

# CCR S.A.

(Publicly-held Company)

**Interim financial information as of and for  
the period ended March 31, 2024**

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

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## 1st quarter of 2024 Results



São Paulo, May 06, 2024

The Review of the Interim Financial of the Parent Company and the Consolidated Review of Interim Financial have been prepared and are being presented according to accounting practices adopted in Brazil and with the International Financial Reporting Standards ("IFRS"), issued by the International Accounting Standards Board ("IASB"), all applied in a manner consistent with the main accounting practices described in explanatory note No. 3 to the Financial Statements as of December 31, 2023.

Financial and operational information, except where otherwise indicated, is presented on a consolidated basis, in thousands of Brazilian Reais, and the comparisons relate to 1Q23.

Consolidated information with joint ventures includes proportional data on joint ventures. This information, as well as the non-financial and other operating information, has not been audited by independent auditors.

The totals provided in the tables of this release may show slight variations due to rounding.



## Highlights

- The adjusted EBITDA margin in Airports increased by **5.9 p.p.** in the period.
- Conclusion of the disbursement of the last tranche of the long-term financing at ViaMobilidade - Lines 8 and 9, through the issuance of the 4th debenture offering, in the amount of **BRL 1.2 billion**.
- On April 30, 2024, the Company made the payment of approximately **BRL 536 million in dividends**, approved at the Annual General Meeting of 2024.
- In line with our portfolio management strategy, the Sale Agreement of Samm to Megatelecom Telecomunicações S.A. was signed for the amount of **BRL 100 million**, subject to customary conditions for this type of transaction.
- CDP - Disclosure Insight Action, a global reference entity in disclosing sustainability information, upgraded CCR's climate change rating from **B** to **A-** during the 2023 assessment cycle.



## Consolidated Operating and Financial Highlights

| OPERATIONAL AND FINANCIAL HIGHLIGHTS (BRL MM)        | 1Q23  | 1Q24  | Var.%     |
|--|-------|-------|-----------|
| Adjusted Net Revenue <sup>1</sup>                    | 3,229 | 3,479 | 7.7%      |
| Consolidated Adjusted EBITDA <sup>1</sup>            | 1,975 | 2,066 | 4.6%      |
| <i>Highways</i>                                      | 1,466 | 1,535 | 4.7%      |
| <i>Urban Mobility</i>                                | 485   | 477   | -1.6%     |
| <i>Airports</i>                                      | 207   | 275   | 32.8%     |
| <i>Others</i>  | -183  | -220  | 20.3%     |
| Margin Adjusted EBITDA <sup>2</sup>                  | 61.2% | 59.4% | -1.8 p.p. |
| Net Income Adjusted <sup>1</sup>                     | 317   | 449   | 41.5%     |
| Net Debt / Adjusted EBITDA in the last 12 months (x) | 2.9   | 3.0   |           |
| Highways - Equivalent Vehicles (millions)            | 284.5 | 301.1 | 5.8%      |
| Mobility - Passengers Transported (millions)         | 167.6 | 175.9 | 4.9%      |
| Airports - Boarding Passengers (millions)            | 4.5   | 4.8   | 7.0%      |

1. Excludes revenue and construction costs. The adjustments are described in the non-recurring effects section in the Supplementary analytical Tables section (page 45).

2. The adjusted EBITDA margin was calculated by dividing the adjusted EBITDA by adjusted net revenue.



## Message from the President Chief Executive Officer of the CCR Group - Miguel Setas

The 1Q24 results reaffirm the solidity and consistency of our business strategy, centered on operational excellence and strict financial discipline. The diversification of our assets and geographies helped to capture the strong growth in demand, reflected in increases of **7.7%**, **4.6%**, and **41.5%** in net revenue, EBITDA, and net income adjusted, respectively.

Our highways business recorded a **5.8%** increase in vehicle traffic, benefiting from the strong flow of sugar exports at record levels in 1Q24. On the airport platform, we saw a growth of **7.0%** in the number of boarding passengers and made progress in our strategy of unlocking value by expanding retail operations in our terminals. In urban mobility, there was a **4.9%** increase in the number of customers, stimulated by the resumption of face-to-face activities and the addition of two new stations (Tramo 3) to CCR Metrô Bahia.

