

## Balance sheets

September 30, 2022 and December 31, 2021

(In thousands of Brazilian Reals)

	Note	Parent company		Consolidated	
		09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Liabilities</b>					
<b>Current</b>					
Loans, financing and leases	15	647,801	15,730	864,676	799,400
Debentures and promissory notes	16	328,206	1,143,217	4,937,403	2,685,516
Accounts payable - operations with derivatives	23	191,915	144,476	235,180	158,172
Suppliers		13,602	21,864	501,711	514,517
Income and social contribution taxes		8	8	626,365	215,063
Taxes and contributions payable		4,312	14,191	198,519	173,487
Taxes and contributions in installments	19	-	-	3,289	3,563
Social and labor obligations		148,589	119,546	454,859	370,385
Suppliers and accounts payable - related parties	10	2,473	4,225	20,847	68,405
Loans - related parties	10	-	-	377,020	337,710
Dividends and interest on capital		278	11,690	64,189	72,921
Provision for maintenance	18	-	-	39,409	35,682
Obligations with the Concession Grantor	24 (c) e (d)	-	-	199,277	181,134
Lease liability	14	21	41	14,061	47,145
Tariff portion of the Concession Grantor		-	-	141	334
Other liabilities		16,947	20,271	213,435	189,055
<b>Total current liabilities</b>		<b>1,354,152</b>	<b>1,495,259</b>	<b>8,750,381</b>	<b>5,852,489</b>
<b>Non-current</b>					
Loans and financing	15	-	1,159,212	6,815,223	7,237,591
Debentures and promissory notes	16	7,213,932	5,184,676	16,485,383	16,028,642
Taxes and contributions payable		-	-	22,312	24,947
Taxes and contributions in installments	19	-	-	11,326	3,626
Deferred Taxes	8b	164,203	125,595	2,637,833	905,791
Deferred Pis and COFINS		-	-	13,427	13,016
Social and labor obligations		15,946	10,084	39,701	37,110
Advance for capital increase - related parties	10	1,196	1,916	1,916	1,916
Loans - related parties	10	-	-	117,097	110,165
Provision for civil, labor, social security, tax and contractual risks	17	-	12	222,709	363,371
Provision for maintenance	18	-	-	237,600	102,910
Provision for unsecured liability	11	1,747	48,530	1,009	696
Obligations with the Concession Grantor	24 (c) e (d)	-	-	1,900,898	1,748,175
Loans granted to third parties		-	-	119,099	109,464
Lease liability	14	-	10	22,318	125,664
Payables from derivative operations	23	-	-	25,336	8,661
Deferred revenue		-	-	15,427	13,206
Other liabilities		8,233	16,919	128,402	103,204
<b>Total non-current liabilities</b>		<b>7,405,257</b>	<b>6,546,954</b>	<b>28,817,016</b>	<b>26,938,155</b>
<b>Equity</b>					
Capital		6,022,942	6,022,942	6,022,942	6,022,942
Equity valuation adjustment		1,010,686	1,074,508	1,010,686	1,074,508
Profit reserves		5,336,361	986,166	5,336,361	986,166
Additional proposed dividends		-	165,212	-	165,212
Capital reserves		(35,711)	15,934	(35,711)	15,934
Equity of parent company's shareholders		12,334,278	8,264,762	12,334,278	8,264,762
Interest of non-controlling shareholders		-	-	337,456	301,038
		<b>12,334,278</b>	<b>8,264,762</b>	<b>12,671,734</b>	<b>8,565,800</b>
<b>Total liabilities and equity</b>		<b>21,093,687</b>	<b>16,306,975</b>	<b>50,239,131</b>	<b>41,356,444</b>

The accompanying notes are an integral part of these financial statements.

Statements of income  
for the periods ended September 30, 2022 and 2021  
(In thousands of Brazilian Reals, unless otherwise indicated)

	Note	Parent company		Consolidated	
		01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021
<b>Net operational revenue</b>	21	102,419	75,200	15,332,125	9,130,271
<b>Costs of services provided</b>					
Construction cost		-	-	(1,049,866)	(790,142)
Services		(2,765)	(1,519)	(780,331)	(754,118)
Cost of grant		-	-	(251,575)	(281,551)
Depreciation and amortization		(339)	(928)	(1,452,972)	(2,360,980)
Personnel cost		(68,495)	(28,508)	(1,149,774)	(954,911)
(Provision) reversal for maintenance	18	-	-	(147,619)	46,525
Material, equipment and vehicles		(202)	(92)	(246,245)	(171,699)
Others		(3,289)	(3,076)	(444,742)	(331,547)
		<u>(75,090)</u>	<u>(34,123)</u>	<u>(5,523,124)</u>	<u>(5,598,423)</u>
<b>Gross profit</b>		<u>27,329</u>	<u>41,077</u>	<u>9,809,001</u>	<u>3,531,848</u>
<b>Operating expenses</b>					
<b>General and administrative expenses</b>					
Personnel expenses		(154,028)	(69,512)	(485,288)	(267,809)
Services		(56,005)	(32,276)	(277,582)	(214,994)
Material, equipment and vehicles		(810)	(195)	(19,952)	(13,185)
Depreciation and amortization		(19,474)	(12,210)	(49,504)	(47,126)
Advertisement campaigns and events, trade fairs and bulletins		(4,469)	(3,147)	(27,206)	(27,068)
Provision (reversal) for civil, labor, social security and contractual risks	17	12	(24)	140,662	(23,049)
Rouanet law, audiovisual, sports and other incentives		(1,301)	(280)	(29,017)	(24,229)
Provision for expected losses - Accounts receivable		-	-	(8,942)	(6,986)
Water, electricity, telephone, internet and gas		(926)	(913)	(11,988)	(9,342)
Contributions to unions and trade associations		(427)	(1,393)	(5,651)	(7,329)
Rentals of properties and condominiums		2,674	(3,028)	(6,690)	(5,683)
Taxes, rates and notary office expenses		(464)	(128)	(4,980)	(1,236)
Contractual indemnities		(1,066)	-	(1,116)	(481)
Reimbursement to the user		-	-	(288)	(237)
Expenses with travels and accommodation		(3,849)	(244)	(14,091)	(1,979)
Legal and judicial expenses		(464)	(832)	(8,333)	(11,436)
Provision for losses MSVia (adherence to law No. 13.448/2017)		-	-	(11,576)	35,219
Non-deductible expenses and write-off of tax credits		(1)	(758)	(235,262)	(719)
Others					
Others (includes other operating income and expenses)		(11,717)	(3,517)	(66,550)	(48,228)
Self-composition agreement, collaboration incentive program and leniency agreement	27	(83)	(175)	(3,702)	(7,373)
		<u>(252,398)</u>	<u>(128,632)</u>	<u>(1,127,056)</u>	<u>(683,270)</u>
<b>Equity accounted-investees</b>	11	5,252,927	1,145,796	221,992	53,275
Other operating results		1,174	950	552,607	108,911
<b>Other operating income</b>		1,252	950	556,213	116,679
<b>Other operating expenses</b>		(78)	-	(3,606)	(7,768)
<b>Profit before financial result</b>		5,027,858	1,059,191	9,456,544	3,010,764
Financial result	22	<u>(687,658)</u>	<u>(236,085)</u>	<u>(2,326,091)</u>	<u>(1,136,944)</u>
<b>Financial costs</b>	22	<u>(1,900,770)</u>	<u>(954,863)</u>	<u>(4,076,269)</u>	<u>(2,283,217)</u>
<b>Financial income</b>	22	<u>1,213,112</u>	<u>718,778</u>	<u>1,750,178</u>	<u>1,146,273</u>
<b>Operating income and before income and social contribution taxes</b>		<u>4,340,200</u>	<u>823,106</u>	<u>7,130,453</u>	<u>1,873,820</u>
Income and social contribution taxes - current and deferred	8a	<u>9,995</u>	<u>5,708</u>	<u>(2,762,642)</u>	<u>(910,507)</u>
Income Tax and Social Contribution - current	8a	-	-	(1,190,859)	(500,042)
Income Tax and Social Contribution - Deferred	8a	9,995	5,708	(1,571,783)	(410,465)
<b>Net income for the period</b>		<u>4,350,195</u>	<u>828,814</u>	<u>4,367,811</u>	<u>963,313</u>
<b>Attributable to:</b>					
Owners of the Company		4,350,195	828,814	4,350,195	828,814
Non-controlling interest		-	-	17,616	134,499
<b>Basic and diluted earnings per share</b>	20	<u>2.15356</u>	<u>0.41030</u>	<u>2.15356</u>	<u>0.41030</u>

The accompanying notes are an integral part of these financial statements.

Statements of comprehensive income  
for the periods ended September 30, 2022 and 2021

(In thousands of Brazilian Reals)

	Parent company		Consolidated	
	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021
Net income for the period	4,350,195	828,814	4,367,811	963,313
<b>Other comprehensive income</b>				
<b>Items that will not be subsequently reclassified to the income statement</b>				
Equity valuation adjustment - pension plan	-	-	-	-
<b>Items that will be subsequently reclassified to the income statement</b>				
Equity valuation adjustment of financial statements of foreign subsidiaries	(50,919)	73,857	(50,919)	73,857
Cash flow hedge (income statement)	(12,987)	-	(12,987)	-
Deferred income tax and social contribution	84	-	84	-
Equity valuation adjustment of financial statements on foreign subsidiaries-non-controlling shareholders	-	-	47,655	1,918
	<u>(63,822)</u>	<u>73,857</u>	<u>(16,167)</u>	<u>75,775</u>
<b>Total comprehensive income for the period</b>	<u>4,286,373</u>	<u>902,671</u>	<u>4,351,644</u>	<u>1,039,088</u>
<b>Attributable to:</b>				
Owners of the Company	4,286,373	902,671	4,286,373	902,671
Non-controlling interests	-	-	65,271	136,417

The accompanying notes are an integral part of these financial statements.

Statement of changes in equity - Individual  
for the period ended September 30, 2022 and 2021

(In thousands of Brazilian Reals)

	Capital		Capital reserves			Profit reserves					Total
	Capital	Borrowing costs	Transactions with shareholders	Goodwill in capital transaction	Treasury Shares	Legal	Reserve for equalization of dividends and investments	Additional proposed dividend	Equity Valuation Adjustment	Retained earnings	
<b>Balances on January 1, 2021</b>	6,126,100	(103,158)	49,820	(49,126)	-	620,960	-	136,110	960,457	-	7,741,163
Net income for the period	-	-	-	-	-	-	-	-	-	828,814	828,814
Other comprehensive income	-	-	-	-	-	-	-	-	73,857	-	73,857
Treasury shares acquired	-	-	-	(8)	-	-	-	-	-	-	(8)
Increased participation - VLT Carioca	-	-	16,219	-	-	-	-	-	-	-	16,219
Transactions with shareholders	-	-	(948)	-	-	-	-	-	-	-	(948)
Allocations:											
Minimum mandatory dividend	-	-	-	-	-	-	-	(136,110)	-	-	(136,110)
<b>Balances on September 30, 2021</b>	<u>6,126,100</u>	<u>(103,158)</u>	<u>65,091</u>	<u>(49,134)</u>	<u>-</u>	<u>620,960</u>	<u>-</u>	<u>-</u>	<u>1,034,314</u>	<u>828,814</u>	<u>8,522,987</u>
<b>Balances on January 1, 2022</b>	6,126,100	(103,158)	49,820	(33,878)	(8)	655,742	330,424	165,212	1,074,508	-	8,264,762
Net income for the period	-	-	-	-	-	-	-	-	-	4,350,195	4,350,195
Transaction with partners	-	-	(51,645)	-	-	-	-	(165,212)	-	-	(216,857)
Other comprehensive income	-	-	-	-	-	-	-	-	(63,822)	-	(63,822)
<b>Balances on September 30, 2022</b>	<u>6,126,100</u>	<u>(103,158)</u>	<u>(1,825)</u>	<u>(33,878)</u>	<u>(8)</u>	<u>655,742</u>	<u>330,424</u>	<u>-</u>	<u>1,010,686</u>	<u>4,350,195</u>	<u>12,334,278</u>

The accompanying notes are an integral part of these financial statements.

Statement of changes in shareholders' equity - Consolidated  
for the period ended September 30, 2022

(In thousands of Brazilian Reals)

	Capital		Capital reserves			Profit reserves					Equity attributable to owners of the Company	Noncontrolling interests	Consolidated equity
	Capital	Borrowing costs	Transactions with shareholders	Goodwill in capital transaction	Treasury Shares	Legal	Reserve for equalization of dividends and investments	Additional proposed dividend	Equity valuation adjustment	Retained earnings			
<b>Balances on January 1, 2022</b>	6,126,100	(103,158)	49,820	(33,878)	(8)	655,742	330,424	165,212	1,074,508	-	8,264,762	301,038	8,565,800
Transaction with partners	-	-	(51,645)	-	-	-	-	(165,212)	-	-	(216,857)	(11,978)	(228,835)
Other comprehensive income	-	-	-	-	-	-	-	-	(63,822)	-	(63,822)	48,403	(15,419)
Profit for the period	-	-	-	-	-	-	-	-	-	4,350,195	4,350,195	-	4,350,195
Internal changes in equity	-	-	-	-	-	-	-	-	-	-	-	(7)	(7)
<b>Balances on September 30, 2022</b>	<b>6,126,100</b>	<b>(103,158)</b>	<b>(1,825)</b>	<b>(33,878)</b>	<b>(8)</b>	<b>655,742</b>	<b>330,424</b>	<b>-</b>	<b>1,010,686</b>	<b>4,350,195</b>	<b>12,334,278</b>	<b>337,456</b>	<b>12,671,734</b>

The accompanying notes are an integral part of these financial statements.



Statement of changes in shareholders' equity - Consolidated  
for the period ended September 30, 2021

(In thousands of Brazilian Reals)

	Capital		Capital reserves		Earnings reserve		Equity valuation adjustment	Retained earnings	Equity attributable to owners of the Company	Noncontrolling interests	Consolidated equity
	Capital	Borrowing costs	Transactions with shareholders	Goodwill in capital transaction	Legal	Additional proposed dividend					
<b>Balance at January 1, 2021</b>	6,126,100	(103,158)	49,820	(49,126)	620,960	136,110	960,457	-	7,741,163	198,599	7,939,762
Capital increase in subsidiary VLT Carioca	-	-	16,218	-	-	-	-	-	16,218	(25,914)	(9,696)
Capital increase	-	-	-	-	-	-	-	-	-	67,760	67,760
Transaction with partners	-	-	(947)	-	-	-	-	-	(947)	-	(947)
Acquired Treasury shares	-	-	-	(8)	-	-	-	-	(8)	-	(8)
Dividends	-	-	-	-	-	(136,110)	-	-	(136,110)	(720)	(136,830)
Interest on capital	-	-	-	-	-	-	-	-	-	(6,024)	(6,024)
Net income the period	-	-	-	-	-	-	-	828,814	828,814	134,499	963,313
Other statements of comprehensive income	-	-	-	-	-	-	73,857	-	73,857	1,918	75,775
<b>Balances on September 30, 2021</b>	<b>6,126,100</b>	<b>(103,158)</b>	<b>65,091</b>	<b>(49,134)</b>	<b>620,960</b>	<b>-</b>	<b>1,034,314</b>	<b>828,814</b>	<b>8,522,987</b>	<b>370,118</b>	<b>8,893,105</b>

The accompanying notes are an integral part of these financial statements.

## Cash flows statements – indirect method

for the periods ended September 30, 2022 and 2021

(In thousands of Brazilian Reals)

	Parent company		Consolidated	
	09/30/2022	09/30/2021	09/30/2022	09/30/2021
<b>Cash flow from operating activities</b>				
<b>Profit for the period</b>	<b>4,350,195</b>	<b>828,814</b>	<b>4,367,811</b>	<b>963,313</b>
Adjustments as to:				
Deferred income tax and social contribution	(9,995)	(5,708)	1,571,783	410,465
Settlement of prepaid expenses	-	-	141,191	209,008
Depreciation and amortization	19,784	13,110	1,349,677	2,251,813
Write-off of fixed assets and intangible assets	81	41	122,908	7,609
Amortization of the concession right generated in acquisitions	-	-	122,189	123,023
Exchange variation on loans and financing	(37,683)	25,264	(37,683)	25,264
Monetary variation of obligations with the concession grantor	-	-	126,450	163,786
Interest and monetary variation on debentures, promissory notes, loans, financing, leasing	742,830	260,538	2,467,096	1,148,107
Income (loss) of derivatives operations	138,093	(63,204)	181,241	(8,720)
Capitalization of borrowing costs	-	-	(72,061)	(91,348)
Fair value of loans, financing and debentures (fairvalue option and hedge accounting)	(7,600)	27,122	(27,668)	(52,043)
Constitution and reversal of the provision for maintenance	-	-	147,619	(46,525)
Adjustment to present value - provision for maintenance	-	-	10,227	6,951
Constitution and reversal of the provision for civil, labor, social security, tax and contractual risks	69	57	113,587	49,126
Provision for expected losses - accounts receivable of operations	-	-	2,529	2,015
Interest and monetary variation on loans with related parties	(82,134)	(15,403)	49,665	8,429
Interest on taxes in installments	-	-	732	1,452
Adjustment to present value of liabilities with concession grantor	-	-	32,247	32,956
Remuneration of financial assets	-	-	(1,466,076)	(680,746)
Deferred ISS, Pis and COFINS	-	-	1,655	1,356
Exchange-rate variations on foreign suppliers	41	(7)	(8,051)	962
Monetary restatement of the provision for civil, labor, social security, tax and contractual risks	(1)	11	13,342	26,004
Write-off of the portion retained by the former shareholders of Barcas	-	-	(49,516)	-
Estimated loss law 13.448/2017	-	-	11,576	(35,219)
Rebalancing revenue - AutoBAN	-	-	(5,254,058)	-
Depreciation - leases	29	28	30,610	33,270
Interest and monetary variation on the term of self-composition, leniency agreement and PIC	1,308	2,658	1,308	5,003
Interest on mutual loan with third parties	-	-	11,335	3,051
Reversal of the leases present value adjustment	2	6	6,621	7,374
Financial investment income	(19,192)	-	(214,535)	-
Gain on disposal of equity interest in TAS	-	-	(615,986)	-
Equity accounted-investees	(5,252,927)	(1,145,796)	(221,992)	(53,275)
	<b>(4,507,295)</b>	<b>(901,283)</b>	<b>(1,452,038)</b>	<b>3,549,148</b>
<b>Variation in assets and liabilities</b>				
<b>(Increase) decrease in assets</b>				
Accounts receivable	-	-	(281,221)	(61,588)
Accounts receivable - related parties	(33,762)	2,243	(34,501)	21,083
Recoverable taxes	12,412	16,111	(30,819)	(25,334)
Interest on capital received	1,387,075	386,818	107,117	19,202
Receipt of financial asset	-	-	1,053,639	391,015
Advances to suppliers	(63)	385	(36,823)	(2,581)
Prepaid expenses and others	(5,505)	2,275	(170,431)	(95,710)
<b>Increase (decrease) in liabilities</b>				
Suppliers	(8,321)	(5,805)	41,101	(93,548)
Suppliers - related parties	(7,542)	(3,667)	(23,402)	(62,457)
Social and labor obligations	33,071	8,832	94,438	92,426
Taxes and contributions payable and in installments and provision for income tax and social contribution	(1,377)	(2,835)	1,169,297	524,460
Deferred taxes	-	-	(1,542)	(1,639)
Income tax and social contribution payments	-	-	(737,309)	(608,495)
Realization of the provision for maintenance	-	-	(19,429)	(67,607)
Obligations with the Concession Grantor	-	-	3,737	4,190
Mutual Loan with third parties	-	-	(1,700)	(458)
Provision payment for civil, labor, social security and tax risks	(80)	(44)	(29,878)	(52,081)
Self-composition term	-	-	-	(240,681)
Deferred revenue	-	-	65,231	607
Financial asset	-	-	191,437	(1,340,856)
Other obligations with the Concession Grantor	-	-	74	(17,271)
Other accounts payable	(14,221)	(16,123)	79,733	44,185
<b>Net cash from operating activities</b>	<b>1,204,587</b>	<b>315,721</b>	<b>4,354,522</b>	<b>2,939,323</b>

The accompanying notes are an integral part of these financial statements.

## Cash flows statements – indirect method

for the periods ended September 30, 2022 and 2021

(In thousands of Brazilian Reals)

	Parent company		Consolidated	
	09/30/2022	09/30/2021	09/30/2022	09/30/2021
<b>Cash flow from investment activities</b>				
Mutual with Related Parties				
Releases	(85,000)	(379,485)	-	-
Receipts	-	364,127	-	-
Acquisition of fixed assets	(8,348)	(1,406)	(147,744)	(94,450)
Additions of intangible assets	(14,667)	(7,331)	(1,781,636)	(3,922,225)
Other fixed assets and intangible assets	-	-	97,021	87,562
Capital increase in investees and other investment activities	269,507	(1,790,502)	-	-
Advance for future capital increases - related parties	(18,048)	(73,260)	1	-
Financial investments net of redemption	(365,021)	1,377,129	(1,055,636)	1,236,248
Equity titles	-	-	(15,430)	-
Redemptions/investments (reserve account)	(644)	-	91	(264,792)
Net cash received on sale of TAS stake	-	-	587,239	-
Net cash acquired in the merger of CHS and InfraSP	66,941	-	-	-
<b>Net cash (used in) investment activities</b>	<b>(155,280)</b>	<b>(510,728)</b>	<b>(2,316,094)</b>	<b>(2,957,657)</b>
<b>Cash flow from financing activities</b>				
Settlement of operations with derivatives	(91,825)	(8,375)	(99,885)	10,849
Mutual with related parties				
Funding	-	-	(884)	3,432
Payments of principal of interest	-	-	-	(1,826)
Loans, financing, debentures and promissory notes				
Funding (net of transaction costs)	3,337,338	1,195,000	5,821,890	6,634,453
Principal payments	(2,991,618)	(900,000)	(4,440,717)	(2,744,566)
Interest payments	(356,163)	(137,852)	(1,407,230)	(646,048)
Leases				
Payments of principal of interest	(32)	(32)	(36,296)	(40,707)
Dividends paid to shareholders of the parent company	(176,625)	(181,481)	(180,745)	(175,578)
Dividends paid to non-controlling shareholders	-	-	(3,136)	(6,744)
Advance for future capital increases - related parties	-	-	-	9,168
Capital increase of non-controlling shareholders	-	-	38,806	956
<b>Net cash (used in) provided by financing activities</b>	<b>(278,925)</b>	<b>(32,740)</b>	<b>(308,197)</b>	<b>3,043,389</b>
Effect of exchange rate changes on cash and cash equivalents	-	-	(21,156)	(1,214)
<b>Increase (decrease) in cash and cash equivalents</b>	<b>770,382</b>	<b>(227,747)</b>	<b>1,709,075</b>	<b>3,023,841</b>
<b>Statement of increase (decrease) in cash and cash equivalents</b>				
At the beginning of the period	851,759	1,402,994	4,593,600	3,548,987
At the end of the period	1,622,141	1,175,247	6,302,675	6,572,828
	<b>770,382</b>	<b>(227,747)</b>	<b>1,709,075</b>	<b>3,023,841</b>

The accompanying notes are an integral part of these financial statements.

## Statements of added value

for the periods ended September 30, 2022 and 2021

(In thousands of Brazilian Reais)

	Note	Parent company		Consolidated	
		01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021	01/01/2022 to 09/30/2022	01/01/2021 to 09/30/2021
<b>Revenues</b>					
Toll revenue	22	-	-	5,414,511	5,268,730
Construction revenue	22	-	-	1,049,866	790,142
Airport revenues	22	-	-	1,384,983	823,224
revenue from subway (fariff)	22	-	-	1,552,630	849,277
Revenue from financial asset remuneration	22	-	-	5,746,173	425,071
Accessory revenue	22	-	-	234,706	178,964
Waterway revenue	22	-	-	55,403	25,518
Optical fiber services revenue	22	-	-	64,356	64,780
Variable pecuniary compensation revenues	22	-	-	28,862	26,130
Revenue from services rendered between related parties	22	116,274	85,667	2,902	8,355
Subway revenue - rebalancing	22	-	-	174,282	1,298,669
Portion B compensation revenues	22	-	-	8,807	-
Subway revenue (risk of warranty requirement)	22	-	-	281,257	-
Revenue management and loyalty programs		-	-	33	21
Capitalized interest		-	-	72,061	91,348
Allowance for expected losses - accounts receivable		-	-	(8,942)	(6,986)
<b>Inputs acquired from third parties</b>					
Costs of services provided		-	(891)	(855,669)	(1,105,287)
Construction Costs		(2,376)	-	(1,049,866)	(790,142)
Materials, energy, third-party services and others		-	(42,871)	(632,719)	(450,680)
Cost of grant		(72,449)	-	(283,822)	(314,507)
Provision for maintenance	19	-	-	(147,619)	46,525
<b>Gross added value</b>		<u>41,449</u>	<u>41,905</u>	<u>13,092,195</u>	<u>7,229,152</u>
<b>Depreciation and amortization</b>		<u>(19,813)</u>	<u>(13,138)</u>	<u>(1,502,476)</u>	<u>(2,408,106)</u>
<b>Net value added generated by the Company</b>		<u>21,636</u>	<u>28,767</u>	<u>11,589,719</u>	<u>4,821,046</u>
<b>Added value received from transfer</b>					
Equity accounted-investees	12	5,252,927	1,145,796	221,992	53,275
Financial income	23	1,213,112	718,778	1,750,178	1,146,273
<b>Total Added Value for Distribution</b>		<u>6,487,675</u>	<u>1,893,341</u>	<u>13,561,889</u>	<u>6,020,594</u>
<b>Distribution of added value</b>					
<b>Employees</b>					
Direct remuneration		173,415	71,379	1,159,192	884,775
Benefits		16,797	8,558	265,995	186,290
FGTS (Government Severance Indemnity Fund for Employees)		6,604	3,775	47,533	34,707
Other		1,846	371	16,434	11,479
<b>Taxes</b>					
Federal		26,579	20,854	3,228,381	1,276,476
Municipal		4,995	3,176	308,122	285,891
State		62	18	13,880	14,904
<b>Remuneration of third party capital</b>					
Interest		1,897,253	949,326	4,084,079	2,315,529
Rentals		9,929	7,070	70,462	47,230
<b>Remuneration on equity</b>					
Retained earnings for the period		4,350,195	828,814	4,350,195	828,814
Non-controlling interests		-	-	17,616	134,499
		<u>6,487,675</u>	<u>1,893,341</u>	<u>13,561,889</u>	<u>6,020,594</u>

The accompanying notes are an integral part of these financial statements.

## **Explanatory notes to the review of Interim Financial Statements (Quarterly Financial Statements - ITR) ended September 30, 2022**

The balances presented in Brazilian Reais in these quarterly financial statements have been rounded to the nearest thousand, unless otherwise indicated.

### **1. Operating context**

CCR S.A. ("CCR" or "Company") is a publicly-held corporation headquartered in São Paulo, state of São Paulo, and incorporated according to the Brazilian Corporation Law. The Company's shares are traded on B3 - Brasil, Bolsa e Balcão (B3) under the abbreviation "CCRO3".

In the three and nine-months periods ended September 30, 2022, there were no relevant changes in the operating report in relation to the financial statements on December 31, 2021, except for the following:

- **Purchase of equity participation - Barcas**

On February 7, 2022, the Company and its subsidiary CPC on the one side and SPTA Holding em Transporte Aquaviário Ltda. and its affiliates, Auto Viação 1001 Ltda., Rodomar Participações Ltda., Figueira Investimentos Ltda. and Riopar Participações S.A. on the other side, entered into the share purchase and sale, assignment of receivables agreement and other covenants, whereby they agreed, among other matters, on the sale by SPTA of all the shares issued by Barcas owned by it to CPC, which represent 20%, as well as the assignment of all receivables held by Figueira and Riopar to CCR, due to mutual loans granted to finance Barcas' loss-making operation.

On June 15, 2022, after meeting the conditions precedent, the transaction was completed, and as a result, CPC became holder of 100% participation in Barcas' capital, which generated a loss in equity of R\$ 71,145. Additionally, the Company became holder of all the credit rights of the mutual loans with Barcas, which generated a gain of R\$ 4,364 in shareholders' equity.

In addition, it was fully and definitively reverted in favor of CPC, by exoneration of any present or future obligation to transfer, in whole or in part, the portion withheld from the purchase price of the initial acquisition of 80% of Barcas' equity participation, which took place in 2012, in the amount of R\$ 49,516, against result for the period.

- **Constitution of the wholly-owned subsidiary - Four Trilhos**

On March 14, 2022, Four Trilhos Administração e Participações S.A. was incorporated. (Four Trilhos) as a wholly-owned subsidiary of ViaQuatro, with the purpose of exploring the revenues from advertising, location leasing and infrastructure use of Linha 4 - Amarela of the São Paulo Subway.

- **5<sup>th</sup> and 6<sup>th</sup> Addenda - VLT Carioca**

On March 29, 2022, the Addenda Nos. 5 and 6 to the concession agreement between VLT Carioca and Municipality of Rio de Janeiro were entered, through the Secretary of Municipal Infrastructure, and CDURP (Concession Grantor) as intervening consenting party.

The purpose of the 5<sup>th</sup> amendment was to include in the scope of the concession agreement the transfer guidelines of the Concession Grantor to the concessionaire on the implementation, operation, and maintenance of (i) the integration terminal named Terminal Intermodal Gentileza (TIG), located at Rua Santos Lima with Avenida Brasil up to the connection with Avenida Francisco Bicalho; and (ii) the VLT Carioca system extension as from Rua do Equador, in front of the arrival area of Rodoviária Novo Rio up to the former Gasometer (Gasômetro), crossing the Avenida Francisco Bicalho and Canal do Manguê (VLT Carioca Extension), which TIG will be installed, enabling the integration among the BRT Transbrasil, VLT Carioca and bus system.

The purpose of the 6<sup>th</sup> amendment was to implement the economic-financial rebalancing of the concession agreement, through the combination of regulatory assets and liabilities, also contemplating the reprofiling of receivables with the Concession Grantor. The effect on result before taxes was R\$ 14,609.

- **Collective Modifying amendment No. 1/2022 (Definitive Agreement - AutoBAn, ViaOeste and SPVias**

On March 31, 2022, a Definitive Agreement was entered into among indirect subsidiaries of AutoBAn, SPVias and ViaOeste and the State of São Paulo through the Secretariat for Logistics and Transport (Concession Grantor), and ARTESP as intervening consenting party.

Subject to the previous terms and conditions set forth on Preliminary Collective and Modifying amendment No. 1/2021, which was entered into on June 29, 2021, such Definitive Agreement aimed at (i) setting the final amounts assessed as if the calculations from ARTESP, of each of the economic and financial imbalances of the agreements subjects to the Definitive Agreement, irrevocably and irreversibly recognized in the Preliminary Agreement; (ii) regulate the parties and ARTESP responsibilities on the necessary measures to close the lawsuits subject to the Definitive Agreement; (iii) acknowledging the discrepant remaining imbalance in favor of AutoBAn; and (iv) promoting the economic-financial rebalancing upon the 3,911-days extension of the AutoBAn concession agreement term, terminating on December 31, 2037 and (v) establishing that ViaOeste shall conduct new investments.

Upon the Definitive Agreement execution, the Parties give each other release related to any present or future claim that may be originated from economic and financial imbalance effectively rebalanced by the Preliminary Agreement and Definitive Agreement.

- **Modifying amendment No. 25/2022 - ViaOeste**

On March 31, 2022, a Modifying amendment Term No. 25/2022 to the concession agreement was entered into between ViaOeste and the State of São Paulo, through the Secretariat for Logistics and Transport (Concession Grantor), and ARTESP as intervening consenting party, considering that the concessionaire conducted new investments related to the New Access (Novo Acesso) to the Municipality of Osasco and to the Construction Works Highway SP-280 Roads between Kms 23 and 32, since the concessionaire was financially rebalanced through the 380-days extension of the concession termination to February 13, 2024.

