

CCR S.A.

(Publicly-held Company)

**Review of Interim financial information as of  
March 31, 2023**

(A free translation of the original report in  
in Portuguese as issued in Brazil  
containing financial statements  
prepared in accordance  
with accounting practices adopted in Brazil and IFRS)

# Contents

<b>Management report</b>	<b>3</b>
<b>Independent Auditors' Report on review of interim financial information</b>	<b>22</b>
<b>Balance sheets</b>	<b>24</b>
<b>Statements of income</b>	<b>26</b>
<b>Statements of comprehensive income</b>	<b>27</b>
<b>Statements of changes in equity - Individual</b>	<b>28</b>
<b>Statements of changes in equity - Consolidated</b>	<b>29</b>
<b>Statements of cash flows – Indirect method</b>	<b>30</b>
<b>Statements of value added</b>	<b>32</b>
<b>Notes on the quarterly financial statements</b>	<b>33</b>

## \ Results for the first quarter of 2023

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 in a manner consistent with the main accounting practices described in Note 3 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 1Q22.

The consolidated information for jointly-owned subsidiaries includes the proportional data of the jointly-owned subsidiaries. Said information, as well as non-financial information and other operating information, were not audited by independent auditors.

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



### \ HIGHLIGHTS 1Q23 X 1Q22

- Equivalent vehicle traffic **grew by 6.3%** in the period.
- The number of passengers boarded in airports **increased by 132.9%** in the period.
- The number of passengers transported in the mobility business **increased by 31.4%** in the period.
- Adjusted EBITDA **grew by 19.0%**.
- **Adjusted Net Income totaled R\$ 317.0 million.**
- On **March 2, 2023**, the Company disclosed a Material Fact announcing the approval of an Agreement Term for **Barcas**.
- On **March 10, 2023**, the Company signed Amendment No. 3 to the **MSVia** concession agreement.
- On **April 18, 2023**, the Company disclosed a Material Fact in view of the non-approval of regulations that would allow the effective implementation of the private commercial airport, also commenting on the market scenario and contractual terms that lead to its decision to return, at no cost, 29.76% of the land acquired to implement the **NASP Project**, also announcing the discontinuation of the project.



## \ Financial Highlights

Financial Highlights (R\$ MM)	1Q22	1Q23	Chg %
Net Revenues <sup>1</sup>	8,018.6	3,798.5	-52.6%
Adjusted Net Revenues <sup>2</sup>	2,764.5	3,228.6	16.8%
EBITDA	6,841.0	2,182.8	-68.1%
EBITDA Mg.	82.8%	49.8%	-33.0 p.p.
Adjusted EBITDA <sup>2</sup>	1,658.9	1,974.9	19.0%
Adjusted EBITDA Mg. <sup>3</sup>	60.0%	61.2%	1.2 p.p.
Net Income	3,452.5	629.3	-81.8%
Adjusted Net Income <sup>2</sup>	(15.2)	317.0	n.m.
Net Debt / Adjusted EBITDA LTM (x)	3.4	2.9	
Adjusted EBITDA <sup>4</sup> / Interest and Monetary Variation (x)	2.3	2.2	

1. Net revenue excludes construction revenue.

2. Adjustments are described in the “non-recurring effects” section.

3. The adjusted EBITDA margin was calculated by dividing adjusted EBITDA by adjusted net revenue.

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



## \ Non-recurring effects

R\$ MM	Net Revenues		Comments
	1Q22	1Q23	
Net Revenues	8,018.6	3,798.5	
(-) One offs	(5,254.1)	(569.9)	
Barcas		569.9	Barcas Agreement
AutoBAn	5,254.1		Definitive Amendment
<b>Adjusted Net Revenues</b>	<b>2,764.5</b>	<b>3,228.6</b>	

R\$ MM	Adjusted EBITDA		Comments
	1Q22	1Q23	
EBITDA	6,841.0	2,182.8	
+ Maintenance Provision	46.8	70.4	
+ Appropriation of Anticipated Expenses	69.7	35.8	
- Equity Income Result	(30.4)	(25.3)	
- Part. of Non-controlling Shareholders	(14.1)	(5.9)	
(-) One offs	(5,254.1)	(282.7)	
Barcas		569.9	Barcas Agreement
SPCP		(121.4)	Property transfer charges (NASP)
ViaOeste		(165.8)	Construction of improvements that do not bring future economic benefit
AutoBAn	5,254.1		Definitive Amendment
<b>Adjusted EBITDA</b>	<b>1,658.9</b>	<b>1,974.9</b>	

R\$ MM	Net Income		Comments
	1Q22	1Q23	
Net Income	3,452.5	629.3	
(-) One offs <sup>1</sup>	(3,467.7)	(312.3)	
Barcas		(543.2)	Barcas Agreement
SPCP		121.4	Property transfer charges (NASP)
ViaOeste		109.5	Construction of improvements that do not bring future economic benefit
AutoBAn	(3,467.7)		Definitive Amendment
<b>Adjusted Net Income (Loss)</b>	<b>(15.2)</b>	<b>317.0</b>	

1. Non-recurring effects are net of income and social contribution taxes (IRPJ and CSLL).



## \ Message from the CEO of Grupo CCR - Miguel Setas

In the first quarter of 2023, the Company concluded the succession phase for its Chief Executive Officer position, approving my name as Head of Grupo CCR. I take this opportunity to thank Waldo Perez, our Chief Financial and Investor Relations Officer, for his invaluable contribution in accumulating roles and leading the Company so well over the past months. My first impressions were excellent, and I am very motivated to contribute to the next steps of this successful trajectory, with a focus on generating shareholder value, maintaining rigorous capital allocation and financial discipline, as well as continuing our leading role in the ESG journey, which is one of CCR's strategic pillars.

Grupo CCR, in the first quarter of 2023, carried out initiatives aimed at consolidating its long-term strategy, generating value for shareholders and all stakeholders. The Group's financial position remained solid, with room to capture and maximize new opportunities.

In the highway segment, after approved by the National Land Transportation Agency (ANTT), Grupo CCR launched the country's first electronic toll collection system, which is already operating on the Rio-Santos highway (BR-101). With no toll plazas or gates, this automatic payment system allows the use of a technology known as "free flow".

In urban mobility, we received the first of the 36 new trains acquired from Alstom for the concessionaire ViaMobilidade – Lines 8 and 9, responsible for operating and maintaining lines 8-Diamond and 9-Emerald of the São Paulo Metropolitan Trains Network. This was an important step towards the modernization and improvement process, which is currently underway for the entire infrastructure of both lines. This investment package, of nearly R\$4 billion, is already being carried out in the initial three years of the concession, which has a 30-year term.

Also in the first quarter of 2023, we signed an agreement between the State of Rio de Janeiro and Barcas to continue to provide waterway passenger transportation services for a period of up to two years, during which the State will conclude studies and launch a public bidding process to select a new operator for these services.

In March, we completed our first year of operations for the airports in the country's South and Central Blocks, carrying out investments aimed at increasing passenger comfort, safety and convenience. Our efforts resulted in a 60% growth in passenger traffic at the Curitiba Airport, and the Imperatriz Airport was chosen as the best regional airport in Brazil.

At the end of this quarter, we successfully hosted CCR's ESG Forum, which gave us the opportunity to share the Group's main advances in the social, environmental and governance areas with our shareholders. More detailed information is provided in our 2022 Integrated Report, available on our website. Regarding this matter, I would like to highlight that we hired the largest green infrastructure debentures in the Brazilian capital markets to date, coordinated by the National Bank for Economic and Social Development (BNDES): a total of R\$4.6 billion was granted to finance improvements to Lines 8 and 9 of the metropolitan train system, of which more than 50% was in Green Bonds.

To finalize, I would like to say that I am grateful for the extraordinary opportunity I was given by the Board of Directors, and I assure that I will spare no efforts in contributing with Grupo CCR's results and growth to benefit shareholders, employees, customers, suppliers and other stakeholders. Alongside the members of the Company's entire Executive Board, I am certain to be embarking on a solid and prosperous journey.



## \ Gross Revenue (excluding Construction Revenue) and Operational Data



### \ Highways

	1Q22	1Q23	Chg %
Equivalent Vehicles	267,624,012	284,540,206	6.3%
Commercial	53.7%	51.2%	-2.5 p.p.
Light	46.3%	48.8%	2.5 p.p.
Gross Revenue - Toll Roads (R\$ MM) <sup>1</sup>	1,888	2,346	24.2%

1. Adjusted by the effects described in the “non-recurring effects” section.

Firstly, it is worth noting that **the comparison between 1Q23 x 1Q22** for the RioSP reflects a full quarter in 2023 against just one month in 2022.

The growth in equivalent vehicles was mainly due to **passenger vehicle traffic**, which increased by 12.1%, mainly driven by the resumption of normal travel behavior given that, in the same period of the previous year, demand was strongly impacted by the contamination wave of the Covid-19 Omicron variant. We highlight the volume growth for concessions with a tourist profile, such as ViaLagos, ViaSul and ViaCosteira.

In terms of **commercial vehicle traffic**, this segment increased by 1.6%, with highlight to the positive performance of MSVia, which benefited from the out-of-season export flow for the corn crop during the first two months of the year, in addition to the positive performance of the soybean crop since the beginning of March. On the other hand, results for the ViaSul and ViaCosteira concessions were lower than in 1Q22, as they have been impacted by the constant shutdowns of highways BR-376/PR and BR-101/SC, since November 2022, with operations normalized in January 2023, but that were still impacted until the end of February.

The breakdown, per concession, is provided in Exhibits I and II.



### \ Urban Mobility

	1Q22	1Q23	Chg %
Transported Passengers	127,321,555	167,303,087	31.4%
Gross Revenue - Urban Mobility (R\$ MM) <sup>1</sup>	888	1,172	32.0%

1. Adjusted by the effects described in the “non-recurring effects” section.

In 1Q23, mobility assets grew by 31.4% over the same period of the previous year, which had its demand strongly impacted by the contamination wave of the Covid-19 Ômicron variant. Additionally, 1Q22 was marked by reservations regarding the resumption of in-person activities and the end of social isolation measures. Therefore, the assets that serve areas with higher volumes of people traffic (typically services and commerce), such as ViaQuatro and VLT Carioca, had a sharper recovery in relation to 1Q22.

We also highlight the operations for Barcas, which grew by 61.2% over 1Q22. This result was reinforced with the normalization of service hours at the Charitas station, since July 2022, and continues to contribute with the concessionaire's improved performance. Likewise, the economic recovery of the central region of Rio de Janeiro, which increased and consolidated throughout 2022, is also reflected in the recovery of the concessionaire's demand. Furthermore, we noticed an increase in demand for tourist destinations served by the Paquetá and Niterói lines.

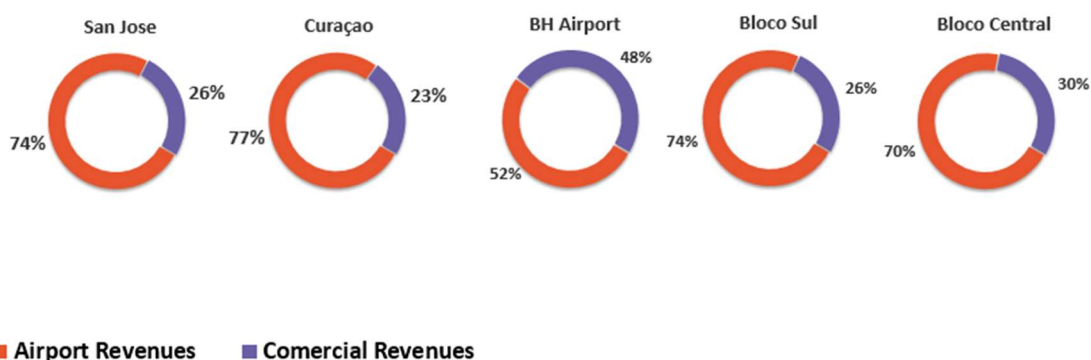
The breakdown, per concession, is provided in Exhibit I.



## \ Airports

	1Q22	1Q23	Chg %
Boarding Passengers	1,883,684	4,387,808	132.9%
Gross Revenue - Airports (R\$ MM)	400	516	29.1%

### Airport Revenue Mix in the Quarter



We initiated our operations at the 9 airports of the Southern Block and at the 6 airports of the Central Block in March 2022. This milestone significantly increased demand for this transportation modal in 1Q23 in relation to the same period of the previous year. However, all units increased in demand on a stand-alone basis, which is associated to the impact caused by the contamination wave of the Covid-19 Ômicron variant on people traffic in 1Q22.

We also highlight the Quiport and Aeris concessionaires, which consolidated their international routes with higher aircraft loading (load factor) and higher flight frequencies in relation to 1Q22. The Curaçao and Central Block concessionaires also reported an increase in load factor.

As for the Covid-19 pandemic, some effects can still be perceived at the BH Airport, however in smaller proportions. In turn, our international concessionaires reported positive recovery results and are heading towards consolidating demand at levels similar to the ones reported prior to the pandemic.

The breakdown, per concession, is provided in Exhibits I and II.



## \ Total Costs

**Total costs increased by 39.8% in 1Q23 over 1Q22, reaching R\$2,609.8 million. Cash costs, excluding non-recurring items, increased by 13.4%, totaling R\$1,253.7 million.**

Costs (R\$ MM)			
	1Q22	1Q23	Chg %
<b>Total Costs<sup>1</sup></b>	<b>(1,867.1)</b>	<b>(2,609.8)</b>	<b>39.8%</b>
Depreciation and Amortization	(400.3)	(374.5)	-6.4%
Anticipated Expenses	(69.7)	(35.8)	-48.6%
Construction Costs	(244.6)	(588.3)	140.5%
Maintenance Provision	(46.8)	(70.4)	50.4%
Third-Party Services	(286.1)	(333.0)	16.4%
Concession Fee Costs	(33.5)	(45.6)	36.1%
Personnel Costs	(510.2)	(514.8)	0.9%
Other Costs	(275.9)	(647.5)	134.7%
<b>Cash costs</b>	<b>(1,105.7)</b>	<b>(1,540.9)</b>	<b>39.4%</b>
<b>Cash costs - ex one offs</b>	<b>(1,105.7)</b>	<b>(1,253.7)</b>	<b>13.4%</b>

1. Total Costs: Cost of services + administrative expenses + other operating expenses and revenues.

**The main reasons for the variations in 1Q23 x 1Q22 are as follows:**

**Depreciation, Amortization and Impairment:** the reduction occurred mainly at ViaOeste, due to the impairment recorded in 2022, which reduced the depreciable base until the end of the concession.

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

**Construction Costs:** the increase reflects the higher levels of investments in ViaMobilidade – Lines 8 and 9 (R\$114.9 million) and in RioSP (R\$174.9 million), according to the investment schedules agreed with the Granting Authorities (information on investments in the quarter is provided in the “Investments” section).

**Provision for Maintenance:** the amounts were provisioned according to the frequency of maintenance works, cost estimates, and the corresponding present value calculation. The variation was mainly due to provisions at AutoBAN and SPVias, arising from obligations assumed with the signing of the Definitive Agreement.

**Third-Party Services:** the variation reflects the partial operation in 1Q22, compared to the full quarter in 1Q23, for ViaMobilidade – Lines 8 and 9, RioSP, Pampulha and the South and Central Blocks, which jointly contributed with R\$98.8 million, partially offsetting the termination of the NovaDutra and RodoNorte concessions and the sale of TAS, which stopped contributing with R\$50.6 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 toll revenues from AutoBAN and ViaOeste.

**Personnel Costs:** remained flat in comparison with the previous year, in which we highlight: (i) the collective bargaining agreement for the increase average wages by approximately 9% in 2022 and (ii) the addition of new projects, namely ViaMobilidade - Lines 8 and 9, RioSP, and the South and Central Blocks and Pampulha, contributing with R\$89.6 million, while TAS, Quicko, NovaDutra and RodoNorte stopped contributing with R\$113.3 million.



**Others** (materials, insurance, rental, marketing, travel, fuel, and other general expenditures): increased, mainly due to the provision for the return of 29.76% of the land that had been acquired for the NASP project, plus property transfer charges, in the amount of approximately R\$121.4 million. In ViaOeste, we had investments of R\$165.8 million relating to improvement works that do not generate future economic benefit and, therefore, were recorded as costs when incurred this does not meet the accounting recognition criteria for intangible assets. ViaMobilidade - Lines 8 and 9, RioSP, Pampulha and the South and Central Blocks contributed with R\$79.3 million in costs.

## \ EBITDA

Adjusted EBITDA (R\$ MM)	1Q22	1Q23	Chg %
Highway	1,148.4	1,374.5	19.7%
Airports <sup>2</sup>	80.7	200.4	148.3%
Mobility	527.5	466.7	-11.5%
Other <sup>3</sup>	(97.8)	(66.6)	-31.9%
<b>Adjusted EBITDA</b>	<b>1,658.9</b>	<b>1,974.9</b>	<b>19.0%</b>

1. Considers TAS (Total Airport Services) in 1Q22.

2. Unallocated (Holding Companies and SAMM) and Eliminations.

EBITDA Reconciliation (R\$ MM)	1Q22	1Q23	Chg %
<b>Net Income</b>	<b>3,452.5</b>	<b>629.3</b>	<b>-81.8%</b>
(+) Income Tax and Social Contribution	2,109.5	340.8	-83.8%
(+) Net Financial Results	878.6	838.1	-4.6%
(+) Depreciation and Amortization	400.3	374.5	-6.4%
<b>EBITDA (a)</b>	<b>6,841.0</b>	<b>2,182.8</b>	<b>-68.1%</b>
<b>EBITDA Mg. (a)</b>	<b>82.8%</b>	<b>49,8%</b>	<b>-33.0 p.p.</b>
(+) Anticipated expenses (b)	69.7	35.8	-48.6%
(+) Maintenance provision (c)	46.8	70.4	50.4%
(-) Equity Income	(30.4)	(25.3)	-16.8%
(+) Part. of Non-controlling Shareholders	(14.1)	(5.9)	-58.2%
(-) One off's	(5,254.1)	(282.7)	-94.6%
<b>Adjusted EBITDA</b>	<b>1,658.9</b>	<b>1,974.9</b>	<b>19.0%</b>
<b>Adjusted EBITDA Mg. (d)</b>	<b>60.0%</b>	<b>61.2%</b>	<b>1.2 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, as it refers to estimated future expenditures from periodic maintenance in CCR's investees and constitutes a non-cash item in the interim financial information.

d. Calculated by excluding depreciation and amortization, provision for maintenance, accrual of prepaid concession expenses, and non-recurring effects detailed in the "Non-recurring effects" sections.

e. The adjusted EBITDA margin was calculated excluding construction revenues, since this revenue is an IFRS requirement, with a counter-entry impacting total costs.

## \ Net Financial Result

Net Financial Result (R\$ MM)	1Q22	1Q23	Chg %
<b>Net Financial Result</b>	<b>(878.6)</b>	<b>(838.1)</b>	<b>-4.6%</b>
Income from Hedge Operation	(150.5)	5.1	n.m.
Fair Value of Hedge Operation	27.1	(40.6)	n.m.
Monetary Variation on Loans, Financing and Debentures	(69.8)	(82.3)	17.9%
Exchange Rate Variation on Loans, Financing, Debentures, Derivatives and	122.5	16.1	-86.9%
Monetary Variation on Liabilities related to the Granting Power	(59.8)	(70.8)	18.4%
Present Value Adjustment of Maintenance Provision and Liabilities related to the Gr	(13.1)	(30.2)	130.5%
Interest on Loans, Financing and Debentures	(685.4)	(863.3)	26.0%
Capitalization on Loans	20.2	52.0	157.4%
Investment Income and Other Income	158.5	249.5	57.4%
Others <sup>1</sup>	(228.2)	(73.6)	-67.7%

1. Others: Commissions, fees, taxes, fines, interest on taxes, and others.

Key indicators	1Q22	1Q23
Average annual CDI	10.27%	13.65%
IGP-M accrued	5.49%	0.20%
IPCA accrued	3.20%	2.09%
Average annual TJLP	6.08%	7.37%
Average Exchange (R\$ - US\$)	5.23	5.20

**The main reasons for the variations reported in 1Q23 are:**

**The changes in the Result from hedge transactions and Fair value of the hedge transactions lines** reflect the fair value of financing obtained by (i) ViaMobilidade Lines 5 and 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 increase in **monetary variations on loans, financing and debentures** was mainly due to the increase in the debt balance pegged to the IPCA after CCR issued its 16th issue – 2nd series in February 2022, generating a partial impact in 1Q22 when compared to the full quarter in 1Q23.

The reduction of **expenses with FX variation on gross debt, derivatives, and suppliers** was mainly due to CCR's contracting of a foreign currency loan through Law 4,131/1962, in August 2021, with an outstanding balance of R\$632.1 million on March 31, 2023.

The **monetary variations on obligations with the Granting Authority** line includes the monetary variation (IPCA) on BH Airport concession fees. The increase was due to a higher outstanding balance, by R\$ 610.3 million, after an extraordinary revision that changed the contractual framework for the construction of the 2nd Landing and Takeoff Runway, partially offset by the effects of the monetary variation calculation on the balance due to a lower IPCA from December 2022 to February 2023, of 1.99% compared to 2.28% from December 2021 to February 2022, which are the periods considered when updating the outstanding balance in 1Q23 and 1Q22, respectively.

**The present value adjustments of the provision for maintenance and obligations with the Granting Authorities** increased, mainly due to the signing of the Definitive Agreement at AutoBAN and the extraordinary review that changed the contractual framework for the construction of the 2nd Landing and Takeoff Runway at BH Airport.

The **interest on loans, financing, and debentures** line increased, mainly due to the 3.4 p.p. annual rise in the average CDI rate in the comparison periods, and the increase in the Company's debt balance, which was 5.3% higher than in 1Q22.

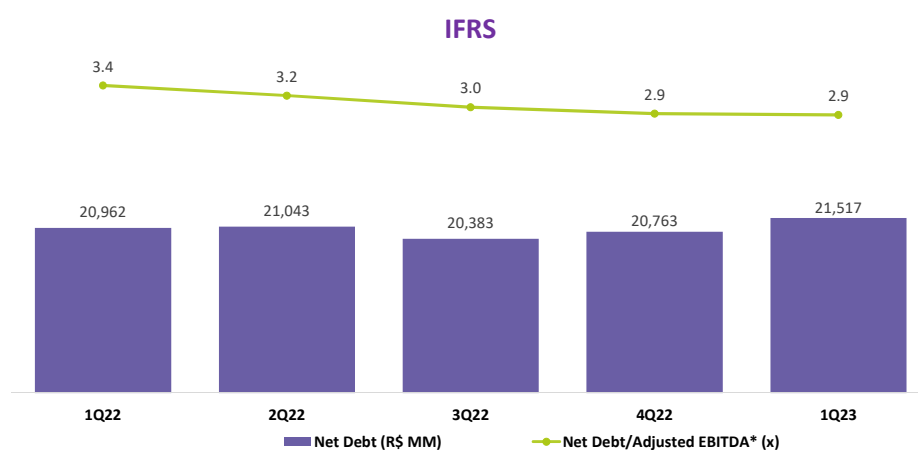
The **loan costs capitalization** line increased, mainly due to the higher capitalization at ViaMobilidade Lines 8 and 9.

The **interest on financial investments and other revenues** line increased, mainly due to the impact caused by the rise in the average annual CDI rate, by 3.4 p.p. in the period.

The **other financial income and expenses** line reduced, mainly due to non-recurring effects in 1Q22, namely (i) the impact of the transaction cost related to the prepayment of Senior Notes and the new funding at Aeris, in the amount of R\$105.5 million, changing the cost of debt, which was prefixed at 7.25% p.a. to SOFR + 4.60% p.a. and (ii) the monetary restatement of MSVia's excess tariff, in the amount of R\$60 million.