## Performance Comment

Regarding operational efficiency, it is worth highlighting that the adjusted Opex (Cash)/RL<sup>1</sup> ratio was **40.7%** (LTM) in this quarter, representing a reduction of 1.5 p.p. compared to the previous year. These results reflect our initiatives aimed at greater efficiency, one of CCR's strategic pillars.

The CCR Group remains committed to the rigorous execution of its capex of BRL 31 billion. In the first quarter of 2024, we allocated BRL 1.3 billion to our highways, airports, and urban mobility platforms. We continue to advance in actions for the improvement of the quality of services provided to our ViaMobilidade customers - Lines 8 and 9, especially with the receipt of the 21st of the 36 trains acquired.

Despite the robust investments we are making, we remain in a solid financial situation, with leverage under control, at 3.0x, and an extended debt profile, with 43% of our maturities starting in 2032. Our cash position was strengthened by the BRL 1.2 billion raised by ViaMobilidade - Lines 8 and 9 in the 4th issuance of debentures in February.

At the same time, our efforts to offer excellent services continue to be recognized by our customers and the market in general. BH Airport won first place in the most recent National Survey of Passenger Satisfaction and Airport Performance, demonstrating our commitment to the quality of the services provided. In addition, this terminal and Curitiba airport received the best ratings in terms of passenger services, according to ANAC's (National Civil Aviation Agency) evaluation.

We have consistently advanced our ESG agenda, with particular emphasis on the anticipation of one year of our goal to power 100% of our operations with renewable electric power, from 2025 to 2024. We have elevated our rating from B to A- in the CDP - Disclosure Insight Action, reflecting the actions we are implementing to reduce our environmental impact. On the social front, we have increased the participation of women in executive board positions from 25% to 42% by the end of 2023.

The solid results of this quarter are a source of satisfaction, demonstrating the hard work and dedication of our 17,000 employees. Having just completed my first year as the Chief Executive Officer of CCR Group, I am excited about the achievements and advancements we have made so far and confident in our ability to continue strengthening our leadership in the sector.

1. Considering the Consolidated data with joint ventures.

## Performance Comment



## Financial and operational performance



### Highways

|                                      | Traffic / Passengers             |                    |             | Average Rate <sup>1</sup> |            |             |
|--------------------------------------|----------------------------------|--------------------|-------------|---------------------------|------------|-------------|
|                                      | 1Q23                             | 1Q24               | Var.%       | 1Q23                      | 1Q24       | Var.%       |
| Highways                             | Equivalent Vehicles <sup>2</sup> |                    |             | Average Rate <sup>1</sup> |            |             |
| <b>AutoBAn</b>                       | 69,097,007                       | 76,101,245         | 10.1%       | 10.8                      | 11.3       | 4.6%        |
| <b>MSVia<sup>3</sup></b>             | 13,179,710                       | 13,202,469         | 0.2%        | 3.2                       | 3.2        | 0.0%        |
| <b>RioSP</b>                         | 40,254,325                       | 42,469,360         | 5.5%        | 6.8                       | 7.5        | 10.3%       |
| <b>RodoAnel Oeste</b>                | 33,449,268                       | 34,846,918         | 4.2%        | 2.8                       | 3.0        | 7.1%        |
| <b>SPVias</b>                        | 16,549,796                       | 18,047,783         | 9.1%        | 13.6                      | 14.3       | 5.1%        |
| <b>ViaCosteira</b>                   | 21,980,610                       | 22,951,807         | 4.4%        | 2.4                       | 2.5        | 4.2%        |
| <b>ViaLagos</b>                      | 2,697,514                        | 2,676,179          | -0.8%       | 22.7                      | 22.4       | -1.3%       |
| <b>ViaOeste</b>                      | 30,115,247                       | 31,404,815         | 4.3%        | 11.2                      | 9.2        | -17.9%      |
| <b>ViaSul</b>                        | 27,101,482                       | 27,986,019         | 3.3%        | 5.2                       | 5.7        | 9.6%        |
| <b>Consolidated IFRS<sup>5</sup></b> | <b>284,540,206</b>               | <b>301,091,410</b> | <b>5.8%</b> | <b>6.9</b>                | <b>7.2</b> | <b>4.3%</b> |

1. The average tariff for the (i) Highways business is obtained by dividing the revenue from toll fees by the number of equivalent vehicles for each concessionaire.