- **Equity participation of the company MaaS Global**

On March 20, 2022, the subsidiary CIIS with Canadá Participações S.A., jointly held 100% of the capital of Toronto Desenvolvimento e Participações Ltda. (Quicko), and on the other side, the Finland company MaaS Global Oy (“MaaS”) entered into a contractual instrument, subject to checking of certain conditions precedent, aiming at the acquisition, by the MaaS, of the total shares of Quicko, upon shares payment of MaaS.

With the completion of the transaction on April 11, 2022, CIIS ceased to hold a direct ownership participation in Quicko's capital and started to hold 17.1% of the shares of MaaS, whose initial recognition was measured at the amount equivalent to the consideration transferred totaling R\$ 15,430, of which R\$ 14,794 refers to capital contribution in cash and R\$ 636 refers to the investment in Quicko.

- **Merger of the companies Infra SP and CIIS**

In the Special General Meeting held on April 19, 2022, the Infra SP's and CIIS' merger proposal was approved by the Company, whose net asset values totaled R\$ 6,193,776 and R\$ 668,171, respectively. Consequently, the investments held by these companies were merged into the Company, with AutoBAn, ViaOeste, RodoAnel Oeste, SPVias, Renovias and Inovap 5 arising from the merger of Infra SP and VLT Carioca and SPCP arising from the merger of CIIS.

- **Sale of equity participation in TAS**

On May 9, 2022, CCR USA entered into a contractual instrument, subject to the meeting certain conditions precedent, with AGI-CFI Acquisition Corp, a subsidiary of Alliance Ground International, LLC (AGI), for the sale of its entire equity participation in TAS' capital, which corresponds to 70% of the investee's capital.

On July 25, 2022, upon the compliance of the conditions precedent, the transaction was concluded with the receipt of USD 118,395 thousand, equivalent to R\$ 640,114 on September 30, 2022. Consequently, the Company recorded a gain of R\$ 505,246 (R\$ 407,838 net of taxes) in the result for the period, assessed by the difference between the sale amount and the book value of TAS' net assets.

- **Modifying Amendment Term No. 21/2022 and Restatement Instrument - Renovias**

On June 7, 2022, the Modifying Amendment Term no. 21/2022 (TAM no. 21/2022) was entered into between Renovias and the State of São Paulo to restore the economic-financial balance by extending the term of the concession agreement by 136 days, in favor of Renovias.

On July 18, 2022, the Amendment and Restatement Instrument to the amendment No. 21/2022 between Renovias and the State of São Paulo was entered into, resulting in the economic-financial rebalancing by an additional extension of 346 days in the term of the concession agreement.

On September 16, 2022, the second Amendment and Restatement Instrument to the amendment No. 21/2022 between Renovias and the State of São Paulo was entered into, resulting in the economic-financial rebalancing by an additional extension of 326 days in the term of the concession agreement.

Considering the three events, the extension in the concession agreement term totaled 808 days and was recognized as intangible assets at fair value, with an corresponding entry in the results of the subsidiary with the amount of R\$ 367,137 (of which R\$ 56,569 from TAM no. 21/2022, R\$ 159,578 from the Amendment Instrument to TAM no. 21/2022 and R\$ 150,990 from the second Amendment and Restatement Instrument to TAM no. 21/2022), generating a net impact on consolidated Equity income (loss) of R\$ 96,924.

- **Modifying amendment No. 22/2022 – Renovias**

On September 22, 2022, Modifying amendment No. 22/2022 was signed between Renovias and the State of São Paulo, resulting in the economic-financial rebalancing through an extension of 45 days in the term of the concession agreement, whose new expiration date becomes October 13, 2024, due to the assumption of new investments by Renovias.

- **2022 tariff adjustment - AutoBAn, SPVias, ViaOeste, RodoAnel Oeste and Renovias**

On June 30, 2022, the Government of the State of São Paulo formalized, through the supplementary edition of the Official Gazette of the State of São Paulo, the temporary stabilization of the current value of toll fees, no longer applying the contractual adjustment, scheduled to take effect as of July 1, 2022, and provided for in the concession agreements signed by the concessionaries AutoBAn, SPVias, ViaOeste, RodoAnel Oeste and Renovias.

On July 7, 2022, the Management Board of ARTESP, within the scope of Proceeding ARTESP-PRC2022/04426, published, in the Official Gazette of the State of São Paulo, the decision to fully comply with the determinations of the Secretariat for Logistics and Transport of the State of São Paulo, which recognizes the need to rebalance the concession agreements of state highway concessionaires, including the concessionaires AutoBAn, SPVias, ViaOeste, RodoAnel Oeste and Renovias, due to the absence of a tariff adjustment from July 1, 2022.

On August 18, 2022, the Collective Modifying amendment No. 02/2022 was signed, which has the objective of: i) recognizing the economic-financial imbalance generated as a result of the decision of the Concession Grantor to temporarily stabilize the current value of the toll fees of the Concession Agreements; (ii) promoting the economic-financial rebalancing of the Concession Agreements due to the impediment of the gross revenue caused by the failure to transfer the readjustment of the toll per-kilometer rates related to the adjustment of the respective contractual tariff index between 2021 and 2022 at the time determined by the concession agreements; (iii) establishing the methodology for recomposing the economic-financial rebalancing of the Concession Agreements, which will occur through the use of resources from the treasury by the Concession Grantor, by means of bimonthly payments to the concessionaires; and (iv) consigning that the tariff adjustment should occur until December 16, 2022.

- **Disposal of the participation held by the shareholder AG Participações**

On July 5, 2022, AG Participações, a shareholder of the Company, announced the execution of a Private Instrument for the Purchase and Sale of Shares and Other Covenants with Itaúsa S.A. (“Itaúsa”) and Votorantim S.A. (“Votorantim”), through which AG Participações agreed the terms and conditions for the sale, to Itaúsa and Votorantim, of all the shares issued by the Company and held by it, equivalent to 300,149,836 registered common shares without nominal value, approximately 14.86% of the Company's capital, the consummation of the sale of shares being subject to the meeting of certain suspensive conditions.



On September 12, 2022, all the shares issued by CCR owned by AG Participações were transferred to Itaúsa and Votorantim, under the "Private Instrument for the Purchase and Sale of Shares and Other Covenants" entered into on July 5, 2022.

- **Modifying amendment No. 21/2022 – SPVias**

On July 28, 2022, the Modifying amendment No. 21/2022 was signed between SPVias and the State of São Paulo, resulting in the economic-financial rebalancing through an extension of 368 days in the term of the concession agreement, whose new expiration date becomes September 21, 2029, due to the assumption of new investments by SPVias.

## **2. Significant accounting policies**

In this three and nine-months period, there were no changes in the significant accounting policies and practices, therefore, the consistency of the application of the procedures disclosed in the explanatory notes to the financial statements for the year ended on December 31, 2021, is maintained, except for the policies changes indicated below, which describes the accounting on the transactions related to economic rebalances between the concessionaire and the Concession Grantor favorable to the Company.

### **Accounting policies made before January 1st, 2022**

The Company did not recognize non-monetary assets in its financial statements which are from concession agreements entered into with concession grantor related to term extension originated from economic rebalancing for which there are no performance obligations related with the Concession Grantor, amending only the accounting estimate of the existing amortization of intangible assets and considering the new extension term.

### **Accounting policy after January 1st, 2022**

The Company started to accountably recognize the non-monetary assets from the concession agreements entered into with the Concession Grantor according to the characteristics mentioned above, as intangible assets at its fair value, and registering a revenue in the result, since there is no performance obligation related to it. On the amount registered in the result, the deferred tax liabilities were originated from the temporary difference.

Management understood that a better presentation of the economic impact of such transaction should be in the Company's Financial Statements to enable a greater understanding from its users.

The effects from this new practice were assessed in similar transactions previously executed between the Company and the Concession Grantor, and there was no need for retrospective adjustment because its effects were not considered relevant to the financial statements.

## **3. Presentation of the quarterly financial statements**

These individual and consolidated interim financial statements were prepared and are being presented according to the technical pronouncement CPC 21 (R1) - Interim Financial Statements and the international accounting standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - (IASB). They also include the provisions of law No. 6.404/1976 and standards issued by the Brazilian Securities and Exchange Commission (Comissão de Valores Mobiliários - CVM).

These quarterly financial statements should be read with the financial statements for the year ended on December 31, 2021.

Considering the context of these quarterly financial statements, "ViaMobilidade" or "ViaMobilidade - L5/17" refers to the Concessionaire of the Lines 5 and 17 of the Metrô de São Paulo S.A. and "Linhas 8 e 9" or "ViaMobilidade - L8/9" refers to the Concessionaire of the Lines 8 and 9 of the Sistema de Trens Metropolitanos de São Paulo S.A..

Management states that all significant information specific to the quarterly financial statements, and only such information, is disclosed and corresponds to the information used in managing the Company.

On November 4, 2022, the Compliance and Audit Committee and the Supervisory Board analyzed and issued their opinion in favor of these quarterly financial statements and the Company's Board of Directors approved them on November 8, 2022.

#### 4. Determination of fair values

In this period of three and nine-months, there were no changes in the criteria for determining fair values.

#### 5. Financial risk management

In this period of three and nine-month, there were no changes in the financial risk management.

#### 6. Cash and cash equivalents and financial investments

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Cash and banks	313	67	364,636	394,121
Financial investments				
Investment funds and CDB	1,621,828	851,692	5,938,039	4,199,479
<b>Total - cash and cash equivalents</b>	<b>1,622,141</b>	<b>851,759</b>	<b>6,302,675</b>	<b>4,593,600</b>
	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Current</b>				
Financial investments				
Reserve account	2,837	2,193	64,202	98,787
Investment funds and CDB	398,450	14,237	2,357,189	1,087,018
<b>Total - Current</b>	<b>401,287</b>	<b>16,430</b>	<b>2,421,391</b>	<b>1,185,805</b>
<b>Non-current</b>				
Financial investments				
Reserve account	-	-	81,512	47,018
<b>Total - Non-current</b>	<b>-</b>	<b>-</b>	<b>81,512</b>	<b>47,018</b>
<b>Total - Financial investments</b>	<b>401,287</b>	<b>16,430</b>	<b>2,502,903</b>	<b>1,232,823</b>

Financial investments have an average remuneration corresponding to 102.50% of the CDI rate, which is equivalent to 11.17% p.a., on September 30, 2022, (102.98% p.a. of the CDI rate, equivalent to 4.53% p.a., on average, on December 31, 2021).

## 7. Accounts receivable - consolidated

### Accounts receivable from operations

	<u>09/30/2022</u>	<u>12/31/2021</u>
<b>Current</b>		
Receivables from airports (a)	272,870	218,713
Accessory revenues (b)	37,361	38,076
Toll revenue(c)	531,422	381,073
Waterway revenues (d)	1,546	64,637
Subway revenues (f)	38,046	12,339
Fiber optic services revenues (e)	31,382	-
	<u>912,627</u>	<u>714,888</u>
Provision for excepted loss - accounts receivable (g)	<u>(27,003)</u>	<u>(24,474)</u>
	<u>885,624</u>	<u>690,414</u>
<b>Non-current</b>		
Accessory revenues (b)	-	96
Fiber optic services revenues (e)	16,645	11,176
	<u>16,645</u>	<u>11,272</u>
Accounts receivable customers	929,272	726,160
Provision for excepted loss	<u>(27,003)</u>	<u>(24,474)</u>
<b>Total - Accounts receivable</b>	<u>902,269</u>	<u>701,686</u>

### Aging list of receivables

	<u>09/30/2022</u>	<u>12/31/2021</u>
Credits to falling due	827,789	684,451
Credits overdue up to 60 days	28,554	9,590
Credits overdue from 61 to 90 days	45,926	7,645
Credits overdue from 91 to 180 days	11,373	8,568
Credits overdue for more than 180 days	15,630	15,906
	<u>929,272</u>	<u>726,160</u>

- (a) Receivables from airport tariffs, such as boarding, connection, landing, permanence, storage and wharfage fees, as well as income from accessory revenues such as rental of spaces and parking fees.
- (b) Credits from accessory revenues (mainly concession area occupation and rental of billboards) set forth in the concession agreements;
- (c) Receivables from services provided to users, related to toll rates that will be transferred to the concessionaires and receivable credits arising from toll vouchers;
- (d) Receivables from services provided to users, related to waterway tariffs, held through the RioCard card;
- (e) Receivables from multimedia services provided to third parties by Samm;

- (f) Receivables from Companhia do Metropolitano de São Paulo, SPTrans, Companhia Metropolitana da Bahia, and RioCard from services provided to users of subsidiaries ViaQuatro, ViaMobilidade, Metrô Bahia, and VLT Carioca, respectively; and
- (g) The provision for expected loss - accounts receivable from operations, reflects the expected loss for each business of the Company.

### Accounts receivable from the Concession Grantors

	12/31/2021	09/30/2022					Closing balance
	Opening balance	Additions	Receipt	Remuneration	Transfer	Other	
<b>Current</b>							
<b>Public contribution</b>	-	-	(11,479)	1,436	77,706	-	67,663
VLT Carioca (f)	-	-	(11,479)	1,436	77,706	-	67,663
<b>Rebalancing</b>	102,786	13,062	(79,651)	-	70,568	-	106,765
ViaQuatro (g)	102,786	13,062	(79,651)	-	70,568	-	106,765
<b>Revenue from fixed monetary consideration</b>	236,727	27,804	(320,211)	2,328	631,686	(3,967)	574,367
VLT Carioca (f)	-	24,957	(123,678)	-	426,805	(4,707) (a)	323,377
Metrô Bahia (f)	236,727	2,847	(196,533)	2,328	204,881	740 (c)	250,990
<b>Revenue from variable monetary consideration</b>	2,913	44,494	(29,557)	-	10,684	-	28,534
VLT Carioca (f)	-	15,640	(997)	-	10,684	-	25,327
Metrô Bahia (f)	2,913	28,854	(28,560)	-	-	-	3,207
<b>Demand mitigation</b>	362,201	315,488	(537,782)	-	230,526	-	370,433
ViaQuatro (g)	-	86,622	(32,692)	-	-	-	53,930
Metrô Bahia (d)	330,796	-	(323,972)	-	230,526	-	237,350
ViaMobilidade (g)	31,405	104,339	(100,224)	-	-	-	35,520
Linhas 8 e 9 (g)	-	124,527	(80,894)	-	-	-	43,633
<b>Reversible and indemnifiable assets</b>	-	18,077	-	5,861	1,486,311	(294,412)	1,215,837
Barcas (e)	-	-	-	8,330	121,834	-	130,164
MSVia (h)	-	18,077	-	(2,469)	1,364,477	(294,412) (b)	1,085,673
<b>Tariff adjustment</b>	-	149,623	(74,959)	-	-	-	74,664
AutoBAn (j)	-	80,836	(40,321)	-	-	-	40,515
ViaOeste (j)	-	33,949	(17,081)	-	-	-	16,868
RodoAnel Oeste (j)	-	10,297	(5,111)	-	-	-	5,186
SPVias (j)	-	24,541	(12,446)	-	-	-	12,095
	<b>704,627</b>	<b>568,548</b>	<b>(1,053,639)</b>	<b>9,625</b>	<b>2,507,481</b>	<b>(298,379)</b>	<b>2,438,263</b>
<b>Non-current</b>							
<b>Public contribution</b>	22,926	87,715	-	-	(100,336)	-	10,305
VLT Carioca (f)	22,926	87,715	-	-	(100,336)	-	10,305
<b>Rebalancing</b>	1,125,193	-	-	161,221	(70,568)	-	1,215,846
ViaQuatro (g)	1,125,193	-	-	161,221	(70,568)	-	1,215,846
<b>Revenue from fixed monetary consideration</b>	3,655,871	-	-	483,265	(581,851)	-	3,557,285
VLT Carioca (f)	1,691,004	-	-	211,278	(376,970)	-	1,525,312
Metrô Bahia (f)	1,964,867	-	-	271,987	(204,881)	-	2,031,973
<b>Revenue from variable monetary consideration</b>	37,889	-	-	-	(37,889)	-	-
VLT Carioca (f)	37,889	-	-	-	(37,889)	-	-
<b>Demand mitigation</b>	141,616	141,743	-	-	(230,526)	-	52,833
Metrô Bahia (d)	141,616	141,743	-	-	(230,526)	-	52,833
<b>Reversible and indemnifiable assets</b>	1,542,335	14,733	-	3,933	(1,486,311)	(74,690)	-
Barcas (e)	117,901	-	-	3,933	(121,834)	-	-
MSVia (h)	1,424,434	14,733	-	-	(1,364,477)	(74,690) (b)	-
	<b>6,525,830</b>	<b>244,191</b>	<b>-</b>	<b>648,419</b>	<b>(2,507,481)</b>	<b>(74,690)</b>	<b>4,836,269</b>
<b>Grand Total</b>	<b>7,230,457</b>	<b>812,739</b>	<b>(1,053,639)</b>	<b>658,044</b>	<b>-</b>	<b>(373,069)</b>	<b>7,274,532</b>

- (a) Effects from formalizing the 6<sup>th</sup> amendment in the VLT Carioca
- (b) The amount of R\$ 369,102 refers to: (i) R\$ 11,576 as loss estimate according to law 13,448/2017; and (ii) R\$ 121,355 as the tariff surplus over tariffs received from users calculated after the execution of the 1<sup>st</sup> amendment; and (iii) R\$ 236,171 of updated balance of the Conduct Adjustment Agreement (TAC) mentioned in explanatory note 17, of which: R\$ 237,713 from transfer of liabilities and R\$ 1,542 reduction due to monetary variation;
- (c) It refers to the amount of expropriation and resettlement, based on the provisions of sub-clause 8.8.4 of the Metrô Bahia's concession agreement;
- (d) It refers to Metrô Bahia credits receivable from the Concession Grantor due to a lower demand compared to the demand projected in exhibit No. 8 of the concession agreement, arising from a demand risk mitigation section.

The accounts receivable balance for the demand risk mitigation corresponds to R\$ 290,183, on September 30, 2022, to R\$ 70,540 related to the uncontested part of the 2<sup>nd</sup> year of full operation (period from March 1, 2020, to February 28, 2021) already considering the monetary variation set forth in the 8<sup>th</sup> amendment to the concession agreement, R\$ 113,966 related to the 3<sup>rd</sup> year of full operation (period from March 1, 2021, to February 28, 2022), and R\$ 105,677 related to the first seven months of the 4<sup>th</sup> year of full operation (period from March 1, 2022, to February 28, 2023).

In relation to the 1<sup>st</sup> year of full operation, the Concession Grantor issued its opinion in a manner divergent from the provisions of the concession agreement and understood that the amount due would be R\$ 83,881, which have already been fully settled, unlike the understanding of the concessionaire and its legal advisors, which amount would be R\$ 194,273. The amount of R\$ 110,392 was not recognized in the financial statements, as it does not meet the criteria for recognizing revenue. The solution of this dispute may occur through an arbitration process, where the concessionaire and the Concession Grantor are endeavoring all efforts to settle the matter.

Regarding the 2<sup>nd</sup> and 3<sup>rd</sup> years of full operation, even if paying the full amount of the installments due until the time of issuance of this review of interim financial, the Concession Grantor expressed its understanding about sharing the effects of the Covid-19 pandemic with the concessionaire. However, this differs from the Independent Verifier's report and, as it is a force majeure event, not insurable, as provided for in the contract, it is a risk attributable to the Concession Grantor;

- (e) It refers to the contractual right to receive cash from the Concession Grantor in exchange for infrastructure improvements, upon the return of assets at the end of the concession agreement of Barcas;
- (f) It refers to the contractual right to receive public contribution and pecuniary compensation from the Concession Grantors, as part of the remuneration for the implementation of infrastructure by the subsidiaries, and the amounts are recorded at their present values, which are calculated by the internal rates of return of each one of the concession agreements, according to the physical progress of the improvements made;
- (g) It refers to ViaMobilidade, Linhas 8 e 9 and ViaQuatro demand mitigation revenue balance, which is received during the following quarter;
- (h) It refers to the indemnification receivable from the Concession Grantor as a result of the early termination of the concession of MSVia, according to the applicable laws and regulations;
- (i) Refers to the rebalancing for the delay in the construction works conclusion of the Phase I of the concession and the sectioning of intermunicipal lines managed by EMTU that will be received through an additional payment tariff according to the amendment No. 6; and
- (j) Refers to the amount to be received from the Concession Grantor as a result of the failure to transfer the toll fee adjustment according to the Collective Modifying amendment No. 02/2022.

As these are amounts to be received from the Concession Grantors, there is no provision for expected loss. See next a breakdown of the amounts to be received by maturity:

	<u>09/30/2022</u>	<u>12/31/2021</u>
Credits to falling due	7,063,230	6,687,269
Credits overdue up to 60 days	64,984	30,381
Credits overdue from 61 to 90 days	11,208	10,941
Credits overdue from 91 to 180 days	11,608	42,497
Credits overdue for more than 180 days	123,502	459,369
	<u>7,274,532</u>	<u>7,230,457</u>

### Financial assets' payment schedule - non-current

2023	303,267
2024	499,990
2025	470,886
2026	411,662
2027 onwards	3,150,464
	<u>4,836,269</u>

## 8. Income tax and social contribution

### a. Reconciliation of current and deferred income tax and social contribution

The reconciliation of income tax and social contribution recorded in the result is shown as follows:

	Parent company			
	<u>07/01/2022 to 09/30/2022</u>	<u>01/01/2022 to 09/30/2022</u>	<u>07/01/2021 to 09/30/2021</u>	<u>01/01/2021 to 09/30/2021</u>
Income before income tax and social contribution	559.152	4.340.200	174.549	823.106
Nominal rate	34%	34%	34%	34%
Income tax and social contribution at nominal rate	(190.112)	(1.475.668)	(59.347)	(279.856)
Tax effect of permanent additions and exclusions				
Equity accounted-investees (a)	294.630	1.791.640	113.898	395.108
Non-deductible expenses	(294)	(1.117)	(735)	(1.156)
Provisions/updates of the Self-composition Term, Leniency Agreement and PIC	25	(613)	(363)	(1.154)
Variable remuneration of statutory officers	(1.091)	378	(2.189)	(4.411)
Interest on equity capital	(3.024)	(6.254)	(2.995)	(6.145)
Non-constituted income tax and social contribution on tax losses and temporary differences	(52.834)	(298.371)	(38.905)	(96.678)
Income tax and social contribution revenue (expenses)	<u>47.300</u>	<u>9.995</u>	<u>9.364</u>	<u>5.708</u>
Deferred taxes	<u>47.300</u>	<u>9.995</u>	<u>9.364</u>	<u>5.708</u>
Effective income tax rate	<u>-8.46%</u>	<u>-0.23%</u>	<u>-5.36%</u>	<u>-0.69%</u>

	<b>Consolidated</b>			
	<b>07/01/2022 to 09/30/2022</b>	<b>01/01/2022 to 09/30/2022</b>	<b>07/01/2021 to 09/30/2021</b>	<b>01/01/2021 to 09/30/2021</b>
Income before income tax and social contribution	953,290	7,130,453	453,670	1,873,820
Nominal rate	34%	34%	34%	34%
Income tax and social contribution at nominal rate	(324,119)	(2,424,354)	(154,248)	(637,099)
Tax effect of the permanent additions and exclusions				
Equity accounted-investees	47,166	75,477	10,671	18,114
Non-deductible expenses	(3,273)	(33,809)	2,180	(17,317)
Provisions/updates of the Voluntary Disclosure and Settlement, Leniency Agreement and Variable remuneration of statutory officers	(5)	(1,162)	(1,088)	(4,399)
Interest on equity	(2,103)	(1,807)	(6,734)	(12,042)
Income tax incentive (PAT (Workers' Meals Program), art and culture Transactions and Incentive to sports)	488	1,066	998	2,047
Non-constituted income tax and social contribution on tax losses and differences over time	6,632	12,444	2,215	7,689
Other tax adjustments (b)	(145,706)	(427,029)	(92,265)	(214,950)
	<u>108,841</u>	<u>36,532</u>	<u>(50,809)</u>	<u>(52,550)</u>
Income tax and social contribution revenue (expenses)	<u>(312,079)</u>	<u>(2,762,642)</u>	<u>(289,080)</u>	<u>(910,507)</u>
Current Taxes	(550,069)	(1,190,859)	(203,161)	(500,042)
Deferred taxes	237,990	(1,571,783)	(85,919)	(410,465)
	<u>(312,079)</u>	<u>(2,762,642)</u>	<u>(289,080)</u>	<u>(910,507)</u>
Effective income tax rate	<u>32.74%</u>	<u>38.74%</u>	<u>63.72%</u>	<u>48.59%</u>

- (a) The amounts are net of amortization of the concession right generated in the acquisition of additional share in ViaQuatro and VLT Carioca; and
- (b) It mainly refers to the difference in tax rates on the result of the other countries where some investees are located.

## b. Deferred taxes

Deferred income tax and social contribution have the following sources:

	<b>Parent company</b>						
	<b>12/31/2021</b>	<b>Recognized as result (expense or revenue)</b>	<b>Recognized in shareholders' equity</b>	<b>Effects of incorporation (e)</b>	<b>Balance on September 30, 2022</b>		
				<b>Net value</b>	<b>Deferred tax assets</b>	<b>Deferred tax liabilities</b>	
Income and social contribution on tax losses and carryforward (a)	39,004	-	-	-	39,004	39,004	-
Provision for profit sharing (PLR)	9,696	10,840	-	83	20,619	20,619	-
Provision for labor, tax, fiscal and contractual risks	122	(4)	-	-	118	118	-
Exchange-rate variation	18,359	(12,517)	-	-	5,842	5,842	-
Income (loss) of derivatives operations	(43,511)	15,116	-	-	(28,395)	-	(28,395)
Gain from bargain purchase in acquisition of ViaRio interest	(12,393)	-	-	-	(12,393)	-	(12,393)
Concession right generated on remeasurement of ViaQuatro	(138,323)	6,148	-	-	(132,175)	-	(132,175)
Loan transaction cost	(5,879)	(9,626)	-	-	(15,505)	-	(15,505)
Taxes with Pis and COFINS suspension enforceability	141	143	-	-	284	284	-
Fair value with hedge transactions and debentures	4,424	(1,969)	-	-	2,455	2,455	-
Gain from bargain purchase in acquisition of VLT Carioca interest	-	(4,696)	-	(40,001)	(44,697)	-	(44,697)
Remeasurement gain at fair value VLT Carioca - Acquisition of stake	-	(502)	-	(4,392)	(4,894)	-	(4,894)
Other	2,765	7,062	(4,695)	402	5,534	5,534	-
Assets (liabilities) taxes before compensation	(125,595)	9,995	(4,695)	(43,908)	(164,203)	73,856	(238,059)
Tax compensation	-	-	-	-	-	(73,856)	73,856
Net deferred tax assets (liabilities)	<u>(125,595)</u>	<u>9,995</u>	<u>(4,695)</u>	<u>(43,908)</u>	<u>(164,203)</u>	<u>-</u>	<u>(164,203)</u>

<b>Parent company</b>					
<b>Balance on September 30, 2021</b>					
	<b>Recognized as result (expense or revenue)</b>		<b>Deferred tax</b>		<b>Deferred tax</b>
	<b>12/31/2020</b>	<b>Net value</b>	<b>assets</b>	<b>liabilities</b>	
Income and social contribution on tax losses and carryforward (a)	39,004	-	39,004	39,004	-
Provision for profit sharing (PLR)	2,551	790	3,341	3,341	-
Provision for labor, tax, fiscal and contractual risks	160	8	168	168	-
Exchange-rate variation	-	8,590	8,590	8,590	-
Income (loss) of derivatives operations	-	(20,471)	(20,471)	-	(20,471)
Temporary differences - law No. 12.973/2014 (b)	(10,633)	14,161	3,528	121,609	(118,081)
Gain from bargain purchase in acquisition of ViaRio interest	(12,393)	-	(12,393)	-	(12,393)
Concession right generated on remeasurement of ViaQuatro	(145,800)	5,541	(140,259)	-	(140,259)
Other	4,365	(2,911)	1,454	1,456	(2)
Assets (liabilities) taxes before compensation	(122,746)	5,708	(117,038)	174,168	(291,206)
Tax compensation	-	-	-	(174,168)	174,168
Net deferred tax assets (liabilities)	(122,746)	5,708	(117,038)	-	(117,038)

<b>Consolidated</b>						
<b>Balance on September 30, 2022</b>						
	<b>12/31/2021</b>	<b>Recognized in the statement of income (loss)</b>	<b>Recognized in shareholders' equity</b>	<b>Effects of incorporation (e)</b>	<b>Deferred tax</b>	
				<b>Net value</b>	<b>assets</b>	<b>Deferred tax liabilities</b>
Income and social contribution on tax losses and carryforward (a)	1,901,777	101,608	-	2,003,385	2,003,385	-
Exchange-rate variation	23,000	(17,054)	-	5,946	5,946	-
Provision for profit sharing (PLR)	29,500	12,696	-	42,279	42,279	-
Provision for expected loss - accounts receivable	2,170	3,008	-	5,178	5,178	-
Provision for labor, tax, civil and contractual risks	28,563	5,229	-	33,792	33,792	-
Provision for maintenance	47,114	47,072	-	94,186	94,186	-
Income (loss) of derivatives operations	(17,465)	15,913	-	(1,552)	45,767	(47,319)
Temporary differences (c)	(11,739)	1,528	-	(10,211)	-	(10,211)
Temporary differences - law No. 12.973/2014 (b)	(115,154)	9,000	-	(106,154)	-	(106,154)
Gain from bargain purchase in acquisition of ViaRio interest	(12,393)	-	-	(12,393)	-	(12,393)
Concession right generated on remeasurement of ViaQuatro	(138,323)	6,148	-	(132,175)	-	(132,175)
Financial assets remuneration revenues	(769,646)	(107,987)	-	(877,633)	-	(877,633)
Amortization of transaction cost	(4,215)	(1,248)	-	(5,463)	-	(5,463)
Assisted operation	11,064	1,755	-	12,819	12,819	-
Difference in tax vs. accounting amortization criteria versus accounting - Aéris	(83,778)	24,193	-	(59,585)	-	(59,585)
Lease	(18)	403	-	385	385	-
Bargain purchase gain in acquisition of VLT Carioca	(36,899)	32,203	-	(4,697)	-	(44,697)
Gain/remeasurement of previous participation of VLT Carioca at fair value	(4,443)	3,941	-	(4,894)	-	(4,894)
Miscellaneous provisions	12,598	92,920	-	105,518	110,398	(4,880)
Loss estimate - law No.13.448/2017 - MSVia	78,400	4,773	-	83,173	83,173	-
Taxes with Pis and COFINS suspension enforceability	3,203	3,652	-	6,855	6,855	-
Remuneration revenues from contractual assets TAM 06 - ViaQuatro	(416,577)	(33,076)	-	(449,653)	-	(449,653)
Adjustment to present value	81,714	6,686	-	88,400	89,903	(1,503)
Interest capitalization	(574,594)	(2,356)	-	(576,950)	-	(576,950)
Loan transaction cost	(47,500)	(2,704)	-	(50,204)	26,505	(76,709)
Construction revenue	9,145	(853)	-	8,292	8,292	-
Fair value with hedge and debenture transactions	4,224	(2,128)	-	2,096	249,085	(246,989)
IRU Agreement	4,014	832	-	4,846	4,846	-
Rebalancing revenues - AutoBAñ (d)	-	(1,739,406)	-	(1,739,406)	-	(1,739,406)
Other	18,673	(38,531)	38,825 (*)	402	19,369	(335)
Deferred tax assets (liabilities) before compensation	22,415	(1,571,783)	38,825	(43,908)	(1,554,451)	2,842,498
Tax compensation	-	-	-	-	(1,759,116)	1,759,116
Net deferred tax assets (liabilities)	22,415	(1,571,783)	38,825	(43,908)	(1,554,451)	(2,637,833)

<b>Consolidated</b>						
<b>Balance on September 30, 2021</b>						
	<b>12/31/2020</b>	<b>Recognized in the statement of income (loss)</b>	<b>Recognized in shareholders' equity</b>	<b>Net value</b>	<b>Deferred tax</b>	
					<b>assets</b>	<b>Deferred tax liabilities</b>
Income and social contribution on tax losses and carryforward	1,706,551	100,459	-	1,807,010	1,807,010	-
Exchange-rate variation	4,849	8,903	-	13,752	13,752	-
Provision for profit sharing (PLR)	7,160	4,415	-	11,575	11,575	-
Allowance for expected loss - accounts receivable	2,833	1,844	-	4,677	4,677	-
Provision for labor, tax, civil and contractual risks	41,343	(1,023)	-	40,320	40,320	-
Provision for maintenance	54,576	(19,681)	-	34,895	34,895	-
Income (loss) of derivatives operations	24,065	(17,927)	-	6,138	41,289	(35,151)
Temporary differences	(565,468)	23,929	-	(541,539)	422,497	(964,036)
Temporary differences - law No.12.973/2014 (b)	(127,717)	18,514	-	(109,203)	10,879	(120,082)
Gain from bargain purchase in acquisition of ViaRio interest	(12,393)	-	-	(12,393)	-	(12,393)
Concession right generated on remeasurement of ViaQuatro	(145,800)	5,541	-	(140,259)	-	(140,259)
Financial assets remuneration revenues	(597,486)	(122,171)	-	(719,657)	-	(719,657)
Amortization of transaction cost	(553)	(9,592)	-	(10,145)	-	(10,145)
Assisted operation	3,443	3,935	-	7,378	7,378	-
Difference in tax vs. accounting amortization criteria versus accounting - Aéris	(94,233)	9,869	-	(84,364)	-	(84,364)
Lease	(642)	(641)	-	(1,283)	658	(1,941)
Bargain purchase gain in acquisition of VLT Carioca	(28,551)	(8,357)	-	(36,908)	-	(36,908)
Gain/remeasurement of previous participation of VLT Carioca at fair value	(4,650)	152	-	(4,498)	396	(4,894)
Miscellaneous provisions	13,609	2,463	-	16,072	17,867	(1,795)
Provision for controversial installment of demand mitigation revenue - Metrô Bahia	37,533	(37,533)	-	-	-	-
Remuneration revenues from contractual assets TAM 06	-	(400,868)	-	(400,868)	-	(400,868)
Loss estimate - law No. 13.448/2017 - MSVia	68,356	18,149	-	86,505	86,505	-
Other	24,048	9,155	(8,925) (*)	24,278	24,593	(315)
Deferred tax assets (liabilities) before compensation	410,873	(410,465)	(8,925)	(8,517)	2,524,291	(2,532,808)
Tax compensation	-	-	-	-	(1,658,264)	1,658,264
Net deferred tax assets (liabilities)	410,873	(410,465)	(8,925)	(8,517)	866,027	(874,544)

(\*) Cumulative translation adjustments;



- (a) The Company and its investees estimate the recovery of tax credit arising from tax losses and negative bases of social contribution in the following years:

	<u>Parent company</u>	<u>Consolidated</u>
2022	-	38,154
2023	-	110,322
2024	-	77,707
2025	-	106,992
2026	-	132,170
from 2027 onwards	39,004	1,538,040
	<u>39,004</u>	<u>2,003,385</u>

The recovery of tax credits may occur in a different time than the above estimate, due to eventual corporate restructuring and capital structure;

- (b) Balances of temporary differences arising from the application of Article 69 of law No. 12.973/2014 (end of the Transitional Tax Regime - RTT), composed mainly by depreciation of fixed assets (tax) versus amortization of intangible assets (accounting);
- (c) The amount of R\$ 10,211 refers mainly to: (i) R\$ 3,219 construction revenue - extrapolation; (ii) R\$ 2,934 amortization of goodwill; and (iii) R\$ 2,385 construction work revenue - margin contribution;
- (d) Refers to IR/CS (Income Tax/Social Contribution) on temporary difference from revenue registration in AutoBAn, originating from Definitive Agreement execution on March 31, 2022 (to learn more, see explanatory notes 1, 2, 13 and 21); and
- (e) It refers to deferred tax amounts arising from the merger of CIIS.