## \ Indebtedness

Consolidated Net Debt (IFRS) reached R\$21.5 billion in March 2023, while the Net Debt/LTM adjusted EBITDA<sup>1</sup> (last 12 monsths) ratio reached 2.9x, as shown below:



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

## Fundraisings in the Quarter

In 1Q23, fundraising and refinancing transactions were as follows:

Company	Issuance	Amount (R\$ MM)	Debt	Cost	Maturity
SPVias	mar/23	125.0	12 <sup>a</sup> Issuance of Debenture	CDI + 1,70% a.a.	sep/28
ViaSul	feb/23	50.0	BNDES tranche B	IPCA + 4,598216%	dec/43
<b>Total</b>		<b>175.0</b>			

## Indebtedness Performance

(R\$ MM)	Mar/22	Dec/22	Mar/23
<b>Gross Debt<sup>1</sup></b>	<b>27,417.0</b>	<b>29,031.3</b>	<b>28,867.7</b>
% Real-Denominated	95%	95 %	95 %
% Foreign Currency-Denominated	5%	5 %	5 %
<b>Short Term</b>	<b>2,310.0</b>	<b>7,312.2</b>	<b>9,804.6</b>
% Real-Denominated	99 %	90%	93 %
% Foreign Currency-Denominated	1 %	10 %	7 %
<b>Long Term</b>	<b>25,107.0</b>	<b>21,719.1</b>	<b>19,063.1</b>
% Real-Denominated	94 %	96 %	96 %
% Foreign Currency-Denominated	6 %	4 %	4 %
<b>Cash, Equivalents and Financial Investments<sup>2</sup></b>	<b>6,502.0</b>	<b>8,276.7</b>	<b>7,296.3</b>
% Real-Denominated	94%	86%	94%
% Foreign Currency-Denominated	6%	14%	6%
<b>Reivable/Payable Swap Settlements<sup>3</sup></b>	<b>(47.0)</b>	<b>(8.1)</b>	<b>54.5</b>
<b>Net Debt</b>	<b>20,962.0</b>	<b>20,762.7</b>	<b>21,516.8</b>

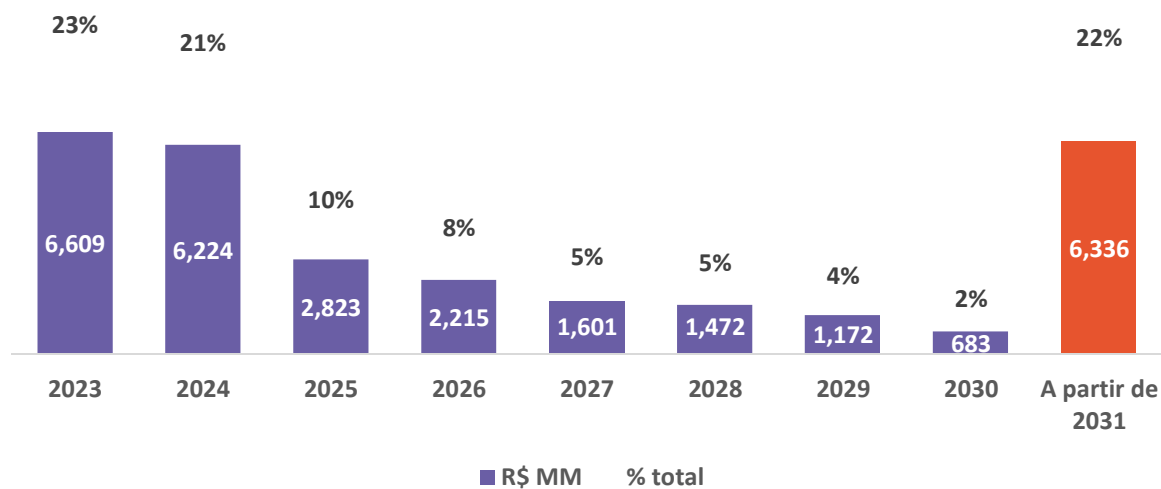
1. Gross debt excludes transaction costs incurred during the structuring of the respective financial instruments and is measured at fair value, where applicable.
2. Considers current asset values only (cash and cash equivalents and investments).
3. Swap adjustment in the period.

## 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%	6,124.6	21.0%	5,898.0	20.2%
Local Bond, Credit Deposit and other:	CDI	105.78% - 120.0% of CDI, CDI + 0.4050% - 2.90% p.a.	17,034.3	58.5%	20,579.1	70.6%
Local Bond	IPCA	IPCA + 4.25% - 7.07% p.a.	3,756.9	12.9%	1,749.7	6.0%
Dolar	USD	4.2% a.a. - 12% p.a. - SOFR + 4.60% p.a.	1,514.9	5.2%	872.3	3.0%
Other	Pre fixed	6.14% p.a. - 9.76% p.a.	705.0	2.4%	36.7	0.1%
<b>Total</b>			<b>29,135.8</b>	<b>100.0%</b>	<b>29,135.8</b>	<b>100.0%</b>

1. The amounts are not deducted from transaction costs and are not measured at fair value.

## Amortization Schedule<sup>1</sup>



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

The consolidated amortization schedule shows the **Company's long-term debt profile**. Nearly 44% of amortizations will mature by 2024, mainly due to bridge loans of assets acquired in 2021. In 2023, we already contracted R\$4.6 billion in long-term financing for ViaMobilidade - Lines 8 and 9, for the refinancing of R\$2.5 billion in amortizations planned for the year, which will be reflected in the schedule once the disbursement has been concluded. Other long-term transactions to refinance these operations are already in progress. **In 1Q23, total gross debt was R\$29.1 billion.**

As additional information, on March 31, 2023, the net exposure of short-term equipment supply in U.S. dollars of companies with revenues in Brazilian reais totaled US\$16.5 million, referring to the ViaQuatro, Metrô Bahia, and ViaMobilidade - Lines 8 and 9 concessionaires, in line with our financial policy.

## \ CAPEX and Maintenance

In 1Q23, investments (including financial assets) and maintenance expenditures reached R\$1,296.1 million.

R\$ MM (%100)	Intangible and Fixed Assets			Performed Maintenance	Financial Asset <sup>1</sup>	Total
	Improvements	Equipment and Others	Total	Maintenance Cost		
	1Q23	1Q23	1Q23	1Q23	1Q23	1Q23
AutoBAn	8.8	19.1	27.9	7.4	-	35.3
ViaLagos	0.1	0.1	0.2	-	-	0.2
RodoAnel Oeste	5.7	1.1	6.8	5.3	-	12.1
SPVias	28.2	4.6	32.8	-	-	32.8
MSVia	1.5	1.5	3.1	-	-	3.1
ViaSul	92.5	18.5	111.0	-	-	111.0
ViaCosteira	8.9	7.9	16.8	-	-	16.8
RioSP	180.3	32.5	212.8	-	-	212.8
<b>Toll Roads</b>	<b>326.0</b>	<b>85.3</b>	<b>411.4</b>	<b>12.7</b>	<b>-</b>	<b>424.1</b>
ViaQuatro	2.7	1.0	3.7	-	-	3.7
ViaMobilidade - L 5/17	5.3	0.6	5.9	-	-	5.9
Metrô Bahia	8.9	0.3	9.2	-	(0.2)	9.0
VLT Carioca	84.5	-	84.6	-	(33.0)	51.6
ViaMobilidade - L8/9	751.8	0.5	752.4	-	-	752.4
Barcas	0.3	0.1	0.4	-	-	0.4
<b>Urban Mobility</b>	<b>853.5</b>	<b>2.5</b>	<b>856.2</b>	<b>-</b>	<b>(33.2)</b>	<b>823.0</b>
BH Airport	29.8	0.4	30.2	-	(21.3)	8.9
San José - Aeris	1.5	1.5	3.0	-	-	3.0
CAP	11.4	-	11.4	-	-	11.4
Central Block	6.9	0.2	7.1	-	-	7.1
South Block	14.7	0.7	15.4	-	-	15.4
Pampulha	2.1	0.1	2.2	-	-	2.2
<b>Airports</b>	<b>66.4</b>	<b>2.9</b>	<b>69.3</b>	<b>-</b>	<b>(21.3)</b>	<b>48.0</b>
Samm	3.3	1.9	5.1	-	-	5.1
Others <sup>2</sup>	(6.2)	2.2	(4.1)	-	-	(4.1)
<b>Consolidated</b>	<b>1,243.0</b>	<b>94.8</b>	<b>1,337.9</b>	<b>12.7</b>	<b>(54.5)</b>	<b>1,296.1</b>

1. The investments made by the concessionaires, which will be received from the Granting Authorities as monetary considerations or contributions, are recorded under financial assets.

2. Includes CCR, CPC, and eliminations.

The concessionaires that invested the most in the quarter were **ViaMobilidade - Lines 8 and 9, RioSP and ViaSul**.

Investments at ViaMobilidade - Lines 8 and 9, were mainly for the acquisition of rolling stock (new trains). Investments at RioSP were focused on pavement recovery, installation of 10 operational service bases at highway BR-116, 2 bases at highway BR-101, and the installation of the 'free flow' system at highway BR-101, in addition to expropriations and the start of works on domain ranges. In ViaSul, investments were mainly for pavement recovery, additional lanes, and duplications in stretches at highway BR-386.

## \ Payments and contributions received

In 1Q23, the Company **received R\$81.0 million and R\$65.6 million** related to considerations from the Granting Authority at Metrô Bahia and VLT Carioca, respectively, and **received R\$19.7 million** related to contributions from the Granting Authority in VLT Carioca.

## \ Regulatory Matters and Other Material Facts

### Approval of the Agreement for CCR Barcas

On March 2, 2023, the Public Treasury Court of the District of Rio de Janeiro, approved the Term of Agreement for the termination of the service contract, obligation to indemnify, and the operational transition within the scope of the Barcas concession agreement.

In the Term of Agreement, the State recognized the obligation to indemnify Barcas for the operating costs incurred for providing the public services established in the second, third and fourth 5-year terms, as of their initial dates, according to calculations made by the regulatory entity AGETRANSP and adjusted by the IPCA consumer price index as of December 31, 2020 (base date), excluding any and all profit margins and considering the discount agreed for the fourth 5-year term. Additionally, the Term of Agreement also established that the State will make payments referring to the fifth 5-year term, as well as the complementary period and any other periods in which public services will be provided, whose amounts shall be calculated in due course.

More details, see item 1.1.1. Main regulatory events - (b) Term of Agreement – Barcas, from the Quartely Financial Statements.

### Signing of an extension term for MSVia

On March 10, 2023, the Company signed Amendment No. 3 to the concession agreement between MSVia and the Federal Government, with the intermediation of ANTT. The purpose of the Amendment is to postpone, for 24 (twenty-four) months, the effectiveness of Amendment No. 1, signed on June 10, 2021. With the execution of Amendment, the new bidding period will be extended until March 2025.

### Partial return of Land (NASP)

On April 24, 2023, the Company disclosed that, due to the end of the agreement period to purchase land for the implementation of a new airport within the scope of the NASP Project, under penalty of the partial return of the land to the seller, without financial compensation, and given the non-approval of regulations that would allow the effective implementation of the private commercial airport, as well as current market conditions and the scope of the Agreement, CCR decided to discontinue the NASP Project. As a result, and in compliance with the return obligation, the Company informed SPACE, on April 18, 2023, of the return of 29.76% of the total land area originally provided in the agreement. The partial return implies a proportional write-off of the acquisition cost of this fixed asset, which was recorded as an expense in the Company's financial statements.

## \ Disclosure of the 2022 Integrated Report and the 2nd ESG Forum

In line with good corporate governance and transparency practices, Grupo CCR disclosed its **2022 Integrated Report** based on the guidelines established by the GRI Standard (2021) and CVM Resolution 014 on Integrated Reporting, also presenting indicators from the Sustainable Accounting Standards Board (SASB) demonstrating value generation for different types of **capital: human, financial, intellectual, manufacturing, natural and social**. The Report provides information on the performance and business strategies that contribute to the decision-making process of our stakeholders.

In March 2023, we also hosted the **2nd ESG Forum**, in which we presented Grupo CCR's performance for its 2022 goals, governance structure, strategy of the ESG Master Plan, the Company's main achievements and goals for 2023.

### \ Diversity

The Diversity and Inclusion agenda is part of **CCR's strategic ESG pillar** and is included in the People and Management structure, acting transversally to build a more diverse and inclusive culture. In the quarter, we highlight the approval of the **Human Rights, Diversity and Inclusion Normative**, the start of the implementation process to standardize the adoption of names and gender identity, and efforts to increase awareness among 412 employees and collaborators on the gender theme in the **Career Panel | Women's Leading Role in the Workplace**.

In March, CCR reached the mark of having 33.46% of women in its leadership roles and actions have been structured to increase women leadership at all of the Company's positions. In 2023, the Group's executive board committed to filling 60% of new middle and senior leadership positions with women.

### \ Social Responsibility

Based on its Values, CCR aims to be a Human Mobility company, and the Social Responsibility theme, managed by the CCR Institute, is key to bringing development to the regions where the Company operates. For this year, we renewed the support for the *Museu do Amanhã*, guaranteeing the *Terças Gratuitas* (Free Tuesdays), and Instituto CCR began supporting the *Museu das Favelas*.

Our proprietary program ***Caminhos para a Cidadania (Paths to Citizenship)*** has already began its activities for the year, which will address the "Literacy with Citizenship" theme reaching approximately 3 thousand teachers. The *Primeira Jornada* program, aimed at developing the skills necessary for the job market among its participants, received 7,988 enrollments. The ***Caminhos para a Cidadania (Paths to Citizenship)*** program continued to carry out actions at fixed locations and resumed its monthly actions at highways and mobility concessionaires, providing more than 7,6 thousands services in the first quarter. A total of R\$400 thousands was donated to the *Central Única das Favelas* to support the population that was impacted by the heavy rains on the north coast of the State of São Paulo. We are also monitoring the continuity of the *Favela 3D* project, carried out by *Gerando Falcões*, which will provide housing for more than 230 families.



## \ Brief Background

**About Grupo CCR:** Founded in 1999, Grupo CCR is a leading player in infrastructure services for human mobility, headquartered in Brazil and with businesses in the airport sector in Latin America. It started operating in the highway concessions segment and later diversified its portfolio. With more than 17 thousand employees, Grupo CCR operates through three businesses: CCR Rodovias, CCR Aeroportos, and CCR Mobilidade, which are responsible for managing the operations, developing, and analyzing new opportunities in the primary and secondary markets, both in Brazil and abroad.

Grupo CCR is responsible for the management and maintenance of 3,615 kilometers of highways and transportation services in subways, VLT, and barges, transporting approximately 3 million passengers per day. In the airport segment, CCR operates 20 units in four countries and nine Brazilian states, with a capacity to transport more than 40 million passengers per year.

The Company is recognized in the domestic and international markets for adopting the highest standards of corporate governance practices as the basis for its operation, which are listed in the Integrity and Compliance Program. For further information, visit [grupoccr.com.br](http://grupoccr.com.br)

**About CCR:** CCR is the holding company of Grupo CCR and is listed on the B3 index, the Brazilian Stock Exchange. It has more than 20 years of history and is recognized in the domestic and international markets, mainly for its strict governance and compliance criteria. It was the first company in the infrastructure services industry to go public in the Novo Mercado listing segment of B3 (former BM&FBovespa). Its shares are traded on the Novo Mercado segment, with the Company currently holding 49.43% of its outstanding shares. In addition to B3, the Company's shares are also listed in ISE (Corporate Sustainability Index), ICO2 (Carbon Efficient Index), IGC (Special Corporate Governance Stock Index), IBrX-100 (Brazil Index 100), and MSCI Latin America.

## Exhibit 1 - IFRS

### Gross Revenues (excluding Construction Revenues) by Asset

<b>Toll Gross Revenue (R\$ 000)</b>	<b>1Q22</b>	<b>1Q23</b>	<b>Chg %</b>
AutoBAn	630,822	748,026	18.6%
ViaOeste	288,278	335,861	16.5%
RioSP	96,250	275,022	185.7%
SPVias	192,404	224,778	16.8%
ViaSul	120,466	141,435	17.4%
RodoAnel Oeste	79,815	93,996	17.8%
ViaCosteira	44,300	53,163	20.0%
ViaLagos	46,806	61,252	30.9%
MSVia	39,939	42,365	6.1%
NovaDutra	97,178	-	-100.0%
<b>Total</b>	<b>1,636,258</b>	<b>1,975,898</b>	<b>20.8%</b>
<b>% of Total Revenues</b>	<b>19.4%</b>	<b>42.7%</b>	<b>23.3 p.p.</b>
<b>% AVI</b>	<b>70.0%</b>	<b>72.8%</b>	<b>2.8 p.p.</b>

<b>Urban Mobility Gross Revenue (R\$ 000)</b>	<b>1Q22</b>	<b>1Q23</b>	<b>Chg %</b>
ViaQuatro	111,842	189,550	69.5%
Metrô Bahia	110,132	126,651	15.0%
ViaMobilidade - L8/9	152,669	208,079	36.3%
ViaMobilidade - L5/17	104,240	122,603	17.6%
VLT Carioca	12,106	18,155	50.0%
Barcas	14,103	241,011	1,608.9%
<b>Total</b>	<b>505,092</b>	<b>906,049</b>	<b>79.4%</b>
<b>% of Total Revenues</b>	<b>6.0%</b>	<b>19.6%</b>	<b>13.6 p.p.</b>

<b>Airports Gross Revenue (R\$ 000)</b>	<b>1Q22</b>	<b>1Q23</b>	<b>Chg %</b>
Curaçao	50,831	59,603	17.3%
BH Airport	76,625	86,440	12.8%
TAS	142,775	-	n.m
San José (Aeris)	83,207	109,137	31.2%
South Block	3,336	122,784	3,580.6%
Central Block	5,032	62,053	1,133.2%
Pampulha	-	6,973	n.m
<b>Total</b>	<b>361,806</b>	<b>446,990</b>	<b>23.5%</b>
<b>% of Total Revenues</b>	<b>4.3%</b>	<b>9.7%</b>	<b>5.4 p.p.</b>

	<b>1Q22</b>	<b>1Q23</b>	<b>Chg %</b>
<b>Construction Gross Revenues</b>	<b>244,609</b>	<b>588,311</b>	<b>140.5%</b>
<b>% of Total Revenues</b>	<b>2.9%</b>	<b>12.7%</b>	<b>9.8 p.p.</b>

	<b>1Q22</b>	<b>1Q23</b>	<b>Chg %</b>
<b>Other Gross Revenues</b>	<b>5,702,452</b>	<b>705,433</b>	<b>-87.6%</b>
<b>% of Total Revenues</b>	<b>67.5%</b>	<b>15.3%</b>	<b>-52.2 p.p.</b>

\ Breakdown of Other Gross Revenue from the Mobility business (excluding Construction Revenue)

	ViaQuatro			Metrô Bahia		
Gross Revenue (R\$ 000)	1Q22	1Q23	Chg %	1Q22	1Q23	Chg %
Metroviary Revenue	111,842	189,550	69.5%	110,132	126,651	15.0%
<i>Mitigation revenue</i>	-	31,321	n.m.	51,315	48,733	-5.0%
<i>Tariff Revenue</i>	111,842	158,229	41.5%	58,817	77,918	32.5%
Accessory Revenue	12,711	11,699	-8.0%	2,748	4,413	60.6%
Financial Asset	104,137	30,867	-70.4%	146,419	129,280	-11.7%
Others	74	-	n.m.	67	-	n.m.
<b>Total Gross Revenue</b>	<b>228,764</b>	<b>232,116</b>	<b>1.5%</b>	<b>259,366</b>	<b>260,344</b>	<b>0.4%</b>

	VLT Carioca			ViaMobilidade - Linhas 5 e 17		
Gross Revenue (R\$ 000)	1Q22	1Q23	Chg %	1Q22	1Q23	Chg %
Metroviary Revenue	12,106	18,155	50.0%	104,240	122,603	17.6%
<i>Mitigation revenue</i>	-	-	n.m.	34,274	37,717	10.0%
<i>Tariff Revenue</i>	12,106	18,155	50.0%	69,966	84,886	21.3%
Accessory Revenue	3,381	3,238	-4.2%	6,075	7,007	15.3%
Financial Asset	44,448	59,214	33.2%	-	718	n.m.
Others	-	-	n.m.	-	-	n.m.
<b>Total Gross Revenue</b>	<b>59,935</b>	<b>80,607</b>	<b>34.5%</b>	<b>110,315</b>	<b>130,328</b>	<b>18.1%</b>

	ViaMobilidade - Linhas 8 e 9		
Gross Revenue (R\$ 000)	1Q22	1Q23	Chg %
Metroviary Revenue	152,669	208,079	36.3%
<i>Mitigation revenue</i>	36,766	7,113	-80.7%
<i>Tariff Revenue</i>	115,903	200,966	73.4%
Accessory Revenue	-	1,721	n.m.
Financial Asset	-	-	n.m.
Others	-	-	n.m.
<b>Total Gross Revenue</b>	<b>152,669</b>	<b>209,800</b>	<b>37.4%</b>

## \ Operational Data

	Traffic/Passengers			Average Toll Paid <sup>1</sup>		
	1Q22	1Q23	Chg %	1Q22	1Q23	Chg %
<b>Traffic</b>	<b>Equivalent Vehicles<sup>2</sup></b>			<b>Average Toll Paid<sup>1</sup></b>		
AutoBAn	64,996,997	69,097,007	6.3%	9.7	10.8	11.5%
NovaDutra	21,715,859	-	n.m.	4.5	n.m.	n.m.
ViaLagos	2,430,580	2,697,514	11.0%	19.3	22.7	17.9%
ViaOeste	28,646,755	30,115,247	5.1%	10.1	11.2	10.8%
RodoAnel Oeste	31,838,515	33,449,268	5.1%	2.5	2.8	12.0%
SPVias	15,840,232	16,549,796	4.5%	12.1	13.6	11.8%
MSVia <sup>3</sup>	12,529,295	13,179,710	5.2%	3.2	3.2	0.6%
ViaSul	25,514,973	27,101,482	6.2%	4.7	5.2	10.6%
ViaCosteira	21,087,080	21,980,610	4.2%	2.1	2.4	15.2%
RioSP	14,376,971	40,254,325	180.0%	6.7	6.8	2.1%
<b>Consolidated IFRS<sup>4</sup></b>	<b>267,624,012</b>	<b>284,540,206</b>	<b>6.3%</b>	<b>6.5</b>	<b>6.9</b>	<b>7.4%</b>
<b>Urban Mobility</b>	<b>Transported Passengers</b>			<b>Average Toll Paid<sup>1</sup></b>		
ViaQuatro	34,326,446	44,753,236	30.4%	3.3	3.5	8.6%
<i>Integrated</i>	30,111,766	38,692,756	28.5%	-	-	n.m.
<i>Exclusive</i>	4,214,680	6,060,480	43.8%	-	-	n.m.
ViaMobilidade - L5/17	31,763,103	35,447,865	11.6%	2.2	2.4	8.7%
Metrô Bahia	21,226,173	24,444,913	15.2%	2.8	3.2	15.2%
VLT Carioca	3,550,135	4,715,411	32.8%	3.4	3.9	12.9%
ViaMobilidade - L8/9	34,729,595	55,159,038	58.8%	3.3	3.6	9.0%
Barcas	1,726,103	2,782,624	61.2%	8.2	8.7	6.5%
<b>Consolidated</b>	<b>127,321,555</b>	<b>167,303,087</b>	<b>31.4%</b>			
<b>Airport<sup>5</sup></b>	<b>Boarding Passengers</b>			<b>Average Toll Paid<sup>1</sup></b>		
<b>Domestic</b>	<b>Boarding Passengers</b>			<b>Average Toll Paid<sup>1</sup></b>		
BH Airport (R\$)	1,007,645	1,214,036	20.5%	27.5	23.5	-14.7%
Curaçao (USD)	18,411	30,552	65.9%	30.3	29.7	-2.1%
Central Block (R\$)	93,489	894,992	857.3%	32.6	37.4	14.8%
South Block (R\$)	33,513	1,288,832	3745.8%	34.4	38.6	12.1%
<b>International</b>	<b>Boarding Passengers</b>			<b>Average Toll Paid<sup>1</sup></b>		
BH Airport (R\$)	21,558	33,170	53.9%	62.0	51.4	-17.1%
San José (USD)	584,793	764,957	30.8%	30.8	32.2	4.4%
Curaçao (USD)	124,275	145,629	17.2%	63.6	63.3	-0.3%
Central Block (R\$)	-	-	n.m.	-	-	n.m.
South Block (R\$)	-	15,640	n.m.	-	69.6	n.m.
<b>Consolidated IFRS<sup>4</sup></b>	<b>1,883,684</b>	<b>4,387,808</b>	<b>132.9%</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 and the Central and Southern Blocks are stated in Brazilian reais, while 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 signing of the amendment to hold a new bidding process for MSVia in June 2021, revenue was 47.3% of the collected amount as of said date, impacting both revenue and the calculation of the average tariff.
4. In CCR's consolidated figures, traffic volume for ViaOeste, which only collects one-way tolls, is doubled to adjust it according to the concessionaires that have bidirectional toll collections. This procedure is based on the fact that one-way tolls already include round-trip costs.
5. The number of passengers may vary due to the official availability of passenger data provided by the airlines to ANAC.

### Equivalent Vehicle Mix

Equivalent Vehicles	1Q22		1Q23	
	Light	Commercial	Light	Commercial
AutoBAn	44.0%	56.0%	46.2%	53.8%
NovaDutra	34.3%	65.7%	-	-
ViaLagos	82.6%	17.4%	83.3%	16.7%
ViaOeste	56.5%	43.5%	53.4%	46.6%
RodoAnel Oeste	51.8%	48.2%	53.4%	46.6%
SPVias	31.0%	69.0%	33.2%	66.8%
MSVia	19.5%	80.5%	20.0%	80.0%
ViaSul	48.8%	51.2%	52.5%	47.5%
ViaCosteira	43.2%	56.8%	47.7%	52.3%
RioSP	34.4%	65.6%	38.6%	61.4%
<b>Consolidated</b>	<b>46.3%</b>	<b>53.7%</b>	<b>48.8%</b>	<b>51.2%</b>



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## **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 March 31, 2023, which comprises the balance sheet as at March 31, 2023, and the related statements of income and comprehensive income, changes in shareholder's equity and cash flows for the three-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 three-month period then ended March 31, 2023, 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, May 4, 2023

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

## Balance sheets

March 31, 2023 and december 31, 2022

(In thousands of Brazilian Reais)

	Note	Parent company	Parent company	Consolidated	Consolidated
		03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Assets</b>					
<b>Current</b>					
Cash and cash equivalents	7	867,075	713,347	4,592,882	5,229,073
Financial investments	7	1,065,206	1,378,392	2,645,964	2,894,314
Interest earnings - reserve account	7	5,311	5,173	57,488	153,326
Accounts receivable	8	-	-	2,313,757	3,106,055
Accounts receivable - related parties	11	98,412	129,018	53,425	53,522
Loans - related parties	11	300,039	812,546	-	-
Recoverable taxes		107,059	93,781	282,906	316,265
Concession-related prepayments	10	-	-	141,584	143,050
Trade receivables - operations with derivatives	23	-	-	3,327	4,829
Advances to suppliers		387	365	100,851	64,489
Interest on capital	11	354,126	453,465	-	-
Assets held for sale	27	74,789	75,268	287,861	267,706
Prepaid expenses and others		10,066	8,344	434,556	388,540
Total current assets		2,882,470	3,669,699	10,914,601	12,621,169
<b>Non-current</b>					
<b>Long-term receivables</b>					
Accounts receivable	8	-	-	5,812,248	4,788,298
Interest earnings - reserve account	7	-	-	69,449	68,522
Accounts receivable - related parties	11	-	-	64,163	68,845
Loans - related parties	11	882,165	882,165	197,155	190,911
Advance for capital increase - related parties	11	76,039	76,039	1,367	1,257
Recoverable taxes		62,984	62,984	180,258	140,747
Deferred taxes	9b	-	-	1,003,052	964,663
Concession-related prepayments	10	-	-	1,758,311	1,792,607
Trade receivables - operations with derivatives	23	291,275	291,275	292,342	229,569
Marketable securities		-	-	-	15,430
Prepaid expenses and others		33	33	253,294	238,194
		1,312,496	685,154	9,631,639	8,499,043
<b>Investments</b>	12	17,068,603	16,717,998	837,044	835,881
<b>Fixed assets</b>	13	58,985	58,520	690,951	1,017,777
<b>Intangible assets</b>	14	89,980	91,255	24,761,913	24,801,064
<b>Infrastructure under construction</b>	14	-	-	3,651,064	2,751,684
<b>Leases</b>		655	11	19,909	20,682
<b>Investment property</b>	15	-	-	277,361	-
Total non-current assets		18,530,719	17,552,938	39,869,881	37,926,131
Total assets		21,413,189	21,222,637	50,784,482	50,547,300

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



## Balance sheets

March 31, 2023 and december 31, 2022

(In thousands of Brazilian Reals)

	Note	Parent company		Consolidated	
		03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Liabilities</b>					
<b>Current</b>					
Loans, and financing	16	632,062	640,406	860,102	877,927
Debentures and promissory notes	17	1,847,463	1,820,615	8,944,132	6,434,262
Accounts payable - operations with derivatives	23	175,728	179,141	206,934	207,968
Suppliers		10,346	53,151	543,163	771,347
Income and social contribution taxes		8	8	344,383	534,705
Taxes and contributions payable		6,545	50,347	209,029	291,522
Taxes and contributions in installments		-	-	3,030	3,008
Social and labor obligations		203,481	179,034	545,001	484,965
Suppliers and accounts payable - related parties	11	3,495	2,907	16,982	20,921
Loans - related parties	11	-	-	271,701	262,530
Interest on capital		74,108	74,108	142,301	141,245
Provision for maintenance	19	-	-	62,515	65,092
Obligations with the Concession Grantor	24 (c) e (d)	-	-	262,172	251,016
Works to be performed		-	-	23,089	24,938
Lease liability		386	10	8,363	9,144
Liabilities held for sale	27	-	-	177,280	186,592
Other liabilities		13,240	16,709	202,874	199,357
Total current liabilities		2,966,862	3,016,436	12,823,051	10,766,539
<b>Non-current</b>					
Loans and financing	16	-	-	6,743,867	6,752,838
Debentures and promissory notes	17	5,820,632	5,729,703	12,319,252	14,966,227
Taxes and contributions payable		-	-	56,036	33,177
Taxes and contributions in installments		-	-	10,952	10,851
Deferred Taxes	9b	180,280	168,322	2,469,736	2,490,935
Deferred Pis and COFINS		-	-	14,232	14,429
Social and labor obligations		20,136	18,264	44,594	41,810
Advance for capital increase - related parties	11	1,196	1,196	1,196	1,196
Loans - related parties	11	-	-	84,564	79,641
Provision for civil, labor, social security, tax and contractual risks	18	1,242	-	271,623	255,897
Provision for maintenance	19	-	-	445,641	374,679
Provision for unsecured liability	12	359,590	819,155	1,211	1,115
Obligations with the Concession Grantor	24 (d)	-	-	2,415,610	2,329,700
Loans granted to third parties		-	-	126,860	122,884
Lease liability		283	-	11,504	12,517
Payables from derivative operations	23	-	-	34,235	34,547
Deferred revenue		-	-	60,128	37,911
Works to be performed		-	-	333,794	330,006
Other liabilities		4,078	4,998	61,653	67,651
Total non-current liabilities		6,387,437	6,741,638	25,506,688	27,958,011
<b>Equity</b>					
Capital	20	6,022,942	6,022,942	6,022,942	6,022,942
Capital reserves		141,123	141,123	141,123	141,123
Profit reserves		5,083,172	4,453,843	5,083,172	4,453,843
Additional proposed dividends		-	-	-	-
Equity valuation adjustment		811,653	846,655	811,653	846,655
Equity of parent company's shareholders		12,058,890	11,464,563	12,058,890	11,464,563
Interest of non-controlling shareholders		-	-	395,853	358,187
		12,058,890	11,464,563	12,454,743	11,822,750
Total liabilities and equity		21,413,189	21,222,637	50,784,482	50,547,300

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

Statements of income  
for the periods ended March 31, 2023 and 2022  
(In thousands of Brazilian Reals, unless otherwise indicated)

	Note	Parent company		Consolidated	
		03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Net operational revenue</b>	21	3,611	56,390	4,386,851	8,263,175
<b>Costs of services provided</b>					
Construction cost		-	-	(588,312)	(244,609)
Services		(70)	(2,128)	(272,259)	(205,109)
Cost of grant		-	-	(81,324)	(103,132)
Depreciation and amortization		-	(339)	(355,056)	(384,572)
Personnel cost		(1,861)	(65,584)	(310,079)	(402,871)
Cost of works		-	-	(165,842)	-
(Provision) reversal for maintenance	19	-	-	(70,376)	(46,806)
Material, equipment and vehicles		(9)	(152)	(90,721)	(68,724)
Others		(40)	(2,594)	(139,977)	(126,438)
		<u>(1,980)</u>	<u>(70,797)</u>	<u>(2,073,946)</u>	<u>(1,582,261)</u>
<b>Gross profit</b>		<u>1,631</u>	<u>(14,407)</u>	<u>2,312,905</u>	<u>6,680,914</u>
<b>Operating expenses</b>					
<b>General and administrative expenses</b>					
Personnel expenses		(30,975)	(35,130)	(204,765)	(107,303)
Services		(8,916)	(21,967)	(60,735)	(80,948)
Material, equipment and vehicles		(394)	(163)	(6,469)	(7,473)
Depreciation and amortization		(8,608)	(6,150)	(19,420)	(15,759)
Advertisement campaigns and events, trade fairs and bulletins		(384)	(1,253)	(15,177)	(6,040)
Reversal (provision) for civil, labor, social security and contractual risks	18	(1,242)	-	(15,728)	(14,274)
Rouanet law, audiovisual, sports and other incentives		-	(781)	(3,525)	(1,882)
Provision for expected losses - Accounts receivable		-	-	9,066	(3,252)
Provision for losses MSVia (adherence to law No. 13.448/2017)		-	-	(19,913)	(10,296)
Non-deductible expenses and write-off of tax credits		368	18	(124,114)	4,299
Collaboration Incentive Program	26	-	(83)	3,659	(943)
Other operating income and expenses		(19,919)	(5,337)	(78,746)	(40,920)
		<u>(70,070)</u>	<u>(70,846)</u>	<u>(535,867)</u>	<u>(284,791)</u>
<b>Equity accounted-investees</b>	12	895,401	3,779,685	25,311	30,438
<b>Profit before financial result</b>		826,962	3,694,432	1,802,349	6,426,561
<b>Financial result</b>	22	<u>(185,675)</u>	<u>(213,016)</u>	<u>(838,119)</u>	<u>(878,632)</u>
<b>Operating income and before income and social contribution taxes</b>		641,287	3,481,416	964,230	5,547,929
Income and social contribution taxes - current and deferred	9a	<u>(11,958)</u>	<u>(28,943)</u>	<u>(340,846)</u>	<u>(2,109,536)</u>
<b>Net income for the period</b>		629,329	3,452,473	623,384	3,438,393
<b>Attributable to:</b>					
Owners of the Company		629,329	3,452,473	629,329	3,452,473
Non-controlling interest		-	-	(5,945)	(14,080)
<b>Basic and diluted earnings per share</b>	20	<u>0,31155</u>	<u>1,70915</u>	<u>0,31155</u>	<u>1,70915</u>

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

Statements of comprehensive income  
for the periods ended March 31, 2023 and 2022

(In thousands of Brazilian Reals)

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Net income for the period</b>	629,329	3,452,473	623,384	3,438,393
<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	(33,612)	(240,951)	(33,612)	(240,951)
Cash flow hedge (income statement)	(2,107)	(5,215)	(2,107)	(5,215)
Deferred income tax and social contribution	717	1,773	717	1,773
Equity valuation adjustment of financial statements on foreign subsidiaries-non-controlling shareholders	-	-	(764)	(7,001)
	(35,002)	(244,393)	(35,766)	(251,394)
<b>Total comprehensive income for the period</b>	<b>594,327</b>	<b>3,208,080</b>	<b>587,618</b>	<b>3,186,999</b>
<b>Attributable to:</b>				
Owners of the Company	594,327	3,208,080	594,327	3,208,080
Non-controlling interests	-	-	(6,709)	(21,081)

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

CCR S.A.

(Publicly-held company)

Statement of changes in shareholders' equity - Consolidated  
for the periods ended March 31, 2023 and 2022

(In thousands of Brazilian Reals)

Note	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	Unearned profit reserve	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
Increased participation - VLT Carioca	-	-	-	-	-	-	-	-	-	-	-	-	1,751	1,751
Increased participation - Toronto	-	-	-	-	-	-	-	-	-	-	-	-	1,220	1,220
Advantageous purchase net of taxes	-	-	-	6,021	-	-	-	-	-	-	-	6,021	-	6,021
Acquisition participation	-	-	-	-	-	-	-	-	-	-	-	-	(45,911)	(45,911)
Interest on equity	-	-	-	-	-	-	-	-	-	-	-	-	(648)	(648)
Net income for the period	-	-	-	-	-	-	-	-	-	-	3,452,473	3,452,473	(14,080)	3,438,393
Other comprehensive results	-	-	-	-	-	-	-	-	-	(244,393)	-	(244,393)	(7,001)	(251,394)
<b>Balances on March 31, 2022</b>	<b>6,126,100</b>	<b>(103,158)</b>	<b>49,820</b>	<b>(27,857)</b>	<b>(8)</b>	<b>655,742</b>	<b>330,424</b>	<b>-</b>	<b>165,212</b>	<b>830,115</b>	<b>3,452,473</b>	<b>11,478,863</b>	<b>236,369</b>	<b>11,715,232</b>
<b>Balances on January 1, 2023</b>	6,126,100	(103,158)	218,574	(77,443)	(8)	862,396	3,275,249	316,198	-	846,655	-	11,464,563	358,187	11,822,750
Capital increase	-	-	-	-	-	-	-	-	-	-	-	-	45,620	45,620
Constitution of reserves	-	-	-	-	-	-	-	-	-	-	-	-	7	7
Interest on equity	-	-	-	-	-	-	-	-	-	-	-	-	(1,252)	(1,252)
Other comprehensive results	-	-	-	-	-	-	-	-	-	(35,002)	-	(35,002)	(764)	(35,766)
Net income for the period	-	-	-	-	-	-	-	-	-	-	629,329	629,329	(5,945)	623,384
<b>Balances on March 31, 2023</b>	<b>6,126,100</b>	<b>(103,158)</b>	<b>218,574</b>	<b>(77,443)</b>	<b>(8)</b>	<b>862,396</b>	<b>3,275,249</b>	<b>316,198</b>	<b>-</b>	<b>811,653</b>	<b>629,329</b>	<b>12,058,890</b>	<b>395,853</b>	<b>12,454,743</b>

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

CCR S.A.

(Publicly-held company)

Statement of changes in equity - Individual

for the periods ended March 31, 2023 and 2022

(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	Unearned profit reserve	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
Net income for the period	-	-	-	-	-	-	-	-	-	-	3,452,473	3,452,473
Other comprehensive income	-	-	-	-	-	-	-	-	-	(244,393)	-	(244,393)
Tax advantageous purchase	-	-	-	6,021	-	-	-	-	-	-	-	6,021
<b>Balances on March 31, 2022</b>	<u>6,126,100</u>	<u>(103,158)</u>	<u>49,820</u>	<u>(27,857)</u>	<u>(8)</u>	<u>655,742</u>	<u>330,424</u>	<u>-</u>	<u>165,212</u>	<u>830,115</u>	<u>3,452,473</u>	<u>11,478,863</u>
<b>Balances on January 1, 2023</b>	6,126,100	(103,158)	218,574	(77,443)	(8)	862,396	3,275,249	316,198	-	846,655	-	11,464,563
Net income for the period	-	-	-	-	-	-	-	-	-	-	629,329	629,329
Other comprehensive income	-	-	-	-	-	-	-	-	-	(35,002)	-	(35,002)
<b>Balances on March 31, 2023</b>	<u>6,126,100</u>	<u>(103,158)</u>	<u>218,574</u>	<u>(77,443)</u>	<u>(8)</u>	<u>862,396</u>	<u>3,275,249</u>	<u>316,198</u>	<u>-</u>	<u>811,653</u>	<u>629,329</u>	<u>12,058,890</u>

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

## Cash flows statements – indirect method

for the periods ended March 31, 2023 and 2022

(In thousands of Brazilian Reals)

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Cash flow from operating activities</b>				
<b>Profit for the period</b>	<b>629,329</b>	<b>3,452,473</b>	<b>623,384</b>	<b>3,438,393</b>
Adjustments as to:				
Deferred income tax and social contribution	11,958	28,943	(62,911)	1,828,701
Settlement of prepaid expenses	-	-	35,762	69,668
Depreciation and amortization	8,479	6,479	335,693	348,368
Depreciation - leases	129	10	6,039	12,014
Amortization of the concession right generated in acquisitions	-	-	32,744	39,949
Write-off of fixed assets and intangible assets	37	4	122,790	18,107
Exchange variation on loans and financing	(15,485)	(113,773)	(15,485)	(113,773)
Monetary variation of obligations with the concession grantor	-	-	70,773	59,841
Interest and monetary variation on debentures, promissory notes, loans, financing, leasing	279,749	241,220	945,672	755,272
Income (loss) of derivatives operations	(5,958)	128,220	(5,149)	150,542
Capitalization of borrowing costs	-	-	(52,025)	(20,199)
Fair value of loans, financing and debentures (fairvalue option and hedge accounting)	33,908	(11,603)	40,621	(27,116)
Reversal (constitution) of the provision for maintenance	-	-	70,376	46,806
Adjustment to present value - provision for maintenance	-	-	10,662	2,626
Constitution of the provision for civil, labor, social security, tax and contractual risks	1,229	-	19,086	15,567
Provision for expected losses - accounts receivable of operations	-	-	(8,078)	1,449
Interest and monetary variation on loans with related parties	(46,022)	(13,693)	6,857	21,350
Interest on taxes in installments	-	-	456	230
Adjustment to present value of liabilities with concession grantor	-	-	19,502	10,517
Remuneration of financial assets	-	-	(860,221)	(341,739)
Deferred ISS, Pis and COFINS	-	-	689	394
Exchange-rate variations on foreign suppliers	(24)	(14)	(589)	(8,715)
Monetary restatement of the provision for civil, labor, social security, tax and contractual risks	13	-	9,934	6,345
Estimated loss law 13.448/2017	-	-	19,913	10,296
Rebalancing revenue - AutoBAN	-	-	-	(5,254,058)
Interest and monetary variation on the term of self-composition, leniency agreement and PIC	203	615	203	615
Interest on mutual loan with third parties	-	-	4,678	3,086
Reversal of the leases present value adjustment	35	1	1,139	2,597
Financial investment income	(37,004)	(279)	(86,585)	(52,958)
Gain on acquisition of equity interest in MTH	15,430	-	-	-
Equity accounted-investees	(895,401)	(3,779,685)	(25,311)	(30,438)
	<b>(648,724)</b>	<b>(3,513,555)</b>	<b>637,235</b>	<b>(2,444,656)</b>
<b>Variation in assets and liabilities</b>				
<b>(Increase) decrease in assets</b>				
Accounts receivable	-	-	46,523	(78,656)
Accounts receivable - related parties	32,679	38,718	9,456	7,410
Recoverable taxes	(5,323)	12,543	(4,244)	12,766
Interest on capital received	116,135	292	6,605	3,316
Receipt of concession grantor	-	-	645,255	161,965
Accounts receivable of concession grantor	(22)	-	(36,362)	(18,559)
Financial assets	-	-	(621)	(23,127)
Prepaid expenses and others	(1,741)	(3,615)	(90,583)	(49,250)
<b>Increase (decrease) in liabilities</b>				
Suppliers	(42,781)	(13,846)	(228,627)	(88,591)
Suppliers - related parties	(904)	(7,665)	(12,162)	(7,910)
Social and labor obligations	26,319	42,632	62,820	73,898
Taxes and contributions payable and in installments and provision for income tax and social contribution	(43,802)	(8,842)	198,972	254,537
Deferred ISS, Pis and COFINS	-	-	(526)	(519)
Payments with income tax and social contribution	-	-	(449,527)	(293,429)
Interest on equity payable to third parties	-	-	1,070	-
Provision of maintenance	-	-	(12,653)	(4,517)
Obligations with the granting authorities	-	-	6,885	1,239
Mutual with third parties	-	-	(702)	(463)
Payment of provision for civil, labor, social security and tax risks	-	-	(13,294)	(7,638)
Deferred income	-	-	-	1,283
Other obligations with the Granting Authority	-	-	(18,803)	(1,487)
Other accounts payable	(4,559)	(3,878)	-	(89,533)
<b>Net cash from operating activities</b>	<b>56,606</b>	<b>(4,743)</b>	<b>1,370,101</b>	<b>846,472</b>

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

CCR S.A.