CCR and some investees, mainly CPC, RDN, MSVia (partially), and Barcas (partially), did not recognize deferred tax assets on the balance of tax losses and negative bases, in the amounts of R\$ 3,634,885 and R\$ 3,752,018, respectively, as there is no expectation of generating taxable profit in the long term. Had such amount of the deferred tax assets (IRPJ/CSLL) been recognized on tax losses and negative bases, the balance would be R\$ 1,246,403 on September 30, 2022 (R\$ 845,698 on December 31, 2021).

## 9. Concession-related prepayments – consolidated

	Start of concession (a)		Extension of the concession period (b)		Total	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Current</b>						
ViaLagos	286	286	-	-	286	286
AutoBAn	1,480	4,585	50,116	155,275	51,596	159,860
ViaOeste	1,290	3,297	16,302	41,659	17,592	44,956
RodoAnel Oeste	73,578	73,578	-	-	73,578	73,578
	<u>76,634</u>	<u>81,746</u>	<u>66,418</u>	<u>196,934</u>	<u>143,052</u>	<u>278,680</u>
	Start of concession (a)		Extension of the concession period (b)		Total	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Non-current</b>						
ViaLagos	6,670	6,884	-	-	6,670	6,884
AutoBAn	21,087	19,867	714,140	672,856	735,227	692,723
ViaOeste	538	-	6,792	-	7,330	-
RodoAnel Oeste	1,079,144	1,134,327	-	-	1,079,144	1,134,327
	<u>1,107,439</u>	<u>1,161,078</u>	<u>720,932</u>	<u>672,856</u>	<u>1,828,371</u>	<u>1,833,934</u>

Over the nine-month period ended September 30, 2022, the amount of R\$ 141,191 (R\$ 209,008 in the same period of 2021) was appropriated to the result.

- (a) Prepayments at the start of concession and prepayments to the Concession Grantor, referring to the fixed concession fee of the concession and indemnification of subrogated agreements in subsidiaries, were recorded in assets and are recognized in the result over the concession period; and
- (b) In order to adjust the costs incurred with the fixed concession fee in the subsidiaries for which the concession period was extended without changing the payment date of the fixed concession fee, part of the payments was recorded in assets during the original period of concessions and is recognized in the result extended period.

## 10. Related parties

The balances of assets and liabilities on September 30, 2022, and December 31, 2021, as well as the transactions that influenced the results of the three and nine-months periods ended on September 30, 2022, and 2021, related to transactions with related parties, arise from transactions between the Company, its parent companies, subsidiaries, joint ventures, key management personnel, and other related parties.

## a. Parent company

	Transactions						Balances							
	01/01/2022 to 09/30/2022						09/30/2022							
	Expenses / costs on services provided	Property, plant and equipment / intangible asset	Transfer of costs and expenses of personnel and others	Gross income	Financial income	Finance costs	Assets			Liabilities				
Accounts receivable							Other credits	Advance for future capital increase	Mutual loans	Dividends/ interest on equity receivable	Advance for future capital increase	Suppliers and accounts payable	Other accounts payable	
<b>Parent companies</b>														
Suceia Participações	-	-	-	-	-	-	-	-	-	-	-	720 (d)	-	-
Camargo Corrêa Infra Construções	-	-	-	-	-	-	-	-	-	-	-	-	12	-
Soares Penido Concessões	-	-	-	-	-	-	-	-	-	-	-	287 (d)	-	-
Soares Penido Obras, Construções e Investimentos	-	-	-	-	-	-	-	-	-	-	-	189 (d)	-	-
<b>Subsidiaries</b>														
CIIS	-	-	1,057 (h)	-	-	-	-	-	-	-	-	-	-	-
NovaDutra	-	-	284 (h)	6,989 (a)	-	-	-	-	-	-	-	-	-	5 (h)
ViaLagos	-	-	2,892 (a) (h)	1,740 (a)	-	-	543 (a)	-	-	-	-	-	-	-
RDN	-	52	19 (h)	-	-	-	321 (a)	-	-	-	-	-	-	34 (h)
AutoBAn	-	-	19,524 (a) (h)	16,983 (a)	-	-	4,717 (a) (h)	-	-	-	-	-	-	365 (h)
ViaOeste	-	-	15,500 (a)	9,993 (a)	-	-	3,113 (a)	-	-	11,874	-	-	-	12 (h)
ViaQuatro	-	-	4,859 (a)	-	-	-	941 (a) (h)	-	-	185,160	-	-	-	103 (h)
RodoAnel Oeste	-	-	5,828 (a)	8,101 (a) (l)	-	-	1,139 (a)	-	-	-	-	-	-	-
CPC	292 (r)	-	1,962 (h)	70 (a)	-	-	366 (a) (h)	-	-	-	-	-	-	155 (a)
Samm	13 (i)	-	547 (a)	583 (a) (l)	-	-	104 (a)	-	-	-	-	-	-	5 (h)
SPVias	-	-	10,300 (a)	4,176 (a)	-	-	2,119 (a)	-	-	11,207	-	-	-	3 (h)
CAP	-	-	-	-	5,588 (k)	5,566	527 (a)	-	-	28,364 (k)	-	-	-	-
Barcas	-	-	2,017 (a)	-	47,935 (f)	-	362 (a)	-	-	523,964 (f)	-	-	-	-
VLT Carioca	-	-	330 (a)	356 (a)	16,267 (g)(o)	-	14,157 (a) (g)	-	39 (d)	164,407 (o)	-	-	-	331 (h)
Metrô Bahia	-	-	75 (h)	2,552 (a)	-	-	68 (a)	-	-	-	-	-	-	6 (h)
BH Airport	-	-	-	6,688 (a)	-	-	23 (a)	-	-	-	-	-	-	-
MSVia	-	-	298 (a)	2,246 (a)	-	-	95 (a)	-	-	-	-	-	-	-
TAS	-	-	-	141 (a)	21 (j)	44 (j)	-	-	-	-	-	-	-	-
ViaMobilidade	-	-	4,051 (a) (h)	5,451 (a) (l)	-	-	1,466 (a) (h)	-	-	7,625	-	-	-	28 (h)
Quicko	-	-	-	26 (a)	-	-	-	-	-	-	-	-	-	-
ViaSul	-	-	26 (h)	2,443 (a)	-	-	60 (a)	-	-	-	-	-	-	40 (h)
Aeris	-	-	-	171 (a)	42 (j)	65 (j)	107 (a)	-	-	-	-	-	-	-
ViaCosteira	-	-	7,379 (a) (h)	1,850 (a)	-	-	1,619 (a)	-	-	-	-	-	-	-
Bloco Sul	-	-	8,646 (a) (h)	16,365 (l)	-	-	17,770 (a)	-	-	-	-	-	-	265 (h)
Bloco Central	-	-	6,947 (a)	8,919 (l)	-	-	10,197 (a)	-	-	-	-	-	-	403 (h)
Linhas 8 e 9	-	-	16,229 (a) (h)	13,813 (l)	-	-	3,114 (h)	-	-	-	-	-	-	193 (h)
Pampulha	-	-	922 (a)	83 (l)	-	-	229 (a)	-	-	-	-	-	-	2 (h)
RioSP	-	-	31,659 (a) (h)	4,123 (l)	-	-	6,456 (a)	-	-	-	-	-	-	18 (h)
<b>Joint ventures</b>														
Corporación Quiport	-	-	-	233 (a)	-	60 (j)	-	-	-	-	-	-	-	-
ViaRio	-	-	4 (a)	827 (a)	18,255 (c)	-	-	-	-	184,817 (c)	-	-	-	-
Renovias	-	-	1,191 (a)	887 (a)	-	-	206 (a)	-	-	-	-	-	-	-
<b>Other related parties</b>														
Companhia Operadora de Rodovias	-	-	-	226 (a)	-	-	318 (a)	-	-	-	-	-	337 (h)	-
Consórcio Operador da Rodovia Presidente Dutra	-	-	-	239 (a)	-	-	315 (a)	-	-	-	-	-	340 (h)	-
Mundinvest	55 (n)	-	-	-	-	-	-	-	-	-	-	-	-	-
Itaú Vida e Previdência	347 (m)	-	-	-	6,626 (m)	-	-	161 (m)	-	-	-	-	-	939 (m)
Banco Itaú BBA	-	-	-	-	-	1,796 (q)	-	161 (m)	-	-	-	-	-	939 (m)
<b>Total</b>	<b>707</b>	<b>52</b>	<b>142,546</b>	<b>116,274</b>	<b>94,734</b>	<b>7,531</b>	<b>70,452</b>	<b>322</b>	<b>39</b>	<b>901,552</b>	<b>215,866</b>	<b>1,196</b>	<b>2,657</b>	<b>1,878</b>

	Transactions					Transactions					
	07/01/2022 to 09/30/2022					07/01/2021 to 09/30/2021					
	Expenses / costs with services provided	Fixed/ intangible Cost	Transfer of personal and other costs and expenses	Gross revenues	Financial income	Financial costs	Expenses / costs with services provided	Transfer of personal and other costs and expenses	Gross revenue	Financial income	Financial costs
<b>Subsidiaries</b>											
Lam Vias	-	-	-	-	-	-	-	31 (h)	-	-	-
NovaDutra	-	-	-	-	-	-	-	12 (h)	4,957 (a)	-	-
ViaLagos	-	-	1,371 (a)	-	-	-	-	2 (h)	702 (a)	-	-
RDN	-	52	-	-	-	-	-	12 (h)	1,750 (a)	-	-
AutoBAN	-	-	9,911 (a) (h)	-	-	-	-	39 (h)	7,429 (a)	-	-
ViaOeste	-	-	7,902 (a)	-	-	-	-	17 (h)	3,514 (a)	-	-
ViaQuatro	-	-	2,831 (a)	-	-	-	-	31 (h)	1,191 (a)	-	-
RodoAnel Oeste	-	-	3,087 (a)	1,522 (a) (l)	-	-	-	5 (h)	68 (a)	-	-
CPC	-	-	(586) (h)	-	-	-	30 (f)	1,402 (h)	287 (a)	-	-
Samm	-	-	262 (a)	147 (a) (l)	-	-	32 (i)	-	229 (a)	-	-
SPVias	-	-	5,683 (a)	-	-	-	-	11 (h)	712 (a)	2,005 (p)	-
CAP	-	-	-	-	1,502 (k)	300 (j)	-	-	-	1,129 (k)	83 (j)
Barcas	-	-	1,114 (a)	-	19,956 (f)	-	-	-	1,049 (a)	-	-
VLT Carioca	-	-	330 (a)	-	8,121 (g) (o)	-	-	-	451 (a)	545 (g)	-
Metrô Bahia	-	-	-	-	-	-	-	7 (h)	826 (a)	-	-
BH Airport	-	-	-	2,981 (a)	-	-	-	-	1,485 (a)	-	-
MSVia	-	-	298 (a)	-	-	-	-	4 (h)	1,134 (a)	-	-
TAS	-	-	-	-	5 (j)	3 (j)	-	-	-	-	-
ViaMobilidade	-	-	2,598 (a) (h)	1,568 (a)	-	-	-	98 (h)	804 (a)	-	-
Quicko	-	-	-	-	-	-	-	-	25 (a)	-	-
ViaSul	-	-	-	-	-	-	-	6 (h)	895 (a)	-	-
Aeris	-	-	-	-	4 (j)	1 (j)	-	-	226 (a)	-	-
ViaCosteira	-	-	4,094 (a) (h)	-	-	-	-	2 (h)	573 (a)	-	-
Bloco Sul	-	-	4,646 (a) (h)	16,365 (l)	-	-	-	-	-	-	-
Bloco Central	-	-	3,954 (a)	8,919 (l)	-	-	-	-	-	-	-
Linhas 8 e 9	-	-	12,251 (a) (h)	4,605 (l)	-	-	-	-	-	-	-
Pampulha	-	-	546 (a)	83 (l)	-	-	-	-	-	-	-
RioSP	-	-	18,319 (a) (h)	1,306 (a)	-	-	-	-	-	-	-
<b>Joint ventures</b>											
ViaRio	-	-	-	-	7,018 (c)	-	-	-	497 (a)	3,563 (c)	-
Renovias	-	-	593 (a)	-	-	-	-	-	540 (a)	-	-
<b>Other related parties</b>											
Banco Itau BBA	-	-	-	-	-	1,796 (q)	-	-	-	-	-
Itaú Vida e Previdência	347 (m)	-	-	-	6,626	-	-	-	-	-	-
Mundinvest	55 (n)	-	-	-	-	-	-	-	-	-	-
Companhia Operadora de Rodovias	-	-	-	68 (a)	-	-	-	-	112 (a)	-	-
Consórcio Operador da Rodovia Presidente Dutra	-	-	-	72 (a)	-	-	-	-	449 (a)	-	-
<b>Total</b>	<b>402</b>	<b>52</b>	<b>79,204</b>	<b>37,636</b>	<b>43,232</b>	<b>2,100</b>	<b>62</b>	<b>1,679</b>	<b>29,905</b>	<b>7,242</b>	<b>83</b>

	Transactions					Balances					
	01/01/2021 to 09/30/2021					12/31/2021					
	Expenses / costs on services provided	Transfer of personal and other costs and expenses	Gross income	Financial income	Finance costs	Assets			Liabilities		
Accounts receivable						Advance for future capital increase	Mutual loans	Dividends / interest on equity receivable	Advance for future capital increases	Suppliers and accounts payable	
<b>Parent companies</b>											
Sucea Participações	-	-	-	-	-	-	-	-	-	720 (d)	-
Camargo Corrêa Infra Construções	-	-	-	-	-	-	-	-	-	-	12
Construtora Andrade Gutierrez	-	-	-	-	-	-	-	-	-	720 (d)	-
Soares Penido Concessões	-	-	-	-	-	-	-	-	-	287 (d)	-
Soares Penido Obras, Construções e Investimentos	-	-	-	-	-	-	-	-	-	189 (d)	-
<b>Subsidiaries</b>											
Lam Vias	-	31 (h)	-	-	-	-	-	-	-	-	-
NovaDutra	-	12 (h)	11,940 (a)	-	-	3,349 (a)(h)	-	-	-	-	1,608 (h)
ViaLagos	-	2 (h)	2,105 (a)	-	-	544 (a)	-	-	-	-	-
RDN	-	12 (h)	5,250 (a)	1,851 (b)	-	830 (a)	-	-	-	-	65 (h)
AutoBAn	-	39 (h)	22,288 (a)	-	-	5,348 (a)(h)	-	-	-	-	357 (h)
ViaOeste	-	17 (h)	10,541 (a)	-	-	3,126 (a)	-	-	-	-	-
ViaQuatro	-	31 (h)	3,377 (a)	127 (e)	-	1,293 (a)(h)	-	-	177,161	-	21 (h)
RodoAnel Oeste	-	5 (h)	206 (a)	-	-	19,545 (a)	-	-	-	-	-
CPC	154 (a)	1,402 (h)	860 (a)	-	-	35 (a)(h)	242,192 (d)	-	-	-	1,803 (a) (h)
Samm	168 (i)	-	686 (a)	-	-	94 (a)	-	-	-	-	-
SPVias	-	11 (h)	2,136 (a)	2,005 (p)	-	6,834 (a)	-	-	-	-	6 (h)
CAP	-	-	-	1,138 (k)	161 (j)	544 (a)	-	28,326 (k)	-	-	-
CPA	-	-	-	-	-	293 (p)	-	-	-	-	-
Barcas	-	-	3,145 (a)	-	-	10 (a)	-	394,196 (f)	-	-	4 (h)
VLT Carioca	-	-	1,061 (a)	1,482 (g)	-	12,016 (a) (g)	-	-	-	-	-
Metrô Bahia	-	7 (h)	2,480 (a)	-	-	596 (a)	-	-	-	-	91 (h)
BH Airport	-	-	4,457 (a)	-	-	1,233 (a)	-	-	-	-	14 (h)
MSVia	-	4 (h)	3,400 (a)	-	-	-	-	-	-	-	-
TAS	-	-	-	-	-	265 (a)	-	-	-	-	-
ViaMobilidade	-	98 (h)	2,410 (a)	-	-	6,901 (a) (h)	-	-	7,595	-	19 (h)
Quicko	-	-	71 (a)	-	-	34	-	-	-	-	-
ViaSul	-	6 (h)	2,605 (a)	-	-	976 (a)	-	-	-	-	6 (h)
Aeris	-	-	226 (a)	5 (j)	11 (j)	236 (a)	-	-	-	-	-
ViaCosteira	-	2 (h)	1,716 (a)	-	-	1,064 (a)	-	-	-	-	1 (h)
Bloco Sul	-	-	-	-	-	26 (a)	-	-	-	-	121 (h)
Bloco Central	-	-	-	-	-	18 (a)	-	-	-	-	88 (h)
Linhas 8 e 9	-	-	-	-	-	8,603 (h)	-	-	-	-	3 (h)
Pampulha	-	-	-	-	-	-	-	-	523	-	-
RioSP	-	-	-	-	-	-	-	-	523	-	-
<b>Joint Ventures</b>											
ViaRio	-	-	1,484 (a)	8,967 (c)	-	176 (a)	-	169,299 (c)	-	-	-
Renovias	-	-	1,663 (a)	-	-	257 (a)	-	-	-	-	6 (h)
<b>Other related parties</b>											
Corporación Quiport	-	-	-	-	-	510 (a)	-	-	-	-	-
Companhia Operadora de Rodovias	-	-	359 (a)	-	-	31 (a)	-	-	-	-	-
Consórcio Operador da Rodovia Presidente Dutra	-	-	1,201 (a)	-	-	33 (a)	-	-	-	-	-
Mundinvest	125 (n)	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>447</b>	<b>1,679</b>	<b>85,667</b>	<b>15,575</b>	<b>172</b>	<b>74,820</b>	<b>242,192</b>	<b>591,821</b>	<b>185,802</b>	<b>1,916</b>	<b>4,225</b>

- (a) Contract for the provision of administrative and financial back-office, technology, engineering and integrated solutions, supply chain and collection back-office services, executed by the subsidiary CCR GBS (Global Business Service), which expires in the month following;
- (b) Mutual loan agreement remunerated at 110.7% of the CDI rate, maturing on November 27, 2021;
- (c) Mutual loan agreements, two of which are remunerated at 130% of the CDI rate, and six are remunerated at the TR + 9.89% p.a., all of which with maturity on January 16, 2034, and one agreement remunerated at the CDI rate + 2.90% p.a. with maturity on June 1, 2028;
- (d) Advance for future capital increase;
- (e) Mutual loan agreement remunerated at CDI rate + 2.48% p.a., initially maturing on March 15, 2023. The agreement was settled in advance, on June 10, 2021;
- (f) Mutual loan agreements originally entered into on October 4, 2016, between CPC and its subsidiary Barcas, remunerated at CDI rate + 2.48% p.a., maturing on February 28, 2023. On December 30, 2021, the credit was assigned by CPC to CCR, in exchange for the reduction in capital;
- (g) Interest charged on invoices not received on the maturity date;
- (h) Payroll charges related to employees' transfer, due in the month following the issuance of the document;
- (i) Provision of data transmission services, the amounts of which are settled on the 20th day of the month following the billing;
- (j) Exchange-rate variation arising from transactions among related parties;
- (k) Mutual loan agreement with prefixed remuneration of 4.50% p.a. in USD, due on June 30, 2032;
- (l) It refers to counter-guarantee agreements signed between CCR, RodoAnel Oeste, ViaMobilidade and Linhas 8 e 9, RioSP, Samm, Bloco Sul, Bloco Central and Pampulha through which CCR will be remunerated for providing guarantees in debt issues of the respective investees. The remuneration rates and amounts billed in the nine-month period ended September 30, 2022, are described below

<b>Investee</b>	<b>Invoiced amount</b>	<b>Remuneration rate</b>
RodoAnel Oeste	4,176	1.0% p.a.
ViaMobilidade	4,703	1.1% p.a.
Linhas 8 e 9	13,813	1.3% p.a.
RioSP	4,123	0.5% p.a.
Samm	282	1.1% p.a.
Bloco Sul	16,365	1.3% p.a.
Bloco Central	8,919	1.3% p.a.
Pampulha	83	1.05% p.a.

- (m) Refers to the private pension plan benefit of active and dismissed employees;

- (n) Financial consulting service agreement for CCR;
- (o) Mutual loan agreements with VLT Carioca registered with the Company as a result of the merger of CIIS in April 2022, with 11 agreements remunerated at CDI rate + 5% p.a., 6 agreements maturing on December 31, 2022, 3 agreements on December 15, 2024, 1 agreement on December 30, 2024 and 1 agreement on December 30, 2027;
- (p) Mutual loan agreement remunerated at CDI rate + 2.48% p.a., settled on maturity, on September 2, 2021;
- (q) Refers to the contracting of derivatives; and
- (r) Exclusive information technology support and maintenance service agreement.

## b. Consolidated

	Transactions						Balances													
	01/01/2022 to 09/30/2022						09/30/2022													
	Expenses / costs on services provided	Property, plant and equipment / intangible asset	Transfer of personal and other costs and expenses	Gross income	Financial income	Financial costs	Assets				Liabilities									
Accounts receivable							Other credits	Advance for future capital increase	Mutual loans	Cash and banks/financial investments	Derivatives	Advance for future capital increases	Mutual loans	Suppliers and accounts payable	Loans/derivatives	Other accounts payable				
<b>Parent companies</b>																				
Canargo Corréa Infra Construções	-	-	-	89 (o)	-	-	-	-	-	-	-	-	-	-	-	-	-	12	-	-
Saica Participações	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Soares Penado Concessões	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	287 (c)	-	-
Soares Penado Obras, Construções e Investimentos	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189 (c)	-	-
<b>Subsidiaries</b>																				
MTU	-	-	-	-	103 (q)	57 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCR Espanha	-	-	-	-	157 (q)	121 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CCR Espanha Empr. SLU	-	-	-	-	-	31 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAS	-	-	-	-	22 (q)	47 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAI	-	-	-	-	448 (q)	557 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAP	-	-	-	-	4,702 (q)	5,566 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aeris Holding	-	-	-	-	90 (q)	340 (q)	-	-	-	-	85 (ab)	-	-	-	-	-	-	-	-	-
Barcas	-	-	-	-	7 (p)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Joint Ventures</b>																				
Corporación Quiport	-	-	-	235 (b)	-	60 (q)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ViaRio	11 (ae)	-	4 (b)	827 (b)	18,255 (d)	-	-	-	-	-	184,817 (d)	-	-	-	-	-	-	-	-	-
Controlar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Renovax	638 (i)	-	1,193 (b)	967 (b)(r)	-	-	-	-	214 (b)	-	1,047 (c)	-	-	-	-	-	-	-	-	-
<b>Other related parties</b>																				
Concedo Operador da Rodovia Presidente Dutra	-	-	-	239 (b)	-	-	-	-	318 (b)	-	-	-	-	-	-	-	-	-	340 (ae)	-
Companhia Operadora de Rodovias	-	-	-	226 (b)	-	-	-	-	315 (b)	-	-	-	-	-	-	-	-	-	337 (ae)	-
IAF	-	-	-	-	64 (aa)	-	-	-	-	-	2,544 (aa)	-	-	-	-	-	-	-	-	-
Instituto CCR	21,876 (ao)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concedo Mobilidade Bahia	4,041 (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ferrovias - Federação das empresas de transportes	612 (g)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concessionária do Aeroporto Internacional de Guarulhos	-	-	-	42 (r)	-	-	-	-	3 (r)	-	-	-	-	-	-	-	-	-	-	-
Mundinvest	57 (aj)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A-Port	-	-	-	-	39 (q)	95 (aj)	-	-	-	-	-	-	-	-	-	-	-	911 (ai)	-	-
AIDEA Sonarmento e Participações	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Águas do Rio SPE 4	-	-	-	1 (ap)	-	-	-	-	1 (ap)	-	-	-	-	-	-	-	-	-	-	-
Banco ItaCard	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83 (aq)	-
Conectar Int. de Pagos e Soluções de Mobilidade eletrônica	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 (ar)	-
Itaí Correios de Valores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Itaí Seguros de auto e residência	41 (au)	-	-	-	-	11 (at)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Itaí Vida e Previdência	762 (av)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Porto Seguro Companhia de seguros gerais	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	964 (av)
TBIFire Seguradora e transporte de valores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 (bu)
TBNet Comércio, locação e administração	30 (aw)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tecnologia bancária	8	-	-	92 (ap)	-	-	-	-	11 (r)	-	103 (ap)	-	-	-	-	-	-	-	-	17 (ap)
Banco Votorantim	-	-	-	-	23,312 (ay)	-	-	-	-	-	522,239 (ay)	-	-	-	-	-	-	-	-	-
Banco Itaí BIA	-	-	-	-	6,628 (aw)	-	3 (aw)	-	-	-	-	-	-	-	-	-	-	-	-	-
Itaí Unibanco	-	-	-	178 (r)	22,319 (aw)(ay)(ba)	7,166 (aw)(az)	-	-	181 (r)	-	2,077,744 (ay)	-	-	-	-	-	-	-	35,052 (aw)	-
XP Investimentos	-	-	-	-	5,157 (aw)	1,692 (aw)	-	-	-	-	-	-	-	-	-	-	-	-	-	73,771 (az)
Itaí Sobramo Resolu Fica	-	-	-	-	1,346 (ay)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,223 (aw)
IAS Development Corp.	233 (bb)	-	-	-	-	-	-	-	8 (bb)	-	2,108,782 (ay)	-	-	-	-	-	-	-	-	-
JCA Holding Participações	-	-	-	-	-	-	-	-	138 (n)	-	-	-	-	-	-	-	-	-	-	-
Rodomar Administ e Participação	-	-	-	-	-	-	-	-	101 (m)	-	-	-	-	-	-	-	-	-	-	-
Auto Viação 1001	-	-	-	-	-	-	-	-	1,656 (m)	-	-	-	-	-	-	-	-	-	-	-
RisCard Tecnologia da Informação	255 (g)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Odebrecht Mobilidade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	968 (g)
Infraeco	3,360 (s)	-	-	-	2,596 (k)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164,410 (e)
Invepar	-	-	-	-	-	-	-	-	12 (k)	-	-	-	-	-	-	-	-	-	-	6,893 (l)
Edca	-	-	-	-	-	-	-	-	41,161 (k)	-	-	-	-	-	-	-	-	-	-	302 (k)
RisPar Participações	991 (g)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,894 (l)
RuaInvest Participações	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,131 (u)
Concessionária Rota dos Bandeiros	11 (j)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,175 (v)
Serveng - Civiban - Empresas Associadas de Engenharia	7,765 (l)	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384 (v)
<b>Total</b>	<b>40,693</b>	<b>275</b>	<b>1,197</b>	<b>2,993</b>	<b>85,508</b>	<b>85,453</b>	<b>78,783</b>	<b>1,753</b>	<b>1,047</b>	<b>187,446</b>	<b>4,708,735</b>	<b>105,501</b>	<b>1,196</b>	<b>494,117</b>	<b>21,031</b>	<b>148,046</b>	<b>4,487</b>			