(Publicly-held company)

Cash flows statements – indirect method  
for the periods ended March 31, 2023 and 2022

(In thousands of Brazilian Reals)

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Cash flow from investment activities</b>				
Mutual with Related Parties				
Releases	(30,000)	(44,000)	-	-
Acquisition of fixed assets	(2,465)	(327)	(94,794)	(23,649)
Additions of intangible assets	(5,241)	(4,224)	(1,243,014)	(340,442)
Other fixed assets and intangible assets	-	-	8,822	27,988
Capital increase in investees and other investment activities	(216,088)	(95,059)	-	-
Capital decrease in investees	250,000	-	-	-
Advance for future capital increases - related parties	-	(8,044)	(110)	(9)
Financial investments net of redemption	350,190	4,185	334,935	(1,278,131)
Redemptions/investments (reserve account)	(138)	2,141	94,911	38,930
Assets and liabilities held for sale	-	-	29,467	-
<b>Net cash (used in) provided by investment activities</b>	<b>346,258</b>	<b>(145,328)</b>	<b>(869,783)</b>	<b>(1,575,313)</b>
<b>Cash flow from financing activities</b>				
Settlement of operations with derivatives	(60,248)	(14,721)	(60,104)	(18,758)
Mutual with related parties				
Loans, financing, debentures and promissory notes				
Funding (net of transaction costs)	-	3,337,802	169,637	4,303,306
Principal payments	-	(2,991,617)	(692,408)	(3,761,912)
Interest payments	(188,739)	(73,866)	(587,717)	(359,946)
Leases				
Payments of principal of interest	(149)	(11)	(8,200)	(13,394)
Dividends paid to non-controlling shareholders	-	-	(1,252)	-
Advance for future capital increases - related parties	-	-	-	30,413
Capital increase of non-controlling shareholders	-	-	45,620	(49,941)
<b>Net cash (used in) provided by financing activities</b>	<b>(249,136)</b>	<b>257,587</b>	<b>(1,134,424)</b>	<b>129,768</b>
Effect of exchange rate changes on cash and cash equivalents	-	-	(2,085)	37,200
<b>(Decrease) Increase in cash and cash equivalents</b>	<b>153,728</b>	<b>107,516</b>	<b>(636,191)</b>	<b>(561,873)</b>
<b>Statement of (decrease) increase in cash and cash equivalents</b>				
At the beginning of the period	713,347	851,759	5,229,073	4,593,600
At the end of the period	867,075	959,275	4,592,882	4,031,727
	<b>153,728</b>	<b>107,516</b>	<b>(636,191)</b>	<b>(561,873)</b>

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

Statements of added value  
for the periods ended March 31, 2023 and 2022  
(In thousands of Brazilian Reais)

	Note	Parent company		Consolidated	
		03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Revenues</b>					
Operational revenue	22	4,160	63,019	4,683,772	8,450,217
Capitalized interest		-	-	-	20,199
Allowance for expected losses - accounts receivable		-	-	-	(3,252)
<b>Inputs acquired from third parties</b>					
Costs of services provided		460	(2,618)	(666,728)	(384,659)
Construction Costs		-	-	(588,311)	(244,609)
Materials, energy, third-party services and others		(27,947)	(28,090)	(326,871)	(162,724)
Cost of grant		-	-	(100,826)	(113,649)
Provision for maintenance	19	-	-	(70,376)	(46,806)
<b>Gross added value</b>		<u>(23,327)</u>	<u>32,311</u>	<u>2,930,660</u>	<u>7,514,717</u>
<b>Depreciation and amortization</b>		(8,608)	(6,489)	(374,476)	(400,331)
<b>Net value added generated by the Company</b>		<u>(31,935)</u>	<u>25,822</u>	<u>2,556,184</u>	<u>7,114,386</u>
<b>Added value received from transfer</b>					
Equity accounted-investees	12	895,401	3,779,685	25,311	30,438
Financial income	23	288,230	334,526	448,596	488,057
<b>Total Added Value for Distribution</b>		<u>1,151,696</u>	<u>4,140,033</u>	<u>3,030,091</u>	<u>7,632,881</u>
<b>Distribution of added value</b>					
<b>Employees</b>					
Direct remuneration		21,932	78,100	330,779	366,857
Benefits		3,423	8,074	105,048	77,229
FGTS (Government Severance Indemnity Fund for Employees)		1,192	3,180	17,742	14,727
Other		1,829	118	6,391	6,571
<b>Taxes</b>					
Federal		17,597	45,852	502,129	2,250,425
Municipal		499	1,948	112,901	90,878
State		43	61	5,078	6,177
<b>Remuneration of third party capital</b>					
Interest		473,063	546,397	1,313,827	1,360,313
Rentals		2,789	3,830	12,812	21,311
<b>Remuneration on equity</b>					
Retained earnings for the period		629,329	3,452,473	629,329	3,452,473
Non-controlling interests		-	-	(5,945)	(14,080)
		<u>1,151,696</u>	<u>4,140,033</u>	<u>3,030,091</u>	<u>7,632,881</u>

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



## Notes to the Quarterly Statements (ITR) ended on March 31, 2023

Balances presented in Brazilian Reais in these Quarterly 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, Capital City, incorporated according to the Brazilian laws. The Company’s shares are traded on B3 S.A. - Brasil, Bolsa, Balcão (B3) under the ticker “CCRO3”.

In this quarter, there were no relevant changes in the operating context, in relation to the financial statements on December 31, 2022, except for the ones described below:

#### 1.1. Main events that occurred during the quarter ended March 31, 2023

##### 1.1.1. Main regulatory events

###### (a) Addendum No. 7 – VLT Carioca

On January 11, 2023, the 7th Addendum was executed between the VLT Carioca and the Municipal Government of Rio de Janeiro, with the purpose of amending clauses 1.3 and 20 of the original concession contract, regarding the guarantees provided by the municipality relating to payments of public contributions and pecuniary considerations, which were previously linked to the Real Estate Investment Fund. The guarantees were replaced by fiduciary assignment by the Government to the concessionaire of municipal property revenues arising from concessions and permissions for use and deposit account.

###### (b) Contractual Instrument - Barcas

On February 3, 2023, a Contractual Instrument was entered into between Barcas and the State of Rio de Janeiro, with the purpose of, among other things, (i) ensuring the continuity of the provision of the public waterway transport service by the concessionaire after the end of the original period of validity of the concession contract (february 11, 2023), as well as granting the State a period of up to 24 months to complete the studies and conduct a bidding process aiming at a new concession, and this period will consist of a first period of up to 12 months and a possible additional period, not exceeding 12 months; and (ii) defining the amount and term for payment of compensation to the Concessionaire for the operating costs incurred in the provision of the public service, based on the actual costs of the operation, excluding any and all contractually provided profit margins, subject to the conditions precedent provided for in the Contractual Instrument.

On March 2, 2023, the Contractual Instrument was ratified by the Judge of the 6th Tax Court of the Capital of the Court of Appeals of the State of Rio de Janeiro.

Under the Contractual Instrument, the State recognized the obligation to indemnify Barcas, in the amount of BRL 598,939, on the base date of December 2020 (BRL 704,496 on the base date of March 2023 - ratification date), for the operating costs incurred for the 2nd, 3rd, and 4th five-year periods, restated by the IPCA variation up to the payment date.

In addition, the Contractual Instrument also governed the payments, by the State, of amounts referring to the 5th five-year period, the complementary period and any additional

complementary period of public service provision, whose amounts will be determined and ratified in due course under the terms and conditions set forth in the Contractual Instrument. In March 2023, the restated amount of BRL 566,923 was recognized as Operating Income, which is net of the balance of BRL 137,573 that was already recognized as Accounts receivable from the Governments. In the same month, the remuneration for the month in the amount of BRL 2,998 was recorded, totaling BRL 569,921 in revenues.

**(c) Addendum No. 03/2023 - MSVia**

On March 10, 2023, the 3rd Addendum to the concession contract was signed between MSVia and the Government, with the purpose of extending the term of effectiveness of the concession, extending the term of the contract on March 12, 2025.

This term extension addendum took place under these conditions since the concession is in the process of being re-bid, and the previously agreed maximum term has expired.

In view of the absence of other related contractual provisions, the accounting effects arising from this asset are only the ordinary change of the indemnifiable balance, in compliance with the criteria provided for in the applicable regulation.

**1.1.2. Other relevant events**

**(a) Acquisition of interest – VLT Carioca**

On February 28, 2023, a contractual instrument was executed for the acquisition of all shares held by OTP Mobilidade S.A. (“OM”), OTP S.A., and Gumi Brasil Participações S.A. in VLT Carioca, equivalent to 1.3473% of its capital stock on the date of the instrument, as well as the assignment to CCR of all the loans held by OM against VLT Carioca. The transaction will come into effect upon satisfaction of conditions precedent.

**(b) Return of part of the land and interruption of the NASP project**

The investee SPCP owns a land of 1,277 hectares, located in the cities of Cajamar and Caieiras, in the State of São Paulo, initially acquired for the development of the NASP – Novo Aeroporto de São Paulo (New Airport of São Paulo).

On March 29, 2023, the Company's Management decided to (i) take the necessary steps to return approximately 30% of the acquired area intended for the development of the NASP, without financial consideration, since the return trigger provided for in the land purchase and sale agreement was achieved, due to the fact that, until the moment, the authorization decree for the development of a private aerodrome had not been obtained, and (ii) interrupt the NASP project, keeping the rest of the land for capital appreciation.

A provision was recorded for the return of the land and ownership transfer costs, in the amount of BRL 120,576, with a corresponding entry in Expenses, provisions, and non-deductible fines. Regarding the area that will not be returned, its value was reclassified to Investment property and assessed by the cost method. See note No. 15 for further details.

**2. Presentation of the Quarterly Statements**

These individual and consolidated interim financial statements were prepared and are presented in accordance with Technical Pronouncement CPC 21 (R1) – Interim Statement, and with 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. 6404/1976 and rules issued by the Brazilian Securities and Exchange Commission (CVM).

These Quarterly Statements should be read along with the financial statements for the year ended December 31, 2022.

Management states that all significant information specific to the Quarterly Statements is disclosed and only such information is being evidenced, and corresponds to the information used in managing the Company.

On May 3, 2023, the Compliance and Audit Committee and the Supervisory Board analyzed and issued their opinion in favor of these quarterly statements and the Company's Board of Directors approved them on May 4, 2023.

### **3. Main accounting policies and practices**

In this quarter, there were no changes in the main accounting policies and practices, therefore, the consistency of application of the procedures disclosed in the notes to the financial statements for the year ended December 31, 2022 is maintained, except for the inclusion of the practice on investment property, described below:

#### **Investment property**

Investment property is initially recorded at cost, including any directly attributable expenditure, and, subsequently, it is assessed using the cost method.

### **4. Determination of fair values**

In this quarter, there were no changes in the criteria for determining fair values.

### **5. Financial risk management**

There were no changes in the financial risk management in this quarter.

On March 31, 2023, the Parent Company and the Consolidated have negative net working capital of BRL 84,392 and BRL 1,908,450, respectively, substantially composed of loans, financing, bonds, and promissory notes, detailed in notes 16 and 17. In addition to generating cash from its activities, the Company and its investees are permanently restructuring their debts and negotiating new fund raising in order to meet the planned investments and mitigate liquidity risk in the short term.

## 6. Operating segments

The results, assets and liabilities of the operating segments of the entities of the CCR Group are as follows:

	03/31/2023					03/31/2022				
	Highways	Mobility	Airport	Unallocated	Consolidated	Highways	Mobility	Airport	Unallocated	Consolidated
Gross revenue	2,364,257	1,741,932	515,302	1,190	4,622,681	7,160,943	887,530	398,356	3,388	8,450,217
Financial income	103,268	68,734	27,672	248,922	448,596	90,625	64,900	10,775	321,757	488,057
Financial costs	(273,943)	(300,004)	(238,863)	(473,905)	(1,286,715)	(260,526)	(273,423)	(285,198)	(547,542)	(1,366,689)
Depreciation and amortization and impairment	(198,803)	(73,949)	(85,849)	(15,875)	(374,476)	(241,805)	(68,368)	(77,317)	(12,841)	(400,331)
Income (loss) from reportable segments after income and social contribution	549,872	628,598	(12,716)	(542,370)	623,384	5,096,953	153,550	(212,320)	(1,599,790)	3,438,393
Income tax and social contribution	(274,771)	(121,279)	63,313	(8,109)	(340,846)	(2,036,255)	(92,428)	47,601	(28,454)	(2,109,536)
Equity accounted-investees	10,910	-	14,497	(96)	25,311	12,930	-	17,564	(56)	30,438
Profit (loss) for the period	465,962	550,312	(3,933)	(383,012)	629,329	3,858,084	111,058	(181,081)	(335,588)	3,452,473

	03/31/2023					12/31/2022				
	Highways	Mobility	Airport	Unallocated	Consolidated	Highways	Mobility	Airport	Unallocated	Consolidated
Assets of reporting segments	22,331,328	16,370,927	12,619,369	(537,142)	50,784,482	20,370,169	15,624,714	12,518,850	2,033,567	50,547,300
Net investment of unsecured liability on associated companies and joint ventures	156,930	-	680,113	(1,210)	835,833	145,310	-	690,571	(1,115)	834,766
CAPEX	427,241	894,854	72,846	(3,138)	1,391,803	1,442,496	1,154,718	1,008,868	63,290	3,669,372
Liabilities of reporting segments	(10,639,615)	(11,301,601)	(7,395,602)	(8,992,921)	(38,329,739)	(11,212,986)	(11,162,665)	(7,422,490)	(8,926,409)	(38,724,550)

## 7. Cash and cash equivalents and financial investments

	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Cash and cash equivalents</b>				
Cash and banks	396	267	343,556	330,055
Financial investments (a)	866,679	713,080	4,249,326	4,899,018
<b>Total</b>	<b>867,075</b>	<b>713,347</b>	<b>4,592,882</b>	<b>5,229,073</b>

	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Financial investments</b>				
<b>Current</b>	<b>1,070,517</b>	<b>1,383,565</b>	<b>2,703,452</b>	<b>3,047,640</b>
Financial investments (a)	1,065,206	1,378,392	2,645,964	2,894,314
Reserve account (b)	5,311	5,173	57,488	153,326
<b>Non-current</b>	<b>-</b>	<b>-</b>	<b>69,449</b>	<b>68,522</b>
Financial investments - Reserve account (b)	-	-	69,449	68,522
<b>Total</b>	<b>1,070,517</b>	<b>1,383,565</b>	<b>2,772,901</b>	<b>3,116,162</b>

Financial investments have an average remuneration corresponding to 102.52% of the CDI rate, which is equivalent to 13.61% p.a., on March 31, 2023, (102.46% of the CDI rate, equivalent to 12.74% p.a., on average, on December 31, 2022).

- (a) It substantially comprises investments in an exclusive investment fund and in CDB; and
- (b) It is intended to meet long-term contractual obligations related to loans and bonds (notes No.16 and 17).

## 8. Accounts receivable – Consolidated

	03/31/2023	12/31/2022
<b>Current</b>	<b>2,313,757</b>	<b>3,106,055</b>
Accounts receivable from operations (a)	868,865	915,388
Provision for expected loss (b)	(28,847)	(36,925)
Accounts receivable from the Concession Grantors (c)	1,473,739	2,227,592
<b>Non-current</b>	<b>5,812,248</b>	<b>4,788,298</b>
Accounts receivable from the Concession Grantors (c)	5,812,248	4,788,298
<b>Total</b>	<b>8,126,005</b>	<b>7,894,353</b>
<b>Aging list of receivables</b>	<b>03/31/2023</b>	<b>12/31/2022</b>
Credits to falling due	8,027,038	7,593,683
Credits overdue up to 60 days	41,849	103,105
Credits overdue from 61 to 90 days	36,563	61,508
Credits overdue from 91 to 180 days	16,222	32,753
Credits overdue for more than 180 days	33,179	140,229
<b>Total gross provision for expected loss</b>	<b>8,154,852</b>	<b>7,931,278</b>
<b>Payment Schedule (non-current)</b>	<b>03/31/2023</b>	<b>12/31/2022</b>
2024	518,992	658,497
2025	1,491,425	482,231
2026	438,671	421,968
2027	406,607	390,341
2028 onwards	2,956,553	2,835,261
<b>Total</b>	<b>5,812,248</b>	<b>4,788,298</b>

- (a) Credits receivable from operations, such as: airport, ancillary, toll, waterway, metro, and optic fiber service revenues;
- (b) It reflects the expected loss on operations, referring to the receivables mentioned in item (a). With regard to the amounts to be received from the Governments, there is no provision for expected loss. Management considers the credit risk of accounts receivable from the Governments to be low, due to the absence of a history of default; and
- (c) Credits receivable from the Governments referring to: contribution, rebalancing, fixed and variable monetary considerations, demand mitigation, reversible and indemnifiable assets, and tariff adjustments for the affected businesses of the Company, the activity of which is shown below.

## Accounts receivable from the Governments

	12/31/2022		03/31/2023				Total
	Opening balance	Additions	Receipt	Remuneration (b)	Transfer	Other	
<b>Current</b>	<b>2,227,592</b>	<b>352,816</b>	<b>(645,255)</b>	<b>395,655</b>	<b>(771,123)</b>	<b>(85,946)</b>	<b>1,473,739</b>
Public contribution (a)	89,668	37,255	(19,737)	1,939	-	-	109,125
VLT Carioca	89,668	37,255	(19,737)	1,939	-	-	109,125
Rebalancing (b)	112,443	-	(17,187)	134	26,527	-	121,917
ViaQuatro (b)	108,696	-	(17,187)	-	26,527	-	118,036
BH Airport (c)	3,747	-	-	134	-	-	3,881
Revenue from fixed monetary consideration (a)	538,554	3,569	(117,414)	2,102	122,532	252	549,595
VLT Carioca	284,592	2,416	(46,919)	-	50,272	-	290,361
Metrô Bahia	253,962	1,153	(70,495)	2,102	72,260	252	259,234
Revenue from variable monetary consideration (a)	36,393	16,193	(28,696)	-	-	-	23,890
VLT Carioca	31,463	6,017	(18,705)	-	-	-	18,775
Metrô Bahia	4,930	10,176	(9,991)	-	-	-	5,115
Demand mitigation (d)	279,613	76,151	(173,916)	-	71,173	-	253,021
Metrô Bahia (d)	164,041	-	(58,344)	-	71,173	-	176,870
ViaQuatro (e)	45,856	31,321	(45,856)	-	-	-	31,321
ViaMobilidade - Linhas 5 e 17 (e)	34,284	37,717	(34,284)	-	-	-	37,717
ViaMobilidade - Linhas 8 e 9 (e)	35,432	7,113	(35,432)	-	-	-	7,113
Operating cost compensation	-	216,794	(288,305)	353,127	134,575	-	416,191
Barcas (f)	-	216,794	(288,305)	353,127	134,575	-	416,191
Reversible and indemnifiable assets	1,170,921	2,854	-	38,353	(1,125,930)	(86,198)	-
MSVia (g)	1,036,346	2,854	-	38,353	(991,355)	(86,198)	-
Barcas	134,575	-	-	-	(134,575)	-	-
<b>Non-current</b>	<b>4,788,298</b>	<b>48,733</b>	<b>-</b>	<b>204,094</b>	<b>771,123</b>	<b>-</b>	<b>5,812,248</b>
Rebalancing (b)	1,207,685	-	-	29,817	(26,527)	-	1,210,975
ViaQuatro	1,207,685	-	-	29,817	(26,527)	-	1,210,975
Revenue from fixed monetary consideration (a)	3,544,663	-	-	174,277	(122,532)	-	3,596,408
VLT Carioca	1,505,846	-	-	57,275	(50,272)	-	1,512,849
Metrô Bahia	2,038,817	-	-	117,002	(72,260)	-	2,083,559
Demand mitigation	35,950	48,733	-	-	(71,173)	-	13,510
Metrô Bahia (d)	35,950	48,733	-	-	(71,173)	-	13,510
Reversible and indemnifiable assets	-	-	-	-	991,355	-	991,355
MSVia (g)	-	-	-	-	991,355	-	991,355
<b>Total</b>	<b>7,015,890</b>	<b>401,549</b>	<b>(645,255)</b>	<b>599,749</b>	<b>-</b>	<b>(85,946)</b>	<b>7,285,987</b>

- (a) Contractual right to receive public contribution and pecuniary compensation from the Governments, 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 contracts, according to the physical progress of the improvements made;
- (b) Rebalancing of ViaQuatro's concession contract due to the delay in completing the works in Phase I of the concession and the sectioning of intercity lines managed by EMTU, which will be received by an additional fee to the remuneration rate pursuant to Addendum No. 6;
- (c) Rebalancing of the losses generated by the COVID-19 pandemic in 2021 and 2022;
- (d) Credits receivable from the Government, arising from a demand risk mitigation clause, due to the fact that the actual demand is lower compared to the projected one, according to annex 8 of the concession contract. From the balance of accounts receivable on March 31, 2023, in the amount of BRL 190,380, BRL 176,870 is related to the 4th year of full operation (period from March 1, 2022 on February 28, 2023) and BRL 13,510 relates to the 5th year of full operation (period from March 1, 2023 on February 28, 2024);
- (e) Balance of the demand mitigation revenue from ViaMobilidade – Linhas 5 and 17, ViaMobilidade – Linhas 8 and 9, and ViaQuatro, which is received over the quarter subsequent to that of the triggering event;
- (f) Balance of indemnities to be received from the Government relating to the 2nd, 3rd, and 4th five-year periods, resulting from the Contractual Instrument ratified on March 2, 2023, which must be settled by February 2024;
- (g) Indemnification receivable from the Government as a result of the early termination of the concession of MSVia, pursuant to the applicable legislation and regulations;

- (h) Remuneration of amounts receivable from the Governments, arising from interest and monetary adjustment provided for in the concession contracts or addenda; and
- (i) The total amount of BRL 86,198 is made up as follows: (i) BRL 19,913 for the estimated loss pursuant to Law No. 13448/2017, having applied the fair value recoverability analysis, which includes the evaluation of indemnities to be received from the Government; (ii) BRL 60,738 for the tariff surplus over tariffs received from users, calculated after the signature of Addendum No. 1; and (iii) BRL 5,547 for the updated balance of the Consent Decree (TAC) mentioned in Note No. 18, arising from transfer of liability.

## 9. Income tax and social security contribution

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

The reconciliation of income tax and social security contribution recorded in the profit or loss is shown as follows:

Reconciliation of income tax and social contribution	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Income before income tax and social contribution</b>	<b>641,287</b>	<b>3,481,416</b>	<b>964,230</b>	<b>5,547,929</b>
<b>Income tax and social contribution at nominal rate (34%)</b>	<b>(218,038)</b>	<b>(1,183,681)</b>	<b>(327,838)</b>	<b>(1,886,296)</b>
<b>Tax effect of the permanent additions and exclusions</b>				
Equity income (loss) (a)	306,217	1,286,821	8,606	10,349
Non-deductible expenses	(176)	(507)	(6,144)	(6,252)
Provisions/updates of the Voluntary Disclosure and Settlement, Leniency Agreement and PIC	(105)	(295)	(105)	719
Variable remuneration of statutory officers	(918)	1,744	(2,060)	429
Interest on equity	(5,721)	(661)	426	221
Income tax incentive (PAT (Workers' Meals Program), art and culture Transactions and Incentive to sports)	-	-	5,920	3,311
Non-constituted income tax and social contribution on tax losses and differences over time	(93,217)	(132,364)	(52,968)	(190,294)
Other tax adjustments (b)	-	-	33,317	(41,723)
<b>Income tax and social contribution revenue (expenses)</b>	<b>(11,958)</b>	<b>(28,943)</b>	<b>(340,846)</b>	<b>(2,109,536)</b>
Current Taxes	-	-	(403,757)	(280,835)
Deferred taxes	(11,958)	(28,943)	62,911	(1,828,701)
<b>Effective income tax rate</b>	<b>1.86%</b>	<b>0.83%</b>	<b>35.35%</b>	<b>38.02%</b>

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

## b. Deferred taxes

Deferred income tax and social security contribution have the following sources:

Deferred income tax and social contribution	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Assets</b>	<b>80,797</b>	<b>82,300</b>	<b>2,589,546</b>	<b>2,489,788</b>
Income and social contribution on tax losses and carryforward (a)	39,004	39,004	2,051,087	2,025,267
Provisions (d)	39,932	38,083	326,224	295,052
Loss estimate - law No. 13,448/2017 - MSV <sup>ia</sup>	-	-	76,024	82,294
Adjustment to present value	-	-	88,104	61,296
Assisted operation	-	-	11,095	11,957
Taxes with Pis and Confis suspension enforceability	591	569	8,358	6,987
Construction revenue (extrapolation of taxes on pecuniary consideration)	-	-	3,158	2,923
Exchange-rate variation	-	2,529	-	2,576
Fair value with hedge and debenture transactions	1,073	1,794	-	1,436
Others	197	321	25,496	-
<b>Tax compensation assets</b>	<b>(80,797)</b>	<b>(82,300)</b>	<b>(1,586,494)</b>	<b>(1,525,125)</b>
<b>Net deferred tax asset after clearing</b>	<b>-</b>	<b>-</b>	<b>1,003,052</b>	<b>964,663</b>
<b>Liabilities</b>	<b>(261,077)</b>	<b>(250,622)</b>	<b>(4,056,230)</b>	<b>(4,016,060)</b>
Rebalancing revenues - AutoBAn (c)	-	-	(1,693,041)	(1,714,646)
Income from remuneration of amounts receivable from the Concession Grantors	-	-	(887,441)	(854,909)
Interest capitalization	-	-	(589,295)	(576,889)
Rebalancing income and contractual asset agencies - ViaQuatro	-	-	(449,253)	(447,569)
Concession right generated in the remeasurement of equity interest	(128,397)	(130,179)	(128,397)	(130,179)
Temporary differences - law No. 12,973/2014 (b)	-	-	(101,519)	(103,852)
Bargain purchase gain on the acquisition of equity interest	(65,059)	(65,059)	(65,059)	(65,059)
Loan Transaction Cost	(14,453)	(14,978)	(46,616)	(58,444)
Difference in tax vs. accounting amortization criteria versus accounting - Aéris	-	-	(23,520)	(44,446)
Income (loss) of derivatives operations	(45,772)	(35,512)	(18,838)	(11,782)
Gain on remeasurement at fair value on acquisition of equity interest	(4,894)	(4,894)	(4,894)	(4,894)
Exchange-rate variation	(2,502)	-	(2,457)	-
Others	-	-	(45,900)	(3,391)
<b>Tax compensation liabilities</b>	<b>80,797</b>	<b>82,300</b>	<b>1,586,494</b>	<b>1,525,125</b>
<b>Net deferred tax liabilities after clearing</b>	<b>(180,280)</b>	<b>(168,322)</b>	<b>(2,469,736)</b>	<b>(2,490,935)</b>
<b>Net deferred tax</b>	<b>(180,280)</b>	<b>(168,322)</b>	<b>(1,466,684)</b>	<b>(1,526,272)</b>

Movement of deferred tax	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Recognized in the statement of income (loss)</b>	<b>(11,958)</b>	<b>(28,943)</b>	<b>62,911</b>	<b>(1,828,701)</b>
Assets	1,026	(12,082)	102,348	80,321
Liabilities	(12,984)	(16,861)	(39,437)	(1,909,022)
<b>Recognized in shareholders' equity</b>	<b>-</b>	<b>-</b>	<b>1,092</b>	<b>4,431</b>
Assets	-	-	1,092	4,431

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

	Parent company	Consolidated
2023	-	1,673
2024	-	62,977
2025	-	88,212
2026	-	94,974
2027	-	111,082
from 2028 onwards	39,004	1,692,169
<b>Total</b>	<b>39,004</b>	<b>2,051,087</b>

The recovery of tax credits may occur in a different time than the above estimate due to possible corporate restructuring and capital restructuring.

- (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) IR/CS (Income Tax/social security contribution) on temporary difference from revenue recording in AutoBAn, originating from the execution of the Definitive Agreement on March 31, 2022; and
- (d) Provisions: for maintenance, for labor, tax, fiscal, civil, and contractual risks, for profit sharing (PLR), for expected loss - accounts receivable, and for a long-term bonus program.

CCR and some investees, mainly CPC, RDN, MSVia (partially), and Barcas (totally), did not record the deferred tax assets on the balance of tax losses and negative bases, in the amounts of BRL 3,073,778 and BRL 3,196,752, respectively, as there is no expectation of generating taxable income in the long term. Had they been recorded, the balance of the deferred tax asset (IRPJ/CSLL) would be BRL 1,056,152 on March 31, 2023 (BRL 1,218,788 on December 31, 2022).

## 10. Concession-related early payments – Consolidated

	Start of concession (a)		Extension of the concession period (b)		Total	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Current</b>	<b>76,526</b>	<b>76,634</b>	<b>65,058</b>	<b>66,416</b>	<b>141,584</b>	<b>143,050</b>
ViaLagos	286	286	-	-	286	286
AutoBAn	1,480	1,480	50,115	50,115	51,595	51,595
ViaOeste	1,182	1,290	14,943	16,301	16,125	17,591
RodoAnel Oeste	73,578	73,578	-	-	73,578	73,578
<b>Non-current</b>	<b>1,069,228</b>	<b>1,088,278</b>	<b>689,083</b>	<b>704,329</b>	<b>1,758,311</b>	<b>1,792,607</b>
ViaLagos	6,527	6,598	-	-	6,527	6,598
AutoBAn	20,346	20,716	689,083	701,612	709,429	722,328
ViaOeste	-	215	-	2,717	-	2,932
RodoAnel Oeste	1,042,355	1,060,749	-	-	1,042,355	1,060,749
<b>Total</b>	<b>1,145,754</b>	<b>1,164,912</b>	<b>754,141</b>	<b>770,745</b>	<b>1,899,895</b>	<b>1,935,657</b>

During the quarter ended on March 31, 2023, the amount of BRL 35,762 (BRL 69,668 in the 1st quarter of 2022) was allocated to the profit or loss.

- (a) Early payments at the start of the concession and early payments to the Government, 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 profit or loss 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 profit or loss in the extended period.

## 11. Related Parties

The balances of assets and liabilities on March 31, 2023 and December 31, 2022, as well as transactions that have influenced the result for the quarters ended March 31, 2023 and 2022, related to operations with related parties, result from transactions between the Company, its parent companies, subsidiaries, joint subsidiaries, key management personnel, and other related parties.

## a. Parent company

Balances	03/31/2023				12/31/2022					
	Parent companies	Subsidiaries	Joint ventures	Other related parties	Total	Parent companies	Subsidiaries	Joint ventures	Other related parties	Total
<b>Assets</b>	-	1,507,978	202,803	722,324	2,433,105	-	1,575,334	196,949	885,412	2,657,695
Advance for future capital increase	-	76,039	-	-	76,039	-	76,039	-	-	76,039
Financial investments	-	-	-	688,569	688,569	-	-	-	861,643	861,643
Bank movement account	-	-	-	14	14	-	-	-	16	16
Accounts receivable	-	92,617	5,795	-	98,412	-	122,831	6,187	-	129,018
Derivatives	-	-	-	33,514	33,514	-	-	-	23,482	23,482
Dividends and interest on equity	-	354,126	-	-	354,126	-	453,465	-	-	453,465
Mutual loans	-	985,196	197,008	-	1,182,204	-	922,999	190,762	-	1,113,761
Other credits	-	-	-	227	227	-	-	-	271	271
<b>Liabilities</b>	38,432	3,440	16	1,533,426	1,575,314	38,419	2,049	3	1,484,070	1,524,541
Advance for future capital increase	909	-	-	287	1,196	909	-	-	287	1,196
Suppliers and accounts payable	13	3,440	16	26	3,495	-	2,049	3	855	2,907
Derivatives	-	-	-	-	-	-	-	-	27,723	27,723
Dividends	37,510	-	-	-	37,510	37,510	-	-	-	37,510
Other debts	-	-	-	1,534	1,534	-	-	-	1,952	1,952
Debtentures	-	-	-	1,297,407	1,297,407	-	-	-	1,227,184	1,227,184
Promissory notes	-	-	-	234,172	234,172	-	-	-	226,069	226,069

Transactions	03/31/2023				03/31/2022			
	Subsidiaries	Joint ventures	Other related parties	Total	Subsidiaries	Joint ventures	Other related parties	Total
Costs / expenses - employee private pension benefit	-	-	(1,718)	(1,718)	-	-	-	-
Costs / expenses - financial advisory services	-	-	(163)	(163)	-	-	-	-
Costs / expenses - technology support and maintenance	-	-	-	-	(11)	-	-	(11)
Costs / expenses - data transmission services	(15)	-	-	(15)	(13)	-	-	(13)
Costs / expenses of infrastructure used	(1,202)	-	-	(1,202)	-	-	-	-
Finance costs - derivatives	-	-	(29,790)	(29,790)	-	-	-	-
Financial expenses - interest, monetary and exchange	(1,269)	(190)	-	(1,459)	(5,069)	-	-	(5,069)
Mutual cooperation revenue	-	-	418	418	-	-	-	-
Revenues from financial investments	-	-	27,586	27,586	-	-	-	-
Income from providing guarantees in debt issues	3,193	-	-	3,193	7,499	-	-	7,499
Service provision revenues - CCR GBS	836	-	130	966	54,051	1,285	184	55,520
Financial income - derivatives	-	-	36,470	36,470	-	-	-	-
Financial income - mutual loans	39,289	7,348	-	46,637	12,279	5,203	-	17,482
Financial income - interest, monetary and exchange variations	749	95	-	844	-	-	-	-
Transfer of costs and expenses - CCR GBS	109,055	550	-	109,605	-	-	-	-
Transfer of costs and expenses of employees	293	(16)	-	277	2,495	-	-	2,495

## b. Consolidated

Balances	03/31/2023				12/31/2022			
	Parent companies	Joint ventures	Other related parties	Total	Parent companies	Joint ventures	Other related parties	Total
<b>Assets</b>	2	204,312	2,975,534	3,179,848	2	201,626	3,142,017	3,343,645
Advance for future capital increase	-	1,367	-	1,367	-	1,257	-	1,257
Financial investments	-	-	2,798,256	2,798,256	-	-	2,981,832	2,981,832
Bank movement account	-	-	31,084	31,084	-	-	22,286	22,286
Accounts receivable	2	5,790	111,796	117,588	2	9,458	112,907	122,367
Derivatives	-	-	33,514	33,514	-	-	24,192	24,192
Mutual loans	-	197,155	-	197,155	-	190,911	-	190,911
Other credits	-	-	884	884	-	-	800	800
<b>Liabilities</b>	38,431	294	5,863,837	5,902,562	38,419	3	5,728,644	5,767,066
Advance for future capital increase	909	-	287	1,196	909	-	287	1,196
Loans and financing	-	-	11,916	11,916	-	-	11,329	11,329
Suppliers and accounts payable	12	294	16,676	16,982	-	3	20,918	20,921
Derivatives	-	-	16,599	16,599	-	-	35,533	35,533
Dividends and interest on equity	37,510	-	68,195	105,705	37,510	-	62,801	100,311
Mutual loans	-	-	356,265	356,265	-	-	342,171	342,171
Other debts	-	-	2,282	2,282	-	-	2,897	2,897
Debtentures	-	-	5,128,757	5,128,757	-	-	4,998,951	4,998,951
Promissory notes	-	-	262,860	262,860	-	-	253,757	253,757

Transactions	03/31/2023			03/31/2022			
	Joint ventures	Other related	Total	Parent companies	Joint ventures	Other related	Total
		parties				parties	
Costs / expenses - financial advisory services	-	(220)	(220)	-	-	-	-
Costs / expenses - private pension benefit for employees	-	(3,309)	(3,309)	-	-	-	-
Costs / expenses - technology support and maintenance services	-	(909)	(909)	-	-	-	-
Costs / expenses - data transmission services	(683)	-	(683)	-	-	-	-
Costs / expenses - administrative fee for payment management	-	-	-	-	-	(505)	(505)
Costs / expenses of infrastructure used	-	(1,762)	(1,762)	-	-	(237)	(237)
Costs / expenses - cash transport services	-	(466)	(466)	-	-	-	-
Costs / expenses - staff training services	-	(16)	(16)	-	-	-	-
Costs / expenses - specialized services and consultancies	-	(591)	(591)	-	-	-	-
Expenses from provision of guarantees in debt issues	-	(284)	(284)	-	-	(1,464)	(1,464)
Financial expenses - interest, monetary and exchange variations	-	(2,439)	(2,439)	-	-	(8,846)	(8,846)
Finance costs - derivatives	-	(39,251)	(39,251)	-	-	-	-
Finance costs - mutual loans	-	(16,599)	(16,599)	-	-	(17,261)	(17,261)
Revenue from infrastructure used	-	574	574	67	41	15	123
Mutual cooperation revenue	-	618	618	-	-	-	-
Airport revenues	-	7	7	-	-	-	-
Financial income	-	102,323	102,323	-	-	-	-
Management fee revenues	-	-	-	-	76	-	76
Service provision revenues - CCR GBS	-	130	130	-	1,500	184	1,684
Financial income - interest, monetary and exchange variations	-	3,689	3,689	-	202	659	861
Financial income - derivatives	-	36,616	36,616	-	-	-	-
Financial income - mutual loans	7,348	-	7,348	-	5,343	17	5,360
Revenue from data transmission services	25	539	564	-	-	-	-
Transfer of costs and expenses - CCR GBS	-	717	717	-	-	-	-
Transfer of costs and expenses of employees	-	(329)	(329)	-	-	(666)	(666)

## Key management personnel expenses

	Directors - Non-statutory		Directors - Statutory				Consolidated			
	Parent company (a) and Consolidated		Parent company (a)		Consolidated		Parent company (a)		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022	03/31/2023	03/31/2022	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Remuneration:</b>	<b>2,889</b>	<b>2,804</b>	<b>11,370</b>	<b>32,298</b>	<b>21,371</b>	<b>57,769</b>	<b>2,463</b>	<b>2,203</b>	<b>2,463</b>	<b>2,203</b>
Short-term benefits - fixed remuneration	2,265	663	7,495	6,761	14,317	13,719	2,448	2,185	2,448	2,251
Other benefits:	624	2,141	3,875	25,537	7,054	44,050	15	18	15	18
Provision for variable remuneration of the year payable in the next year	573	152	3,641	4,543	6,570	8,966	-	-	-	-
Variable remuneration payment (PPR) of the previous year	-	1,950	-	20,760	-	34,555	-	-	-	-
Private pension plan	49	37	227	224	468	501	-	-	-	-
Life insurance	2	2	7	10	16	28	15	18	15	18

## Balances payable to key management personnel

	Parent company (a)		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
Management remuneration	4,213	25,141	6,700	52,853

- (a) 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, on March 31, 2023.

At the Annual General Meeting (AGM) held on April 19, 2023, the annual and global remuneration for the Parent Company's (statutory) Managers and Board of Directors for year 2023 was approved, in the amount of up to BRL 49,179, in case of full achievement of the goals set (100%), and it may reach up to BRL 52,266, in case the aforementioned goals are exceeded by 120%. In addition, the individual remuneration of the Supervisory Board's members corresponding to 10% of the average remuneration attributed to the Company's statutory officers 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 (Brazilian Corporations Act).

## 12. Investments in subsidiaries and joint ventures

### a) Breakdown of the investments in subsidiaries and joint ventures

Parent company			Investments (provision for unsecured liabilities)		Result from equity interests		
Subsidiaries	Core business	% participation on 03/31/2023	03/31/2023	12/31/2022	03/31/2023	03/31/2022	
<b>In Brazil</b>							
ATP (a)	Services	0.01	(1)	(1)	-	-	
AutoBAn (a)	Highway concession	100	3,780,471	3,520,531	268,739	-	
Barcas (a)	Passenger transportation concession	100	(8,731)	(483,569)	444,838	-	
CIIS	Holding	-	-	-	-	(14,260)	
CPC	Holding	100	2,291,759	2,320,428	4,860	(225,657)	
Infra SP	Holding	-	-	-	-	3,792,242	
AutoBAn (a)	Services	100	831	810	21	-	
Barcas (a)	Holding	100	433	423	10	-	
Linha 15	Passenger transportation concession	80	1,820	1,819	1	(16)	
Metrô Bahia (a)	Passenger transportation concession	100	1,693,391	1,891,876	48,017	-	
MSVia (a)	Highway concession	100	275,442	335,297	(59,855)	-	
ND	Services	100	15,427	14,994	433	27,653	
PRN	Highway concession	100	2,268	2,317	(49)	(163)	
RDN	Highway concession	100	(350,858)	(335,585)	(15,273)	(658)	
Renovias (a)	Highway concession	40	96,821	79,892	16,929	-	
RioSP	Highway concession	100	2,439,464	2,342,734	96,730	45,761	
RodoAnel Oeste (a)	Highway concession	99.59	1,329,343	1,316,600	12,743	-	
RS Holding	Holding	100	814,211	788,214	25,997	27,988	
Samm (b)	Services	-	-	-	(479)	(1,543)	
SIP	Holding	100	303	288	(95)	(54)	
SPCP (a)	Holding	100	280,463	401,924	(121,461)	(528)	
SPVias (a)	Highway concession	100	286,114	251,347	39,040	-	
ViaCosteira	Highway concession	100	1,032,007	1,006,985	25,022	23,218	
ViaLagos	Highway concession	100	49,825	26,327	23,498	14,503	
ViaMobilidade - Linhas 5 e 17	Passenger transportation concession	83.34	162,858	148,922	13,905	10,456	
ViaMobilidade - Linhas 8 e 9	Passenger transportation concession	80	253,954	85,037	(12,172)	27,547	
ViaOeste (a)	Highway concession	100	263,065	221,302	41,763	-	
ViaQuatro	Passenger transportation concession	75	887,644	833,420	57,979	61,275	
ViaRio	Highway concession	66.66	59,760	65,779	(6,019)	(1,707)	
VLT Carioca (a)	Passenger transportation concession	93.83	534,911	537,110	(2,199)	-	
<b>Abroad</b>							
MTH (a)	Services	100	10,160	10,361	(119)	-	
<b>Concession upon acquisition of businesses</b>			-	505,858	513,261	(7,403)	(6,372)
<b>Total</b>			<b>16,709,013</b>	<b>15,898,843</b>	<b>895,401</b>	<b>3,779,685</b>	
<b>Consolidated</b>							
Parent company			Investments (provision for unsecured liabilities)		Result from equity interests		
Joint ventures	Core business	% participation on 03/31/2023	03/31/2023	12/31/2022	03/31/2023	03/31/2022	
<b>In Brazil</b>							
Controlar	Services	49.57	(1,211)	(1,115)	(96)	(56)	
Renovias	Highway concession	40	96,818	79,889	16,929	19,629	
ViaRio	Highway concession	66.66	59,392	65,411	(6,019)	(1,707)	
<b>Abroad</b>							
Corporación Quiport	Airport Concession	46.50	543,969	547,703	11,010	15,962	
IAF	Holding	46.50	12,760	12,842	262	52	
Quiama	Holding	50	15,545	17,960	4,770	3,102	
<b>Concession upon acquisition of businesses</b>			-	108,560	112,076	(1,545)	(6,544)
<b>Total</b>			<b>835,833</b>	<b>834,766</b>	<b>25,311</b>	<b>30,438</b>	

- (a) Investments arising from the mergers of CIIS, Infra SP, and restructuring of CPC; and  
(b) Classified as available for sale.

### b) Changes in investments, net of deficit net worth

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Balance in January 1</b>	<b>15,898,843</b>	<b>13,822,736</b>	<b>834,766</b>	<b>848,100</b>
Equity accounted-investees	895,401	3,779,685	25,311	30,438
Transaction with partners and acquisition of participation	-	6,021	-	-
Capital increase / (decrease)	(33,912)	337,249	-	-
Dividends and interest on equity	(16,796)	(1,945)	(6,605)	-
Equity valuation adjustment	(35,002)	(244,393)	(17,639)	(102,945)
Other transactions	479	-	-	-
<b>Balance in march 31</b>	<b>16,709,013</b>	<b>17,699,353</b>	<b>835,833</b>	<b>775,593</b>

c) *Summarized financial information of subsidiaries and joint ventures - Parent company*

Subsidiaries and joint ventures	03/31/2023			12/31/2022			03/31/2023		03/31/2022	
	Current and non-current assets	Current and non-current liabilities	Equity (unsecured liability)	Current and non-current assets	Current and non-current liabilities	Equity (unsecured liability)	Total of gross income in the period	Net income (loss) for the period	Total of gross income in the period	Net income (loss) for the period
<b>In Brazil</b>										
ATP	3,030	22,042	(19,012)	3,526	21,025	(17,499)	795	(1,513)	916	(1,183)
AutoBAAn	8,370,915	4,589,820	3,781,095	8,189,826	4,669,194	3,520,632	772,019	269,262	5,904,259	3,671,889
Barcas	751,792	760,523	(8,731)	206,202	689,771	(483,569)	594,773	444,838	18,333	(43,903)
BH Airport	3,071,268	3,163,092	(91,824)	3,059,780	3,103,691	(43,911)	115,144	(47,913)	89,746	(47,521)
Bloco Sul	3,174,873	2,359,051	815,822	3,146,054	2,306,406	839,648	136,853	(23,826)	5,969	(37,873)
Bloco Central	1,042,070	841,575	200,495	1,046,782	832,954	213,828	68,161	(13,333)	6,788	(11,593)
Four Trilhos	59,522	34,050	25,472	36,956	21,360	15,596	12,749	9,876	-	-
CHS	-	-	-	-	-	-	-	-	-	(14,268)
CPA	79,377	3,891	75,486	71,435	3,824	67,611	-	9,379	-	5,019
CPC	2,461,257	167,134	2,294,123	2,476,865	154,007	2,322,858	3,731	4,794	2,746	(227,989)
Five Trilhos	52,023	22,946	29,077	38,728	16,236	22,493	7,725	6,584	6,075	5,248
Infra SP	-	-	-	-	-	-	-	-	-	3,792,243
Inovap 5	1,043	212	831	917	107	810	-	21	-	38
Lam Vias	434	1	433	430	7	423	-	10	-	(27)
Linha 15	2,276	1	2,275	2,275	1	2,274	-	1	-	(20)
Metrol Bahia	5,628,157	3,930,332	1,697,825	5,810,006	3,913,631	1,896,375	271,402	47,952	265,915	58,903
MSVia	1,091,420	815,005	276,415	1,177,459	841,143	336,316	84,573	(59,901)	111,437	(71,972)
ND	75,637	59,992	15,645	78,115	62,903	15,212	-	433	102,436	27,653
ON Trilhos	2,866	1,597	1,269	5,656	2,523	3,133	1,721	1,268	-	3
Pampulha	71,670	15,684	55,986	71,002	15,560	55,442	9,277	544	-	(451)
PRN	4,107	1,839	2,268	4,170	1,853	2,317	-	(49)	-	(163)
Quicko (a)	-	-	-	-	-	-	-	-	82	(7,945)
RDN	11,309	362,166	(350,857)	19,006	354,590	(335,584)	-	(15,273)	-	(658)
Renovias	-	-	-	-	-	-	-	-	-	-
RioSP	3,685,466	1,240,239	2,445,227	3,707,357	1,364,468	2,342,889	453,119	102,338	96,951	45,761
RodoAnel Oeste	2,094,520	759,336	1,335,184	2,063,510	741,349	1,322,161	100,401	13,003	84,163	5,649
RS Holding	1,412,638	594,745	817,893	1,368,234	576,902	791,332	-	26,561	-	28,509
Samm	-	-	-	-	-	-	-	-	21,824	(1,545)
SIP	1,511	1,208	303	1,402	1,114	288	-	(95)	-	(54)
SPAC	601	46,833	(46,232)	590	22,395	(21,805)	-	(24,427)	-	(24,246)
SPCP	283,036	2,573	280,463	401,980	56	401,924	-	(121,461)	-	(806)
SPVia	1,685,056	1,397,994	287,062	1,653,474	1,401,795	251,679	239,117	39,656	195,000	26,816
Terminal	40,644	8,228	32,416	41,742	9,320	32,422	-	867	-	(2,905)
ViaCosteira	1,082,595	46,240	1,036,355	1,053,034	41,841	1,011,193	60,661	25,162	53,437	23,698
ViaLagos	297,962	248,162	49,800	285,162	258,783	26,379	61,690	23,421	47,226	14,503
ViaMobilidade - Linhas 5 e 17	993,442	798,026	195,416	951,120	772,426	178,694	126,818	16,685	110,353	12,547
ViaMobilidade - Linhas 8 e 9	3,394,595	3,077,127	317,468	3,046,743	2,940,401	106,342	339,165	(15,198)	168,807	34,433
ViaOeste	398,713	135,636	263,077	867,375	646,059	221,316	340,121	41,761	317,497	74,735
ViaQuatro	3,190,525	2,006,716	1,183,809	3,240,637	2,129,123	1,111,520	221,348	77,295	238,271	81,700
ViaRio	-	-	-	-	-	-	-	-	-	-
ViaSul	1,721,134	385,840	1,335,294	1,621,164	330,500	1,290,664	234,081	44,630	230,004	43,390
VLT Carioca	2,463,570	1,893,461	570,109	2,428,403	1,855,951	572,452	165,749	(2,343)	79,167	(8,919)
<b>Abroad</b>										
Aeris Holding	961,324	1,237,134	(275,810)	986,238	1,302,950	(316,712)	109,137	33,336	91,301	(111,728)
Aeropuertos	-	134,492	(134,492)	-	152,340	(152,340)	-	14,168	-	(47,484)
Alba Concessions	-	-	-	-	-	(8)	-	-	-	-
Alba Participations	-	-	-	-	-	-	-	-	-	-
CAI	129,038	16,390	112,648	112,957	16,833	96,124	-	19,472	-	11,313
CAP	408,661	284,690	123,971	422,724	314,967	107,757	77,772	19,472	63,378	11,313
CARE	5	6,202	(6,197)	5	6,369	(6,364)	-	-	-	-
CCR Costa Rica	20,322	154,271	(133,949)	20,871	174,742	(153,871)	-	16,251	-	(54,467)
CCR Costa Rica Concesiones y Participaciones	27,639	154,271	(126,632)	28,902	174,742	(145,840)	-	15,737	-	(54,985)
CCR España Concesiones	404,070	155,002	249,068	388,763	175,484	213,279	-	41,972	-	(105,962)
CCR España Emprendimientos	752,296	734	751,562	757,156	887	756,269	-	15,623	-	1,913
CCR USA	22,440	1,662	20,778	119,243	98,653	20,590	-	744	-	(12,429)
Desarrollos	-	165,821	(165,821)	-	187,825	(187,825)	-	17,468	-	(58,545)
Green Airports	248,526	1,235	247,291	251,725	1,267	250,458	-	3,502	-	3,468
IBSA	491,362	493,844	(2,482)	497,538	500,069	(2,531)	-	(1)	-	(1)
IBSA Finance	490,465	491,012	(547)	496,616	497,178	(562)	-	-	-	-
Icaros	84	-	84	15	-	15	-	(7)	-	9
Quipport Holdings	556,960	68	556,892	561,292	54	561,238	-	10,750	-	15,583
MTH	10,440	280	10,160	10,561	200	10,361	330	(119)	465	22
TAS (b)	-	-	-	-	-	-	-	-	142,775	(7,201)
SJO Holding	315,069	148,189	166,880	323,876	167,979	155,897	-	15,449	-	(55,258)
Subtotal	53,539,735	33,238,614	20,301,121	53,155,599	33,875,808	19,279,790	4,608,432	1,104,826	8,455,321	6,984,257
Parent company	21,413,189	9,354,299	12,058,890	21,222,637	9,758,074	11,464,563	4,160	629,329	63,019	3,452,473
Assets and liabilities available for sale	302,407	227,618	74,789	281,624	206,356	75,268	20,766	(479)	-	-
Exclusions	(24,470,849)	(4,490,792)	(19,980,057)	(24,112,560)	(5,115,688)	(18,996,871)	(10,677)	(1,110,292)	(68,123)	(6,998,337)
Consolidated	50,784,482	38,329,732	12,454,743	50,547,300	38,724,550	11,822,750	4,622,681	623,384	8,450,217	3,438,393

- (a) Investment disposed of on April 11, 2022; and  
(b) Investment disposed of on July 25, 2022.