	Transactions						Balances				
	07/01/2022 to 09/30/2022						07/01/2021 to 09/30/2021				
	Expenses / costs with services provided	Property, plant and equipment/ intangible asset	Transfer of personal and other costs and expenses	Gross revenues	Financial income	Financial costs	Expenses / costs with services provided	Property, plant and equipment/ intangible asset	Gross revenues	Financial income	Financial costs
<b>Parent companies</b>											
Camargo Corrêa Infra Construções	-	-	-	-	-	-	-	-	63 (o)	-	-
<b>Subsidiaries</b>											
MTH	-	-	-	-	7 (q)	8 (q)	-	-	-	7 (q)	77 (q)
CCR España Empr. SLU	-	-	-	-	-	31 (q)	-	-	-	-	-
Aeris Holding	-	-	-	(34) (w)	173 (q)	12 (q)	-	-	-	1.124 (q)	108 (q)
CAP	-	-	-	-	1.184 (q)	300 (q)	-	-	(162) (b)	895 (q)	(78) (q)
CAI	-	-	-	-	116 (q)	30 (q)	-	-	-	-	-
TAS	-	-	-	-	5 (q)	2 (q)	-	-	2 (q)	29 (q)	-
<b>Joint ventures</b>											
Corporación Quiport	-	-	-	-	-	-	-	-	216 (b)	57 (q)	-
ViaRio	1 (ae)	-	-	(b)	7.018 (d)	-	-	-	1.058 (b)	3.563 (d)	-
Renovias	164 (i)	-	595 (b)	43 (b)(r)	-	-	218 (i)	-	660 (b)(r)	-	-
<b>Other related parties</b>											
Consórcio Operador da Rodovia Presidente Dutra	-	-	-	72 (b)	-	-	-	-	106 (b)	-	-
Companhia Operadora de Rodovias	-	-	-	68 (b)	-	-	-	-	102 (b)	-	-
IAF	-	-	-	-	25 (aa)	-	-	-	-	17 (aa)	-
Instituto CCR	2.068 (ao)	-	-	-	-	-	7.535 (ao)	-	-	-	-
Consórcio Mobilidade Bahia	4.041 (a)	-	-	-	-	-	561 (a)	-	-	-	-
Fetranspor - Federação das empresas de transportes	253 (g)	-	-	-	-	-	101 (g)	-	-	-	-
Concessionária do Aeroporto Internacional de Guarulhos	-	-	-	13 (r)	-	-	-	-	15 (r)	-	-
Mundinvest	57 (al)	-	-	-	-	-	-	-	-	-	-
AEGEA Saneamento e Participações	-	-	-	1 (ap)	-	-	-	-	-	-	-
A-Port	-	-	-	-	2 (q)	26 (aj)	-	-	-	-	22 (aj)
Intercement Brasil	-	-	-	-	-	-	-	-	51 (ak)	-	-
JCA Holding Participações	-	-	-	-	-	-	-	-	-	-	37 (n)
Rodomar Administ e Partic.	-	-	-	-	-	-	-	-	-	-	28 (m)
Auto Viação 1001	-	-	-	-	-	-	-	-	-	-	456 (m)
Infraero	1.299 (s)	-	-	-	178 (k)	12	76 (s)	-	-	119 (k)	-
RioCard Tecnologia da Informação	66 (g)	-	-	-	-	-	92 (g)	-	-	-	-
Odebrecht Mobilidade	-	-	-	-	-	7.819 (e)	-	-	-	-	3.691 (e)
Banco Votorantim	-	-	-	-	23.312 (ay)	-	-	-	-	-	-
Banco Itaú BBA	-	-	-	-	6.628 (aw)	3 (aw)	-	-	-	-	-
Itaú Unibanco	-	-	-	178 (r)	22.319 (aw)(ay)(ba)	7.166 (aw)(az)	-	-	-	-	-
XP Investimentos	-	-	-	-	5.157 (aw)	1.692 (aw)	-	-	-	-	-
Itaú Soberano Renda Fixa	-	-	-	-	1.346 (ay)	-	-	-	-	-	-
Invepar	-	-	-	-	-	7.821 (e)	-	-	-	-	3.691 (e)
Consórcio Mobilidade Bahia	(2.871)	-	-	-	-	-	230 (g)	-	-	-	3.720 (n)(e)
RioPar Participações	371 (g)	-	-	-	-	7.819 (n)(e)	230 (g)	-	-	-	3.720 (n)(e)
Concessionária Rota das Bandeiras	2 (i)	-	-	-	-	-	-	-	-	-	-
RuasInvest Participações	-	-	-	-	-	1.458 (v)	-	-	-	-	-
Encalco Construções	-	-	-	-	-	-	-	1.744 (z)	-	-	-
Itaú Corretora de Valores	-	-	-	-	-	11 (at)	-	-	-	-	-
Itaú Seguros de auto e residência	41 (au)	-	-	-	-	-	-	-	-	-	-
Itaú Vida e Previdência	762 (av)	-	-	-	-	-	-	-	-	-	-
TBForte Segurança e transporte de valores	30 (ax)	-	-	-	-	-	-	-	-	-	-
Tecnologia bancária	8 (ap)	-	-	92	-	-	-	-	-	-	-
HAS Development Corp.	233 (bb)	-	-	-	-	-	-	-	-	-	-
Serveng - Civilsan - Empresas Associadas de Engenharia	4.151 (j)	275	-	-	-	-	-	3.845 (j)	-	-	-
<b>Total</b>	<b>10.676</b>	<b>275</b>	<b>595</b>	<b>433</b>	<b>67.478</b>	<b>34.241</b>	<b>9.043</b>	<b>5.640</b>	<b>2.060</b>	<b>5.811</b>	<b>15.472</b>

	Transactions					Saldos							
	01/01/2021 to 09/30/2021					31/12/2021							
	Expenses / costs on services provided	Property, plant and equipment/intangible asset	Gross income	Financial income	Financial costs	Assets			Liabilities				
Accounts receivable						Advance for future capital increase	Mutual loans	Dividends / interest on own capital receivable	Advance for future capital increases	Mutual loans	Suppliers and accounts payable		
<b>Parent companies</b>													
Construtora Andrade Gutierrez	-	-	-	-	-	-	-	-	-	720 (c)	-	-	-
Camargo Corrêa Infra Construções	-	-	184 (o)	-	-	24 (o)	-	-	-	-	-	12	-
Sucea Participações	-	-	-	-	-	-	-	-	-	720 (c)	-	-	-
Soares Penido Concessões	-	-	-	-	-	-	-	-	-	287 (c)	-	-	-
Soares Penido Obras, Construções e Investimentos	-	-	-	-	-	-	-	-	-	189 (c)	-	-	-
<b>Subsidiaries</b>													
CPC	7 (q)	-	-	-	-	-	-	-	-	-	-	-	-
MTH	6 (q)	-	-	202 (q)	89 (q)	-	-	-	-	-	-	-	-
Quito Airport Managment Ltd	-	-	-	-	-	-	-	-	3,906	-	-	-	-
Aeris Holding	-	-	26 (q)	2,300 (q)	1,720 (q)	32 (b)	-	89 (ab)	-	-	-	-	-
CAP	-	-	-	947 (q)	70 (q)	-	-	-	-	-	-	-	-
TAS	-	-	2 (q)	48 (q)	31 (q)	139 (b)	-	-	-	-	-	-	-
<b>Joint Ventures</b>													
Corporación Quiport	-	-	705 (b)	129 (q)	90 (q)	510 (b)	-	-	-	-	-	-	-
ViaRio	-	-	3,175 (b)	8,967 (d)	-	533 (b)	-	169,299 (d)	-	-	-	-	84 (ae)
Controlar	-	-	-	-	-	-	-	1,047 (c)	-	-	-	-	-
Renovias	653 (i)	-	1,934 (b)(r)	-	-	266 (b)	-	-	-	-	-	-	79 (i)
<b>Other related parties</b>													
Consórcio Operador da Rodovia Presidente Dutra	88,484 (h)	-	1,875 (b)	-	-	43 (b)	-	-	-	-	-	-	-
Companhia Operadora de Rodovias	-	-	410 (b)	-	-	31 (b)	-	-	-	-	-	-	5 (ae)
IAF	-	-	-	52 (aa)	-	-	-	2,551 (aa)	-	-	-	-	-
Coalizi Marketing - Eireli	15 (af)	-	-	-	-	4 (ac)	-	-	-	-	-	-	-
Instituto CCR	11,151 (ao)	-	-	-	-	-	-	-	-	-	-	-	-
Consórcio Mobilidade Bahia	2,973 (a)	-	-	-	-	-	-	-	-	-	-	-	2,451 (a)
Fetranspor - Federação das empresas de transportes	311 (g)	-	-	-	-	-	-	-	-	-	-	-	-
Concessionária do Aeroporto Internacional de Guarulhos	-	-	44 (r)	-	-	6 (r)	-	-	-	-	-	-	-
Mundinvest	1,584 (al)	-	-	-	-	-	-	-	-	-	-	-	-
A-Port	506 (am)	-	-	-	22 (aj)	-	-	-	-	-	1,921 (aj)	-	-
Intercement Brasil	-	102 (ak)	-	-	-	-	-	-	-	-	-	-	-
JCA Holding Participações	-	-	-	-	75 (n)	-	-	-	-	-	2,354 (n)	-	-
Rodomar Administ e Participação	-	-	-	-	57 (m)	-	-	-	-	-	-	-	2,776 (m)
Auto Viação 1001	-	-	-	-	923 (m)	-	-	-	-	-	-	-	44,982 (m)
Zurich Airport	1,827 (an)	-	-	-	-	-	-	-	-	-	-	-	-
Infraero	408 (s)	-	-	9,016 (k)	-	20,432 (k)	-	-	-	-	-	-	-
RioCard Tecnologia da Informação	255 (g)	-	-	-	-	-	-	-	-	-	-	-	1,015 (g)
Consórcio Nova Rodovia do Café	-	-	-	-	-	-	-	-	-	-	-	-	50 (t)
Odebrecht Mobilidade	-	-	-	-	8,961 (e)	4,627 (ai)	-	-	-	-	147,269 (e)	-	6,891 (l)
Invepar	-	-	-	-	8,961 (e)	4,627 (ai)	-	-	-	-	147,273 (e)	-	6,891 (l)
Edca	-	-	-	-	-	-	-	-	-	-	-	-	774 (u)
Instituto Cultural Flavio Gutierrez - ICFG	400 (ag)	-	-	-	-	-	-	-	-	-	-	-	-
Otima Concessionária de Exploração de Mobilário Urbano	42 (ah)	-	-	-	-	-	-	-	-	-	-	-	-
RioPar Participações	655 (g)	-	-	-	9,018 (n)(e)	4,627 (ai)	-	-	-	-	149,058 (n)(e)	-	2,318 (y)
RuasInvest Participações	-	-	-	-	26 (f)	-	-	-	-	-	-	-	-
Concessionária Rota das Bandeiras	10 (i)	-	-	-	-	-	-	-	-	-	-	-	-
HAS Development Corp.	-	-	-	-	47 (q)	-	-	-	-	-	-	-	-
Encalco Construções	-	5,232 (z)	-	-	-	7 (ad)	-	-	-	-	-	-	77 (z)
Linhas 8 e 9	-	-	-	-	-	-	1 (c)	-	-	-	-	-	-
Serveng - Civisan - Empresas Associadas de Engenharia	-	11,535 (j)	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>109,287</b>	<b>16,869</b>	<b>8,355</b>	<b>21,661</b>	<b>30,090</b>	<b>35,908</b>	<b>1,048</b>	<b>171,939</b>	<b>3,906</b>	<b>1,916</b>	<b>447,875</b>	<b>68,405</b>	

### c. Key management personnel expenses

#### Non-statutory

	Parent company				Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
I. Remuneration (al):								
Short-term benefits - fixed remuneration	1,023	2,527	235	653	1,023	2,527	1,164	2,027
Other benefits:								
Provision for variable remuneration								
Provision for variable remuneration of the year payable in the next year	531	2,030	148	445	531	2,030	330	991
Payment profit sharing provision for the previous year paid this year	-	1,356	-	90	-	810	-	(123)
Private pension plan	47	119	10	34	47	119	23	76
Life insurance	2	6	1	2	2	6	2	4
	<u>1,603</u>	<u>6,038</u>	<u>394</u>	<u>1,224</u>	<u>1,603</u>	<u>5,492</u>	<u>1,519</u>	<u>2,975</u>

(\*) During the nine-month period ended September 30, 2022, ppr provision payments were made at the parent company and consolidated in the pool of R\$ 1,950.

#### Statutory

	Parent company				Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
I. Remuneration (al):								
Short-term benefits - fixed remuneration	6,992	20,403	4,334	19,207	13,248	41,840	12,178	44,373
Other benefits:								
Provision for profit sharing								
Provision for variable remuneration of the year payable in the next year	4,929	22,353	3,186	9,557	10,551	43,144	9,220	27,659
Payment profit sharing provision for the previous year paid this year	-	7,965	-	(2,709)	-	(2,153)	-	(1,100)
Private pension plan	314	825	143	399	706	1,759	505	1,454
Life insurance	11	33	7	22	28	74	27	124
	<u>12,246</u>	<u>51,579</u>	<u>7,670</u>	<u>26,476</u>	<u>24,533</u>	<u>84,664</u>	<u>21,930</u>	<u>72,510</u>

(\*) During the nine-month period ended September 30, 2022, ppr provision payments were made in the amount of R\$ 20,760 at the parent company and R\$ 34,555 in the consolidated.

#### Consoliders

	Parent company				Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
I. Remuneration (al):								
Short-term benefits - fixed remuneration	2,750	7,586	2,154	6,440	2,818	7,785	2,230	6,646
Life insurance	20	59	18	55	20	59	18	55
	<u>2,770</u>	<u>7,645</u>	<u>2,172</u>	<u>6,495</u>	<u>2,838</u>	<u>7,844</u>	<u>2,248</u>	<u>6,701</u>

#### d. Balances payable to key management personnel

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
Management remuneration (a)	26,680	16,066	49,202	43,026

At the Annual General Meeting (AGM) held on April 19, 2022, the annual and global remuneration for the Company's Managers and Board of Directors for fiscal year 2022 was approved, in the amount of up to R\$ 40,454, in case of full achievement of the goals set (100%), and it may reach up to R\$ 44,997, in case the aforementioned goals are exceeded by 150%. In addition, the individual remuneration of the Supervisory Board's members corresponding to 10% of the average remuneration attributed to the Company's statutory directors was also approved (not counting benefits, representation allowances, and profit sharing), as provided for in paragraph 3 of article 162 of law No. 6.404/1976 (Corporations Act).

Below are the notes related to tables "b", "c" and "d":

- (a) On June 13, 2014, Metrô Bahia and Consórcio Mobilidade Bahia executed a management agreement under an alliance system with the purpose of achieving the best cost/benefit ratio for the execution of the expansion of the Salvador and Lauro de Freitas Subway System.

In view of the conclusion of the scope of the agreement, on November 14, 2018, the Parties executed the End of Alliance Agreement, which established the end of the alliance and defined the procedures and responsibilities to be observed by the Parties in relation to the end.

The responsibilities undertaken by Metrô Bahia include:

- Pay the employees of the alliance on leave and the respective severance amounts after the end of the period of leave, according to the sections of the end agreement;
  - Manage the assumed agreements and the contractual relationships with suppliers; and
  - Pay to the consortium the amounts corresponding to the disbursements made regarding the assumed agreements;
- (b) Contract for the provision of administrative and financial back-office, technology, engineering and integrated solutions, supply chain and collection back-office services, executed by the subsidiary CCR GBS (Global Business Service), which expires in the month following;
- (c) Advance for future capital increase;
- (d) Mutual loan agreements entered into between CCR and ViaRio, two of which are remunerated at 130% of the CDI rate, and six are remunerated at the TR + 9.89% p.a., which ones with maturity on January 16, 2034, and another agreement remunerated at the CDI rate + 2.90% p.a. with maturity on June 1, 2028;
- (e) Mutual loan agreements between VLT Carioca and its shareholders, with 11 agreements remunerated at the CDI rate + 5% p.a., of which: 6 agreements maturing on December 31, 2022, 3 agreements maturing on December 15, 2024, 1 agreement maturing on December 30, 2024, and 1 agreement maturing on December 30, 2027;

- (f) Mutual loan agreement between RuasInvest and ViaQuatro, remunerated at the CDI rate + 2.48% p.a., maturing on March 15, 2023. The agreement was settled in advance, on June 11, 2021;
- (g) RioCard's administrative rate related to payments management services and issuance of electronic cards;
- (h) Highway recovery, upgrade, upkeep, maintenance, monitoring, and operation services of Presidente Dutra highway, which service agreement with the concessionaire ended on February 28, 2021;
- (i) Right of way agreement to occupy the concession area for the implementation of optical cables, with Samm, whose amounts are settled every 10<sup>th</sup> day of the month following billing;
- (j) Provision of contracted services at global price;
- (k) Reimbursements receivable from Infraero, according to exhibit 3 of the concession agreement, related to construction works that were under its responsibility, but were carried out by BH Airport;
- (l) Balance owed by VLT Carioca to its shareholders Invepar and Odebrecht Mobilidade, refers to the collateral given by means of a corporate bond that was enforced by the supplier Alstom to settle the VLT Carioca's obligation;
- (m) Installment of the price, withheld under the purchase and sale agreement between CPC and the former Barcas shareholders;
- (n) Mutual loan agreements executed as of October 4, 2016, between Barcas and its shareholders, remunerated at 127.9% of the CDI rate, with original maturity on December 31, 2021, extended to February 28, 2023. On June 15, 2022, after the acquisition of the Company's participation, the credit rights of the loans with Barcas were transferred to its Parent Company;
- (o) Agreement for onerous assignment of space executed on August 7, 2019, between Metrô Bahia and Camargo Corrêa Infra Construções, which expired on March 30, 2022;
- (p) Revenues of vessels rent with MTH;
- (q) Exchange-rate variation arising from transactions among related parties;
- (r) Data transmission services provided by Samm;
- (s) The amounts substantially refer to labor costs of Infraero that is allocated at Confin's International Airport, as provided for in section 2.23.3 of the concession agreement, which are refunded on a monthly basis according to the services rendered;
- (t) Agreement for the provision of service by the job at an estimated price for the execution of a recovery construction work on the existing lane on BR-376 (RDN), effective until November 20, 2019, with the remaining balance referring to the collateral. Consortium is comprised by the companies Andrade Gutierrez Engenharia and AG Construções e Serviços;
- (u) Construction works carried out at Aeris by its minority shareholder Edica;

- (v) In December 2021, counter-guarantee agreements were signed between RuasInvest, ViaMobilidade and Linhas 8 e 9, through which RuasInvest will be remunerated for providing guarantees in debt issues of the respective investees. The remuneration rates and amounts billed in the nine-month period ended September 30, 2022, are described below:

<b>Investee</b>	<b>Invoiced amount</b>	<b>Remuneration rate</b>
ViaMobilidade	940	1.1% p.a.
Linhas 8 e 9	3,453	1.3% p.a.

- (w) Management Fee Agreement between CPC and Aeris regarding the operation, management, expansion and modernization of San Jose airport;
- (x) Mutual loan agreement entered into between CPA and its shareholders (CCR España and A-Port), remunerated at 4.5% p.a., maturing on June 30, 2023;
- (y) Receivables from RioPar, arising from services provided to users of the VLT Carioca;
- (z) Services provided for the implementation of the Padroeira-Raposo side roads between km 19+700 and km 24+400, internal and external lanes, on Rodoanel Mário Covas SP-021;
- (aa) Mutual loan agreement entered into between CCR España and the IAF, remunerated at the LIBOR + 2.7% p.a., maturing on March 15, 2023;
- (ab) Difference generated at the time of payment and receipt of the mutual loans, between the companies IBSA Finance Barbados Trust and Aeris Holding Costa Rica, which will be settled by December 15, 2023;
- (ac) Service of usage permission of concession area of the Salvador and Lauro de Freitas subway system;
- (ad) Interim dividends paid in excess, which shall be returned up to February 28, 2022;
- (ae) Payroll charges related to employees transfer, due in the month following the issuance of the document;
- (af) Administrative management services provided to Quicko;
- (ag) Sponsorship agreement by the company AutoBAn referring to the project named Museu de Sant'Ana – Multi-Year Maintenance Plan, effective until January 31, 2022;
- (ah) Provision of advertising exploitation service between the companies Quicko and Otima;
- (ai) Replenishment of the BNDES escrow account carried out by CIIS on behalf of the other shareholders of VLT Carioca, with future share purchase option;
- (ao) Mutual loan agreement entered into between A-Port and Curaçao indirect shareholder, remunerated at 4.5% p.a., maturing on July 31, 2022;
- (ak) Acquisition of DSM (Deep Soil Mixing) cement for pavement restoration construction work at toll 02, Km 345.5 of BR-101 - Tubarão, from ViaCosteira;
- (al) Agreement for the provision of financial advisory services to CCR;

- (am) Operation and maintenance consultancy services provided by A-Port to BH Airport, according to OMSCA agreement;
- (an) Airport management and operation consulting agreement of the Confins International Airport entered into on December 2, 2014, between Zurich and BH Airport, ended June 30, 2022;
- (ao) Donation to help fund social activities and projects to be developed by the Instituto CCR;
- (ap) Airport revenues and reimbursement for services;
- (aq) Water consumption expenses;
- (ar) Credit card invoices;
- (as) Toll fee amounts collected from users of the electronic toll system, which will be passed on in the subsequent period;
- (at) Share bookkeeping services;
- (au) Expenses for action for damage reimbursement;
- (av) Private pension plan benefit of active and dismissed employees;
- (aw) Contracting of derivatives;
- (ax) Expenses with cash transport;
- (ay) Financial investments and their yields;
- (az) Working capital and its respective remuneration;
- (ba) Mutual cooperation contract and its remuneration;
- (bb) Technical consulting services; and
- (bc) It comprises the total amount of variable and fixed remuneration attributable to members of the supervisory board and management (board of directors, statutory management, and non-statutory management), comprising a total of 27 members.

## 11. Investments in subsidiaries and joint ventures

### *a) Investment in subsidiaries and joint ventures - Parent Company*

Subsidiaries and joint ventures	Core business	Place of formation and operation	Percentage of Interest	
			09/30/2022	12/31/2021
AutoBAn (b)	Highway concession	Brazil (SP)	100.00%	-
CIIS	Holding	Brazil (SP / RJ)	-	100.00%
CPC	Holding	Latin America and Spain	100.00%	99.00%
Infra SP	Holding	Brazil (SP)	-	99.99%
Inovap 5 (b)	Services	Brazil (SP)	100.00%	-
Linha 15	Passenger transportation concession	Brazil (SP)	80.00%	80.00%
Linhas 8 e 9	Passenger transportation concession	Brazil (SP)	80.00%	80.00%
NovaDutra	Highway concession	Brazil (SP / RJ)	100.00%	100.00%
PRN	Highway concession	Brazil (RJ)	100.00%	100.00%
RDN	Highway concession	Brazil (PR)	100.00%	100.00%
Renovias (a) (*)	Highway concession	Brazil (SP / MG)	40.00%	-
RioSP	Highway concession	Brazil (SP / RJ)	100.00%	100.00%
RodoAnel Oeste (b)	Highway concession	Brazil (SP)	99.59%	-
RS Holding	Holding	Brazil (SP)	100.00%	100.00%
Samm (a)	Services	Brazil (SP / RJ / MG)	100.00%	99.90%
SIP	Holding	Brazil (SP)	100.00%	100.00%
SPCP (a)	Holding	Brazil (RJ)	65.58%	65.52%
SPVias (b)	Highway concession	Brazil (SP)	100.00%	-
ViaCosteira	Highway concession	Brazil (SC)	100.00%	100.00%
ViaLagos	Highway concession	Brazil (RJ)	100.00%	100.00%
ViaMobilidade	Passenger transportation concession	Brazil (SP)	83.34%	83.34%
ViaOeste (b)	Highway concession	Brazil (SP)	100.00%	-
ViaQuatro	Passenger transportation concession	Brazil (SP)	75.00%	75.00%
ViaRio (*)	Highway concession	Brazil (RJ)	66.66%	66.66%
VLT Carioca (a)	Passenger transportation concession	Brazil (RJ)	90.81%	-

(\*) Joint venture

(a) Investment arising from the merger of CIIS; and

(b) Investment arising from the merger of Infra SP.



**a.1) Breakdown of investments in subsidiaries and joint ventures, net of provision for unsecured liability - Parent Company**

	Equity (unsecured liability) from investees		Investments (provision for unsecured liabilities)		Net result for the investees' period		Equity accounted-investees	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	09/30/2021	09/30/2022	09/30/2021
	AutoBAn	3,364,519	-	3,364,524	-	4,169,344	-	497,460
CIIS	-	605,734	-	605,259	(16,363)	2,809	(15,818)	2,831
CPC	5,076,200	4,993,979	5,073,699	4,941,821	(27,614)	(134,093)	(25,682)	(132,621)
Infra SP	-	2,401,532	-	2,401,446	3,792,243	628,703	3,792,681	628,701
Inovap 5	795	-	796	-	73	-	35	-
Linha 15	2,255	2,294	1,804	1,835	(39)	(52)	(31)	(42)
Linhas 8 e 9	110,337	16,496	88,271	13,197	66,067	(16,563)	52,854	(13,251)
NovaDutra	32,777	456,858	32,559	456,639	20,938	83,326	20,938	83,212
PRN	2,402	2,707	2,402	2,707	(305)	(520)	(305)	(520)
RDN	(1,747)	(48,534)	(1,747)	(48,530)	(8,213)	(229,358)	(8,217)	(228,921)
RDN (Concession right generated in business acquisition)	-	-	-	-	-	-	-	(982)
Renovias	467,648	-	187,059	-	389,530	-	136,182	-
Renovias (Concession right generated in business acquisition)	-	-	-	-	-	-	(3,529)	-
RioSP	2,316,766	2,035,803	2,316,647	2,035,803	280,440	-	280,321	-
RodoAnel Oeste	1,327,024	-	1,321,446	-	20,289	-	14,485	-
RS Holding	776,995	709,758	773,923	707,207	67,236	90,956	66,716	89,291
Samm	76,944	71,393	76,947	71,324	5,551	1,337	5,553	1,335
SIP	180	487	180	487	(307)	(233)	(307)	(233)
SPCP	402,298	403,399	263,837	264,294	(1,101)	(280)	(721)	(183)
SPVias	298,615	-	298,355	-	76,895	-	49,821	-
SPVias (Concession right generated in business acquisition)	-	-	18,908	-	-	-	(1,414)	-
ViaCosteira	1,054,486	1,000,251	1,050,444	996,476	70,603	28,431	70,336	26,584
ViaLagos	49,766	24,476	49,766	24,476	33,451	32,670	33,451	32,670
ViaMobilidade	178,880	123,053	149,077	102,551	55,864	26,134	46,557	21,780
ViaOeste	333,624	-	333,608	-	128,810	-	54,059	-
ViaQuatro	1,103,839	871,889	827,798	653,835	244,493	871,900	183,370	653,925
ViaQuatro (Concession right generated in business acquisition)	-	-	489,519	509,932	-	-	(20,413)	(20,413)
ViaRio	110,321	123,813	72,983	81,977	(13,492)	3,907	(8,994)	2,633
VLT Carioca	625,176	-	567,658	-	27,318	-	33,855	-
VLT Carioca (Concession right generated in business acquisition)	-	-	12,713	-	-	-	(316)	-
Total investment net of provision for unsecured liabilities	17,710,100	13,795,388	17,373,176	13,822,736	9,381,711	1,389,074	5,252,927	1,145,796

**a.2) Changes in investments, net of unsecured liability - Parent Company**

	Opening balance 12/31/2021	Equity accounted-investees	Transaction with partners	Capital increase / (decrease)	Dividends and interest on equity	Equity valuation adjustment	Other transactions (c)	Closing balance
AutoBAn	-	497,460	-	-	(1,299,669)	-	4,166,733	3,364,524
CIIS	605,259	(15,818)	6,021	73,057	-	(2,336)	(666,183)	-
CPC	4,941,821	(25,682)	(71,145)	242,192	-	(61,322)	47,835	5,073,699
Infra SP	2,401,446	3,792,681	-	-	-	-	(6,194,127)	-
Inovap 5	-	35	-	-	-	-	761	796
Linha 15	1,835	(31)	-	-	-	-	-	1,804
Linhas 8 e 9	13,197	52,854	-	22,384	-	(164)	-	88,271
NovaDutra	456,639	20,938	-	(430,200)	(14,818)	-	-	32,559
PRN	2,707	(305)	-	-	-	-	-	2,402
RDN	(48,530)	(8,217)	-	55,000	-	-	-	(1,747)
Renovias	-	136,182	-	-	(18,374)	-	69,251	187,059
Renovias (Concession right generated in business acquisition)	-	(3,529)	-	-	-	-	3,529	-
RioSP	2,035,803	280,321	-	-	523	-	-	2,316,647
RodoAnel Oeste	-	14,485	-	-	-	-	1,306,961	1,321,446
RS Holding	707,207	66,716	-	-	-	-	-	773,923
Samm	71,324	5,553	-	-	-	-	-	76,947
SIP	487	(307)	-	-	-	-	70	180
SPCP	264,294	(721)	-	-	-	-	264	263,837
SPVias	-	49,821	-	-	(35,911)	-	284,445	298,355
SPVias (Concession right generated in business acquisition)	-	(1,414)	-	-	-	-	20,322	18,908
ViaCosteira	996,476	70,336	-	-	(16,368)	-	-	1,050,444
ViaLagos	24,476	33,451	-	-	(8,161)	-	-	49,766
ViaMobilidade	102,551	46,557	-	-	(31)	-	-	149,077
ViaOeste	-	54,059	-	-	-	-	279,549	333,608
ViaQuatro	653,835	183,370	-	-	(9,407)	-	-	827,798
ViaQuatro (Concession right generated in business acquisition)	-	(20,413)	-	-	-	-	-	489,519
ViaRio	81,977	(8,994)	-	-	-	-	-	72,983
VLT Carioca	-	33,855	13,811	28,261	-	-	491,731	567,658
VLT Carioca (Concession right generated in business acquisition)	-	(316)	-	-	-	-	13,029	12,713
Total	13,822,736	5,252,927	(51,313)	(9,306)	(1,402,216)	(63,822)	(175,830)	17,373,176

- (a) Refers to the merger of CIIS, acquisition of additional share occurred in the first half of 2022, and dilution of participation to hold 90.81% as of September 30, 2022;
- (b) The investee CPC made an additional acquisition of 20% of its subsidiary Barcas and assumed full control of the investee; And
- (c) The balances refer to the mergers of Infra SP and CIIS.