**d) Summarized financial information of joint ventures - Consolidated**

The amounts presented below do not encompass CCR's interest percentage, that is, they refer to 100% of the financial information of the joint ventures.

	03/31/2023						
Summary balance sheet	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlrar
<b>Current assets</b>	<b>450,949</b>	<b>30,346</b>	<b>23,032</b>	<b>51,926</b>	<b>145,501</b>	<b>117,273</b>	<b>121</b>
Cash and cash equivalents	315,120	3,360	4,142	17,094	25,146	78,583	103
Other assets	135,829	26,986	18,890	34,832	120,355	38,690	18
<b>Non-current assets</b>	<b>3,735,277</b>	<b>1,188</b>	<b>-</b>	<b>1,969,823</b>	<b>899,623</b>	<b>264,225</b>	<b>81</b>
<b>Total assets</b>	<b>4,186,226</b>	<b>31,534</b>	<b>23,032</b>	<b>2,021,749</b>	<b>1,045,124</b>	<b>381,498</b>	<b>202</b>
<b>Current liabilities</b>	<b>194,372</b>	<b>430</b>	<b>11,648</b>	<b>74,644</b>	<b>40,790</b>	<b>53,035</b>	<b>2</b>
Financial liabilities (a)	-	-	-	51,083	13,174	-	-
Other liabilities	194,372	430	11,648	23,561	27,616	53,035	2
<b>Non-current liabilities</b>	<b>2,820,714</b>	<b>-</b>	<b>10,198</b>	<b>1,919,664</b>	<b>913,902</b>	<b>86,408</b>	<b>2,690</b>
Financial liabilities (a)	-	-	-	1,919,664	593,571	-	-
Other liabilities	2,820,714	-	10,198	-	320,331	86,408	2,690
<b>Equity</b>	<b>1,171,140</b>	<b>31,104</b>	<b>1,186</b>	<b>27,441</b>	<b>90,432</b>	<b>242,055</b>	<b>(2,490)</b>
<b>Total liabilities and equity</b>	<b>4,186,226</b>	<b>31,534</b>	<b>23,032</b>	<b>2,021,749</b>	<b>1,045,124</b>	<b>381,498</b>	<b>202</b>

	12/31/2022						
Summary balance sheet	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlrar
<b>Current assets</b>	<b>485,263</b>	<b>35,116</b>	<b>23,802</b>	<b>113,482</b>	<b>86,650</b>	<b>98,920</b>	<b>203</b>
Cash and cash equivalents	239,012	17,506	4,840	14,510	72,993	58,735	185
Other assets	246,251	17,610	18,962	98,972	13,657	40,185	18
<b>Non-current assets</b>	<b>3,822,466</b>	<b>1,168</b>	<b>-</b>	<b>2,096,116</b>	<b>885,873</b>	<b>295,385</b>	<b>83</b>
<b>Total assets</b>	<b>4,307,729</b>	<b>36,284</b>	<b>23,802</b>	<b>2,209,598</b>	<b>972,523</b>	<b>394,305</b>	<b>286</b>
<b>Current liabilities</b>	<b>256,888</b>	<b>372</b>	<b>12,598</b>	<b>189,718</b>	<b>131,410</b>	<b>98,118</b>	<b>-</b>
Financial liabilities (a)	-	-	-	104,068	103,173	-	-
Other liabilities	256,888	372	12,598	85,650	28,237	98,118	-
<b>Non-current liabilities</b>	<b>2,871,559</b>	<b>-</b>	<b>10,016</b>	<b>1,992,261</b>	<b>741,601</b>	<b>96,457</b>	<b>2,578</b>
Financial liabilities (a)	-	-	-	1,992,258	431,193	-	-
Other liabilities	2,871,559	-	10,016	3	310,408	96,457	2,578
<b>Equity</b>	<b>1,179,282</b>	<b>35,912</b>	<b>1,188</b>	<b>27,619</b>	<b>99,512</b>	<b>199,730</b>	<b>(2,292)</b>
<b>Total liabilities and equity</b>	<b>4,307,729</b>	<b>36,284</b>	<b>23,802</b>	<b>2,209,598</b>	<b>972,523</b>	<b>394,305</b>	<b>286</b>

	03/31/2023						
Summarized income statements	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlrar
Revenues	191,015	10,064	19,264	-	45,006	145,515	-
Depreciation and amortization	(39,828)	-	-	-	(8,375)	(37,340)	-
Financial income	3,602	54	-	61,905	4,035	1,695	2
Financial costs	(64,918)	(2)	-	(59,716)	(40,517)	(168)	-
<b>Income (loss) from operations before taxes</b>	<b>23,557</b>	<b>9,540</b>	<b>26</b>	<b>751</b>	<b>(13,712)</b>	<b>63,150</b>	<b>(195)</b>
Income Tax and Social Contribution	-	-	-	(188)	4,633	(20,828)	-
<b>Income (loss) from operations</b>	<b>23,557</b>	<b>9,540</b>	<b>26</b>	<b>563</b>	<b>(9,079)</b>	<b>42,323</b>	<b>(195)</b>
Other comprehensive income	(31,708)	(1,160)	(30)	(740)	-	-	-
<b>Total comprehensive income (loss) for the period</b>	<b>(8,151)</b>	<b>8,380</b>	<b>(4)</b>	<b>(177)</b>	<b>(9,079)</b>	<b>42,323</b>	<b>(195)</b>

	03/31/2022						
Summarized income statements	Corporación Quiport	Quiama	Quiama Ecuador	IAF	ViaRio	Renovias	Controlrar
Revenues	174,092	6,858	17,514	-	41,640	126,340	-
Depreciation and amortization	(25,227)	-	-	-	(8,083)	(10,587)	-
Financial income	3,133	-	-	62,965	1,247	3,247	14
Financial costs	(66,520)	(2)	(12)	(62,292)	(25,678)	(55)	-
<b>Income (loss) from operations before taxes</b>	<b>34,210</b>	<b>6,204</b>	<b>24</b>	<b>148</b>	<b>(3,982)</b>	<b>74,138</b>	<b>(169)</b>
Income Tax and Social Contribution	-	-	-	(36)	1,437	(25,065)	56
<b>Income (loss) from operations</b>	<b>34,210</b>	<b>6,204</b>	<b>24</b>	<b>112</b>	<b>(2,545)</b>	<b>49,073</b>	<b>(113)</b>
Other comprehensive income	166,548	11,996	200	784	-	-	-
<b>Total comprehensive income (loss) for the period</b>	<b>200,758</b>	<b>18,200</b>	<b>224</b>	<b>896</b>	<b>(2,545)</b>	<b>49,073</b>	<b>(113)</b>

(a) Refers to the balance of loans and bonds.

**e) Other relevant information**

The Company and its investees are parties to judicial and administrative proceedings related to concession regulatory issues, whose relevant developments, which occurred since December 31, 2022, are described below and should be read as a sequence of the complete wording, disclosed in the Financial Statements on December 31, 2022, respecting the same titles for each lawsuit:

- **RDN**

- i. **Citizen Suit No. 5056317-95.2021.4.04.7000**

On April 24, 2023, a hearing was held. It was unsuccessful as the plaintiffs expressed their wish to continue with the lawsuit.

- **AutoBAn**

- i. **Tariff Adjustment for 2014**

On April 4, 2023, the appellate judgment that determined the extinction of the action became final and unappealable.

- ii. **Civil Investigation No. 4.0699.0000364/2021-5**

On January 18, 2023, ARTESP submitted the information requested and is currently awaiting a new statement from CAEX/MP-SP.

- **Barcas**

- i. **Lawsuit for rescission of the concession contract (with request for granting interlocutory relief), case No. 0431063-14.2016.8.19.0001**

On February 2, 2023, Barcas and the State of Rio de Janeiro entered into a settlement agreement to end several disputes between them and to govern the transition of the waterway transport concession in the State of Rio de Janeiro until a new bidding process is carried out. This agreement was ratified by the Court on March 2, 2023, with the consequent extinction of the case with prejudice. The Public Prosecution Office filed an appeal against the judgment that ratified the settlement agreement. The appeal is pending trial.

- ii. **Public-Interest Civil Lawsuit No. 0000838-96.2004.8.19.0001 (former No. 2004.001.000961-5)**

Due to the settlement agreement mentioned in the previous topic, Barcas and the State of Rio de Janeiro filed a petition requesting the discontinuance of the appeals to the Superior Court of Justice filed.

- iii. **Citizen Suit No. 0120322-27.2012.8.19.0001**

With the end of the concession, the request for declaration of forfeiture has become moot. The request for declaration of nullity of the intended adjustment may have adverse effects on Barcas' business, on its economic and financial condition, and on its operating results. The case remains suspended until the resolution of Public-Interest Civil Lawsuit No. 0000838-96.2004.8.19.0001, mentioned in the previous item.

- **MSVia**

- i. New Bidding Process**

On March 10, 2023, the 3rd Addendum to the concession contract was signed between MSVia and the Government, with the purpose of extending the term of effectiveness of the concession, extending the term of the contract to March 12, 2025.

- **ND**

- i. Parametric formula**

In the trial held on February 15, 2023, the 7th Specialized Panel of the Regional Federal Appellate Court of the 2nd Region granted the appeals of NovaDutra and ANTT, to dismiss the action filed by the Public Prosecution Office.

On April 26, 2023, the deadline for the Public Prosecution Office to file an appeal expired. Awaiting certification of the final and unappealable decision that recognized the groundlessness of the action.

- **Controlar**

- i. Public-Interest Civil Lawsuit For Misconduct in Public Office No. 0044586-80.2011.8.26.0053**

In view of the decision of December 2, 2022, CCR and other defendants filed a motion for clarification, questioning the non-application of the amendments to the Misconduct in Public Office Law, which was rejected by a decision issued on March 15, 2023.

On April 12, 2023, CCR, Controlar and other defendants filed an Interlocutory Appeal against the said decision, leading the Court of Appeals, mainly, to discuss the immediate applicability of the amendments to the Misconduct in Public Office Law.

In the mentioned Interlocutory Appeal, CCR's injunction request for the stay of the main proceedings was denied, leaving the period open for the Public Prosecution Office to reply. In the main records, in the first instance, after the information on the filing of the Interlocutory Appeals, an order was issued to inform the other parties. Awaiting the issuance of the pre-trial order to determine the disputed issues and the define the evidence that will still be produced.

- **Renovias**

- i. Tariff Adjustment for 2013**

On February 14, 2023, the expert presented a new complementary report and Renovias submitted a statement reiterating the conclusions of the report favorable to the concessionaire and requesting a term to submit the closing arguments.

- ii. Modifying Addendum No. 13/06**

On March 17, 2023, the parties filed a request to stay the case for negotiations. On March 27, 2023, an order was issued granting the stay of the case for a period of 120 days. The trial of the appeal will be suspended until the end of the stay period of the case.



- **ViaRio**

- i. **Administrative Proceeding No. 06/370.645/2011 (Rio de Janeiro’s Transportation Department)**

On March 24, 2023, a decision was rendered ending the discussion within the scope of the administrative proceeding.

- ii. **Tariff Adjustments for 2020, 2021, and 2022**

Regarding the tariff adjustment applicable to the year 2023, on March 15, 2023, a lawsuit was filed (case record No. 0032457-77.2023.8.19.0001). Awaiting analysis of the injunctive relief at the lower court.

ViaRio did not apply the tariff adjustment corresponding to the years 2021, 2022, and 2023, and continues to apply, based on an injunctive relief, the tariff adjusted in 2020, without subsequent updating.

- **VLT Carioca**

- i. **CCBC Arbitration Proceeding No. 87/2019/SEC3**

On March 1, 2023, the parties informed the execution of the Agreement for the Purchase and Sale of Shares, Assignment of Receivables, and Other Covenants (“Agreement”), which provides for the termination of this Arbitration Proceeding after verifying certain conditions precedent – which must be implemented between 60 and 180 days. In this sense, the proceeding remains suspended until the end of the period for satisfaction of the aforementioned conditions precedent.

- **ViaLagos**

- i. **Citizen Suits and Accounting Court of the State of Rio de Janeiro – TCE/RJ – 8th and 10th contractual addenda**

On March 20, 2023, the Parties were notified to submit questions. ViaLagos filed a petition in the records warning the parties involved, since the pre-trial decision has become void and the service of process upon two defendants is still pending. Agreeing with ViaLagos' statement, the court determined the continuation of the service of process.

The said addenda are also questioned by means of Citizen Suit No. 0014659-83.2017.8.19.0011.

On March 31, 2023, a decision was rendered in which the court accepted the request of the Public Prosecution Office to reject the plaintiff's request to stay the development of the accounting expert work.

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

### 13. Fixed assets – Consolidated

	Furniture and fixtures	Machinery and equipment	Vehicles	Facilities and buildings	Land	Operating equipment	Vessels	Optical fiber	Total	Construction in process
<b>Balance on January 1, 2022</b>	<b>41,193</b>	<b>149,334</b>	<b>33,663</b>	<b>26,692</b>	<b>415,713</b>	<b>145,432</b>	<b>7,205</b>	<b>21,195</b>	<b>840,427</b>	<b>138,891</b>
Additions	-	2,214	-	-	1,209	-	-	-	3,423	282,833
Write-offs	(76)	(426)	(342)	-	-	(189)	-	-	(1,033)	(5,015)
Transfers	6,306	35,084	11,938	9,333	-	49,994	-	11,304	123,959	(120,180)
Depreciation	(6,849)	(46,549)	(18,562)	(1,658)	-	(43,627)	(1,073)	(1,578)	(119,896)	-
Conversion adjustments	(671)	(2,180)	(376)	(369)	-	-	(882)	-	(4,478)	-
Other	(7,636)	(19,697)	(647)	1,377	-	(41,351)	-	(30,921)	(98,875)	(22,279)
<b>Balance in december 31, 2022</b>	<b>32,267</b>	<b>117,780</b>	<b>25,674</b>	<b>35,375</b>	<b>416,922</b>	<b>110,259</b>	<b>5,250</b>	<b>-</b>	<b>743,527</b>	<b>274,250</b>
Cost	77,871	485,251	150,181	45,384	416,922	537,177	49,618	-	1,762,404	274,250
Accumulated depreciation	(45,604)	(367,471)	(124,507)	(10,009)	-	(426,918)	(44,368)	-	(1,018,877)	-
<b>Balance in december 31, 2022</b>	<b>32,267</b>	<b>117,780</b>	<b>25,674</b>	<b>35,375</b>	<b>416,922</b>	<b>110,259</b>	<b>5,250</b>	<b>-</b>	<b>743,527</b>	<b>274,250</b>
Additions	-	-	-	-	-	-	-	-	-	98,115
Write-offs	(38)	(64)	(238)	-	-	(68)	-	-	(408)	-
Transfers (a)	(6,667)	18,349	13,206	2,005	(277,361)	6,095	-	623	33,611	(33,534)
Reclassifications to investment property (b)	-	-	-	-	-	-	-	-	(277,361)	-
Depreciation	(1,354)	(10,599)	(4,632)	(477)	-	(9,914)	(275)	(501)	(27,752)	-
Conversion adjustments	(135)	(142)	35	(49)	-	-	(38)	-	(329)	-
Other (b)	(3)	(644)	75	-	(118,869)	1,037	-	(122)	(118,526)	(642)
<b>Balance in march 31, 2023</b>	<b>24,070</b>	<b>124,680</b>	<b>34,120</b>	<b>36,854</b>	<b>20,692</b>	<b>107,409</b>	<b>4,937</b>	<b>-</b>	<b>352,762</b>	<b>338,189</b>
Cost	70,507	501,043	162,056	47,264	20,692	540,122	49,218	-	1,390,902	338,189
Accumulated depreciation	(46,437)	(376,363)	(127,936)	(10,410)	-	(432,713)	(44,281)	-	(1,038,140)	-
<b>Balance in march 31, 2023</b>	<b>24,070</b>	<b>124,680</b>	<b>34,120</b>	<b>36,854</b>	<b>20,692</b>	<b>107,409</b>	<b>4,937</b>	<b>-</b>	<b>352,762</b>	<b>338,189</b>
<b>Average annual depreciation rate%</b>										
Balance in december 31, 2022	10	13	25	4	-	12	2	5	-	-
Balance in march 31, 2023	10	13	24	4	-	11	2	5	-	-

- (a) The amount of BRL 77 refers to reclassifications between fixed and intangible assets; and
- (b) The amount of BRL 118,526 refers mainly to the Provision for loss, in the amount of BRL 118,869, with a corresponding entry in profit or loss, under other expenses. Such provision will be maintained until the administrative procedures for return are completed, with the respective effective write-off of the cost of the NASP land area to be returned. In addition, the amount of BRL 2,507 was accrued in liabilities, which is related to costs associated with this return. The remaining portion of the land, in the amount of BRL 277,361, which would have been allocated until then to the construction of the NASP, was henceforth considered property held for capital appreciation, for an indefinite period, and was reclassified from the fixed assets to investment property.

Loan costs totaling BRL 3,321 on March 31, 2023 (BRL 1,619 on March 31, 2022) were added to the fixed assets. The average capitalization rates on March 31, 2023 and 2022 were 0.75% p.m. and 0.68% p.m., respectively (cost of loans divided by the average balance of loans, financing, bonds, and promissory notes).

### 14. Intangible assets and infrastructure under construction - Consolidated

	Exploration of granted infrastructure	Software licenses	Assignment of optical fiber and connectivity	Transmission of radiofrequency data	Goodwill	Software licenses in progress	Total	Infrastructure under construction (g)
<b>Balance on January 1, 2022</b>	<b>18,457,302</b>	<b>68,390</b>	<b>34,924</b>	<b>732</b>	<b>1,475,979</b>	<b>33,182</b>	<b>20,070,509</b>	<b>1,277,316</b>
Additions	676,190	157	7,345	133	-	80,349	764,174	2,618,899
Write-offs	(5,230)	(33)	-	-	(110,740)	(1,197)	(117,200)	(319,137)
Transfers	526,719	28,886	-	-	-	(32,747)	522,858	(526,637)
Amortization	(1,232,091)	(30,823)	(8,418)	(671)	(162,947)	-	(1,434,950)	-
Conversion adjustments	9,945	(645)	-	-	(18,682)	-	(9,382)	(78,382)
Other	5,187,723	(4,035)	(33,851)	(194)	-	(2,958)	5,146,685	(220,375)
Provision for impairment (a)	(141,630)	-	-	-	-	-	(141,630)	-
<b>Balance in december 31, 2022</b>	<b>23,478,928</b>	<b>61,897</b>	<b>-</b>	<b>-</b>	<b>1,183,610</b>	<b>76,629</b>	<b>24,801,064</b>	<b>2,751,684</b>
Cost	37,675,298	375,702	-	-	2,511,623	76,629	40,639,252	2,751,684
Accumulated amortization	(14,196,370)	(313,805)	-	-	(1,328,013)	-	(15,838,188)	-
<b>Balance in december 31, 2022</b>	<b>23,478,928</b>	<b>61,897</b>	<b>-</b>	<b>-</b>	<b>1,183,610</b>	<b>76,629</b>	<b>24,801,064</b>	<b>2,751,684</b>
Additions	-	-	3,265	-	-	8,257	11,522	1,282,166 (f)
Write-offs	(6)	-	-	-	-	(11)	(17)	(3,496)
Transfers (b)	320,054	34,499	-	-	-	(34,576)	319,977	(320,054)
Reclassifications for assets held for sale	-	67	(644)	48	-	(3)	(532)	-
Amortization	(295,915)	(9,652)	(2,326)	(48)	(32,744)	-	(340,685)	-
Conversion adjustments	(17,970)	(55)	-	-	(4,349)	-	(22,374)	(4,424)
Other (c)	(6,779)	(118)	(295)	-	-	150	(7,042)	(54,812)
<b>Balance in march 31, 2023</b>	<b>23,478,312</b>	<b>86,638</b>	<b>-</b>	<b>0</b>	<b>1,146,517</b>	<b>50,446</b>	<b>24,761,913</b>	<b>3,651,064</b>
Cost	37,916,449	409,904	0	0	2,502,545	50,446	40,879,344	3,651,064
Accumulated amortization	(14,438,137)	(323,266)	-	-	(1,356,028)	-	(16,117,431)	-
<b>Balance in march 31, 2023</b>	<b>23,478,312</b>	<b>86,638</b>	<b>0</b>	<b>0</b>	<b>1,146,517</b>	<b>50,446</b>	<b>24,761,913</b>	<b>3,651,064</b>
<b>Annual average amortization rate %</b>								
Balance in march 31, 2023	(d)	20	(e)	(e)	(d)	-	-	-

- (a) Refers to the provision for impairment of intangible assets in subsidiary ViaOeste;
- (b) The amount of BRL 77 refers to reclassifications among fixed assets, infrastructure under construction, and intangible assets;
- (c) As of March 31, 2023, it refers mainly to: (i) transfer of BRL 31,325 to accounts receivable

from the Governments at BH Airport, as a result of refunds from the Government; (ii) transfer to accounts receivable from the Governments related to the public contribution of the 5th Addendum to the VLT Carioca concession contract in the amount of BRL 32,983. The contribution is linked to the investment in road expansion and construction of the TIG (Gentileza's Intermodal Terminal); (iii) reimbursements of insurance claims incurred on ViaMobilidade - Lines 5 and 17 and ViaCosteira, in the amount of BRL 4,764; (iv) transfer of BRL 1,498 to Accounts Receivable from the Governments in MSVia; (v) amounts referring to Sann, classified as held for sale in the amount of BRL 532;

- (d) Amortization based on the economic benefit curve;
- (e) Straight-line amortization according to the term of the agreements; and
- (f) The amount on March 31, 2023 refers mainly to the works shown below:

- **Segment – Urban Mobility**

ViaMobilidade - Lines 8 and 9: Rolling stock - advance of the agreement with Alstom for the acquisition of 36 trains and spare parts (delivery of 31 trains and spare parts in 2023 and 5 trains in 2024).

- **Segment – Highways**

RodoAnel Oeste: Implementation of Marginal road- Km 19+700 to km 24+400 - both ways (Padroeira – Raposo) and reimplanting of noise barriers in the Padroeira work section between Km 19+750 to 24+400;

ViaSul: Duplication of BR-386 between km 324+100 and km 344+400, installation of footbridges on BR-290 at km 94, installation of safety devices and signaling along the highway, additional lane between km 344+400 and km 349+500 on BR-386 and start of restoration works on the bridge over the Mampituba River at km 000+000 on BR-101 and the bridge over the Concórdia River at km 372 BR-396;

ViaCosteira: Implementation of safety and signaling devices, restoration works in special engineering works (OAEs), and pavement restoration along the highway; and

RioSP: Initial works, including recovery of the flexible pavement, recovery of OAEs, works in right-of-way, implementation of protection and safety devices, and restoration and maintenance of drainage. In addition, works to recover embankments due to accidents that occurred on the BR-101, works to implement 12 operational bases on the BR-101, as well as the implementation of the free flow fee collection system.

Loan costs totaling BRL 48,704 on March 31, 2023 (BRL 18,580 on March 31, 2022) were added to the intangible assets. The average capitalization rates on March 31, 2023 and 2022 were 0.75% p.m. and 0.68% p.m., respectively (cost of loans divided by the average balance of loans, financing, bonds, and promissory notes).

## **15. Investment properties - Consolidated**

The balance of investment properties comprises land acquired by investee SPCP (as described in note 1.1.1.2b), reclassified from the Fixed assets to Investment property in 2023, and assessed at cost, in the amount of BRL 277,361.

If the criterion of recognizing this asset at fair value were adopted, the calculated balance would be BRL 798,400 (level 3).

## 16. 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	03/31/2023	12/31/2022
CCR	Bank of America (b)	USD + 1.66% p.a.	N/I	-	-	August 2023	632,062	640,406 (i)
<b>Sub-total of the parent company</b>							<b>632,062</b>	<b>640,406</b>
MSV <sup>ia</sup>	BNDES - FINEM I (Sub-loan B and R1)	TJLP + 2% p.a.	2.2338% (a)	17,013	9,040	March 2039	601,551	608,834 (c) (e) (g)
MSV <sup>ia</sup>	Caixa Econômica Federal	TJLP + 2% p.a.	2.1918% (a)	2,598	1,423	March 2039	114,693	116,088 (e) (e) (g)
MSV <sup>ia</sup>	Caixa Econômica Federal	TJLP + 2% p.a.	2.4844% (a)	2,671	1,474	March 2039	46,891	47,446 (e) (e) (g)
Metrô Bahia	BNDES - FINEM II (Sub-loan A and B)	TJLP + 3.18% p.a.	3.4364% (a)	43,108	25,011	October 2042	2,615,719	2,619,135 (c) (e) (g)
Metrô Bahia	BNDES (Sub-loan A)	TJLP + 3.18% p.a.	N/I	-	-	October 2042	3,240	3,252 (e) (e) (g)
Metrô Bahia	BNDES - FINEM II (Sub-loan E)	TJLP + 4% p.a.	4.3450% (a)	13,085	8,680	October 2042	711,182	711,770 (e) (e) (g)
Metrô Bahia	BNDES (Sub-loan C)	TJLP + 3.4% p.a.	3.4979% (a)	8,871	8,429	October 2042	443,811	444,412 (e) (e) (g)
BH Airport	Caixa Econômica Federal	TJLP + 2.31% p.a.	2.3814% (a)	2,164	1,248	December 2035	442,370	445,864 (e) (d) (e) (h)
VLT Carioca	BNDES - FINEM I (Sub-loan A and C)	TJLP + 3.44% p.a.	3.8659% (a)	18,490	8,220	November 2035	854,981	860,897 (e) (d) (e) (f)
VLT Carioca	BNDES - FINEM I (Sub-loan B)	6.14% p.a.	N/I	-	-	November 2035	36,696	37,178 (e) (d) (e) (f)
ViaSul	BNDES (Sub-loan A - 1st disbursement)	IPCA + 4.598216% p.a.	5.1913% (a)	4,501	4,330	December 2043	72,797	71,330 (e) (e) (g)
ViaSul	BNDES (Sub-loan B - 1st disbursement)	IPCA + 4.598216% p.a.	5.3949% (a)	4,902	4,749	December 2043	94,187	92,238 (e) (e) (g)
ViaSul	BNDES (Sub-loan B - 2st disbursement)	IPCA + 4.598216% p.a.	5.8184% (a)	938	933	December 2043	49,670	- (e) (e) (g)
Pampulha	Itaú	CDI + 2.2% p.a.	2.9773% (a)	188	103	Julho de 2024	11,814	11,357 (g)
CAP	Maduro and Curiel's Bank	USD + 4.2% p.a.	N/I	-	-	March 2032	205,502	222,559 (e)
Aeris	Santander	USD + 4.6% p.a.	N/I	15,065	-	December 2025	666,803	697,899 (g)
<b>Grand total</b>							<b>7,603,969</b>	<b>7,630,765</b>

	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Current</b>	<b>632,062</b>	<b>640,406</b>	<b>860,102</b>	<b>877,927</b>
Loans and financing	642,562	658,163	877,213	902,291
Fair value	(10,500)	(17,757)	(10,500)	(17,757)
Transaction costs	-	-	(6,611)	(6,607)
<b>Non-current</b>	<b>-</b>	<b>-</b>	<b>6,743,867</b>	<b>6,752,838</b>
Loans and financing	-	-	6,810,896	6,820,630
Transaction costs	-	-	(67,029)	(67,792)
<b>Grand total</b>	<b>632,062</b>	<b>640,406</b>	<b>7,603,969</b>	<b>7,630,765</b>

N/I - Transaction cost not identified due to unfeasibility 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 be known only as each transaction period elapses. When a transaction has more than one series/tranche, it is presented at the weighted average rate.
- (b) The transaction is being measured at fair value through profit or loss, according to hedge accounting methods (hedge of fair value). See note 23 for further details.

### Guarantees:

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

Payment Schedule (non-current)	03/31/2023
	Consolidated
2024	179,324
2025	889,776
2026	247,598
2027	267,589
2028 onwards	5,226,609
(-) Transaction costs	(67,029)
<b>Total</b>	<b>6,743,867</b>

The Company and its investees have financial agreements, such as loans and financing, among others, with cross default and/or cross acceleration clauses, 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 agreements occurs. The indicators are constantly monitored in order to avoid the enforcement of such clauses. There are no covenants breach related to the loans and financing.

## 17. Debentures and promissory notes

Company	Contractual rates	Transaction cost effective rate (% p.a.)	Transaction costs incurred	Balance of the costs to be allocated	Final maturity	03/31/2023	12/31/2022
CCR	CDI + 1.50% p.a.	1,5812% (a)	1,910	362	November 2024	411,152	396,640 (d)
CCR	IPCA + 6% p.a.	(c)	866	-	November 2024	244,966	233,431 (d)
CCR	CDI + 1.80% p.a.	1,9702% (a)	6,388	2,302	December 2025	832,210	802,017 (j)
CCR	CDI + 2.20% p.a.	4,6700% (a)	3,580	2,019	December 2026	499,554	480,951 (d)
CCR	IPCA + 4.25% p.a.	(c)	10,167	-	December 2028	559,677	531,193 (d)
CCR	IPCA + 4.88% p.a.	(c)	18,180	-	November 2033	547,066	522,501 (d)
CCR	CDI + 1.70% p.a.	1,7658% (a)	6,279	5,108	January 2029	1,725,718	1,790,638 (d)
CCR	IPCA + 6.4370% p.a.	6,9460% (a)	33,785	31,338	January 2036	817,918	812,008 (d)
CCR	IPCA + 6.4370% p.a.	(c)	38,337	-	January 2036	1,082,668	1,066,789 (d)
CCR	CDI + 1.30% p.a.	1,3942% (a)	1,781	1,057	December 2023	757,779	731,373 (d)
CCR	CDI + 1.30% p.a.	1,4149% (a)	543	322	December 2023	189,387	182,777 (d)
			<b>Sub-total of the parent company</b>	<b>42,508</b>		<b>7,668,095</b>	<b>7,550,318</b>
SPVias	CDI + 2% a.a.	2,0026% (a)	4,074	1,538	March 2026	390,923	506,577 (i)
SPVias	CDI + 1.85% a.a.	1,9382% (a)	1,798	1,182	August 2026	489,809	508,572 (e)
SPVias	CDI + 1.90% a.a.	2,0305% (a)	884	679	February 2027	162,807	168,968 (i)
SPVias	CDI + 1.70% a.a.	2,1505% (a)	2,380	2,380	March 2028	123,340	- (d)
ViaLagos	CDI + 2.80% p.a.	3,0762% (a)	1,658	193	July 2023	222,157	230,740 (d)
RodoAnel Oeste	120% do CDI	0,076% (b)	3,171	153	April 2024	254,034	244,418 (e)
RodoAnel Oeste	120% do CDI	(c)	-	-	April 2024	256,878	248,247 (e)
RodoAnel Oeste	CDI + 1.30% p.a.	1,6450% (a)	143	12	April 2023	47,879	46,185 (e)
ViaOeste	CDI + 1.35% p.a.	1,6496% (a)	1,878	-	December 2022	-	481,707 (e)
AutoBAN	CDI + 1.20% p.a.	1,3001% (a)	2,798	797	October 2026	465,996	449,848 (i)
AutoBAN	CDI + 1.30% p.a.	1,3630% (a)	3,810	2,705	November 2026	1,479,441	1,427,944 (d)
AutoBAN	CDI + 1.20% p.a.	1,2630% (a)	901	803	September 2027	331,402	342,222 (i)
ViaQuatro	CDI + 2.30% p.a.	2,5373% (a)	10,072	3,232	March 2028	579,101	659,722 (f) (g) (h)
ViaQuatro	IPCA + 7.0737% p.a.	7,2943% (a)	5,534	1,912	March 2028	486,673	530,663 (f) (g) (h)
ViaMobilidade - Linhas 5 e 17	9,76% p.a.	(c)	20,919	-	April 2030	620,425	597,391 (f) (g) (h) (k)
RS Holding	CDI + 1.50% p.a.	1,8059% (a)	14,017	8,540	October 2031	567,228	546,659 (f)
ViaMobilidade - Linhas 8 e 9	CDI + 1.70% p.a.	1,9778% (a)	8,706	1,123	June 2023	1,970,926	1,899,696 (e)
ViaMobilidade - Linhas 8 e 9	CDI + 1.56% p.a.	2,0775% (a)	3,951	1,092	June 2023	935,700	901,623 (e)
Bloco Central	CDI + 1.70% p.a.	1,8757% (a)	2,584	1,061	March 2024	727,126	700,976 (e)
Bloco Central	CDI + 1.60% p.a.	2,0858% (a)	557	296	April 2024	81,419	78,467 (e)
Bloco Sul	CDI + 1.70% p.a.	1,8688% (a)	7,449	3,060	March 2024	2,181,502	2,103,082 (e)
Bloco Sul	CDI + 1.60% p.a.	1,9513% (a)	795	421	April 2024	127,331	122,724 (e)
RioSP	CDI + 1.75% p.a.	1,8449% (a)	4,372	2,579	December 2024	1,093,192	1,053,740 (d)
			<b>Grand total</b>	<b>76,266</b>		<b>21,263,384</b>	<b>21,400,489</b>

	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Current</b>	<b>1,847,463</b>	<b>1,820,615</b>	<b>8,944,132</b>	<b>6,434,262</b>
Debentures and promissory notes	1,733,098	1,711,481	8,731,205	6,210,443
Fair value	120,600	115,462	228,831	241,928
Transaction costs	(6,235)	(6,328)	(15,904)	(18,109)
<b>Non-current</b>	<b>5,820,632</b>	<b>5,729,703</b>	<b>12,319,252</b>	<b>14,966,227</b>
Debentures and promissory notes	5,982,925	5,914,976	12,659,083	15,355,110
Fair value	(126,020)	(147,533)	(279,469)	(325,930)
Transaction costs	(36,273)	(37,740)	(60,362)	(62,953)
<b>Grand total</b>	<b>7,668,095</b>	<b>7,550,318</b>	<b>21,263,384</b>	<b>21,400,489</b>

- (a) The actual 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 the purposes of calculating the IRR;
- (b) The actual cost of these transactions refers to transaction costs incurred upon the issuance of securities and does not consider post-fixed rates, as applicable future CDI rates are not known on the transaction dates. These rates will be known only as each transaction period elapses;
- (c) The transaction is being measured at fair value through profit or loss, according to hedge accounting methods (hedge of fair value). See note 23 for further details;

**Guarantees:**

- (d) There are no guarantees;
- (e) CCR accommodation/corporate guarantee proportional to its direct/indirect equity interest;
- (f) Security interest;
- (g) Fiduciary sale;
- (h) Fiduciary assignment of concession rights and receivables;
- (i) CCR's corporate guarantee in suspensive condition, in the event of early termination of the concession contract;
- (j) Additional security interest; and
- (k) Shareholders' corporate guarantee in proportion to their equity interest until completion.

Payment Schedule (non-current)	03/31/2023	
	Parent company	Consolidated
2024	880,944	2,987,685
2025	562,200	1,933,247
2026	290,825	1,967,072
2027	697,500	1,333,849
2028 onwards	3,551,456	4,437,230
(-) Fair value	(126,020)	(279,469)
(-) Transaction costs	(36,273)	(60,362)
<b>Total</b>	<b>5,820,632</b>	<b>12,319,252</b>

The Company and its investees have financial agreements, such as bonds, among others, with cross default and/or cross acceleration clauses, 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 agreements occurs. The indicators are constantly monitored in order to avoid the enforcement of such clauses. There are no covenants breach related to the bonds.

**18. 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 their operations, involving tax, labor, civil, and contractual matters.

**(a) Proceedings with a probable loss forecast**

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

	Civil, administrative and others	Labor and social security	Tax	Agreements	Total
<b>Balance in december 31, 2022</b>	<b>94,122</b>	<b>82,792</b>	<b>77,345</b>	<b>1,638</b>	<b>255,897</b>
Constitution	17,708	7,522	4,272	68	29,570
Reversal	(8,147)	(2,335)	-	-	(10,482)
Payments	(9,522)	(3,772)	-	-	(13,294)
Update of the processual and monetary basic	7,565	1,716	652	1	9,934
Transfers	(8,497)	-	8,497	-	-
Others (a)	-	(2)	-	-	(2)
<b>Balance in march 31, 2023</b>	<b>93,229</b>	<b>85,921</b>	<b>90,766</b>	<b>1,707</b>	<b>271,623</b>

a) Amounts referring to Samm, which were classified as held for sale.

**(b) Proceedings with a possible loss forecast**

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 the IFRSs do not determine their recording.

	03/31/2023	12/31/2022
Tax (a) (b) (c) (d)	1,289,329	1,253,731
Civil, administrative and others (e)	153,537	134,397
Labor and social security	51,395	45,974
<b>Total</b>	<b>1,494,261</b>	<b>1,434,102</b>

The main proceedings related to tax matters are:

- The amount of BRL 312,013 on March 31, 2023 (BRL 299,957 on December 31, 2022), for alleged IRPJ and CSLL debts in the calendar years from 2014 to 2017, arising from goodwill amortization expenses, with the realization of judicial deposits of the disputed portion in the amount of BRL 129,950 on March 31, 2023 (BRL 121,129 on December 31, 2022).
- The amount of BRL 181,688 on March 31, 2023 (BRL 178,110 on December 31, 2022) due to a non-final decision issued on administrative proceedings in progress, due to differences in IRPJ and CSLL in calendar years 2012 and 2013, resulting from the cancellation of financial expenses and isolated fines.
- The amount BRL 189,937 on March 31, 2023 (BRL 185,580 on December 31, 2022), for differences in IRPJ and CSLL in calendar year 2014, resulting from the cancellation of commission expenses and interest on bonds issued.
- The amount BRL 404,584 on March 31, 2023 (BRL 394,785 on December 31, 2022), for differences in IRPJ and CSLL in calendar year 2015 and 2016, resulting from the cancellation of commission expenses and interest on bonds issued.

Regarding proceedings relating to civil, administrative, and contractual matters:

- The balance on March 31, 2023 comprises, substantially, (i) deficiency notices of the RDN on discussions of compliance with the minimum levels of operation, conservation, and maintenance services, (ii) compensation for civil liability against the group's concessionaires, and (iii) pulverized lawsuits of several types.

Besides making judicial deposits, the Company contracted legal guarantees amounting to BRL 48,830 as of March 31, 2023 (BRL 66,111 as of December 31, 2022) for the ongoing proceedings.

## 19. Provision for maintenance

	Current	Non-current	Total
<b>Balance in december 31, 2022</b>	<b>65,092</b>	<b>374,679</b>	<b>439,771</b>
Constitution (reversal)	8,006	62,371	70,377
Adjustment at present value	1,486	9,175	10,661
Transfers	584	(584)	-
Realization	(12,653)	-	(12,653)
<b>Balance in march 31, 2023</b>	<b>62,515</b>	<b>445,641</b>	<b>508,156</b>

The rate on March 31, 2023 and December 31, 2022, for calculating the present value, is 9.64% p.a.

## 20. Net equity

### a. Earnings per share – basic and diluted

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

Parent company and Consolidated	03/31/2023	03/31/2022
<b>Numerator</b>		
Net income	629,329	3,452,473
<b>Denominator</b>		
Weighted average shares - basic and diluted (in thousands)	2,020,000	2,020,000
<b>Net income per share – basic and diluted</b>	<b>0.31155</b>	<b>1.70915</b>

## 21. Net operating revenue

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Receita bruta</b>	<b>4,160</b>	<b>63,019</b>	<b>4,622,681</b>	<b>8,450,217</b>
Revenue from toll fees	-	-	1,975,898	1,636,258
Construction revenue (ICPC 01 R1)	-	-	588,311	244,609
Airport revenue	-	-	446,990	361,806
Revenue from subway	-	-	534,137	364,679
Income from remuneration of accounts receivable from the Concession Grantor	-	-	599,749	350,758
Accessory revenues	-	-	77,627	67,642
Revenue from waterways	-	-	24,217	14,103
Revenue from optical fiber services	-	-	16,247	18,457
Revenue from variable monetary consideration	-	-	10,176	9,621
Revenue from service provision between the related parties	4,160	63,019	1,634	1,883
Revenue from rebalancing - AutoBAn (b)	-	-	-	5,254,058
Revenue from pecuniary consideration - installment B	-	-	6,017	3,955
Demand projected risk mitigation	-	-	124,884	122,355
Compensation for public service provided - Barcas (b)	-	-	216,794	-
Revenue from management and loyalty programs	-	-	-	33
<b>Deductions from gross income</b>	<b>(549)</b>	<b>(6,629)</b>	<b>(235,830)</b>	<b>(187,042)</b>
Taxes on revenue	(549)	(6,629)	(222,002)	(176,073)
Discount	-	-	(13,828)	(10,969)
<b>Net operating revenue</b>	<b>3,611</b>	<b>56,390</b>	<b>4,386,851</b>	<b>8,263,175</b>

- (a) Refers to the revenue from the economic and financial rebalancing from the execution of the Final Agreement on March 31, 2022, by AutoBAn; and
- (b) Refers to amounts receivable from the Government relating to the 2nd, 3rd, and 4th five-year periods, resulting from the Contractual Instrument ratified on March 2, 2023, in exchange for improvements in infrastructure, at the time of reversal of assets, at the end of the Barcas concession contract.



## 22. Financial income (expenses)

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
<b>Finance costs</b>	<b>(473,905)</b>	<b>(547,542)</b>	<b>(1,286,715)</b>	<b>(1,366,689)</b>
Interest on loans, financing, debentures and promissory notes	(208,545)	(183,704)	(863,329)	(685,428)
Monetary variation on loans, financing and debentures	(71,204)	(57,516)	(82,343)	(69,844)
Exchange-variation on loans and financing	(12,756)	-	(12,756)	-
Monetary variation on liabilities with Concession Grantor	-	-	(70,773)	(59,841)
Interest and monetary variations on obligations with related parties	(1,459)	(4,429)	(18,768)	(27,571)
Loss with derivative operations	(126,701)	(270,930)	(141,489)	(299,704)
Interest on taxes, contributions, and fine with the Concession Grantor in installments	-	-	(456)	(230)
Adjustment to present value - Provision for maintenance	-	-	(10,662)	(2,626)
Loan costs capitalization	-	-	52,025	20,199
Fair value of loans, financing and debentures	(51,094)	(22,813)	(64,054)	(25,039)
Adjustment to present value of obligations with the Concession Grantor	-	-	(19,502)	(10,517)
Foreign exchange-rate variations on foreign suppliers	(12)	(14)	(222)	(5,704)
Interest and adjustment for inflation on voluntary disclosure and settlement, leniency agreement and PIC	(203)	(615)	(203)	(615)
Adjustment to present value - leases	(35)	(1)	(1,139)	(2,597)
<b>Rates, commissions and other financial costs</b>	<b>(1,896)</b>	<b>(7,520)</b>	<b>(53,044)</b>	<b>(197,172)</b>
<b>Financial income</b>	<b>288,230</b>	<b>334,526</b>	<b>448,596</b>	<b>488,057</b>
Exchange-variation on loans and financing	28,241	113,773	28,241	113,773
Interest and monetary variations on obligations	47,481	18,122	11,911	6,221
Gain from derivative operations	132,659	142,710	146,638	149,162
Fair value of loans, financing and debentures	17,186	34,416	23,433	52,155
Revenue on financial investments	60,088	23,821	219,830	132,652
Foreign exchange-rate variations on foreign suppliers	36	28	811	14,419
Interest and other financial income	2,539	1,656	17,732	19,675
<b>Net finance (cost)</b>	<b>(185,675)</b>	<b>(213,016)</b>	<b>(838,119)</b>	<b>(878,632)</b>

## 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 registration and hierarchical classifications are the same as those disclosed in the notes to the financial statements as on December 31, 2022.

### Financial instruments by category and fair value hierarchy

The table below shows the carrying amounts and the fair values of the financial assets and liabilities, including their levels in the hierarchy of fair value. It does not include information on the fair value of the financial assets and liabilities not measured at fair value, if the carrying amount is a reasonable approximation of the fair value.