**a.3) Summarized financial information of subsidiaries - Parent Company and consolidated**

	09/30/2022				12/31/2021		09/30/2021	
	Total assets	Total current and non-current liabilities	Total of gross income in the period	Net income (loss) for the period	Total assets	Total current and non-current liabilities	Total of gross income in the period	Net income (loss) for the period
Aeris Holding	1,009,334	1,331,993	257,826	(86,500)	1,009,505	1,248,445	179,675	(83,026)
Aeropuertos	-	155,511	-	(36,763)	1	120,523	-	(35,286)
Alba Concessions	-	-	-	-	1	2	-	(1,633)
Alba Participations	-	-	-	-	-	1	-	(3)
ATP	4,010	23,837	2,336	(3,799)	5,128	21,156	4,346	(891)
AutoBan	7,968,770	4,604,251	7,409,358	4,169,344	2,830,490	2,335,646	1,790,539	496,650
Barcas	218,919	655,477	68,837	(151,500)	214,861	499,919	26,515	(84,332)
BH Airport	2,478,169	2,591,807	323,752	(88,321)	2,393,499	2,418,816	183,533	(145,230)
Bloco Sul	3,085,526	2,212,328	253,602	(93,618)	2,814,809	1,847,993	-	(1,527)
Bloco Central	1,028,711	793,329	144,781	(37,154)	892,582	620,046	-	316
CAI	119,378	17,442	-	43,697	75,453	18,008	-	(37,205)
CAP	438,341	324,370	213,035	43,697	419,534	349,667	89,079	(37,205)
CARE	5	6,600	-	-	5	6,812	-	-
CCR Costa Rica	21,626	178,380	-	(42,169)	22,323	138,246	-	(40,475)
CCR Costa Rica Concesiones y Participaciones	30,483	178,382	-	(43,694)	33,122	138,248	-	(42,059)
CCR España Concesiones	417,548	178,486	-	(69,653)	463,054	139,132	-	(129,279)
CCR España Emprendimientos	1,466,711	228	-	423,219	1,072,052	742	-	14,207
Infra SP	-	-	-	3,792,243	2,405,969	4,437	-	628,703
Lam Vias	5,594	15	-	67	5,515	3	-	(28,362)
CCR USA	120,916	103,655	-	353,176	188,557	6,079	-	(12,566)
ViaSul	1,631,820	302,191	657,569	121,051	1,342,092	93,492	514,189	112,980
Mobilidade	-	-	-	-	-	-	-	(48)
CIIS	-	-	-	(16,363)	649,186	43,452	-	2,809
CPA	74,943	3,500	-	20,478	54,232	3,672	-	(20,519)
CPC	5,580,784	504,584	9,882	(27,614)	5,558,640	564,661	123,618	(134,093)
Desarrollos	-	191,737	-	(45,326)	-	148,595	-	(43,506)
Five Trilhos	50,302	3,699	35,088	30,339	31,173	6,504	12,536	5,567
Green Airports	257,189	1,311	-	10,500	254,044	1,354	-	10,996
IBSA	508,026	510,653	-	(3)	501,331	504,039	-	(3)
IBSA Finance	507,071	507,653	-	-	500,339	500,939	-	-
Icaros	18	76	-	6	-	-	-	-
Inovap 5	871	76	-	73	811	89	-	8
Linha 15	2,257	2	-	(39)	2,295	1	-	(52)
Linhas 8 e 9	2,915,689	2,805,352	685,371	66,067	1,727,253	1,710,757	-	(16,563)
Metrô Bahia	5,795,274	3,952,521	687,031	93,697	5,673,781	3,924,725	702,034	131,811
MSVia	1,205,858	828,497	158,374	(206,093)	1,573,489	1,050,035	260,277	2,339
MTH	10,198	36	1,079	(209)	32,646	26	2,768	1,445
NovaDutra	86,780	54,003	102,436	20,938	563,301	106,443	590,513	83,326
ON Trilhos	4,333	1,402	3,495	2,950	-	-	-	-
Pampulha	59,489	14,411	13,459	1,245	561	551	-	-
PRN	4,542	2,140	-	(305)	4,677	1,970	-	(520)
Quicko (a)	-	-	82	(7,945)	6,419	3,778	42	(27,048)
Quiport Holdings	641,361	190	-	76,061	578,753	39	-	6,627
RDN	14,017	15,764	-	(8,213)	32,915	81,449	818,009	(229,358)
RioSP	3,554,539	1,237,773	773,043	280,440	3,091,799	1,055,996	-	-
RodoAnel Oeste	2,086,439	759,416	280,065	20,289	2,177,415	870,680	256,445	31,390
RS Holding	1,381,492	604,497	-	67,236	1,301,146	591,388	-	90,956
Samm	268,086	191,142	76,668	5,551	231,623	160,230	70,850	1,337
SJO Holding	335,814	170,851	-	(44,398)	347,366	128,800	-	(42,775)
SIP	1,187	1,007	-	(307)	1,183	696	-	(233)
SPAC	608	57,959	-	(45,128)	91	12,914	-	(74,157)
SPCP	402,454	156	-	(1,101)	403,967	568	-	(280)
SPVias	1,611,783	1,313,168	636,014	76,895	1,705,699	1,443,869	538,746	96,683
TAS (b)	-	-	339,149	(11,444)	326,796	253,934	444,401	100,131
Terminal	43,253	9,516	-	(2,249)	44,642	7,373	-	(2,159)
ViaCosteira	1,102,857	48,371	221,020	70,603	1,024,430	24,179	261,883	28,431
ViaLagos	294,326	244,560	129,581	33,451	271,782	247,306	110,557	32,670
ViaMobilidade	993,885	815,005	355,710	55,864	913,581	790,528	284,690	26,134
ViaOeste	968,410	634,786	1,106,492	128,810	749,403	544,589	867,623	(26,981)
ViaQuatro	3,209,834	2,105,995	766,898	244,493	3,029,482	2,157,593	1,578,312	871,900
Four Trilhos	10	-	-	-	-	-	-	-
VLT Carioca	2,426,672	1,801,496	305,633	27,318	2,201,613	1,709,348	178,366	35,140
Subtotal	56,446,512	33,051,511	16,017,666	9,209,870	51,756,416	28,660,483	9,889,546	1,515,182
Parent company	21,097,420	8,763,142	116,274	4,350,195	16,306,975	8,042,214	85,667	828,814
Exclusions	(27,304,801)	(4,247,254)	(135,169)	(9,192,254)	(26,706,947)	(3,912,053)	(216,332)	(1,380,683)
Consolidated	50,239,131	37,567,399	15,998,771	4,367,811	41,356,444	32,790,644	9,758,881	963,313

(a) Investment sold on April 11, 2022, as described in explanatory note 1; and

(b) Investment sold on July 25, 2022, as described in explanatory note 1.

**b) Investments in joint ventures - consolidated**

Joint ventures (a)	Place of formation and operation	Percentage of Interest		Core business
		09/30/2022	12/31/2021	
Corporación Quiport	Ecuador	46.50%	46.50%	Airport Concession
Quiama	British Virgin Islands	50.00%	50.00%	Holding
IAF	Spain	46.50%	46.50%	Holding
ViaRio	Brazil (RJ)	66.66%	66.66%	Highway concession
Renovias	Brazil (SP)	40.00%	40.00%	Highway concession
Controlar	Brazil (SP)	49.57%	49.57%	Services

(a) The investments are measured under the equity accounting method.

**b.1) Breakdown of investments in joint ventures - consolidated**

	Equity (unsecured liability) from joint ventures		Investments (provision for unsecured liabilities)		Net result for the period of the joint ventures		Equity accounted-investees	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	09/30/2021	09/30/2022	09/30/2021
Corporación Quiport	1,180,604	1,213,303	548,272	563,139	164,860	15,378	77,261	7,319
Quiama	29,336	19,376	14,669	9,689	21,828	12,632	10,914	6,316
IAF	26,817	26,611	12,470	12,373	970	2,477	451	1,152
ViaRio	110,321	123,813	72,615	81,609	(13,492)	3,907	(8,994)	2,633
Renovias	467,648	124,065	187,056	49,619	389,528	140,088	155,811	56,035
Controlar	(2,079)	(1,449)	(1,009)	(696)	(636)	(448)	(313)	(221)
Total	1,812,647	1,505,719	834,073	715,733	563,058	174,034	235,130	73,234
Concession right generated in business acquisition	-	-	116,410	132,367	-	-	(13,138)	(19,959)
Total net investment of provision for unsecured liability	1,812,647	1,505,719	950,483	848,100	563,058	174,034	221,992	53,275

**b.2) Changes in investments in joint ventures - consolidated**

	Opening balance	Equity accounted- investees	Dividends and interest on equity	Equity valuation adjustment	Closing balance
	12/31/2021		09/30/2022		
Corporación Quiport	563,139	77,261	(78,741)	(13,387)	548,272
Quiama	9,689	10,914	(6,218)	284	14,669
IAF	12,373	451	-	(354)	12,470
ViaRio	81,609	(8,994)	-	-	72,615
Renovias	49,619	155,811	(18,374)	-	187,056
Controlar	(696)	(313)	-	-	(1,009)
Total	715,733	235,130	(103,333)	(13,457)	834,073
Concession right from business acquisition	132,367	(13,138)	-	(2,819)	116,410
Total investment net of provision for unsecured liabilities	848,100	221,992	(103,333)	(16,276)	950,483

**b.3) Summarized financial information of joint ventures**

The summarized financial information of joint ventures is as follows and they are recorded under the equity accounting method. The amounts presented do not consider the participation of CCR, that is, they refer to 100% of the companies

## Summarized balance sheet

	09/30/2022						
	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlar
<b>Assets</b>							
Current assets							
Cash and cash equivalents	200,181	3,624	6,336	19,922	23,697	238,493	136
Other assets	119,698	25,110	18,252	32,292	26,863	94,945	79
<b>Total current assets</b>	<b>319,879</b>	<b>28,734</b>	<b>24,588</b>	<b>52,214</b>	<b>50,560</b>	<b>333,438</b>	<b>215</b>
Non-current assets	4,032,055	1,176	-	2,107,470	887,872	319,902	74
<b>Total assets</b>	<b>4,351,934</b>	<b>29,910</b>	<b>24,588</b>	<b>2,159,684</b>	<b>938,432</b>	<b>653,340</b>	<b>289</b>
<b>Liabilities</b>							
Current liabilities							
Financial liabilities (1)	-	-	-	44,387	82,711	-	-
Other liabilities	182,460	574	14,484	24,369	17,087	76,200	-
<b>Total current liabilities</b>	<b>182,460</b>	<b>574</b>	<b>14,484</b>	<b>68,756</b>	<b>99,798</b>	<b>76,200</b>	<b>-</b>
Non-current liabilities							
Financial liabilities (1)	-	-	-	2,064,111	430,753	-	-
Other liabilities	2,988,870	-	8,938	-	297,560	109,492	2,368
<b>Total non-current liabilities</b>	<b>2,988,870</b>	<b>-</b>	<b>8,938</b>	<b>2,064,111</b>	<b>728,313</b>	<b>109,492</b>	<b>2,368</b>
Shareholders' equity	1,180,604	29,336	1,166	26,817	110,321	467,648	(2,079)
<b>Total liabilities and shareholders' equity</b>	<b>4,351,934</b>	<b>29,910</b>	<b>24,588</b>	<b>2,159,684</b>	<b>938,432</b>	<b>653,340</b>	<b>289</b>

	12/31/2021						
	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlar
<b>Assets</b>							
Current assets							
Cash and cash equivalents	202,627	13,430	5,594	25,948	34,428	90,600	717
Other assets	237,675	13,290	19,230	82,883	46,357	77,985	18
<b>Total current assets</b>	<b>440,302</b>	<b>26,720</b>	<b>24,824</b>	<b>108,831</b>	<b>80,785</b>	<b>168,585</b>	<b>735</b>
Non-current assets	4,159,507	1,054	-	2,264,419	902,929	22,607	(20)
<b>Total assets</b>	<b>4,599,809</b>	<b>27,774</b>	<b>24,824</b>	<b>2,373,250</b>	<b>983,714</b>	<b>191,192</b>	<b>715</b>
<b>Liabilities</b>							
Current liabilities							
Financial liabilities (1)	-	-	-	100,518	72,807	-	-
Other liabilities	229,487	8,398	14,556	76,415	13,766	63,574	6
<b>Total current liabilities</b>	<b>229,487</b>	<b>8,398</b>	<b>14,556</b>	<b>176,933</b>	<b>86,573</b>	<b>63,574</b>	<b>6</b>
Non-current liabilities							
Financial liabilities (1)	-	-	-	2,164,219	501,296	-	-
Other liabilities	3,157,019	-	9,228	5,487	272,032	3,553	2,158
<b>Total non-current liabilities</b>	<b>3,157,019</b>	<b>-</b>	<b>9,228</b>	<b>2,169,706</b>	<b>773,328</b>	<b>3,553</b>	<b>2,158</b>
Equity	1,213,303	19,376	1,040	26,611	123,813	124,065	(1,449)
<b>Total liabilities and equity</b>	<b>4,599,809</b>	<b>27,774</b>	<b>24,824</b>	<b>2,373,250</b>	<b>983,714</b>	<b>191,192</b>	<b>715</b>

(1) Refers to the balance of loans and debentures.

## Summarized income statements

	09/30/2022						
	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlar
Revenues	591,976	23,860	54,162	-	127,406	782,325	-
Depreciation and amortization	(91,374)	-	-	-	(24,484)	(69,817)	-
Financial income	9,288	-	-	186,159	4,615	15,855	22
Financial costs	(169,477)	(6)	(36)	(184,288)	(89,431)	(225)	-
<b>Income (loss) from operations before taxes</b>	<b>164,860</b>	<b>21,828</b>	<b>152</b>	<b>1,256</b>	<b>(20,485)</b>	<b>587,740</b>	<b>(692)</b>
Income Tax and Social Contribution	-	-	-	(286)	6,993	(198,212)	56
<b>Income (loss) from operations</b>	<b>164,860</b>	<b>21,828</b>	<b>152</b>	<b>970</b>	<b>(13,492)</b>	<b>389,528</b>	<b>(636)</b>
Other comprehensive income	(28,789)	568	22	(761)	-	-	-
<b>Total comprehensive income (loss) for the period</b>	<b>136,071</b>	<b>22,396</b>	<b>174</b>	<b>209</b>	<b>(13,492)</b>	<b>389,528</b>	<b>(636)</b>

	09/30/2021						
	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlar
Revenues	476,501	14,402	51,608	-	116,414	353,230	-
Depreciation and amortization	(67,133)	-	-	-	(23,898)	(21,265)	-
Finance income	10,125	-	-	197,503	1,044	2,543	83
Finance costs	(202,923)	(10)	(48)	(193,217)	(42,174)	(120)	-
<b>Income (loss) from operations before taxes</b>	<b>15,378</b>	<b>12,632</b>	<b>200</b>	<b>1,714</b>	<b>6,113</b>	<b>211,453</b>	<b>(448)</b>
Income tax and social contribution	-	-	-	763	(2,206)	(71,365)	-
<b>Income (loss) from operations</b>	<b>15,378</b>	<b>12,632</b>	<b>200</b>	<b>2,477</b>	<b>3,907</b>	<b>140,088</b>	<b>(448)</b>
Other comprehensive income	322,569	22,754	330	4,139	-	-	-
<b>Total comprehensive income (loss) for the period</b>	<b>337,947</b>	<b>35,386</b>	<b>530</b>	<b>6,616</b>	<b>3,907</b>	<b>140,088</b>	<b>(448)</b>

**c) Other relevant information**

The Company and its investees are parties to legal and administrative proceedings related to regulatory issues of the concession, whose material changes that occurred since December 31, 2021, are described below and should be read as a sequence of the complete wording, disclosed in the financial statements of 31 December 2021, respecting the same titles of each proceeding:

**a) RDN**

**i. Toll tariff reduction - higher revenue (public civil action no. 2007.70.00.005416-9)**

On March 25, 2022, an order was issued summoning the State of Paraná and the DER to comment on the request for suspension of the case and remittance to the Mediation Center. On April 1, 2022, the State of Paraná and DER petitioned to agree to the remittance of the case to the Mediation Center. On April 4, 2022, the Attorney General, the Public Prosecution Office and the General Counsel for the Federal Government were summoned.

On September 27, 2022, the State of Paraná presented a statement informing that the parties are still discuss the conclusion of the agreement, for which reason it expresses interest in suspension of the case and remittance to the origin.

On September 28, 2022, the Concessionaire filed a complaint restating the request for suspension of this case, and also requested that the case be sent to the Conciliation Center of the Honorable Regional Federal Court - 4th Region (TRF4), for voluntary disclosure and settlement by the parties. The RDN is awaiting to be notified and the beginning of the term for a new request for suspension of the case and remittance to the Conciliation Center.

**ii. Administrative proceeding for liability, provisional suspension of the right to bid, and provisional remedy decreed by the TCE/PR (Audit Court of the State of Paraná)**

The decision that had granted the injunction, on September 17, 2020, to determine the stay of the PAR, while the leniency agreement was in force, was revoked on October 27, 2020. RDN filed an interlocutory appeal before the Court. Due to the decision on the merits rendered within the scope of PAR by the Controller General of the State of Paraná, the writ of mandamus no. 0003893-68.2020.8.16.0004 was dismissed due to supervening mootness, on March 21, 2022.

In its turn, on October 28, 2021, RDN became aware of a provisional decision rendered by the Audit Court of the State of Paraná (TCE/PR) under case No. 314.020/20, which decreed the unsuitability of the current concessionaires in the State of Paraná and the consequent prohibition of contracting with the State Government until the assessment of the merits of the complaint made under the TCE/PR, according to the material fact issued by the Company on the same date.

On December 13, 2021, RDN presented before the TCE/PR its grounds for its defense. Production of evidence and decision on the Appeal filed by RDN to revoke the injunction granted is pending. The injunction claimed as Interlocutory Appeal has not been considered so far and the appeal is scheduled for decision in the virtual session that will take place between July 18, 2022, and July 21, 2022, was withdrawn from the docket on July 21, 2022, which now is pending a new date.

**iii. Law No. 13.103/2015 (suspension of charging the tariff on suspended axle)**

On January 7, 2022, the mediation hearing instrument of December 16, 2021, was attached to the case records, which suspended the case in view of the initiation of a mediation procedure before the 4<sup>th</sup> Regional Federal Court (within the SEI case No. 0010575-42.2021.4.04.8000).

**iv. Ordinary procedure lawsuit No. 1050217-49.2020.4.01.3400 - invalidity of the inspection methodology established by DER/PR administrative proceeding No. 3/2019**

On May 4, 2022, DNIT filed its answer. On June 13, 2022, RDN filed a reply to the answer. Further developments in the pre-trial phase are awaited.

**v. Lawsuit No. 5061296-37.2020.4.04.7000 - toll fee adjustment contractually provided set forth for 2020**

On January 7, 2022, the mediation hearing instrument of December 16, 2021, was attached to the case records, which suspended the case in view of the initiation of a mediation procedure before the 4<sup>th</sup> Regional Federal Court (within the SEI case No. 0010575-42.2021.4.04.8000).

**vi. Lawsuit No. 5077418-91.2021.4.04.7000 (Court notification)**

On March 21, 2022, RDN filed a petition requesting the dismissal of the case, considering that, upon the return of the concession assets to the Concession Grantor, the Notification became moot. On the same date, the case records were filed.

**vii. Public civil action No. 5079396-06.2021.4.04.7000 (Plumbing)**

On January 21, 2022, although RDN has complied with the obligations ordered in the interlocutory relief, an answer was filed requesting the dismissal of the lawsuit due to the imposition of obligations not provided for in the concession agreement and that the financial losses caused to RDN as a result of compliance with the preliminary injunction decision be settled after the judgment is rendered. The case is suspended, in view of the initiation of a mediation procedure before the 4<sup>th</sup> Regional Federal Court.

However, on March 11, 2022, RDN filed a request to inform on the full compliance of the plumbing plan.

Even with the case suspended, on March 21, 2022, the State of Paraná and DER/PR filed a reply, and RDN filed a statement on April 26, 2022, restate the procedural suspension due to the processing before the 4<sup>th</sup> Regional Federal Court.

**viii. Lawsuit No. 5077425-83.2021.4.04.7000 (Court summons)**

On June 20, 2022, an order was rendered as evidence. On June 28, 2022, ANTT informed it had no more evidence to produce. On July 7, 2022, RDN informed it had no interest in producing further evidence, requesting it to be notified to submit its closing arguments within 15 days.

On July 8, 2022, the lawsuit was submitted to conclusion. Summon of the parties for closing arguments is pending.

**b) AutoBAn**

**i. Modifying amendment No. 16/06**

On February 22, 2022, AutoBAn paid the deposit fees due to the State of São Paulo. After the execution of the fees payable to the State of São Paulo and ARTESP, on August 5, 2022, the lawsuit was definitively closed.

**ii. Tariff adjustment for 2013**

On March 16, 2022, the request for suspension of the lawsuit was granted for 6 months.

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, AutoBAn requested on April 8, 2022, the recognition of the supervening mootness of interest in the suit.

On June 8, 2022, an appellate decision was rendered dismissing the case without prejudice.

On August 18, 2022, the final and unappealable appellate decision was certified and the case record was remanded to the lower court.

On August 24, 2022, an order was rendered, summoning the parties to comply with the appellate decision.

On October 10, 2022, AutoBAn filed a complaint for judgment execution to enforce the reimbursement of the expenses incurred during the process and the fees for loss of suit payable by the State of São Paulo and ARTESP.

**iii. Tariff adjustment for 2014**

Upon the Definitive Agreement entered into with the State of São Paulo on March 31, 2022, AutoBAn filed a request on the recognition of the supervening mootness of interest in the suit on April 8, 2022. On April 18, 2022, the State of São Paulo petitioned to agree with the request for the dismissal of the case and request that the relevant fees for loss of suit be fixed.

On May 10, 2022, the lower court issued an order determining the remittance of the case file to the 3rd Chamber of the Superior Court of Appeals, considering the discontinuance by the parties of the expert evidence to be carried out. On May 12, 2022, the State of São Paulo filed a petition asking for the disregard of its previous statement, in which it requested fees for loss of suit to be fixed and agreed that the lawsuit became moot. Examination of the mootness is pending.

**iv. Change of the toll rates adjustment index**

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, AutoBAN filed a request on the discontinuance of the lawsuit April 8, 2022.

On April 12, 2022, the State of São Paulo and ARTESP filed a statement to agree with the discontinuance request, but requesting AutoBAN to be ordered to pay fees for loss of suit. On May 5, 2022, AutoBAN made a statement disagreeing with the request for awarding fees for loss of suit payable. On May 12, 2022, the State of São Paulo and ARTESP filed a complaint to agree with AutoBAN's petition regarding the inexistence of the right to set fees for loss of suit.

On May 16, 2022, a decision was rendered dismissing the claim without prejudice as it became moot and without sentencing AutoBAN to pay fees for loss of suit.

On August 3, 2022, AutoBAN was summoned to comment on the expert fees deposited in court, since the expert evidence was not produced.

On August 19, 2022, AutoBAN withdrawal of fee's judicial deposit for expert fees was certified.

On August 25, 2022, the case record was definitively closed.

**v. Lawsuit for administrative misconduct - case No. 0022800 - 92.2002.8.26.0053 (former 053.02.022800-0)**

On November 5, 2021, the judge of the case issued an order opening deadline for the Public Prosecution Office to comment on the applicability of a recent amendment promoted to the Misconduct law, specifically about the possible applicability of the intercurrent statute of limitations to the case, which occurred on April 7, 2022. AutoBAN's summons to file the reply to the said Public Prosecution Office statement is awaited.

**c) SPVias**

**i. Modifying amendment No. 14/06**

On January 12, 2022, SPVias requested the case records' shelving since the fees for loss of suit were already collected by the Government.

On June 15, 2022, an order was published summoning the State of São Paulo and ARTESP to comment on the amount deposited by SPVias regarding fees for loss of suit. A statement from the State regarding the shelving of the case is pending.



## **ii. Tariff adjustment for 2013**

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, SPVias filed a request on the recognition of the supervening mootness of interest in the suit on April 8, 2022.

On April 29, 2022, the State of São Paulo and ARTESP filed a petition disagreeing with the request made by SPVias to dismiss the case without prejudice due to mootness of the agreement signed, and requesting that the case be dismissed with prejudice.

On May 4, 2022, a decision was rendered determining that the statements by SPVias and ARTESP regarding the agreement and dismissal be attached to the main records of the appeal, with the records being held under advisement for the purposes of ratification.

On May 12, 2022, the State Attorney General filed a petition agreeing with the discontinuance request.

On August 22, 2022, SPVias filed a complaint to reiterate the request for dismissal of the case without prejudice and to request the maintenance of the condemnation for fees for loss of suit payable provided for in the appellate decision, especially based on article 24, §4 of the OAB Statute, and the State of São Paulo and ARTESP filed petition to disagree with the request for maintenance of the fees and reiterate the request to dismiss the case with prejudice through ratification of the agreement.

On August 29, 2022, the Reporter Judge determined, solely, the suspension of the process for 30 days, for settlement between the parties. The case is currently suspended in order for the parties to reach an agreement regarding the fees for loss of suit payable, considering the agreement entered into.

## **iii. Change of the toll rates adjustment index**

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, SPVias filed a request on the discontinuance of the lawsuit on April 8, 2022.

On April 13, 2022, the State of São Paulo and ARTESP filed a statement to agree with the discontinuance request.

On April 27, 2022, a decision was rendered ratifying the request for discontinuance and dismissing the case without prejudice. On May 3, 2022, the decision was certified as final and unappealable.

On August 19, 2022, SPVias withdrawal of fee's court deposit for expert fees was certified.

On August 30, 2022, the case record was definitively closed.

**d) Barcas**

**i. Action for termination of concession agreement (with request for granting interlocutory relief), case no. 0431063-14.2016.8.19.0001**

On September 15, 2020, a decision was handed down ruling that the judgment of the interlocutory appeals against the pre-trial order was awaited in order to proceed with the action for termination. December 9, 2020, the Interlocutory Appeal filed by the Public Prosecution Office was not recognized. On July 13, 2021, the Public Prosecution Office filed motions for clarification against the appellate decision, in response to which Barcas presented an answer. On March 30, 2022, the Public Prosecution Office motions were denied.

**e) MSVia**

**i. New auction**

On January 20, 2022, ANTT held a meeting of the Collegiate Executive Board, which approved the 2<sup>nd</sup> amendment to the concession agreement.

On February 7, 2022, the 2<sup>nd</sup> amendment to the concession agreement was signed by the parties with amendment of Highway Exploration Plan (PER) matching the parameters of the concessionaire's obligations after the setting of the new auction process.

**ii. Action for nullity of the arbitral award**

On March 15, 2022, the process was dismissed, and was definitively shelved on May 6, 2022.

**f) NovaDutra**

**i. Rebalancing - remuneration of executive projects**

On April 8, 2022, NovaDutra filed a formal settlement request in the lawsuit before ANTT. The Agency judgement on the agreement draft is awaited. Within the legal sphere, the parties are assessing the suitability of a joint suspension lawsuit request until the agreement issue is settled.

**ii. Rebalancing - weight tolerance**

On September 13, 2019, NovaDutra filed a declaratory action (Case No. 5016911-49.2019.4.03.6100) before the 5<sup>th</sup> Federal Civil Court of São Paulo against the Federal Government and ANTT, aiming to restore the balance of the economic-financial equation of its concession agreement, due to changes made to the legislation since 1999 that increased the costs of maintaining the pavement.

On November 21, 2019, answers were filed by the Federal Government and ANTT. On January 29, 2020, a decision was rendered in the context of the aforementioned lawsuit rejecting the interlocutory relief. On February 21, 2020, a reply and a petition requiring the production of evidence were filed by NovaDutra. On March 6, 2020, interlocutory appeal no. 5005479-63.2020.4.03.0000 was filed in light of the said decision that rejected the request for interlocutory relief. Considering the end of the original deadline of the concession, NovaDutra submitted a request for withdrawal of the interlocutory appeal on May 27, 2021.

On January 18, 2022, NovaDutra filed a petition requesting the continuation of the action, with the rendering of a pre-trial order.

On August 30, 2022, a pre-trial order was issued (i) granting the production of expert accounting and engineering evidence requested by NovaDutra; (ii) appointing the experts for each area and determining that they be notified to inform whether they accept the attribution; and (iii) ordering the parties to be subsequently notified to appoint technical assistants and submit requirements.

**g) ViaOeste**

**i. Modifying amendment No. 12/06**

On February 7, 2022, a decision was published determining that the State of São Paulo exams the amounts deposited by ViaOeste.

On August 19, 2022, the State of São Paulo and ARTESP filed a complaint to agree with the amount deposited by ViaOeste and request the issuance of an electronic writ of mandamus, which was granted on the same date.

A decision to issue a writ of mandamus for the payment of the fees is awaited, for subsequent filing of the case records.

**ii. Tariff adjustment for 2013**

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, ViaOeste filed a request on the discontinuance of the appeal on April 8, 2022.

On May 12, 2022, the State of São Paulo and ARTESP presented a statement agreeing with the loss of object, but not objecting to the decision on the appeal that concerns the increase in fees.

On June 24, 2022, the case was included in the docket of the trial session for July 6, 2022. On July 4, 2022, ViaOeste petitioned to claim that the appeal filed by the State became moot. The trial that would take place on July 6, 2022, was withdrawn from the docket.

The appeal judgment began at the session held on August 17, 2022, when a divergence was filed (two votes to one, denying the State's appeal regarding fees) and the 4th and 5th judges requested access to the case records, in an extended trial.

At the judgment session held on August 30, 2022, by majority vote, the 12th Public law Chamber decided to ratify the request to withdraw the appeal filed by the Concessionaire and dismiss the appeal filed by the State of São Paulo and ARTESP, which sought an increase in the fees for loss of suit payable set in the decision.

**iii. Tariff adjustment for 2014**

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, ViaOeste filed a request on the discontinuance of the appeal on April 8, 2022.

**iv. Change of the toll rates adjustment index**

Upon the definitive agreement entered into with the State of São Paulo on March 31, 2022, ViaOeste filed a request on the discontinuance of the lawsuit on April 8, 2022.

On May 24, 2022, an order was issued determining the service of summons upon ARTESP and the State of São Paulo to make their statements on ViaOeste's petition requesting the ratification of the agreement and dismissal of the case. On May 27, 2022, the Public Treasury Court expressed its agreement with the Concessionaire's request to dismiss the case for having become moot.

On July 11, 2022, a judgment was rendered dismissing the case without prejudice for having become moot. Final and unappealable status is pending, as well as the shelving of the case.

**h) ViaQuatro**

**i. Lawsuit No. 0107038-05.2006.8.26.0053 (formerly 053.06.107038-4 - 11th Lower Public Treasury Court of São Paulo)**

On March 14, 2022, ViaQuatro's internal interlocutory appeal was denied, which questioned the inclusion of the former CCR officers that executed the concession agreement as defendants. On April 13, 2022, said decision was final and unappealable and remand of the case records to the Superior Court of Appeals of the State of São Paulo.

**i) Controlar**

**i. Public Civil Action for Administrative Misconduct No. 0044586-80.2011.8.26.0053**

On March 25, 2022, Controlar filed a statement on the changes made by law No. 8,249/1995 and requested the termination of the lawsuit due to lack of interest in the suit. The judgment on the statement and on the capacity to entertain and decide the case in face of the capacity conflict indicated previously.

**j) Renovias**

**i. Change of the toll rates adjustment index**

On February 24, 2022, an order was published summoning the parties to comment on the proposal for expert fees. On March 3, 2022, the State of São Paulo and ARTESP challenged the proposal for expert fees.

On September 20, 2022, Renovias filed a complaint to inform about the signing of TAM 21/2022 and request the dismissal of the case due the mootness of the action.

The request for dismissal of the case for mootness of the action due to the agreement entered into between the parties in TAM 21/2022, which encompasses the first two years subject matter of the lawsuit, is awaited.

**ii. Tariff adjustment for 2013**

Upon Renovias statement agreeing with the complementary expert opinion, on March 28, 2022, the State of São Paulo and ARTESP filed a new challenge to the expert clarifications.

An order was issued on October 5, 2022, determining that the expert be summoned to present clarifications to the statements to the report submitted by the parties. Summon to the expert is pending.

**iii. Modifying amendment No. 13/06**

In a trial session held on March 22, 2022, Renovias' second motions for clarification was unanimously dismissed.

On June 27, 2022, Renovias filed Special Appeal and Extraordinary Appeal.

**k) ViaRio**

The following administrative proceedings regarding the realization of implementation investments provided for in the concession agreement have been filed and only one is underway within the municipal bodies:

**i. Administrative proceeding No. 06/370.645/2011 (Rio de Janeiro Department of Transportation)**

On April 21, 2021, a letter was received from SMTR informing the suspension of the overpricing process until the end of the pre-trial phase of the PAR determined by the decision rendered in the Action for a Writ of Mandamus filed by the concessionaire. SMTR statement on previous defense and evidence submitted by ViaRio is pending, as well as regarding other decision rendered in the administrative proceedings for liability before the Controller General of the Municipality as well as the charges on the matter that were processed in the Audit Courts of the Municipality, which were duly informed by ViaRio through petition, on January 18, 2022, about the PAR filing and restating the filing request of the case before the SMTR. Such statements of ViaRio are pending analysis by the Municipality.