	Level	Parent company		Consolidated	
		03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Assets</b>		<b>3,939,648</b>	<b>4,097,677</b>	<b>16,103,567</b>	<b>16,788,521</b>
<b>Fair value through profit or loss</b>		<b>2,226,760</b>	<b>2,325,394</b>	<b>8,650,700</b>	<b>9,614,677</b>
Cash and banks	Level 2	396	267	343,556	330,055
Financial investments	Level 2	1,931,885	2,091,472	6,895,290	7,793,332
Linked financial investments - reserve account	Level 2	5,311	5,173	126,937	221,848
Accounts receivable - operations with derivatives	Level 2	289,168	228,482	293,562	233,096
Accounts receivable with the Concession Grantor - MSVia	Level 3	-	-	991,355	1,036,346
<b>Fair value through comprehensive income</b>		<b>2,107</b>	<b>-</b>	<b>2,107</b>	<b>1,302</b>
Accounts receivable - operations with derivatives	Level 2	2,107	-	2,107	1,302
<b>Amortized cost</b>		<b>1,710,781</b>	<b>1,772,283</b>	<b>7,450,760</b>	<b>7,172,542</b>
Accounts receivable		-	-	840,018	878,463
Accounts receivable with the Concession Grantor		-	-	6,294,632	5,979,544
Accounts receivables - related parties		98,412	129,018	117,588	122,367
Mutual loans- related parties		1,182,204	1,113,761	197,155	190,911
Advance for capital increase - related parties		76,039	76,039	1,367	1,257
Dividends and interest on equity		354,126	453,465	-	-
<b>Liabilities</b>		<b>(8,582,348)</b>	<b>(8,522,901)</b>	<b>(33,203,725)</b>	<b>(33,521,258)</b>
<b>Fair value through profit or loss</b>		<b>(3,242,167)</b>	<b>(3,173,461)</b>	<b>(4,184,911)</b>	<b>(4,082,473)</b>
Loans and financing in foreign currency (a)	Level 2	(632,062)	(640,406)	(632,062)	(640,406)
Debentures (a)	Level 2	(2,434,377)	(2,353,914)	(3,311,680)	(3,199,552)
Accounts payable – operations with derivatives	Level 2	(175,728)	(179,141)	(241,169)	(242,515)
<b>Amortized cost</b>		<b>(5,340,181)</b>	<b>(5,349,440)</b>	<b>(29,018,814)</b>	<b>(29,438,785)</b>
Debentures (a)		(5,233,718)	(5,196,404)	(17,951,704)	(18,200,937)
Loans and financing (a)		-	-	(6,971,907)	(6,990,359)
Suppliers and accounts payable		(27,664)	(74,825)	(773,817)	(1,038,356)
Mutual loans assigned to third parties		-	-	(126,860)	(122,884)
Mutual loans- related parties		-	-	(356,265)	(342,171)
Suppliers and accounts payable – related parties		(3,495)	(2,907)	(16,982)	(20,921)
Related parties - Advances for future capital increases		(1,196)	(1,196)	(1,196)	(1,196)
Dividends and interest on own capital		(74,108)	(74,108)	(142,301)	(141,245)
Liabilities with Concession Grantor		-	-	(2,677,782)	(2,580,716)
<b>Total</b>		<b>(4,642,700)</b>	<b>(4,425,224)</b>	<b>(17,100,158)</b>	<b>(16,732,737)</b>

(a) Carrying amounts are gross of transaction costs.

- **Accounts receivable from the Government – MSVia** – It was measured at fair value through profit or loss, using the cost approach, which includes the assessment of indemnities to be received from the Government in case of new bidding of the concession contract.
- **Loans in foreign currency measured at fair value through profit or loss** - The Company raised a loan in foreign currency (US dollar), at a rate of USD + 1.66% p.a., having contracted a swap exchanging the entire exchange-rate variation, of interest and IR on remittances of interest abroad at a rate of CDI + 1.65% p.a. The Company's Management understands that measurement of this loan at fair value (fair value option), would result in more relevant information and would reduce accounting mismatch in the profit or loss, caused by measurement of derivatives at fair value and debt at amortized cost. If this loan was measured at amortized cost, the accounting balance would be BRL 642,561 on March 31, 2023.
- **Loans, bonds, 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			
	03/31/2023		12/31/2022		03/31/2023		12/31/2022	
	Book value	Fair value	Book value	Fair value	Book value	Fair value	Book value	Fair value
Loans (a)	-	-	-	-	11,916	12,190	11,479	11,809
Debentures and promissory notes (a)	5,276,226	5,483,070	5,240,472	5,451,773	18,027,970	18,519,075	18,281,999	18,804,368

(a) Carrying amounts are gross of transaction costs.

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).

- **Bonds measured at fair value through profit or loss (fair value option and hedge accounting)** - The Company and its subsidiaries obtained funding by issuing bonds 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 profit or loss, caused by measurement of derivative at fair value and debt at amortized cost. Had these bonds been measured at amortized cost, the accounting balance would be BRL 3,362,318 on March 31, 2023 (BRL 3,283,557 on December 31, 2022), as detailed below:

Company	Agreement fees	Agreement fees - swap	Amortized cost (a)
CCR	IPCA + 6.00% p.a.	CDI rate + 1.80% p.a.	243,517
CCR	IPCA + 4.25% p.a.	CDI rate + 1.76% p.a.	583,158
CCR	IPCA + 4.88% p.a.	CDI rate + 1.3817% p.a.	578,633
CCR	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.	1,034,488
ViaMobilidade - Linhas 5 e 17	9.76% p.a.	CDI rate + 1.44% p.a.	668,335
RodoAnel Oeste	120% of the CDI rate	CDI rate + 0.9940% p.a.	254,187
<b>Total</b>			<b>3,362,318</b>

See note 17 for further details on the transactions.

### Derivative financial instruments

The main purpose of the outstanding operations with derivatives as of March 31, 2023, is to protect against fluctuations in other indexes and interest rates, without a speculative nature. Accordingly, they are characterized as hedge instruments and recorded at fair value through profit or loss.

The CCR Group contracted swap operations to mitigate the exchange rate risk of cash flows from loans in foreign currency of the parent company and inflation/interest risks of bond issues, and NDF to protect against exchange rate risks of contracts with foreign suppliers of the subsidiaries. Below are details of the operations in force on March 31, 2023:

Company	Risk	Covered risk
CCR	SWAP - currency risks	100% Loan in foreign currency
CCR	SWAP - interest risk	100% Debêntures - 11 <sup>a</sup> Issue - Series 4
CCR	SWAP - interest risk	100% Debêntures - 14 <sup>a</sup> Issue - Series 2
CCR	SWAP - interest risk	100% Debêntures - 15 <sup>a</sup> Issue - Series 2
CCR	SWAP - interest risk	58,28% Debêntures - 16 <sup>a</sup> Issue - Series 2
RodoAnel Oeste	SWAP - interest risk	50% Debêntures - 6 <sup>a</sup> Issue - single series
ViaMobilidade - Linhas 5 e 17	SWAP - interest risk	100% Debêntures - 2 <sup>a</sup> Issue
ViaMobilidade - Linhas 8 e 9	NDF - currency risks	60,12% - Cash flow

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

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

## Breakdown of the balances of derivative financial instruments for hedge

Operation	Maturity date	Reference value (Notional)		Gross values contracted and settled		Accumulated effect		Income (loss)			
		Local currency		Received/(paid) local currency		Amounts receivable /payable		Gain/(loss) in income		Gain/(loss) in comprehensive income	
		03/31/2023	12/31/2022	03/31/2023	12/31/2022	03/31/2023	12/31/2022	03/31/2023	12/31/2022	03/31/2023	12/31/2022
SWAP - foreign exchange risks		124,574	124,574	(21,357)	-	(31,198)	(25,642)	(26,913)	(140,738)	-	-
CCR	2023	124,574	124,574	(21,357)	-	(31,198)	(25,642)	(26,913)	(140,738)	-	-
SWAP - foreign exchange risks		3,329,852	3,329,852	(38,893)	(13,626)	86,878	15,925	32,062	(4,672)	-	-
CCR	2022 to 2036	2,245,852	2,245,852	(38,893)	(14,721)	146,745	74,983	32,871	12,518	-	-
ViaMobilidade - Linhas 5 e 17	2030	700,000	700,000	-	-	(64,261)	(63,374)	(887)	(18,029)	-	-
RodoAnel Oeste	2024	384,000	384,000	-	-	4,394	4,316	78	783	-	-
SPVias	2022	-	-	-	1,095	-	-	-	56	-	-
NDF - foreign exchange risks		71,259	51,165	146	-	(1,180)	1,600	-	(5,132)	(2,634)	(5,214)
ViaMobilidade - Linhas 8 e 9	2022 to 2023	71,259	51,165	146	-	(1,180)	1,600	-	-	(2,634)	-
ViaSul	2022	-	-	-	-	-	-	-	-	-	(5,214)
VLT Carioca	2022	-	-	-	-	-	-	-	(5,132)	-	-
<b>Total</b>		<b>3,525,685</b>	<b>3,505,591</b>	<b>(60,104)</b>	<b>(13,626)</b>	<b>54,500</b>	<b>(8,117)</b>	<b>5,149</b>	<b>(150,542)</b>	<b>(2,634)</b>	<b>(5,214)</b>

## 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, the settlement of transactions involving these estimates may result in amounts that differ from estimated amounts as a result of the subjectivity inherent to the process used to prepare the analyses.

In the sensitivity analyses, calculations did not consider new contracts of operations with derivatives, other than the current ones.

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

Below we present the sensitivity analyses as to variations on foreign currency and on interest rates.

### Sensitivity analysis of variations on foreign currency

In the table below, we present the nominal values related to the exchange-rate variation on debts and agreements with foreign suppliers and NDF subject to such risk. The amounts refer to the effects on profit or loss 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 Euro	Dollar / Euro	(145,326)	-	(36,332)	(72,664)
Future cash flow NDF Hedge	Euro	71,259	-	17,815	35,630
Lease	Euro	(171)	-	(331)	(662)
<b>Net effect</b>			-	<b>(18,848)</b>	<b>(37,696)</b>
<b>Currency in 03/31/2023:</b>	Dollar (2)		5.0804	6.3505	7.6206
	Euro (2)		5.5244	6.9055	8.2866

- (1) The exposure values do not cover adjustments to fair value and are not deducted of transaction costs.
- (2) Refers to the currency sales rate on 03/31/2023, disclosed by the Central Bank of Brazil.

## Sensitivity analysis of variations in interest rates

Below, we state amounts resulting from inflation variations and interest on loan agreements, financing, bonds and promissory notes, loans, obligations in installments and financial investments with post-fixed rates, in a 12-month period, that is, up to March 31, 2024 or up to the final maturity date of each transaction, whichever occurs first.

Risk	Exposure in RS (7) (8)	Consolidated - Effects in RS on the result		
		Probable scenario	Scenario A 25%	Scenario B 50%
CDI rate (2)	(19,683,463)	(2,401,455)	(2,933,460)	(3,464,398)
IPC-A (3)	(1,545,667)	(173,071)	(191,992)	(210,916)
TJLP (4)	(5,934,656)	(614,323)	(721,671)	(829,045)
SOFR daily (6)	(666,794)	(63,587)	(89,703)	(119,906)
<b>Effect on loans, financing, debentures, promissory notes and derivatives</b>		<b>(3,252,436)</b>	<b>(3,936,826)</b>	<b>(4,624,265)</b>
CDI rate (2)	(735,961)	(117,009)	(140,863)	(164,741)
<b>Effect on mutuals</b>		<b>(117,009)</b>	<b>(140,863)</b>	<b>(164,741)</b>
Selic over (5)	(13,977)	(1,908)	(2,385)	(2,862)
<b>Effect on installment obligations</b>		<b>(1,908)</b>	<b>(2,385)</b>	<b>(2,862)</b>
CDI rate (2)	8,875,818	849,201	956,402	1,062,759
<b>Effect on financial investments</b>		<b>849,201</b>	<b>956,402</b>	<b>1,062,759</b>
<b>Total effect from gain / (loss)</b>		<b>(2,522,152)</b>	<b>(3,123,672)</b>	<b>(3,729,109)</b>

The interest rates considered were <sup>(1)</sup> :	CDI <sup>(2)</sup>	12,6500%	15,8100%	18,9700%
	IPC-A <sup>(3)</sup>	4,6500%	5,8125%	6,9750%
	TJLP <sup>(4)</sup>	7,2800%	9,0900%	10,9100%
	Selic over <sup>(5)</sup>	12,6500%	15,8100%	18,9700%
	SOFR daily (6)	4,8700%	6,0880%	7,3050%
	CDI <sup>(2)</sup>	12,6500%	9,4875%	6,3250%

- (1) The rates presented above served as the basis for the calculation, being the same ones used in the 12 months of the calculation:

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

- (2) Rate as of 03/31/2023, published by B3. 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, the decrease in the CDI rate was considered 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 03/31/2023, published by BNDES;
- (5) Rate on 03/31/2023, published by the Central Bank of Brazil;
- (6) SOFR rate, published daily by the Federal Reserve on 03/31/2023;
- (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 03/31/2023, 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 contracts

### a. Commitments with the Government - Variable fee

Variable concession fee	%	Calculation basis	Amount paid in the period		Current	
			03/31/2023	03/31/2022	Amount payable	03/31/2022
AutoBAn	1,5	Gross revenue	11,065	9,585	4,141	3,753
ViaOeste	1,5	Gross revenue	8,193	4,394	3,724	1,684
RodoAnel Oeste	3,0	Gross revenue	2,725	2,404	1,050	926
SPVias	1,5	Gross revenue	3,641	3,160	1,370	1,269
Curaçao Airport (CAP)	16,0	Aeronautical and non-aeronautical revenue	11,666	9,228	1,530	4,297
BH Airport	5,0	Gross revenue (a)	-	-	19,951	15,639
ViaMobilidade – Linhas 5 e 17	1,0	Gross revenue	1,128	970	845	747
Pampulha	5,0	Gross revenue	-	-	196	115
<b>Total</b>			<b>38,418</b>	<b>29,741</b>	<b>32,807</b>	<b>28,430</b>

(a) Gross revenue, deducted by 26.42% on tariff revenues (incorporation of ATAERO to regulated revenues), net of PIS and Cofins.

### b. Commitments related to concessions

The concessionaires assumed commitments in their concession contracts, which encompass 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 contract, adjusted by rebalances agreed upon with the Governments and restated on an annual basis at the tariff adjustment indices of each concessionaire:

Company	03/31/2023	12/31/2022
RioSP	15,025,092	15,233,241
ViaSul (d)	4,716,932	4,826,811
ViaMobilidade - Linhas 8 e 9 (a) (b)	3,034,003	3,755,737
AutoBAn	3,256,781	3,261,921
ViaCosteira	1,973,561	1,989,578
ViaOeste (c)	1,363,311	1,465,039
SPVias	1,268,916	1,306,123
Bloco Sul	1,278,114	1,294,671
Bloco Central	625,003	633,064
RodoAnel Oeste (a)	455,230	456,802
ViaMobilidade - Linhas 5 e 17 (a) (b)	235,670	260,053
BH Airport (a) (b)	181,264	179,663
Pampulha	159,275	161,372
ViaLagos	65,508	66,556
ViaQuatro (a)	7,154	7,154
<b>Total</b>	<b>33,645,814</b>	<b>34,897,785</b>

(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, such 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 - Linhas 5 and 17 and ViaMobilidade - Linhas 8 and 9, up to the date of the last tariff update;

- (c) We estimate that, in total, ViaOeste's investment commitment, considering the service-level works under discussion for rebalancing, in addition to discretionary considerations for investments in equipment, will reach the amount of BRL 2,090,996; and
- (d) The balance of future investment commitments as of March 31, 2023 comprises BRL 3,634,000 referring to improvements and BRL 1,082,932 referring to special upkeep (on December 31, 2022, BRL 3,718,653 referring to improvements plus BRL 1,108,158 referring to special upkeep).

The values above, except for that mentioned in item (c), do not include any contingent investments, of service level and cases under discussion for rebalancing.

### ***c. Fixed contribution - BH Airport***

It refers to the annual amount to be paid to the Government as a result of the offer made in the auction object of the concession, as well as the extraordinary contribution for economic and financial recovery provided for in the extraordinary review of the concession contract.

	03/31/2023		12/31/2022	
	Nominal value	Present value (Book value)	Nominal value	Present value (Book value)
Current	234,547	229,365	228,811	222,586
Non-current	3,435,089	2,415,610	3,367,639	2,329,700
<b>Total</b>	<b>3,669,636</b>	<b>2,644,975</b>	<b>3,596,450</b>	<b>2,552,286</b>

	03/31/2023		12/31/2022	
	Nominal value	Present value (Book value)	Nominal value	Present value (Book value)
2023	234,547	229,365	228,811	222,586
2024	169,233	159,586	165,910	155,673
2025	169,233	153,767	165,910	149,813
2026	151,918	139,001	148,935	135,112
2027 onwards	2,944,705	1,963,256	2,886,884	1,889,102
<b>Total</b>	<b>3,669,636</b>	<b>2,644,975</b>	<b>3,596,450</b>	<b>2,552,286</b>

The calculation of the 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 Addendum No. 007/2020, 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. Statements of cash flows**

- a.** Transactions that did not affect cash, in the quarter ended March 31, 2022, are presented in the cash flow line items below (there were no transactions for the quarter ended March 31, 2023):

	<b>Parent company</b>	<b>Consolidated</b>
	<b>03/31/2023</b>	<b>03/31/2022</b>
<b>Effect on net cash from operating activities</b>	<b>(2,838)</b>	<b>5,263,359</b>
Revenue from rebalancing - AutoBAN	-	5,254,058
Recoverable taxes	(3,130)	(601)
Accounts receivable with the Concession Grantor	-	9,902
Dividends and interest on equity received	292	-
<b>Effect on net cash from investment activities</b>	<b>(2,838)</b>	<b>(5,263,359)</b>
Other fixed assets and intangible assets	-	(5,264,140)
Mutual loans- related parties	(2,838)	781
Capital increase in investments and other movements	(242,192)	-
Advance for future capital increase - related parties	242,192	-

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

	Loans and financing	Debentures and promissory notes	Dividends payable	Operations with derivatives	Leases	Total
<b>Opening balance</b>	<b>(640,406)</b>	<b>(7,550,318)</b>	<b>(74,108)</b>	<b>49,341</b>	<b>(10)</b>	<b>(8,215,501)</b>
<b>Variations in financing cash flows</b>	<b>2,801</b>	<b>185,938</b>	<b>-</b>	<b>60,248</b>	<b>149</b>	<b>249,136</b>
Payments of principal and interest	2,801	185,938	-	-	149	188,888
Settlement of operations with derivatives	-	-	-	60,248	-	60,248
<b>Other variations</b>	<b>5,543</b>	<b>(303,715)</b>	<b>-</b>	<b>5,958</b>	<b>(808)</b>	<b>(293,022)</b>
Interest expenses, monetary and exchange variation	12,800	(277,064)	-	-	-	(264,264)
Result of operations with derivatives and fair value	(7,257)	(26,651)	-	5,958	-	(27,950)
Reversal of the adjustment at present value	-	-	-	-	(35)	(35)
Other adjustments that do not affect the cash	-	-	-	-	(773)	(773)
<b>Closing balance</b>	<b>(632,062)</b>	<b>(7,668,095)</b>	<b>(74,108)</b>	<b>115,547</b>	<b>(669)</b>	<b>(8,259,387)</b>

### Consolidated

	Loans and financing	Debentures and promissory notes	Mutual loans with related parties	Dividends payable	Interest of non- controlling shareholders	Operations with derivatives	Advance for future capital increase - related parties	Leases	Total
<b>Opening balance</b>	<b>(7,630,765)</b>	<b>(21,455,804)</b>	<b>(342,171)</b>	<b>(141,245)</b>	<b>(358,187)</b>	<b>(8,117)</b>	<b>(1,916)</b>	<b>(55,161)</b>	<b>(29,993,366)</b>
<b>Variations in financing cash flows</b>	<b>172,101</b>	<b>938,387</b>	<b>-</b>	<b>(1,070)</b>	<b>(43,298)</b>	<b>60,104</b>	<b>-</b>	<b>8,200</b>	<b>1,134,424</b>
Funding (net of transaction costs)	(47,017)	(122,620)	-	-	-	-	-	-	(169,637)
Payments of principal and interest	219,118	1,061,007	-	-	-	-	-	8,200	1,288,325
Settlement of operations with derivatives	-	-	-	-	-	60,104	-	-	60,104
Dividends paid	-	-	-	(1,070)	2,322	-	-	-	1,252
Participation of controlling shareholders	-	-	-	-	(45,620)	-	-	-	(45,620)
<b>Other variations</b>	<b>(145,305)</b>	<b>(745,967)</b>	<b>(14,094)</b>	<b>14</b>	<b>5,632</b>	<b>2,513</b>	<b>-</b>	<b>27,094</b>	<b>(870,113)</b>
Interest, monetary and exchange-rate	(147,468)	(782,719)	-	-	-	-	-	-	(930,187)
Result of operations with derivatives and fair value	-	-	-	-	-	5,149	-	-	5,149
Reversal of the adjustment at present value	-	-	-	-	-	-	-	(1,139)	(1,139)
Other adjustments that do not affect the cash	2,163	36,752	(14,094)	14	5,632	(2,636)	-	28,233	56,064
<b>Closing balance</b>	<b>(7,603,969)</b>	<b>(21,263,384)</b>	<b>(356,265)</b>	<b>(142,301)</b>	<b>(395,853)</b>	<b>54,500</b>	<b>(1,916)</b>	<b>(19,867)</b>	<b>(29,729,055)</b>

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

The Voluntary Disclosure and Settlement and the Leniency Agreement were fully complied with, in March 2020 and November 2021, respectively.

As to the Collaboration Incentive Program, the balance payable on March 31, 2023 is BRL 8,553 (BRL 11,463 on December 31, 2022) adjusted according to the IPCA and decreased by the amounts already paid in the quarter. The balance must be settled by November 2023.

In the quarter ended March 31, 2023, the Company incurred adjustment for inflation expenses regarding the balance payable in the amount of BRL 203.



## 27. Assets and liabilities held for sale

Assets and liabilities classified as held for sale relate to Samm and are related to the execution of a Private Purchase and Sale Agreement and Other Covenants.

	Parent company		Consolidated	
	03/31/2023	12/31/2022	03/31/2023	12/31/2022
<b>Assets held for sale</b>	<b>74,789</b>	<b>75,268</b>	<b>287,861</b>	<b>267,706</b>
Investment	74,789	75,268	-	-
Cash and cash equivalents	-	-	73,297	27,220
Financial investments	-	-	314	3,027
Accounts receivable	-	-	26,123	50,173
Recoverable taxes	-	-	2,221	1,915
Deferred tax assets	-	-	30,495	26,078
Prepaid expenses and other	-	-	2,290	2,291
Fixed assets	-	-	93,136	94,583
Intangible assets	-	-	30,713	30,180
Right of use on lease	-	-	29,272	32,239
<b>Liabilities held for sale</b>	<b>-</b>	<b>-</b>	<b>(177,280)</b>	<b>(186,592)</b>
Promissory notes	-	-	(57,360)	(55,315)
Suppliers	-	-	(8,440)	(15,139)
Tax liabilities	-	-	(1,723)	(2,310)
Social and labor obligations	-	-	(7,259)	(6,592)
Other liabilities	-	-	(71,621)	(73,522)
Taxes payable in installments	-	-	(142)	(158)
Provision for civil, labor and social security risks	-	-	(58)	(56)
Lease liability	-	-	(30,677)	(33,500)

## 28. Subsequent events

### CCR - Dividends

On April 19, 2023, the Annual and Extraordinary General Meeting decided to pay, to start on May 2, 2023, the minimum mandatory dividends indicated in the Financial Statements on December 31, 2022, in the amount of BRL 73,829.

### ViaMobilidade – Linhas 8 and 9 – Proposed agreement

On April 17, 2023, the Company communicated to the market that ViaMobilidade – Linhas 8 and 9, formalized on that date a proposal for an agreement with the State Public Prosecution Office and the State of São Paulo, consisting of new investments in the amount of BRL 87,000, not provided for in the concession contract and that would not induce the contractual rebalancing, seeking to bring additional improvements, continuing with the concessionaire's efforts to improve the provision of services related to Linhas 8 and 9 of metropolitan trains. The Proposal will be subject to discussions between the institutions involved, aiming at formalizing an agreement that will govern the investments to be made as indicated in the proposal.