**ii. Administrative proceeding for liability No. 02/2020 (Controller General of the Municipality)**

On January 4, 2022, a final decision was rendered by the Controller General of the Municipality of Rio de Janeiro (CGM Technical Order No. 001/2021), through the (i) exclusion of the legal entities investigated under PAR, in view of the lack of evidence of harmful acts; and consequent (ii) filing of PAR. Such decision was published on the Municipality's Official Gazette on January 6, 2022.

On March 10, 2022, Service of Summons No. 02/2022 was issued to communicate ViaRio on the filing decision. On June 6, 2022, the case records were sent to be shelved.

**iii. Case No. 0189152-64.2020.8.19.0001 - popular action - nullity of the concession agreement**

On March 24, 2022, ViaRio filed brief the appellee's brief on the appeal of the final judgement, which is pending trial.

**iv. Tax adjustments for 2020, 2021 and 2022**

On March 15, 2022, a lawsuit was filed (case records no. 0059071- 56.2022.8.0001) referring to the application of the tariff adjustment related to 2022. The interlocutory relief was again dismissed by the lower court. In view of this decision, ViaRio filed an interlocutory appeal on April 13, 2022 (interlocutory appeal no. 0025997-14.2022.8.19.0000). The examination of the interlocutory relief filed by the concessionaire is awaited. In this context, ViaRio has not applied the tariff adjustment corresponding to 2022.

**I) VLT Carioca**

**i. Concession agreement termination**

On May 7, 2021, the request made by the Municipality under the Suspension of Preliminary Injunction No. 2927 was granted by the President of the Superior Court of Justice, suspending the appellate decision of the Superior Court of Appeals of the State of Rio de Janeiro that confirmed the preliminary injunction granted at the origin. On May 31, 2021, VLT Carioca filed an internal interlocutory appeal against this decision, which was dismissed. On February 1, 2022, VLT Carioca filed motions for clarification against the decision that denied the granting of internal interlocutory appeal. On June 7, 2022, the Special Court rejected the motions for clarification, and VLT Carioca did not appeal.

On March 8, 2022, the expert commented on the challenges and request for clarification. On April 27, 2022, CDURP filed a new challenge to the expert fees. On May 2, 2022, VLT Carioca filed challenge to the expert fees.

On May 12, 2022, before the expert's new statement, the parties petitioned informing that negotiations were underway to seek a consensual solution to the dispute and asked for a 90-day suspension of the case. After ratification by the VLT Carioca and the notice to the Public Prosecution Office, on June 15, 2022, an order was issued suspending the case. Currently, the case is suspended, at the request of the parties.

**ii. CCBC Arbitration Proceedings No. 87/2019/SEC3**

On May 10, 2022, the parties requested the suspension of the case until May 31, 2022, which was granted by the Court. On May 21, 2022, the defendant OM, in consensus with the plaintiff OTP and the defendants (CIIS - merged into CCR and VLT Carioca), requested a new suspension of the case until July 30, 2022, which was also granted by the Arbitral Tribunal.

**m) ViaLagos**

**i. Popular actions and Audit Court of the State of Rio de Janeiro – TCE/RJ – 8th and 10th addenda**

On February 4, 2022, a decision was rendered for the parties to submit questions and appoint retained experts, which ViaLagos did. On February 24, 2022, the Plaintiff of the Popular Action requested, within the scope of the Popular Action, the suspension of the expert evidence. On February 28, 2022, ViaLagos filed an objection against the request of the Plaintiff of the Popular Action, and then the State presented its questions and retained expert.

The said contractual addenda are also the subject matter of proceedings in progress before the TCE/RJ. On February 2, 2022, the TCE/RJ rendered decisions (i) determining the establishment of an Extraordinary Audit for the purpose of supporting the examination of the 8th amendment, as well as the terms that followed it, as well as (ii) ordering the suspension of the economic-financial rebalancing undertaken since the execution of the 8<sup>th</sup> amendment, concluding that the extension of the term of the concession agreement no. 43/1996 was illegal, which decision is subject to appeal, with suspensive effect.

On August 24, 2022, the TCE/RJ Plenary unanimously understood the possibility of extending the term of the ViaLagos' concession agreement to promote the economic-financial rebalancing of the adjustment - thus reforming the previous decision issued on February 2, 2022.

Despite this, the Plenary understood that it would be necessary to refer this analysis to the extraordinary governmental audit to be conducted in the case record of the administrative proceeding TCE-RJ no. 100167-4/2012.

The Company and the investees' Management reiterate their trust on the current legal procedures, applicable to concession agreements.

The interim financial statements of the investees and of the parent company do not include any adjustments from these proceedings since up to date there has been no unfavorable outcome or trend for any of them, except for the topic related to the "New auction" in MSVia.

## 12. Fixed assets - consolidated

	Average annual depreciation rate %	12/31/2021	09/30/2022					Closing balance
		Opening balance	Additions	Write-offs	Transfers (a)	Other (b)	Exchange-rate variation	
<b>Cost value</b>								
Furniture and fixtures		92,268	-	(2,116)	2,507	(15,844)	(285)	76,530
Machinery and equipment		588,619	2,214	(13,190)	28,162	(82,945)	(3,539)	519,321
Vehicles		173,698	-	(11,665)	10,449	(374)	888	172,996
Facilities and buildings		38,426	-	(97)	6,951	(7,547)	829	38,562
Land		415,713	-	-	-	-	-	415,713
Operating equipment		750,688	-	(15,454)	27,282	(1,452)	-	761,064
Vessels		56,315	-	-	-	-	(9,182)	47,133
Optical fiber		28,483	-	-	3,689	-	-	32,172
Construction in process		138,891	150,424	(53)	(75,952)	636	-	213,946
<b>Total cost</b>		<b>2,283,101</b>	<b>152,638</b>	<b>(42,575)</b>	<b>3,088</b>	<b>(107,526)</b>	<b>(11,289)</b>	<b>2,277,437</b>
<b>Depreciation amount</b>								
Furniture and fixtures	10	(51,075)	(5,472)	2,054	60	8,227	(175)	(46,381)
Machinery and equipment	13	(439,285)	(36,127)	13,002	(56)	63,484	1,544	(397,438)
Vehicles	25	(140,035)	(14,299)	11,249	371	-	(1,076)	(143,790)
Facilities and buildings	4	(11,734)	(1,279)	97	-	4,038	(1,163)	(10,041)
Operating equipment	12	(605,256)	(33,665)	15,266	-	-	-	(623,655)
Vessels	2	(49,110)	(808)	-	-	-	8,033	(41,885)
Optical fiber	5	(7,288)	(1,143)	-	-	-	-	(8,431)
<b>Total depreciation</b>		<b>(1,303,783)</b>	<b>(92,793)</b>	<b>41,668</b>	<b>375</b>	<b>75,749</b>	<b>7,163</b>	<b>(1,271,621)</b>
<b>Grand total</b>		<b>979,318</b>	<b>59,845</b>	<b>(907)</b>	<b>3,463</b>	<b>(31,777)</b>	<b>(4,126)</b>	<b>1,005,816</b>



		12/31/2020		12/31/2021				
	Average annual depreciation rate%	Opening balance	Additions	Write-offs	Transfers (a)	Other	Conversion adjustments	Closing balance
<b>Cost value</b>								
Furniture and fixtures		80,181	96	(2,399)	13,357	(284)	1,317	92,268
Machinery and equipment		571,376	3,170	(22,663)	58,027	(28,357)	7,066	588,619
Vehicles		167,636	904	(23,993)	34,768	(5,898)	281	173,698
Facilities and buildings		26,354	-	-	11,279	-	793	38,426
Land		418,207	-	(1,640)	(854)	-	-	415,713
Operating equipment		686,549	-	(15,159)	93,545	(14,247)	-	750,688
Vessels		56,822	-	-	-	-	(507)	56,315
Optical fiber		24,717	-	(19)	3,785	-	-	28,483
Construction in process		175,916	142,077	(574)	(178,531)	3	-	138,891
<b>Total cost</b>		<b>2,207,758</b>	<b>146,247</b>	<b>(66,447)</b>	<b>35,376</b>	<b>(48,783)</b>	<b>8,950</b>	<b>2,283,101</b>
<b>Depreciation amount</b>								
Furniture and fixtures	10	(46,136)	(6,579)	2,213	(52)	-	(521)	(51,075)
Machinery and equipment	13	(393,852)	(59,142)	20,065	(1,158)	-	(5,198)	(439,285)
Vehicles	24	(129,518)	(34,229)	23,608	156	-	(52)	(140,035)
Facilities and buildings	3	(9,419)	(1,936)	-	-	-	(379)	(11,734)
Operating equipment	12	(558,590)	(59,959)	13,471	(178)	-	-	(605,256)
Vessels	2	(48,295)	(1,258)	-	-	-	443	(49,110)
Optical fiber	5	(5,976)	(1,316)	4	-	-	-	(7,288)
<b>Total depreciation</b>		<b>(1,191,786)</b>	<b>(164,419)</b>	<b>59,361</b>	<b>(1,232)</b>	<b>-</b>	<b>(5,707)</b>	<b>(1,303,783)</b>
<b>Grand total</b>		<b>1,015,972</b>	<b>(18,172)</b>	<b>(7,086)</b>	<b>34,144</b>	<b>(48,783)</b>	<b>3,243</b>	<b>979,318</b>

- (a) Reclassifications between fixed assets and intangible assets; and
- (b) The amount of R\$ 31,777 refers mainly to:
- Write-off of the company Toronto due to its disposal, in the amount of R\$ 1,045; and
  - Write-off of the TAS company due to the disposal, in the amount of R\$ 29,704.

Loan costs amounting to R\$ 4,894 in the nine-month period ended September 30, 2022 (R\$ 1,777 in the nine-month period ended September 30, 2021), were added to fixed assets. The average capitalization rates for the nine-month periods ended September 30, 2022 and 2021, were of 0.72% p.m. and 0.45% p.m., respectively (cost of loans divided by the average balance of loans, financing, debentures and promissory notes).

### 13. Intangible assets and infrastructure under construction - consolidated

	12/31/2021		09/30/2022				
	Opening balance	Additions	Write-offs	Transfers (a)	Other	Conversion adjustment	Closing balance
<b>Cost value</b>							
Rights of exploration of granted infrastructure	23,501,755	31,205	(5,685)	391,333	5,228,614	(16,891)	29,130,331
Rights of exploration of granted infrastructure - Barcas	279,192	-	-	97	-	-	279,289
Software licenses	323,357	157	(156)	26,318	(8,898)	(827)	339,951
Software licenses in progress	33,182	32,328	(10)	(24,857)	(2,068)	-	38,575
Development costs of computer system	37,594	-	-	(5,007)	-	-	32,587
Assignment of optical fiber and connectivity	112,527	4,563	-	-	(4,646)	-	112,444
Concession right	7,620,611	34,752 (j)	-	-	-	-	7,655,363
Transmission of radiofrequency data	5,549	-	-	-	-	-	5,549
Concession right from business acquisition and goodwill							
Aeris	286,742	-	-	-	-	(8,608)	278,134
ViaQuatro	641,484	-	-	-	-	-	641,484
RDN	14,988	-	-	-	-	-	14,988
SPVias	1,167,354	-	-	-	-	-	1,167,354
Barcas	11,382	-	-	-	-	-	11,382
ViaOeste	251,709	-	-	-	-	-	251,709
VLT Carioca	14,530	-	-	-	-	-	14,530
Quiport Holding	33,656	-	-	-	-	(1,049)	32,607
Curaçao International Airport	114,613	-	-	-	-	(2,250)	112,363
TAS (d)	114,298	-	(110,740)	-	-	(3,558)	-
<b>Total cost</b>	<b>34,564,523</b>	<b>103,005</b>	<b>(116,591)</b>	<b>387,884</b>	<b>5,213,002</b>	<b>(33,183)</b>	<b>40,118,640</b>

	Annual average amortization rate %	12/31/2021		09/30/2022					
		Opening balance	Additions	Write-offs	Transfers (a)	Provision for impairment (k)	Other	Conversion adjustment	Closing balance
<b>Amortization Value</b>									
Rights of exploration of granted infrastructure	(b)	(12,472,806)	(796,927)	137	(5,418)	(236,667)	-	52,637	(13,459,044)
Rights of exploration of granted infrastructure - Barcas	(c)	(262,467)	(10,784)	-	-	-	-	-	(273,251)
Software licenses	20	(255,302)	(22,698)	293	(5,005)	-	5,550	290	(276,872)
Development costs of computer system	20	(37,259)	(119)	-	5,007	-	-	-	(32,371)
Assignment of optical fiber and connectivity	(f)	(77,603)	(5,051)	-	-	-	-	-	(82,654)
Concession right	(b)	(208,983)	(100,050)	-	-	-	-	-	(309,033)
Transmission of radiofrequency data	(f)	(4,817)	(505)	-	-	-	-	-	(5,322)
Concession right from business acquisition and goodwill									
Aeris (c)		(123,148)	(25,608)	-	-	-	-	2,293	(146,463)
ViaQuatro (b)		(131,553)	(20,413)	-	-	-	-	-	(151,966)
RDN (b)		(14,990)	-	-	-	-	-	-	(14,990)
SPVias (b)		(601,974)	(53,962)	-	-	-	-	-	(655,936)
ViaOeste (b)		(229,679)	(16,215)	-	-	-	-	-	(245,894)
Barcas (c)		(10,132)	(807)	-	-	-	-	-	(10,939)
VLT Carioca (b)		(1,350)	(467)	-	-	-	-	-	(1,817)
Quiport Holdings (c)		(8,138)	(921)	-	-	-	-	205	(8,854)
Curaçao International Airport (c)		(53,813)	(3,796)	-	-	-	-	839	(56,770)
<b>Total amortization</b>		<u>(14,494,014)</u>	<u>(1,058,323)</u>	<u>430</u>	<u>(5,416)</u>	<u>(236,667)</u>	<u>5,550</u>	<u>56,264</u>	<u>(15,732,176)</u>
<b>Total intangible asset</b>		<u>20,070,509</u>	<u>(955,318)</u>	<u>(116,161)</u>	<u>382,468</u>	<u>(236,667)</u>	<u>5,218,552</u>	<u>23,081</u>	<u>24,386,464</u>
<b>Intangible assets under construction</b>		<u>1,277,316</u>	<u>1,712,765</u>	<u>(39,366)</u>	<u>(385,931)</u>	<u>(84,083)</u>	<u>(100,251) (e)</u>	<u>(72,752)</u>	<u>2,307,698</u>

	12/31/2020		12/31/2021				
	Opening balance	Additions	Write-offs	Transfers (a)	Other (h)	Conversion adjustment	Closing balance
<b>Cost value</b>							
Rights of exploration of granted infrastructure	21,577,221	1,287,064 (g)	(8,376)	1,954,642	(1,509,337)	200,541	23,501,755
Rights of exploration of granted infrastructure - Barcas	272,143	-	(118)	135	7,032	-	279,192
Software licenses	267,971	1,497	(3,520)	57,303	(855)	961	323,357
Software licenses in progress	74,225	35,673	(325)	(76,003)	(388)	-	33,182
Development costs of computer system	37,390	-	-	204	-	-	37,594
Assignment of optical fiber and connectivity	117,533	26,500	-	-	(31,506)	-	112,527
Concession right	1,613,314	6,007,297	-	-	-	-	7,620,611
Transmission of radiofrequency data	5,140	409	-	-	-	-	5,549
Concession right from business acquisition and goodwill							
Aeris	267,745	-	-	-	-	18,997	286,742
ViaQuatro	641,484	-	-	-	-	-	641,484
RDN	14,988	-	-	-	-	-	14,988
SPVias	1,167,354	-	-	-	-	-	1,167,354
Barcas	11,382	-	-	-	-	-	11,382
ViaOeste	251,709	-	-	-	-	-	251,709
VLT Carioca	14,530	-	-	-	-	-	14,530
Quiport Holding	31,341	-	-	-	-	2,315	33,656
Curaçao International Airport	109,656	-	-	-	-	4,957	114,613
TAS (d)	106,437	-	-	-	-	7,861	114,298
<b>Total cost</b>	<b>26,581,563</b>	<b>7,358,440</b>	<b>(12,339)</b>	<b>1,936,281</b>	<b>(1,535,054)</b>	<b>235,632</b>	<b>34,564,523</b>

	Annual average amortization rate %	12/31/2020		12/31/2021				
		Opening balance	Additions	Write-offs	Transfers (a)	Other (h)	Conversion adjustment	Closing balance
		<b>Amortization value</b>						
Rights of exploration of granted infrastructure	(b)	(9,702,342)	(2,654,404) (g)	59	560	4,488	(121,167)	(12,472,806)
Rights of exploration of granted infrastructure - Barcas	(c)	(245,963)	(16,608)	104	-	-	-	(262,467)
Software licenses	20	(220,891)	(35,216)	425	672	-	(292)	(255,302)
Development costs of computer system	20	(36,794)	(465)	-	-	-	-	(37,259)
Assignment of optical fiber and connectivity	(f)	(59,344)	(18,259)	-	-	-	-	(77,603)
Concession right	(b)	(160,436)	(48,547)	-	-	-	-	(208,983)
Transmission of radiofrequency data	(f)	(3,996)	(821)	-	-	-	-	(4,817)
Concession right from business acquisition and goodwill								
Aeris (c)		(80,620)	(35,834)	-	-	-	(6,694)	(123,148)
ViaQuatro (b)		(103,989)	(27,564)	-	-	-	-	(131,553)
RDN (b)		(13,787)	(1,203)	-	-	-	-	(14,990)
SPVias (b)		(529,416)	(72,558)	-	-	-	-	(601,974)
ViaOeste (b)		(208,604)	(21,075)	-	-	-	-	(229,679)
Barcas (c)		(9,056)	(1,076)	-	-	-	-	(10,132)
VLT Carioca (b)		(735)	(615)	-	-	-	-	(1,350)
Quiport Holdings (c)		(6,333)	(1,293)	-	-	-	(512)	(8,138)
Aeroporto Internacional de Curaçao (c)		(46,567)	(5,231)	-	-	-	(2,015)	(53,813)
<b>Total amortization</b>		<b>(11,428,873)</b>	<b>(2,940,769)</b>	<b>588</b>	<b>1,232</b>	<b>4,488</b>	<b>(130,680)</b>	<b>(14,494,014)</b>
<b>Total intangible asset</b>		<b>15,152,690</b>	<b>4,417,671</b>	<b>(11,751)</b>	<b>1,937,513</b>	<b>(1,530,566)</b>	<b>104,952</b>	<b>20,070,509</b>
<b>Infrastructure under construction</b>		<b>1,153,352</b>	<b>2,127,440</b>	<b>(4,780)</b>	<b>(1,971,657)</b>	<b>(37,886)</b>	<b>10,847</b>	<b>1,277,316</b>

- (a) Reclassifications among fixed assets, infrastructure in progress and intangible assets;
- (b) Amortization based on the economic benefit curve;
- (c) Straight-line amortization according to the concession period;
- (d) Not amortized. Undefined useful life;
- (e) The amount of R\$ 5,123,318 mainly refers to:

- R\$ 5,254,058 in the subsidiary AutoBAn, which executed with ViaOeste and SPVias subsidiaries the Collective and Modifying amendment No. 01/2022 (Definitive Agreement), to their respective concession agreements, setting new final economic-financial imbalances values set forth in the Preliminary Agreement signed on June 29, 2021.

In the specific case of AutoBAn, in view of the remaining regulatory balance existence favorable to the concessionaire, its concession agreement was irrevocably and irreversibly extended up to December 31, 2037.

The updated fair value (R\$ 5,254,058) of such right was measured in reference due to the final amount entered into the Parties in the Definitive Agreement, whose regulatory calculations followed the normative rules and regulatory methods applicable in addition to negotiable variables. The right was recognized as intangible asset in consideration to revenues, because there is no obligation assumption to additional construction works execution;

- R\$ 47,041 transferred to the financial assets in BH Airport as a result of reimbursements from the Concession Grantor;
- Financial assets of public contribution from the 5th Amendment to the concession agreement of VLT Carioca in the amount of R\$ 25,323. The contribution is linked to the investment in the expansion of the track and construction of the TIG (Terminal Intermodal Gentileza);
- Reimbursement of loss occurred at ViaLagos, VLT Carioca, Metrô Bahia, ViaSul and ViaCosteira, in the total amount of R\$ 11,464;
- Supply agreement readjustments at VLT Carioca and Samm in the total amount of R\$ 13,286;
- Transfer of R\$ 32,011 to the financial asset on MSVia; and
- Write-off of the TAS company due to the disposal, in the amount of R\$ 3,814;

- (f) Straight-line amortization according to the term of the agreements;

- (g) In 2021, it mainly refers to the payment of R\$ 1,200,000 provided for under the Collective Preliminary amendment No. 1, executed on June 29, 2021, among the concessionaires AutoBAn, ViaOeste, and SPVias and the Concession Grantor. The amortization of this amount is calculated, considering the economic benefit curve, from the beginning of the extended terms of the concessions defined in the 2006 TAMs and subsequent ones, until the current term for termination of the concessions. Given that part of these terms has already elapsed, the balance of the corresponding amortization, in the amount of R\$ 531,437, was appropriated to the result on the same date when it was recorded as an asset, while the remaining portion of R\$ 668,563 will be amortized by the final term of each concession;

- (h) In 2021, the net value of reductions, in the amount of R\$ 1,568,452, refers mainly to: (i) R\$ 1,441,627 transferred to the financial assets due to the expectation of reimbursements at MSVia, in view of the new auction of the concession (law no. 13.448/2017); (ii) R\$ 47,465 transferred to the financial assets as a result of reimbursements from the Concession Grantor at BH Airport; and (iii) reimbursements for losses incurred in Metrô Bahia and BH Airport, in the total amount of R\$ 14,160;
- (i) It refers mainly to the construction works shown below:
- Segment - Urban Mobility
    - Rolling stock – acquisition of 36 trains and spare parts (delivery of 31 trains and spare parts in 2023 and 5 trains in 2024) of the Alstom agreement. (Linhas 8 e 9).
  - Segment - Highways
    - RodoAnel Oeste - Implementation of Highway - Km 19+700 to 24+400 - both ways (Padroeira – Raposo) and re-implanting of noise barriers in the Padroeira construction-work section between Km 19+750 to 24+400. Also, the implementation of the Additional Lane from km 15+200 to km 19+150);
    - ViaOeste - Construction works to implement the Castelo Branco Highway Marginals and implementation of new accesses to Osasco, both construction works on SP-280. In addition, construction works set forth in duplication agreement of the SP-270 Raposo Tavares of km 67 to km 87+200 and alternative bypass of Brigadeiro Tobias, as well as construction works of the Dispositivo do Sertanejo and Hospital de Sorocaba, included under the terms of Modifying Addenda 23/2022 and 24/2022, respectively;
    - ViaSul - Duplication of BR386 between km 324+100 and km 344+400, construction of general inspection stations (PGF) on BR-101, implementation of footbridges on BR-101/RS at km 62+390, km 78+050, km 9+220, implementation of safety devices and pavement restoration along the highway, implementation of the asphalt gravimetric plant on BR-386, at km 358; and
    - ViaCosteira - Implementation of protection and safety devices, first intervention in special engineering structures, pavement restoration, implementation of fixed PMV, slope adjustment and recovery of small embankments on kms 282, 271 and 337, as well as the implementation of solar power plant;
- (j) Refers to the Pampulha fixed concession fee; and
- (k) In the period ended September 30, 2022, the Company and its investees performed tests to determine the need for a provision for impairment of intangible assets and, except for the result of the test for the subsidiary ViaOeste, no indications of impairment were identified.

The recoverable value of intangible assets was determined using the value in use for each cash generating unit (CGU), which represents an economic evaluation using the estimated cash flow method until the end of each concession, discounted to present value at a rate that reflects current market assessments and business risks.

During the projection, the key assumptions considered refer to the estimated traffic/users of the infrastructure projects, tariff adjustment indices, GDP growth and respective GDP elasticity of each business, operating costs, inflation, capital investment, discount rates and contractual rebalancing.



The subsidiary ViaOeste made a provision for impairment of intangible assets in the amount of R\$ 320,750, of which R\$ 236,667 was recorded in the class "rights of exploration of granted infrastructure" and R\$ 84,083 was recorded in the "Infrastructure under construction" class reflecting the estimated recoverable value of these assets, with a corresponding cost recognized as result (expense or revenue), under the "Depreciation, amortization and impairment" line item. ViaOeste has an important volume of investments to be executed, but its remaining concession term, until February 13, 2024, is insufficient to recover the investments yet to be amortized and future investments, even considering its regulatory rights yet to be rebalanced.

Loan costs amounting to R\$ 67,167 in the nine-month period ended September 30, 2022 (R\$ 89,571 in the nine-month period ended September 30, 2021), were added to intangible assets. The average capitalization rates for the nine-month periods ended September 30, 2022 and 2021, were of 0.72% p.m. and 0.45% p.m., respectively (cost of loans divided by the average balance of loans, financing, debentures and promissory notes).

#### 14. Lease - consolidated

##### a. Right of use in lease

	12/31/2021	09/30/2022			
	Opening balance	Additions / Remeasurement	Write-offs (a)	Conversion adjustment	Closing balance
<b>Cost value</b>					
Machinery and equipment	78,210	781	(72,154)	(5,594)	1,243
Vehicles	13,260	1,411	-	(244)	14,427
Facilities and buildings	153,940	-	(141,667)	(11,020)	1,253
Operating equipment	50,585	6,412	(5,386)	(418)	51,193
Total cost	<u>295,995</u>	<u>8,604</u>	<u>(219,207)</u>	<u>(17,276)</u>	<u>68,116</u>
<b>Depreciation value</b>					
Machinery and equipment	(48,198)	(7,349)	51,550	3,439	(558)
Vehicles	(9,963)	(2,212)	-	217	(11,958)
Facilities and buildings	(65,078)	(11,806)	71,445	4,421	(1,018)
Operating equipment	(15,404)	(9,243)	4,937	345	(19,365)
Total depreciation	<u>(138,643)</u>	<u>(30,610)</u>	<u>127,932</u>	<u>8,422</u>	<u>(32,899)</u>
Grand total	<u>157,352</u>	<u>(22,006)</u>	<u>(91,275)</u>	<u>(8,854)</u>	<u>35,217</u>

##### b. Lease liability

	12/31/2021	09/30/2022						
	Opening balance	Additions / Remeasurement	Constitution of provision to the present value	Payments	Transfers	Write-offs (a)	Conversion adjustment	Closing balance
Current	47,145	3,832	6,619	(36,296)	23,569	(28,297)	(2,511)	14,061
Non-current	125,664	4,772	-	-	(23,569)	(77,322)	(7,227)	22,318
	<u>172,809</u>	<u>8,604</u>	<u>6,619</u>	<u>(36,296)</u>	<u>-</u>	<u>(105,619)</u>	<u>(9,738)</u>	<u>36,379</u>

The calculation of the present value was made considering a nominal interest rate of 15.35% p.a. for lease agreements executed in Brazil and 6.20% p.a. for lease agreements executed in the United States. The rates are equivalent to those for issuance of debt in the market with equivalent terms and maturities.

In the nine-month period ended September 30, 2022, an amount of R\$ 4,610 was recognized as rental expense (R\$ 5,927 in the nine-month period ended September 30, 2021), arising from leases not recognized as such, given their short-term nature.

**Schedule - non-current**

2023	9,172
2024	9,088
2025	1,380
2026	448
2027 onwards	<u>2,230</u>
	<u><u>22,318</u></u>

(a) Write-off of TAS company due to disposal.

## 15. Loans and financing

Company	Financial institutions	Contractual rates	Transaction cost effective rate (% p.a.)	Transaction costs incurred	Balance of the costs to be allocated		Final maturity	09/30/2022	12/31/2021	
					09/30/2022	12/31/2021				
CCR	Santander (Working Capital)	CDI rate + 3.47% p.a.	4.5603% (a)	-	-	May 2023	-	463,424 (i)		
CCR	Bank of America (b)	USD + 1.66% p.a.	N/I	-	-	August 2023	647,801	711,518 (i)		
<b>Sub-total of the parent company</b>					-	-	-	647,801	1,174,942	
MSVia	BNDES - FINEM I	TJLP + 2.00% p.a.	2.2338% (a)	17,013	9,579	March 2039	616,135	640,754 (e) (g) (c)		
MSVia	Caixa Econômica Federal	TJLP + 2.00% p.a.	2.1918% (a)	2,598	1,508	March 2039	117,484	122,194 (e) (g) (c)		
MSVia	Caixa Econômica Federal	TJLP + 2.00% p.a.	2.4844% (a)	2,671	1,561	March 2039	48,002	49,883 (e) (g) (c)		
Metrô Bahia	BNDES - FINEM II	TJLP + 3.18% p.a.	3.4364% (a)	43,108	26,169	October 2042	2,623,114	2,643,488 (e) (f) (c)		
Metrô Bahia	BNDES	TJLP + 3.18% p.a.	N/I	-	-	October 2042	3,264	3,311 (e) (f) (c)		
Metrô Bahia	BNDES - FINEM II	TJLP + 4% p.a.	4.3450% (a)	13,085	9,072	October 2042	712,510	717,045 (e) (f) (c)		
Metrô Bahia	BNDES	TJLP + 3.40% p.a.	3.4979% (a)	8,871	8,500	October 2042	445,106	448,646 (e) (f) (c)		
BH Airport	BNDES - TJLP (Sub-loan A and B) (*)	TJLP + 2.31% p.a.	2.3814% (a)	2,164	1,342	December 2035	449,395	460,996 (d) (h) (e) (c)		
VLT Carioca	BNDES - FINEM I (Sub-loan A and C)	TJLP + 3.44% p.a.	3.8659% (a)	18,490	8,829	November 2035	866,852	886,748 (e) (c) (d) (j)		
VLT Carioca	BNDES - FINEM I - Sub-loan B	6.14% p.a.	N/I	-	-	November 2035	37,653	39,034 (e) (c) (d) (j)		
ViaSul	BNDES	IPCA + 4.598216% p.a.	5.1363% (a)	3,088	3,088	December 2043	72,255	- (e) (g) (c)		
ViaSul	BNDES	IPCA + 4.598216% p.a.	5.9666% (a)	3,088	3,088	December 2043	93,560	- (e) (g) (c)		
Pampulha	Itaú (Working Capital)	CDI + 2.20% p.a.	2.9773% (a)	188	140	July 2024	10,923	- (g)		
CAP	Maduro and Curie's Bank	USD + 4.2% p.a.	N/I	-	-	March 2031	228,352	250,511 (e)		
Aeris Holding	Bank of America	USD + 7.25% p.a.	N/I	-	-	November 2025	-	599,439 (g)		
Aeris Holding	Santander	USD + 4.6% p.a.	N/I	15,065	-	December 2025	707,493	- (g)		
<b>Grand total</b>								<b>72,876</b>	<b>7,679,899</b>	<b>8,036,991</b>

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Current</b>				
Loans and financing	668,841	6,426	892,160	800,207
Fair value	(21,040)	10,517	(21,040)	10,517
Transaction costs	-	(1,213)	(6,444)	(11,324)
	<b>647,801</b>	<b>15,730</b>	<b>864,676</b>	<b>799,400</b>
<b>Non-current</b>				
Loans and financing	-	1,165,323	6,881,655	7,312,300
Fair value	-	(5,591)	-	(5,591)
Transaction costs	-	(520)	(66,432)	(69,118)
	<b>-</b>	<b>1,159,212</b>	<b>6,815,223</b>	<b>7,237,591</b>

N/I - Transaction cost not identified due to impracticability or immateriality.

- (a) The actual cost of these transactions refers to costs incurred in the issuance of securities and does not consider post-fixed rates since interest and principal will be settled at the end of the transaction and the applicable future rates are not known on the date of each transaction. These rates will only be known as each transaction period elapses. Transactions with more than one series/tranche are presented at the weighted average rate;
- (b) Transaction is being measured at fair value through result, according to hedge accounting methods (hedge of fair value). See explanatory note 23 for further details;

**Guarantees:**

- (c) Assignment of bank accounts, indemnities, and receivables;
- (d) CCR accommodation/corporate bond proportional to its direct/indirect equity participation;
- (e) Tangible guarantee;
- (f) Equity support from CCR (Equity Support Agreement - ESA) and CCR guarantee until completion.
- (g) 100% accommodation/corporate bond from CCR.
- (h) Other concessionaire partner accommodation/corporate bond, proportional to its direct/indirect equity participation;
- (i) There are no guarantees; and
- (j) Capital support from CCR (Equity Support Agreement - ESA) and other shareholders in proportion to their direct/indirect equity participation until completion.

**Disbursements schedule (non-current)**

	<u>09/30/2022</u>
	<u>Consolidated</u>
2023	46,625
2024	210,917
2025	228,548
2026	948,711
2027 onwards	5,446,854
(-) Transaction costs	(66,432)
Total	<u>6,815,223</u>

The Company and its investees have financial agreements, such as loans and financing, among others, with *cross* default and/or cross acceleration sections, establishing early maturity if they are in default of amounts due in other agreements signed by them, or in case the early maturity of these contracts occurs. The indicators are constantly monitored in order to avoid the execution of such provisions. There is no breach of covenants related to the loans and financing.

Specifically, regarding the calculation of the adjusted Net Debt/EBITDA ratio, higher than the maximum established in the BH Airport financing agreement with BNDES of 3.5, calculated by CCR in December 2021, the concessionaire obtained a waiver from BNDES on June 15, 2022, exempting the Company from presenting the letter of guarantee.

For further details on the other loans and financing, see explanatory note 16 to the financial statements as of December 31, 2021.

## 16. Debentures and promissory notes

Company	Series	Contractual rates	Transaction cost effective rate (% p.a.)	Transaction costs incurred	Balances of unallocated costs 09/30/2022	Final maturity	09/30/2022	12/31/2021
CCR	11th Issuance - 2nd series	CDI rate + 0.95% p.a.	1.0644% (a)	3,249	-	November 2022	-	335,199 (d)
CCR	11th Issuance - 3rd series	CDI rate + 1.50% p.a.	1.5812% (a)	1,910	514	November 2024	410,889	394,096 (d)
CCR	11th Issuance - 4rd series	IPCA + 6% p.a.	(c)	866	-	November 2024	233,460	225,355 (d)
CCR	12th Issuance - single series	CDI rate + 1.80% p.a.	1.9673% (a)	6,388	2,948	December 2025	831,549	799,785 (j)
CCR	13th Issuance - single series	CDI rate + 3.20% p.a.	4.5661% (a)	7,825	-	May 2022	-	705,929 (d)
CCR	14th Issuance - 1st series	CDI rate + 2.20% p.a.	4.6700% (a)	3,580	2,373	December 2026	499,182	479,609 (d)
CCR	14th Issuance - 2nd series	IPCA + 4.25% p.a.	(c)	10,167	-	December 2028	534,315	520,394 (d)
CCR	15th Issuance - 1st series	IPCA + 4.88% p.a.	(c)	18,180	-	November 2033	569,373	560,584 (d)
CCR	16th Issuance - 1st series	CDI rate + 1.70% p.a.	1.7658% (a)	6,279	5,614	January 2029	1,726,798	- (d)
CCR	16th Issuance - 2nd series	IPCA + 6.4370% p.a.	6.9460% (a)	33,785	32,413	January 2036	790,063	- (d)
CCR	16th Issuance - 2nd series	IPCA + 6.4370% p.a.	(c)	38,337	-	January 2036	1,063,744	- (d)
CCR	4th Issuance - (promissory notes) - 1st serie	CDI rate + 1.30% p.a.	1.3872% (a)	3,095	-	December 2023	-	1,203,622 (d)
CCR	4th Issuance - (promissory notes) - 2nd serie	CDI rate + 1.30% p.a.	1.3942% (a)	1,781	1,350	December 2023	706,272	641,932 (d)
CCR	4th Issuance - (promissory notes) - 3rd serie	CDI rate + 1.30% p.a.	1.3872% (a)	774	-	December 2023	-	300,905 (d)
CCR	4th Issuance - (promissory notes) - 4rd serie	CDI rate + 1.30% p.a.	1.4149% (a)	543	412	December 2023	176,493	160,483 (d)
<b>Sub-total of the parent company</b>					45,624		7,542,138	6,327,893
SPVias	6th Issuance - single series	115% of the CDI rate	(c)	-	-	August 2022	-	318,555 (i)
SPVias	9th Issuance - single series	CDI rate + 2% p.a.	2.0026% (a)	4,074	2,182	March 2026	488,105	498,522 (i)
SPVias	10th Issuance - single series	CDI rate + 1.85% p.a.	1.9382% (a)	1,798	1,379	August 2026	490,450	493,937 (e)
SPVias	11th Issuance - single series	CDI rate + 1.90% p.a.	2.0305% (a)	884	774	February 2027	162,902	- (i)
ViaLagos	5th Issuance - single series	CDI rate + 2.80% p.a.	3.0762% (a)	1,658	476	July 2023	221,920	222,706 (d)
RodoAnel Oeste	6th Issuance - single series	120% of CDI	0.076% (b)	3,171	244	April 2024	253,755	327,143 (e)
RodoAnel Oeste	6th Issuance - single series	120% of CDI	(c)	-	-	April 2024	258,043	332,733 (e)
RodoAnel Oeste	7th Issuance - (promissory notes)	CDI rate + 1.30% p.a.	1.6450% (a)	143	84	April 2023	44,575	- (e)
Samm	13th Issuance - (promissory notes)	CDI rate + 1.30% p.a.	1.7897% (a)	168	-	April 2022	-	36,634 (e)
Samm	14th Issuance - (promissory notes)	CDI rate + 1.40% p.a.	1.7770% (a)	185	109	April 2023	53,369	- (e)
ViaOeste	8th Issuance - single series	CDI rate + 1.35% p.a.	1.6496% (a)	1,878	337	December 2022	464,905	464,928 (e)

Company	Series	Contractual rates	Transaction cost effective rate (% p.a.)	Transaction costs incurred	Balances of unallocated costs		Final maturity	09/30/2022	12/31/2021
					09/30/2022	12/31/2021			
AutoBAN	10th Issuance - single series	CDI rate + 1.20% p.a.	1.3001% (a)	2,798	1,014		October 2026	526,581	562,657 (i)
AutoBAN	12th Issuance - single series	CDI rate + 1.30% p.a.	1.3630% (a)	3,810	3,122		November 2026	1,478,964	1,415,492 (d)
AutoBAN	13th Issuance - single series	CDI rate + 1.20% p.a.	1.2580% (a)	829	829		September 2027	330,640	- (d)
ViaQuatro	5th Issuance - 1st series	CDI rate + 2.30% p.a.	2.5373% (a)	10,072	3,829		March 2028	635,280	717,736 (f) (g) (h)
ViaQuatro	5th Issuance - 2nd series	IPCA+ 7.0737% p.a.	7.2943% (a)	5,534	2,249		March 2028	515,876	559,841 (f) (g) (h)
ViaMobilidade	2nd Issuance - single series	9.76% p.a.	(c)	20,919	-		April 2030	660,640	692,877 (f) (g) (h) (k)
RS Holding	5th Issuance - single series	CDI rate + 1.50% p.a.	1.8059% (a)	14,017	9,289		October 2031	602,254	586,798 (f)
Linhas 8 e 9	1th Issuance - single series	CDI rate + 1.70% p.a.	1.9778% (a)	8,706	3,340		June 2023	1,832,023	1,657,748 (e)
Linhas 8 e 9	2th Issuance - single series	CDI rate + 1.56% p.a.	2.0775% (a)	3,951	3,243		June 2023	869,214	- (e)
Bloco Central	1th Issuance - single series	CDI rate + 1.70% p.a.	1.8757% (a)	2,584	1,578		March 2024	676,138	612,275 (e)
Bloco Central	2th Issuance - single series	CDI rate + 1.60% p.a.	2.0858% (a)	557	428		April 2024	75,660	- (e)
Bloco Sul	1th Issuance - single series	CDI rate + 1.70% p.a.	1.8688% (a)	7,449	4,549		March 2024	2,028,598	1,837,004 (i)
Bloco Sul	2th Issuance - single series	CDI rate + 1.60% p.a.	1.9513% (a)	795	610		April 2024	118,345	- (i)
RioSP	1th Issuance - single series	CDI rate + 1.75% p.a.	1.8449% (a)	4,372	3,302		December 2024	1,092,411	1,048,679 (e)
					<u>88,591</u>			<u>21,422,786</u>	<u>18,714,158</u>

	Parent company		Consolidate d	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Current</b>				
Debentures and promissory notes	213,861	1,095,268	4,727,599	2,577,317
Fair value	120,629	52,317	230,905	121,594
Transaction costs	(6,284)	(4,368)	(21,101)	(13,395)
	<u>328,206</u>	<u>1,143,217</u>	<u>4,937,403</u>	<u>2,685,516</u>
<b>Non-current</b>				
Debentures and promissory notes	7,370,597	5,263,247	16,816,889	16,233,938
Fair value	(117,325)	(67,379)	(264,016)	(153,004)
Transaction costs	(39,340)	(11,192)	(67,490)	(52,292)
	<u>7,213,932</u>	<u>5,184,676</u>	<u>16,485,383</u>	<u>16,028,642</u>

N/I - Transaction cost not identified due to impracticability or immateriality.

- (a) Effective cost of these transactions refers to internal return rate (IRR) calculated considering contracted interest plus transaction costs. For applicable cases, variable contractual rates were not considered for IRR calculation purposes;
- (b) Effective cost of these transactions refers to transaction costs incurred upon issuance of securities and does not consider post-fixed rates, as applicable future CDI rates are not known on transaction dates. These rates will only be known as each transaction period elapses;
- (c) Transaction is being measured at fair value through result, according to hedge accounting methods (hedge of fair value). See explanatory note 23 for further details;

**Guarantees:**

- (d) There are no guarantees;
- (e) CCR accommodation/corporate bond proportional to its direct/indirect equity participation;
- (f) Tangible guarantee;
- (g) Fiduciary sale;
- (h) Fiduciary assignment of concession rights and receivables
- (i) CCR's corporate bond in suspensive condition, in the event of early termination of the concession agreement;
- (j) Additional tangible guarantee; and
- (k) Corporate bond from the shareholders in proportion to their equity participation until completion.

**Disbursements schedule (non-current)**

	<b>09/30/2022</b>	
	<b>Parent company</b>	<b>Consolidated</b>
2023	1,488,526	1,604,726
2024	872,438	5,769,577
2025	557,755	1,925,888
2026	286,534	1,959,865
2027 onwards	4,165,344	5,556,833
(-) Fair value	(117,325)	(264,016)
(-) Transaction cost	(39,340)	(67,490)
<b>Total</b>	<b>7,213,932</b>	<b>16,485,383</b>

The Company and its investees have financial agreements, such debentures and promissory notes, with cross default and/or cross acceleration sections, establishing acceleration if they are in default of amounts due in other agreements signed by them, or in case of acceleration of said agreements. The indicators are constantly monitored in order to avoid the execution of such provisions. There is no breach of covenants related to the debentures.

For further details on the other debentures and promissory notes, see explanatory note 17 to the financial statements as of December 31, 2021.

## 17. Provision for civil, labor, social security, tax and contractual risks - consolidated

The Company and its subsidiaries are parties to lawsuits and administrative proceedings before courts and governmental agencies, arising from the normal course of operations, involving tax, labor, civil and contractual matters.

### 17.1 Cases with probable loss prognosis

The Management constituted a provision in an amount considered sufficient to cover estimated probable losses regarding the lawsuits in progress, according to the table below, based on (i) information from its legal advisors, (ii) an analysis of the ongoing legal proceedings, and (iii) on previous experience in relation to the amounts claimed:

	12/31/2021		09/30/2022				Closing balance
	Opening balance	Constitution	Reversal	Payments	Update of the processual and monetary basic	Transfers (b)	
<b>Non-current</b>							
Civil, administrative and others	59,704	41,951	(2,581)	(21,092)	5,974	-	83,956
Labor and social security	73,890	23,907	(11,282)	(8,786)	3,652	-	81,381
Tax	49,604	5,705	(161)	-	569	-	55,717
Agreements (a)	180,173	129,682	(73,634)	-	3,147	(237,713)	1,655
	<u>363,371</u>	<u>201,245</u>	<u>(87,658)</u>	<u>(29,878)</u>	<u>13,342</u>	<u>(237,713)</u>	<u>222,709</u>

- a) Regarding the contractual proceedings, ANTT issued until September 30, 2022, 114 deficiency notices against MSVia, related to operational aspects and investment obligations provided for in the concession agreement, which total R\$ 239,351 (R\$ 180,173 as of December 31, 2021). On April 22, 2021, a decision was handed down in the record of Arbitration Procedure No. 24.957/GSS/PFF suspending the enforceability of said fines.

On July 6, 2022, a Conduct Adjustment Agreement (TAC) was signed between MSVia and ANTT, in the amount of R\$ 237,713, whose purpose is the compensation of the effects of non-compliance with the duty to pay pecuniary penalties applied and not yet final and unappealable at the administrative level, with the consequent discount on the respective amount in relation to the indemnification in calculation of assets and duties at the end of the term of the concession agreement.

The amount of R\$ 237,713 is presented in the balance sheet as a reduction of accounts receivable from the Concession Grantor (explanatory note 7), as provided for in clause 8.1 of the TAC, which provides for the deduction of its value from the estimated indemnity amount due to MSVia.

The balance of the Infraction Notice 20/2021, in the amount of R\$ 1,655, was not included in the TAC, since it is still being discussed in the administrative level.

### 17.2 Cases with possible loss prognosis

The Company and its subsidiaries have other risks related to tax, civil and labor matters, which were assessed by legal advisors as possible in the amounts indicated below, for which no provision has been constituted, as the accounting practices adopted in Brazil and IFRS do not determine their recording.



	<u>09/30/2022</u>	<u>12/31/2021</u>
Tax (a) (b) (c) and (d)	1,259,186	1,116,979
Civil, administrative and contractual (e) (f)	196,537	405,789
Labor and social security	45,405	38,070
	<u>1,501,128</u>	<u>1,560,838</u>

The main proceedings related to tax matters, with full disclosure in the Financial Statements as of December 31, 2021, did not have a significant progress, and the adjusted amounts, as of September 30, 2022, are as reported below, respecting the same reference used in the complete disclosure:

- (a) R\$ 288,007 as of September 30, 2022 (R\$ 254,087 as of December 31, 2021), for alleged IRPJ and CSLL debts in calendar years from 2014 to 2017, arising from the expenses of amortization of goodwill. R\$ 112,364 as of September 30, 2022 (R\$ 89,912 as of December 31, 2021) related to court deposits of the disputed portion;
- (b) R\$ 300,255 as of September 30, 2022 (R\$ 282,712 as of December 31, 2021), reduced to R\$ 174,590 as of September 30, 2022 (R\$ 165,229 as of December 31, 2021), due to differences in IRPJ and CSLL in calendar years 2012 and 2013, arising from the disallowance of financial costs and isolated fines;
- (c) R\$ 181,292 as of September 30, 2022 (R\$ 169,889 as of December 31, 2021), due to differences in IRPJ and CSLL in calendar year 2014, arising from the disallowance of commission and interest expenses on debentures issued;
- (d) R\$ 385,141 as of September 30, 2022 (R\$ 359,497 as of December 31, 2021), due to differences in IRPJ and CSLL in calendar years 2015 and 2016, arising from the disallowance of commission and interest expenses on debentures issued;

With regard to proceedings relating to civil, administrative and contractual matters:

- (e) The balance as of September 30, 2022, is substantially composed of (i) VLT Carioca's contractual discussions with suppliers, (ii) RDN's deficiency notices on discussions regarding compliance with the minimum service levels for operation, conservation and maintenance, (iii) damages for civil liability against the group's concessionaires and, (iv) scattered lawsuits of various natures; and
- (f) The reduction in the balance for the period is substantially due to the write-off of MSVia's contractual proceedings, due to the execution of the Conduct Adjustment Agreement with ANTT, as mentioned in topic 17.1 (a).

Further to making judicial deposits, the Company contracted legal guarantees amounting to R\$ 65,944 as of September 30, 2022 (R\$ 90,910 as of December 30, 2021) for the ongoing proceedings.

## 18. Provision for maintenance

	12/31/2021	09/30/2022				Closing balance
	Opening balance	Constitution (reversal) of provision to the present value	Reversal of the adjustment at present value	Realization	Transfers	
Current	35,682	6,543	1,626	(19,429)	14,987	39,409
Non-current	102,910	141,076	8,601	-	(14,987)	237,600
	<u>138,592</u>	<u>147,619</u>	<u>10,227</u>	<u>(19,429)</u>	<u>-</u>	<u>277,009</u>

The discount rate on September 30, 2022, and December 31, 2021, for the present value calculation is of 7.08% p.a..

## 19. Federal, state, municipal taxes and contributions and fine to the Concession Grantor - payment in installments - consolidated

	12/31/2021	09/30/2022				Closing balance
	Opening balance	Additions	Monetary variation	Payments	Transfer	
<b>Current</b>						
<b>Taxes and contributions</b>						
Via Lagos	1,150	-	-	(1,150)	-	-
AutoBAn	507	-	-	(381)	212	338
Samm	63	-	6	(48)	48	69
Barcas	194	-	18	(148)	16	80
VLT Carioca	86	1,199	32	(67)	245	1,495
Metrô Bahia	592	-	177	(485)	384	668
<b>Fine before the Concession Grantor</b>						
MSVia	971	-	92	(783)	359	639
	<u>3,563</u>	<u>1,199</u>	<u>325</u>	<u>(3,062)</u>	<u>1,264</u>	<u>3,289</u>
<b>Non-current</b>						
<b>Taxes and contributions</b>						
AutoBAn	212	-	-	-	(212)	-
Samm	141	-	7	-	(48)	100
Barcas	27	-	(11)	-	(16)	-
VLT Carioca	-	8,557	170	-	(245)	8,482
Metrô Bahia	1,974	-	191	-	(384)	1,781
<b>Fine with the Granting Authority</b>						
MSVia	1,272	-	50	-	(359)	963
	<u>3,626</u>	<u>8,557</u>	<u>407</u>	<u>-</u>	<u>(1,264)</u>	<u>11,326</u>

## 20. Equity

### a. Basic and diluted profit

The Company has no instruments that could potentially dilute results per share.

#### Earnings per share - basic and diluted

	Parent company and Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
<b>Numerator</b>				
Net income	606,452	4,350,195	183,913	828,814
<b>Denominator</b>				
Weighted average shares - basic and diluted (in thousands)	2,020,000	2,020,000	2,020,000	2,020,000
Net income per share – basic and diluted	0.30022	2.15356	0.09105	0.41030

## 21. Operational revenues

	<b>Parent company</b>			
	<b>07/01/2022 to 09/30/2022</b>	<b>01/01/2022 to 09/30/2022</b>	<b>07/01/2021 to 09/30/2021</b>	<b>01/01/2021 to 09/30/2021</b>
Revenue from service provision between the related parties	37,636	116,274	29,623	85,667
<b>Gross revenue</b>	<b>37,636</b>	<b>116,274</b>	<b>29,623</b>	<b>85,667</b>
Taxes on revenue	(5,219)	(13,855)	(3,629)	(10,467)
<b>Deductions from gross income</b>	<b>(5,219)</b>	<b>(13,855)</b>	<b>(3,629)</b>	<b>(10,467)</b>
<b>Operational revenue</b>	<b>32,417</b>	<b>102,419</b>	<b>25,994</b>	<b>75,200</b>

	<b>Consolidated</b>			
	<b>07/01/2022 to 09/30/2022</b>	<b>01/01/2022 to 09/30/2022</b>	<b>07/01/2021 to 09/30/2021</b>	<b>01/01/2021 to 09/30/2021</b>
Revenue from toll fees	2,010,048	5,414,511	1,876,507	5,268,730
Construction revenues (ICPC 01 R1)	476,992	1,049,866	270,203	790,142
Airport revenues	503,923	1,384,983	330,387	823,224
Revenue from subway	521,073	1,369,822	213,601	549,383
Revenue from financial assets' remuneration	67,188	492,115	140,457	425,071
Accessory revenues	86,241	234,706	69,805	178,964
Revenue from waterways	22,228	55,403	9,621	25,518
Revenue from optical fiber services	26,128	64,356	21,978	64,780
Revenue from variable monetary consideration	9,621	28,862	8,716	26,130
Revenue from the provision of services	342	2,902	2,060	8,355
Revenue from rebalancing - ViaQuatro (a)	4,199	174,282	60,291	1,298,669
Revenue from rebalancing - AutoBAn (b)	-	5,254,058	-	-
Revenue from consideration - installment B	6,833	15,640	-	-
Projected demand risk mitigation	175,975	457,232	93,146	299,894
Revenue from management and loyalty programs	-	33	10	21
<b>Gross revenue</b>	<b>3,910,791</b>	<b>15,998,771</b>	<b>3,096,782</b>	<b>9,758,881</b>
Income taxes	(234,236)	(615,170)	(193,123)	(537,021)
Discount	(24,325)	(51,476)	(60,348)	(91,589)
<b>Deductions of gross revenues</b>	<b>(258,561)</b>	<b>(666,646)</b>	<b>(253,471)</b>	<b>(628,610)</b>
<b>Operational revenue</b>	<b>3,652,230</b>	<b>15,332,125</b>	<b>2,843,311</b>	<b>9,130,271</b>

- (a) Refers to revenue arising from the economic-financial rebalancing of Phase I and financial compensation of Phase II, according to addenda 6 and 7 to ViaQuatro's concession agreement. For further details, see explanatory note 1 - Operating report of the financial statements of December 31, 2021; and
- (b) It refers to the revenue from economic-financial rebalancing executed Definitive Agreement on March 31, 2022, by AutoBAn. For further details, see explanatory note 1, 2, 8.b and 13.

## 22. Financial result

	Parent company			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
<b>Finance costs</b>				
Loss with derivative operations	(134,616)	(877,270)	(148,632)	(292,372)
Interest on loans, financing, debentures and promissory notes	(246,882)	(621,593)	(81,685)	(198,991)
Monetary variation on loans, financing and debentures	24,916	(121,237)	(31,170)	(63,564)
Exchange-variation on loans, financing and leases	(50,590)	(143,098)	(25,264)	(25,264)
Rates, commissions and other financial costs	(1,320)	(11,693)	(19,679)	(30,573)
Interest and monetary variations on obligations	(543)	(5,974)	(83)	(172)
Interest and adjustment for inflation on voluntary disclosure and settlement, leniency agreement and PIC	92	(1,308)	(795)	(2,658)
Foreign exchange-rate variations on foreign suppliers	(19)	(91)	(10)	(21)
Adjustment to the present value - leases	(1)	(2)	(1)	(6)
	<u>(494,927)</u>	<u>(1,900,770)</u>	<u>(643,801)</u>	<u>(954,863)</u>
<b>Financial income</b>				
Gain with derivative operations	116,944	739,177	323,483	355,576
Fair value of loans, financing and debentures	32,733	126,104	188,551	314,120
Exchange-variation on loans and financing	32,962	180,781	-	-
Interest and monetary variations on assets	36,606	88,108	7,242	15,575
Revenue on financial investments	28,859	73,531	11,936	29,605
Interest and other financial income	2,089	5,361	774	1,857
Foreign exchange-rate variations on foreign suppliers	5	50	5	28
Monetary variation on loans, financing and debentures	-	-	-	2,017
	<u>250,198</u>	<u>1,213,112</u>	<u>531,991</u>	<u>718,778</u>
<b>Net finance (cost)</b>	<u>(244,729)</u>	<u>(687,658)</u>	<u>(111,810)</u>	<u>(236,085)</u>
	Consolidated			
	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022	07/01/2021 to 09/30/2021	01/01/2021 to 09/30/2021
<b>Finance costs</b>				
Interest on loans, financing, debentures	(883,519)	(2,322,390)	(380,363)	(948,034)
Monetary variation on loans, financing and debentures	28,746	(145,005)	(80,314)	(207,962)
Exchange-variation on loans, financing and leases	(50,590)	(143,098)	(25,264)	(25,264)
Monetary variation on liabilities with Concession Grantor	6,460	(126,450)	(57,390)	(163,786)
Interest and monetary variations on obligations	(25,199)	(76,411)	(11,752)	(30,090)
Loss with derivative operations	(145,899)	(961,542)	(186,716)	(454,612)
Installment of interest on taxes, contributions and fine before the Concession Grantor	(331)	(732)	(1,444)	(1,452)
Adjustment to present value of the provision for maintenance	(4,159)	(10,227)	(1,313)	(6,951)
Loan costs capitalization	27,759	72,061	36,761	91,348
Fair value of loans, financing and debentures (fair value option and hedge accounting)	(108,709)	(148,239)	(358,900)	(377,459)
Adjustment to the present value of liabilities with Concession Grantor	(10,982)	(32,247)	(11,224)	(32,956)
Foreign exchange-rate variations on foreign suppliers	(448)	(10,863)	(5,594)	(10,050)
Interest and adjustment for inflation on voluntary disclosure and settlement, leniency agreement and PIC	92	(1,308)	(1,662)	(5,003)
Adjustment to the present value - lease	(1,631)	(6,619)	(2,290)	(7,374)
Rates, commissions and other financial costs	(28,351)	(163,199)	(55,851)	(103,572)
	<u>(1,196,761)</u>	<u>(4,076,269)</u>	<u>(1,143,316)</u>	<u>(2,283,217)</u>
<b>Financial Income</b>				
Exchange variation on loans and financing	32,962	180,781	-	-
Monetary variation on loans, financing and debentures	299	299	-	7,889
Interest and monetary variations on assets	8,716	26,746	5,811	21,661
Gain with derivative operations	141,990	780,301	353,692	463,332
Fair value of loans, financing and debentures (fair value option and hedge accounting)	34,276	175,907	225,309	429,502
Revenue on financial investments	219,657	514,521	66,283	124,394
Foreign exchange-rate variations on foreign suppliers	437	18,914	3,068	9,088
Interest and other financial income	15,828	52,709	35,250	90,407
	<u>454,165</u>	<u>1,750,178</u>	<u>689,413</u>	<u>1,146,273</u>
<b>Net Finance (Cost)</b>	<u>(742,596)</u>	<u>(2,326,091)</u>	<u>(453,903)</u>	<u>(1,136,944)</u>

## 23. Financial instruments

The policy for contracting financial instruments, the methods and assumptions adopted in determining fair values, as well as the criteria for their records and hierarchical classifications are the same as disclosed in the explanatory notes to the financial statements as of December 31, 2021.

All transactions with the Company's and its subsidiaries' financial instruments are recognized in the review of interim financial statements, as shown in the table below:

## Financial instruments by category

	Parent company					
	09/30/2022			12/31/2021		
	Fair value through profit or loss	Financial assets measured at amortized cost	Financial liabilities measured at amortized cost	Fair value through profit or loss	Financial assets measured at amortized cost	Financial liabilities measured at amortized cost
<b>Assets</b>						
Cash and banks	313	-	-	67	-	-
Financial investments	2,020,278	-	-	865,929	-	-
Restricted investments - reserve account	2,837	-	-	2,193	-	-
Accounts receivable with derivative operations	250,473	-	-	249,303	-	-
Trade accounts receivables - related parties	-	70,452	-	-	74,820	-
Mutual loans and onerous assignment - related parties	-	901,552	-	-	591,821	-
Advance for capital increase - related parties	-	39	-	-	242,192	-
Dividends and interest on equity	-	215,866	-	-	185,279	-
<b>Liabilities</b>						
Loans and financing (a)	(647,801)	-	-	(711,518)	-	(463,424)
Debentures (a)	(2,400,892)	-	(5,141,246)	(1,306,333)	-	(5,021,560)
Suppliers and other accounts payable	-	-	(38,598)	-	-	(59,054)
Suppliers and accounts payable – related parties	-	-	(2,657)	-	-	(4,225)
Related parties - advances for future capital increases	-	-	(1,196)	-	-	(1,916)
Accounts payable with derivative operations	(191,915)	-	-	(144,476)	-	-
Dividends and interest on own capital	-	-	(278)	-	-	(11,690)
	<u>(966,707)</u>	<u>1,187,909</u>	<u>(5,183,975)</u>	<u>(1,044,835)</u>	<u>1,094,112</u>	<u>(5,561,869)</u>

	Consolidated						
	09/30/2022				12/31/2021		
	Fair value through comprehensive income	Fair value through profit or loss	Financial assets measured at amortized cost	Financial liabilities measured at amortized cost	Fair value through profit or loss	Financial assets measured at amortized cost	Financial liabilities measured at amortized cost
<b>Assets</b>							
Cash and banks	-	364,636	-	-	394,121	-	-
Financial investments	-	8,295,228	-	-	5,286,497	-	-
Restricted investments - reserve account	-	145,714	-	-	145,805	-	-
Accounts receivable	-	-	902,269	-	-	701,686	-
Financial assets	-	-	7,274,532	-	-	7,230,457	-
Accounts receivables - related parties	-	-	78,783	-	-	35,908	-
Mutual loans - related parties	-	-	187,446	-	-	171,939	-
Advance for capital increase - related parties	-	-	1,047	-	-	1,048	-
Accounts receivable - operations with derivatives	13,049	243,106	-	-	256,875	-	-
Dividends and interest on equity	-	-	-	-	-	3,906	-
<b>Liabilities</b>							
Loans and financing (a)	-	(647,801)	-	(7,032,098)	(711,518)	-	(7,325,473)
Debentures and promissory notes (a)	-	(3,319,575)	-	(18,103,211)	(2,650,498)	-	(16,063,660)
Suppliers and other accounts payable	-	-	-	(787,436)	-	-	(806,615)
Mutual loans assigned to third parties	-	-	-	(119,099)	-	-	(109,464)
Mutual loans - related parties	-	-	-	(494,117)	-	-	(447,875)
Suppliers and accounts payable – related parties	-	-	-	(21,031)	-	-	(68,405)
Related parties - advances for future capital increases	-	-	-	(1,196)	-	-	(1,916)
Dividends and interest on own capital	-	-	-	(64,189)	-	-	(72,921)
Accounts payable – operations with derivatives	-	(260,516)	-	-	(158,712)	-	-
Liabilities with concession grantor	-	-	-	(2,091,509)	-	-	(1,929,309)
	<u>13,049</u>	<u>4,820,792</u>	<u>8,444,077</u>	<u>(28,713,886)</u>	<u>2,562,570</u>	<u>8,144,944</u>	<u>(26,825,638)</u>

(a) Transaction costs net values.

The following methods and assumptions were adopted in the calculation of fair value:

- Cash and banks, financial investments and restricted investments - reserve account** - The fair value of cash and banks are identical to the book balances. Financial investments in investment funds are valued at the amount of the fund share on the date of the financial statements, which correspond to their fair value (level 2). Financial investments in Bank Deposit Certificates (CDBs) and similar instruments have daily liquidity with repurchase at "paper curve" and therefore the Company understands that their fair value is the same as their book value.

- **Accounts receivable, financial asset, accounts receivable - related parties, suppliers and other accounts payable, suppliers and accounts payable - related parties, related parties - AFAC (advance for future capital increases), mutual loans - related parties, loans assigned to third parties, dividends, and interest on capital** - The fair values are close to the accounting balances, given the short term for settlement of transactions, except: (i) financial assets receivable from the Concession Grantor, whose carrying amounts are considered equivalent to fair values, as they are financial instruments with unique characteristics, present in the concession agreement, such as a solid structure of guarantees and legal frameworks related to the sector; (ii) mutual loans – related parties, which are intragroup financial instruments, with exclusive characteristics; and (iii) long-term suppliers, whose carrying amounts are considered equivalent to fair values because they have exclusive contractual characteristics.
- **Accounts receivable and payables with derivatives** - Fair values (level 2) were calculated by projecting cash flows up to maturity of the transactions using future rates obtained from public sources (e.g.: B3 and Bloomberg) plus spread defined in contract and brought to present value at risk-free rate (pre DI).
- **Financing and obligations with Concession Grantor** - Book values of these financial instruments are deemed equivalent to fair values, as they are financial instruments with exclusive characteristics deriving from specific financing sources.
- **Loans in foreign currency measured at fair value through the result** - The Company and its subsidiaries obtained loans in foreign currency (US dollar), and entered into swap contracts, swapping the entire fluctuation in exchange and interest rates and income tax on remittance of interest abroad for the percentage of the CDI rate. The Company's management understands that measurement of these loans at fair value (fair value option) would result in more relevant information and would reduce accounting mismatch in the result, caused by measurement of derivatives at fair value and debt at amortized cost. If these loans were measured at amortized cost, the accounting balance would be R\$ 668,840 on September 30, 2022, as detailed below:
- **Loans, debentures, and promissory notes measured at amortized cost** - In the event the criterion for recognition of these liabilities at fair values (level 2) were adopted, balances would be as follows:

	Parent company				Consolidated			
	09/30/2022		12/31/2021		09/30/2022		12/31/2021	
	Book value	Fair value	Book value	Fair value	Book value	Fair value	Book value	Fair value
Loans (a) (b)	-	-	465,157	486,180	11,063	11,449	465,157	486,180
Debentures and promissory notes (a) (b)	5,186,870	5,432,036	5,037,120	5,190,403	18,191,802	18,794,507	16,129,347	16,729,032

- (a) Carrying amounts are gross of transaction costs.
- (b) Fair values are classified in level 2, according to detailed definition in the "Fair value hierarchy" item, below.

Fair values were calculated by projecting cash flows up to transaction maturities using future rates obtained from public sources (e.g.: B3 and Bloomberg) plus spread defined in contract and brought to present value at risk-free rate (pre DI).

- **Debentures measured at fair value through result (fair value option and hedge accounting)** - The Company and some subsidiaries obtain funding through issue of debentures and entered into swap contracts, swapping the contractual remuneration for a percentage of the CDI rate. The Company's management understands that measurement of these debts at fair value (level 2) (fair value option/hedge accounting), would result in more relevant information and would reduce accounting mismatch in the result, caused by measurement of derivative at fair value and debt at amortized cost. Had these debentures been measured at amortized cost, the carrying amount would be R\$ 3,352,685 as of September 30, 2022 (R\$ 2,681,911 as of December 31, 2021), as detailed below:

Company	Series	Agreement fees	Agreement fees - swap	Amortized cost (a)
CCR	Debentures - 11th issuance - series 4	IPCA + 6.00% p.a.	CDI rate + 1.80% p.a.	235,638
CCR	Debentures - 14th issuance - series 2	IPCA + 4.25% p.a.	CDI rate + 1.76% p.a.	564,122
CCR	Debentures - 15th issuance - series 1	IPCA + 4.88% p.a.	CDI rate + 1.3817% p.a.	596,779
CCR	Debentures - 16th issuance - series 2	IPCA + 6.4370% p.a.	CDI rate + 0.90% p.a. / 107.2% CDI p.a. / CDI + 0.85% p.a. / 105.78% CDI p.a.	1,001,050
ViaMobilidade	2nd issuance - single series	9.76% p.a.	CDI rate + 1.44% p.a.	701,097
RodoAnel Oeste	6th issuance - single series	120% of the CDI rate	CDI rate + 0.9940% p.a.	253,999
				<u>3,352,685</u>

(a) Gross values from transaction costs.

See explanatory note 16 for further details on the transactions.

### Fair value hierarchy

The Company and its subsidiaries have balances under financial instruments measured at fair value, which are qualified below:

	Parent company		Consolidated	
	09/30/2022	12/31/2021	09/30/2022	12/31/2021
<b>Level 2:</b>				
Financial investments and reserve account	2,023,115	868,122	8,440,942	5,432,302
Derivatives receivable / payable	58,558	104,827	(4,361)	90,042
Loans and financing in foreign currency	(647,801)	(711,518)	(647,801)	(711,518)
Debentures payable	(2,400,892)	(1,306,333)	(3,319,575)	(2,650,498)

Different levels are defined as follows:

- Level 1: prices quoted (without adjustments) in active markets for identical assets and liabilities;
- Level 2: different inputs of the prices traded in active markets included in level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and
- Level 3: assumptions, for assets or liabilities, which are not based on observable market data (non-observable inputs).

### Derivative financial instruments

The main purpose of the pending operations with derivatives as of September 30, 2022, is to protect against fluctuations in other indexes and interest rates, without a speculative nature. Accordingly, they are characterized as hedging instruments and recorded at fair value through result.

CCR contracted swap transactions to mitigate the exchange rate risk of the cash flows of its loans in foreign currency and inflation risks on the entire 4th series of the 11th issuance of debentures, 2nd series of the 14th issuance of debentures and 1st series of the 15th issuance of debentures and part of the 2nd series of the 16th issuance.

ViaMobilidade contracted swap transactions to hedge the entire 2<sup>nd</sup> issuance of debentures against inflation risks.

RodoAnel Oeste contracted swap transactions to hedge the 50% of the 6<sup>th</sup> issuance of debentures against inflation risks.

Linhas 8 e 9 contracted NDF for protection in the change in payment flow, postponing the due date to March 2023, referring to the Siemens Germany and Siemens Spain agreements.

CPC contracted NDF for the exchange protection of the resources resulting from the sale of TAS through CCR España.

All derivative financial instruments were traded over-the-counter (OTC).

A summary table on derivative instruments contracted for the Company and its subsidiaries is shown below:



## Breakdown of balances of derivative financial instruments for hedge

	Maturity date	Reference value (Notional)		Gross values contracted and settled		Accumulated effect		Income (loss)		Gain/(loss) in comprehensive income	
		Local currency		Received/(paid) local currency		Amounts receivable /payable		Gain/(loss) in income		Gain/(loss) in comprehensive income	
		09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	12/31/2021	09/30/2022	09/30/2021	09/30/2022	09/30/2021
<i><u>SWAP - foreign exchange risks</u></i>											
CCR	2023	124,574	650,000	(51,770)	-	(19,789)	41,654	(113,214)	14,945	-	-
<i><u>SWAP - interest risks</u></i>											
CCR	2022 to 2036	2,245,852	1,245,852	(40,054)	(8,375)	78,345	63,173	(24,879)	48,259	-	-
SPVias	2022	-	791,960	2,165	(217)	-	2,041	124	1,432	-	-
ViaMobilidade	2030	700,000	700,000	(2,426)	21,115	(55,597)	(22,357)	(35,666)	(58,607)	-	-
RodoAnel Oeste	2024	384,000	384,000	1,413	(784)	5,684	5,531	1,565	3,581	-	-
<i><u>NDF - foreign exchange risks</u></i>											
RDN	2021	-	-	-	6	-	-	-	6	-	-
Linhas 8 e 9	2022 to 2023	79,812	-	(45)	-	(265)	-	-	-	(311)	-
ViaSul	2022	-	-	(4,039)	-	-	-	(5,132)	-	-	-
VLT Carioca	2022	-	-	(5,132)	(896)	(12,739)	-	(4,039)	(896)	-	-
CPC	2022	565,094	-	-	-	-	-	-	-	(12,739)	-
		<u>4,099,332</u>	<u>3,771,812</u>	<u>(99,888)</u>	<u>10,849</u>	<u>(4,361)</u>	<u>90,042</u>	<u>(181,241)</u>	<u>8,720</u>	<u>(13,050)</u>	<u>-</u>

## Sensitivity analysis

Sensitivity analyses are established based on assumptions and premises related to future events. The Management of the Company and its subsidiaries regularly review these estimates and assumptions used in calculations. However, settlement of transactions involving these estimates may result in amounts which differ from estimated amounts, as a result of subjectivity inherent to the process used to prepare analyses.

We present below, the sensitivity analyses as to exchange-rate variation on foreign currency and interest rates.

In the sensitivity analyses, new contracting of operations with derivatives was not considered, other than the current ones.

For the A and B stress scenarios of the sensitivity analysis, the Company adopted 25% and 50%, respectively, which are applied to present the situation showing sensitivity relevant to the variable risk.

### Sensitivity analysis of foreign currency variations

We present in the table below the nominal values related to the exchange rate variation on foreign suppliers and NDF contracts subject to such risk. The amounts refer to the effects on result for the period and shareholders' equity and were calculated based on the balance of currency exposures on the date of these financial statements, and the exchange rates used in the probable scenario were stressed by 25% and 50% for scenarios A and B.

Operation	Risk	Foreign currency exposure (1)	Consolidated - effects in R\$ on the result		
			Probable scenario	Scenario A 25%	Scenario B 50%
Commitments in Dollar	Euro	(63,765)	-	(15,941)	(31,883)
<i>Future cash flow NDF Hedge</i>	Euro	63,765	-	15,941	31,883
Equipment supply	Dollar / Euro	1,784	-	(287)	(574)
Lease	Euro	171	-	(43)	(86)
<b>Net effect</b>			<b>-</b>	<b>(330)</b>	<b>(660)</b>
<b>Currency in 09/30/2022:</b>		Dollar <sup>(2)</sup>	5.4066	6.7583	8.1099
		Euro <sup>(2)</sup>	5.2904	6.6130	7.9356

(1) The exposure values do not cover adjustments to fair value and are not deducted of transaction costs; and

(2) Refers to the currency sales rate on 09/30/2022, published by the Central Bank of Brazil.

### Sensitivity analysis of interest rates variations

Below, we state amounts resulting from monetary variations and interest on loan agreements, financing, debentures, promissory notes, mutual loans, obligations in installments and financial investments with post-fixed rates, in a 12-month period, that is, up to September 30, 2023 or up to the final maturity date of each operation, whichever occurs first.

Risk	Exposure in R\$ (7) (8)	Consolidated - effects in R\$ on the result		
		Probable scenario	Scenario A 25%	Scenario B 50%
CDI rate <sup>(2)</sup>	19,848,605	(2,948,163)	(3,607,449)	(4,265,904)
IPC-A <sup>(3)</sup>	1,506,757	(208,107)	(236,314)	(264,527)
SOFR daily <sup>(6)</sup>	707,492	(27,112)	(37,221)	(48,662)
TJLP <sup>(4)</sup>	5,986,075	(613,057)	(719,837)	(826,639)
<b>Effect on loans, financing, debentures, promissory notes and derivatives</b>		<b>(3,796,439)</b>	<b>(4,600,821)</b>	<b>(5,405,732)</b>
CDI rate <sup>(2)</sup>	856,101	(82,014)	(98,970)	(115,882)
<b>Effect on mutuals</b>		<b>(82,014)</b>	<b>(98,970)</b>	<b>(115,882)</b>
Selic <i>over</i> <sup>(5)</sup>	14,629	(1,997)	(2,494)	(2,995)
<b>Effect on installment obligations</b>		<b>(1,997)</b>	<b>(2,494)</b>	<b>(2,995)</b>
CDI rate <sup>(2)</sup>	9,621,044	1,110,642	1,277,959	1,444,676
<b>Effect on financial investments</b>		<b>1,110,642</b>	<b>1,277,959</b>	<b>1,444,676</b>
Total effect from gain / (loss)		<b>(2,769,808)</b>	<b>(3,424,326)</b>	<b>(4,079,933)</b>

**The interest rates considered were (1):**

CDI <sup>(2)</sup>	13.6500%	17.0600%	20.4700%
IPC-A <sup>(3)</sup>	7.1700%	8.9625%	10.7550%
TJLP <sup>(4)</sup>	7.1900%	9.0000%	10.7900%
Selic <i>over</i> <sup>(5)</sup>	13.6500%	17.0600%	20.4700%
SOFR daily <sup>(6)</sup>	2.9800%	3.7250%	4.4700%

- (1) The rates presented above were used as basis for the calculation. They were used for calculation over 12 months:

Items (2) to (6) below detail the assumptions used in obtaining the rates of the probable scenario:

- (2) Rate as of 09/30/2022, published by B3; And in the investees where the liabilities linked to the CDI rate are higher than the financial investments, we consider increasing the CDI rate to calculate the stress scenarios. In the investees where the investments are higher than the liabilities linked to the CDI rate, we considered the reduction of the CDI rate to calculate the stress scenarios;
- (3) Accumulated annual variations in the past 12 months, published by the Brazilian Institute of Geography and Statistics (IBGE);
- (4) Rate on 09/30/2022, published by the BNDES;
- (5) Rate on 09/30/2022, published by the Central Bank of Brazil;
- (6) SOFR rate, published daily by the Federal Reserve on 09/30/2022;
- (7) The exposure amounts do not include adjustments to fair value, are not deducted from transaction costs and do not consider the balances of interest on 09/30/2022, when they do not affect the calculations of subsequent effects; and
- (8) The stress scenarios consider a depreciation of the risk factors (CDI rate, TJLP, IPCA, Selic rate and SOFR);

## **24. Commitments subject to concession agreements**

### ***a. Commitments with Concession Grantor***

#### **Variable concession fee - AutoBA, ViaOeste, RodoAnel Oeste, and SPVias**

It refers to part of the public services price, represented by the variable amount, maturing up to the last business day of the subsequent month, equivalent to 3% of the monthly gross revenue. In July 2013 (except October 2013), the rate was changed to 1.5% of the monthly gross revenue, as authorized by the Concession Grantor.

During the nine-month period ended September 30, 2022, the amount of R\$ 62,380 was paid to the Concession Grantor for the variable concession fee (R\$ 50,771 over the nine-month period ended September 30, 2021).

As of October 3, 2021, the RodoAnel Oeste rate was once again 3%, due to the execution of an agreement with the Concession Grantor (see further details in explanatory note 1 to the Financial Statements on December 31, 2021).

#### **Variable concession fee - Curaçao Airport (CAP)**

Refers to the amount payable to the Concession Grantor as variable concession fee contribution arising from the application of the 16% rate to the air force and non-air force revenue.

During the nine-month period ended September 30, 2022, the amount of R\$ 12,089 was paid to the Concession Grantor (R\$ 11,768 over the nine-month period ended September 30, 2021).

### **Variable concession fee - BH Airport**

It refers to the amount payable to the Concession Grantor as variable concession fee contribution resulting from the adoption of the rate of 5% of the Concessionaire's gross revenue, less percentage of 26.4165% on tariff revenues related to merger of ATAERO to regulated income, net of Pis and COFINS.

During the nine-month period ended September 30, 2022, the amount of R\$ 10,782 was paid to the Concession Grantor.

### **Variable concession fee - ViaMobilidade**

Refers to the amount payable to the Concession Grantor as variable concession fee arising from the application of the 1% rate to the gross operational revenue.

During the nine-month period ended September 30, 2022, the amount of R\$ 3,327 was paid to the Concession Grantor (R\$ 2,484 over the nine-month period ended September 30, 2021).

### ***b. Commitments related to concessions***

The concessionaires assumed commitments in their concession agreements, which contemplate investments (improvements and maintenances) to be made over the concession period. The values shown below reflect the value of investments established at the beginning of each concession agreement, adjusted by rebalances agreed upon with the Concession Grantors and restated on annual basis at the tariff adjustment indices of each concessionaire:

	<u>09/30/2022</u>	<u>12/31/2021</u>
AutoBAn (c)	3,267,062	401,148
RodoAnel Oeste (a)	461,319	438,393
SPVias (c) (g)	1,328,537	426,087
ViaLagos	66,718	57,144
ViaOeste (d)	1,659,441	893,126
MSVia (e)	6,498	19,854
BH Airport (a) (b)	178,490	159,356
ViaQuatro (a)	2,085	96,289
ViaMobilidade (a) (b)	205,139	120,527
ViaSul (f)	4,962,385	4,814,611
ViaCosteira	2,003,590	1,896,622
Bloco Sul	1,311,399	1,337,388
Bloco Central	643,647	661,030
Linhas 8 e 9 (a)	3,933,606	3,595,894
Pampulha	164,139	-
RioSP	15,465,523	-
	<u>35,659,578</u>	<u>14,917,469</u>

(a) The amounts represent 100% of the concessionaire;

- (b) They refer to the best estimate of mandatory investments to be made by the Concessionaires, not considering additional triggers, as the construction of the 2<sup>nd</sup> take-off and landing runway on BH Airport. The values are restated by the IPCA and IPC-Fipe, respectively, to BH Airport and ViaMobilidade up to the date of the last tariff restatement;
- (c) The amount increasing is due to the improvements and additional cycles of pavement maintenance from the Definitive Agreement entered into on March 31, 2022. See explanatory note 1 to these quarterly financial statements for further details;
- (d) The increase of the amount is due to the execution of TAM No. 25 on March 31, 2022. We estimate that the total investment commitment of ViaOeste, considering service level construction works, under discussion for rebalancing, in addition to discretionary considerations of investments in equipment, totals R\$ 2,253,945. For further details see explanatory note No. 1 - Operating report;
- (e) The value of future investment commitments contemplates the provisions of amendment No. 1;
- (f) The balance of future investment commitments as of September 30, 2022, comprises R\$ 3,823,101 referring to improvements and R\$ 1,139,284 referring to special upkeep (on December 31, 2021, R\$ 3,096,663 referring to improvements plus R\$ 1,717,948 referring to special upkeep); and
- (g) Besides the aforementioned in letter (c), the amount was also increased by the addition of new construction works resulting from the execution of TAM No. 21, on July 28, 2022, which were balanced by increasing the concession period. For further details see explanatory note No. 1 – Operating report.

The values above do not include any contingent investments, of service level and cases under discussion for rebalance.

**c. Variable concession fee – balance payable**

	<u>09/30/2022</u>	<u>12/31/2021</u>
<b>Current</b>		
AutoBAn	3,518	3,454
ViaOeste	1,283	1,576
RodoAnel Oeste	702	865
SPVias	1,095	1,138
CAP	4,901	7,496
BH Airport	11,147	11,201
ViaMobilidade	759	666
Pampulha	69	-
	<u>23,474</u>	<u>26,396</u>

**d. Fixed contribution – BH Airport**

Refers to the annual amount payable to the Concession Grantor as result of the offering made in the auction object of the concession.

	09/30/2022		12/31/2021	
	Nominal value	Present value (Book value)	Nominal value	Present value (Book value)
Current	167,205	167,137	155,546	154,738
Non-current	2,472,801	1,900,898	2,351,584	1,748,175
	<u>2,640,006</u>	<u>2,068,035</u>	<u>2,507,130</u>	<u>1,902,913</u>
	Nominal value	Present value (Book value)	Nominal value	Present value (Book value)
2022	167,205	167,137	155,546	154,738
2023	106,770	104,708	101,536	100,114
2024	106,770	102,182	101,536	97,445
2025	106,770	99,768	101,536	94,896
2026 onwards	2,152,491	1,594,240	2,046,976	1,455,720
	<u>2,640,006</u>	<u>2,068,035</u>	<u>2,507,130</u>	<u>1,902,913</u>

The calculation of present value was made considering the effective interest rate of 4.3% p.a., compatible to the rate estimated for the issuance of debt with term similar to the concession fee burden, not being related to the expected return of the project.

The concession fee burden amount is settled in annual, consecutive installments, which is annually adjusted using the IPCA.

Upon signature of amendment No. 7/2020, the maturity dates of installments from 2021 to 2025 were postponed, from May to December.

As of 2026, the maturity date will return to the month of May.

## 25. Operating segments

	Information from 01/01/2022 to 09/30/2022				
	Highways	Mobility	Airport	Unallocated	Consolidated
Gross revenue	11,542,205	2,908,659	1,543,945	3,962	15,998,771
Financial income	331,780	215,191	54,680	1,148,527	1,750,178
Financial costs	(681,666)	(868,047)	(626,013)	(1,900,544)	(4,076,270)
Depreciation and amortization and impairment	(996,346)	(217,154)	(247,182)	(41,794)	(1,502,476)
Income (loss) from reportable segments after income and social contribution	4,823,364	443,234	221,585	(1,120,372)	4,367,811
Income tax and social contribution	(2,539,853)	(240,452)	7,296	10,367	(2,762,642)
Equity accounted-investees	146,817	-	88,511	(346)	234,982
	Highways	Mobility	Airport	Unallocated	Consolidated
Gross revenue	2,369,318	956,041	585,730	(298)	3,910,791
Financial income	129,334	77,698	25,136	221,997	454,165
Financial costs	(260,891)	(296,086)	(145,084)	(494,701)	(1,196,762)
Depreciation and amortization and impairment	(519,855)	(75,300)	(83,302)	(14,736)	(693,193)
Income (loss) from reportable segments after income and social contribution	420,132	93,027	437,948	(309,896)	641,211
Income tax and social contribution	(240,161)	(47,032)	(71,985)	47,099	(312,079)
Equity accounted-investees	102,658	-	44,180	(144)	146,694

	<b>Information from 01/01/2021 to 09/30/2021</b>				
Gross revenue	6,068,412	2,785,719	900,575	4,175	9,758,881
Financial income	94,347	307,561	31,159	713,206	1,146,273
Financial costs	(410,372)	(616,891)	(301,251)	(954,703)	(2,283,217)
Depreciation and amortization	(1,947,847)	(186,948)	(238,781)	(34,530)	(2,408,106)
Income (loss) from reportable segments after income and social contribution	767,338	973,805	(355,173)	(422,657)	963,313
Income tax and social contribution	(429,691)	(532,935)	45,387	6,732	(910,507)
Equity accounted-investees	43,426	-	10,070	(221)	53,275

	<b>Information from 07/01/2021 to 09/30/2021</b>				
	<b>Highways</b>	<b>Mobility</b>	<b>Airport</b>	<b>Unallocated</b>	<b>Consolidated</b>
Gross revenue	2,142,970	587,131	365,886	795	3,096,782
Financial income	41,163	109,013	9,995	529,242	689,413
Financial costs	(163,625)	(227,700)	(108,350)	(643,641)	(1,143,316)
Depreciation and amortization	(488,754)	(63,271)	(79,103)	(12,245)	(643,373)
Income (loss) from reportable segments after income and social contribution	414,570	76,708	(141,951)	(184,737)	164,590
Income tax and social contribution	(228,670)	(50,499)	(19,646)	9,735	(289,080)
Equity accounted-investees	15,871	-	15,646	(135)	31,382

	<b>Information on September 30, 2022</b>				
Assets of reporting segments	22,437,061	15,580,238	11,859,996	361,812	50,239,107
Net investment of unsecured liability on associated companies and joint ventures	259,669	(1)	574,668	(279)	834,057
CAPEX	929,423	799,056	217,403	22,526	1,968,408
Liabilities of reporting segments	(10,771,382)	(11,212,333)	(6,822,100)	(8,761,558)	(37,567,373)

	<b>Information on December 31, 2021</b>				
Assets of reporting segments	15,751,694	13,867,978	7,601,914	4,134,860	41,356,444
Net investment of unsecured liability on associated companies and joint ventures	139,750	-	709,045	(695)	848,100
CAPEX	4,274,255	1,739,175	3,605,961	12,735	9,632,126
Liabilities of reporting segments	(8,500,157)	(10,080,044)	(6,201,920)	(8,008,523)	(32,790,644)

## 26. Cash flows statements

- a. Transactions not affecting cash, for the period ended September 30, 2022 and 2021, are presented in the cash flow line items below:

	<b>Parent company</b>	
	<b>09/30/2022</b>	<b>09/30/2021</b>
Recoverable taxes	(8,120)	2,312
Interest on equity received	(15,445)	(10,427)
Accounts receivable - related parties	(106,567)	-
Suppliers	18	-
Taxes and contributions to collect and installments and provision for income tax and social contribution	35,405	-
Social and labor obligations	1,834	-
Other accounts payable	720	-
<b>Effect on net cash from operating activities</b>	<b>(92,155)</b>	<b>(8,115)</b>
Mutual loans with related parties	-	241,146
Acquisition of intangible assets	(584)	-
Capital increase in investments and other movements	(84,371)	(290,119)
Advance for future capital increase - related parties	260,201	57,088
Equity securities	(15,430)	-
Net cash acquired in the incorporation of CIIS and InfraSP	(66,941)	-
<b>Effect on net cash from investment activities</b>	<b>92,875</b>	<b>8,115</b>
Advance for future capital increase - related parties	(720)	-
<b>Net cash effect from financing activities</b>	<b>(720)</b>	<b>-</b>



	<b>Consolidated</b>	
	<b>09/30/2022</b>	<b>09/30/2021</b>
Revenue from rebalancing - AutoBAN	5,303,574	-
Recoverable taxes	(5,617)	(5,226)
Financial assets	20,257	21,663
Suppliers - related parties	(49,516)	5,324
Suppliers	-	1,071
Other accounts payable	-	2,510
Constitution (reversal) and monetary update of the provision for civil, labor, tax and social security risks	(237,713)	-
Write-off of fixed and intangible assets	33,526	-
Write-off of the alienated investment	(40,722)	-
Write-off - lease	(14,344)	-
Accounts receivable	78,109	-
Prepaid and other expenses	17,512	-
Suppliers	(6,198)	-
Suppliers - related parties	(107)	-
Social and labor obligations	(7,373)	-
Other accounts payable	(95,534)	-
<b>Effect on net cash from operating activities</b>	<u>4,995,854</u>	<u>25,342</u>
Additions of intangible assets	-	(5,898)
Other fixed assets and intangible assets	(5,274,315)	(23,495)
Mutual loans - related parties	5,617	4,051
Financial assets	237,713	-
Net cash received on sale of TAS stake	(46,726)	-
<b>Effect on net cash from investment activities</b>	<u>(5,077,711)</u>	<u>(25,342)</u>
Interest of non-controlling shareholders	16,868	-
Mutual loans- related parties	65,709	-
Advance for future capital increase - related parties	(720)	-
<b>Net cash effect from financing activities</b>	<u>81,857</u>	<u>-</u>

- b.** The Company classifies the interest paid as a financing activity, as it considers that such classification best represents the funding flows.

**c. Reconciliation of financing activities**

**Parent Company**

	<b>Loans and borrowings</b>	<b>Debentures</b>	<b>Dividends payable</b>	<b>Operations with derivatives</b>	<b>Lease</b>	<b>Total</b>
Opening balance	(1,174,942)	(6,327,893)	(11,690)	104,827	(51)	(7,409,749)
<b>Variations in financing cash flows</b>						
Funding (net of transaction costs)	-	(3,337,338)	-	-	-	(3,337,338)
Payments of principal and interest	480,602	2,867,179	-	-	32	3,347,813
Settlement of operations with derivatives	-	-	-	91,824	-	91,824
Dividends paid	-	-	176,625	-	-	176,625
<b>Total variations in financing cash flows</b>	<b>480,602</b>	<b>(470,159)</b>	<b>176,625</b>	<b>91,824</b>	<b>32</b>	<b>278,924</b>
<b>Other variations</b>						
Interest, monetary and exchange-rate	20,573	(725,720)	-	-	-	(705,147)
Result of operations with derivatives and fair value	25,966	(18,366)	-	(138,093)	-	(130,493)
Reversal of the adjustment to present value	-	-	-	-	(2)	(2)
Other adjustments that do not affect the cash	-	-	(165,213)	-	-	(165,213)
<b>Total of other variations</b>	<b>46,539</b>	<b>(744,086)</b>	<b>(165,213)</b>	<b>(138,093)</b>	<b>(2)</b>	<b>(1,000,855)</b>
Closing balance	<u>(647,801)</u>	<u>(7,542,138)</u>	<u>(278)</u>	<u>58,558</u>	<u>(21)</u>	<u>(8,131,680)</u>

## Consolidated

	Loans and financing	Debentures	Mutual loans with related parties	Dividends payable	Interest of non- controlling shareholders	Operations with derivatives	Advance for future capital increase - related parties	Leases	Total
Opening balance	(8,036,991)	(18,714,158)	(447,875)	(87,644)	(301,030)	90,042	(1,916)	(172,809)	(27,672,381)
<b>Variations in financing cash flows</b>									
Funding (net of transaction costs)	(878,495)	(4,943,395)	884	-	-	-	-	-	(5,821,006)
Payments of principal and interest	1,632,534	4,215,413	-	-	-	-	-	36,296	5,884,243
Settlement of operations with derivatives	-	-	-	-	-	99,885	-	-	99,885
Dividends paid	-	-	-	180,745	3,136	-	-	-	183,881
Participation of controlling shareholders	-	-	-	-	(38,806)	-	-	-	(38,806)
<b>Total variations in financing cash flows</b>	<b>754,039</b>	<b>(727,982)</b>	<b>884</b>	<b>180,745</b>	<b>(35,670)</b>	<b>99,885</b>	<b>-</b>	<b>36,296</b>	<b>308,197</b>
<b>Other variations</b>									
Interest, monetary and exchange-rate	(447,065)	(1,982,348)	(60,791)	-	-	-	-	-	(2,490,204)
Result of operations with derivatives and fair value	25,966	1,702	-	-	-	(194,288)	-	-	(166,620)
Subsidiary acquisition	-	-	-	-	-	-	-	105,619	105,619
Reversal of the adjustment at present value	-	-	-	-	-	-	-	(6,619)	(6,619)
Other adjustments that do not affect the cash	24,152	-	13,665	(157,290)	(756)	-	-	1,134	(119,095)
<b>Total of other variations</b>	<b>(396,947)</b>	<b>(1,980,646)</b>	<b>(47,126)</b>	<b>(157,290)</b>	<b>(756)</b>	<b>(194,288)</b>	<b>-</b>	<b>100,134</b>	<b>(2,676,919)</b>
Closing balance	<u>(7,679,899)</u>	<u>(21,422,786)</u>	<u>(494,117)</u>	<u>(64,189)</u>	<u>(337,456)</u>	<u>(4,361)</u>	<u>(1,916)</u>	<u>(36,379)</u>	<u>(30,041,103)</u>

## **27. Voluntary Disclosure and Settlement, Collaboration Incentive Program and Leniency Agreement**

In this nine-month period, there were no changes in the related themes to the Voluntary Disclosure and Settlement and the Leniency Agreement when comparing to December 31, 2021, once they were fully executed.

As to the Collaboration Incentive Program, the payable balance as of September 30, 2022, is R\$ 14,245 (R\$ 27,891 on December 31, 2021) adjusted to IPCA and decreased to the amounts already paid in nine-month period, which shall be settled up to November 2023.

In this nine-month period ended September 30, 2022, the Company incurred expenses of R\$ 1,391 related to reimbursement to the interested parties and payment of remaining balance of pecuniary fees amounting R\$ 218.

## **28. Subsequent events**

### **• Acquisition of participation - VLT Carioca**

On October 22, 2021, an agreement was entered into for the transfer of all the shares held by Riopar in VLT Carioca to subsidiary CIIS (Acquired company by the Company), as well as for the assignment to Company of all the credit rights held by Riopar in relation to the concessionaire, relating to the mutual loans granted.

On October 5, 2022, after the compliance of the conditions precedent, the transaction was completed, with the transfer to the Company of all the shares held by Riopar in VLT Carioca, equivalent to 3.0157% of its capital, with the Company now holding 93.8264% of the concessionaire's capital. The gain from this transaction will be recognized in equity, in the amount of R\$ 18,853.

Additionally, the Company now also holds all the credit rights of the loans with VLT Carioca, held by Riopar, whose gain will be recognized in equity in the amount of R\$ 164,390.

### **• Dividends - CCR**

On October 27, 2022, a meeting of the Company's Board of Directors approved the interim dividends distribution for 2022 in the amount of R\$ 591,582. The dividends will have a payment start date on November 30, 2022.