2. Equivalent Vehicles is the measure calculated by adding light vehicles to heavy vehicles (commercial ones such as trucks and buses), multiplied by their respective charged axle numbers. A light vehicle is equivalent to one axle of a heavy vehicle.

3. Due to the signing of the new auction addendum for MSVia in June 2021, from that date onwards, the considered revenue became 47.3% of the collected amount, impacting both the revenue and the average tariff calculation.

4. Due to the signing of the 26th Modifying Amendment Term in June 2023, at ViaOeste, the considered revenue became 79.29% of the collected amount, impacting both the revenue and the average tariff calculation.

5. In CCR's consolidated data, ViaOeste, which charges tolls in only one direction of the highway, has doubled its traffic volume to match those adopting bi-directional tolling. This procedure is based on the fact that the one-direction toll already incorporates the costs for both directions of travel.

## Performance Comment

|   | 1Q23              | 1Q24              | Variation %      |
|---|-------------------|-------------------|------------------|
| <b>Gross Revenue</b>                          | <b>2,364,257</b>  | <b>2,662,646</b>  | <b>12.6%</b>     |
| Revenue from toll fees                        | 1,975,898         | 2,154,906         | 9.1%             |
| Other Revenues                                | 84,344            | 70,539            | -16.4%           |
| (-) Revenue from Construction                 | 304,015           | 437,201           | 43.8%            |
| Deduction of Revenues                         | -180,798          | -201,147          | 11.3%            |
| <b>Net Revenue excluding Construction (a)</b> | <b>1,879,444</b>  | <b>2,024,298</b>  | <b>7.7%</b>      |
| <b>Total Costs and Expenses (b+c+d)</b>       | <b>-1,188,141</b> | <b>-1,424,699</b> | <b>19.9%</b>     |
| <b>Cash Costs (b)</b>                         | <b>-579,185</b>   | <b>-652,845</b>   | <b>12.7%</b>     |
| Personnel                                     | -105,980          | -123,510          | 16.5%            |
| Outsourced Services                           | -144,012          | -183,517          | 27.4%            |
| Concession fee                                | -28,277           | -31,665           | 12.0%            |
| Other Costs and Expenses                      | -300,916          | -314,153          | 4.4%             |
| <b>Non-Cash Costs (c)</b>                     | <b>-304,941</b>   | <b>-334,653</b>   | <b>9.7%</b>      |
| Depreciation, Amortization, and Impairment    | -198,803          | -208,927          | 5.1%             |
| Provision for Maintenance                     | -70,376           | -92,451           | 31.4%            |
| Prepaid Concession Fee Expenses               | -35,762           | -33,275           | -7.0%            |
| Construction Cost (d)                         | -304,015          | -437,201          | 43.8%            |
| <b>Non-recurring (e)</b>                      | <b>165,842</b>    | <b>163,120</b>    | <b>-1.6%</b>     |
| <b>Adjusted EBITDA (a+b+e)</b>                | <b>1,466,101</b>  | <b>1,534,573</b>  | <b>4.7%</b>      |
| <b>Adjusted EBITDA Margin<sup>1</sup></b>     | <b>78.0%</b>      | <b>75.8%</b>      | <b>-2.2 p.p.</b> |

1. For the calculation of the Adjusted EBITDA Margin, the adjusted Net Revenue of BRL 1,879,444 thousand in 1Q23 and BRL 2,024,298 thousand in 1Q24 were considered, as there were no non-recurring effects impacting revenue during the period.

According to the demand table presented above, the traffic of equivalent vehicles was **5.8%** higher than the same period of the previous year. **Commercial vehicles** showed a growth of **7.4%** during the period. The good performance mainly reflected the charging of suspended axles on vehicles with the Electronic Manifest of Fiscal Documents (MDF-e) on all highways of the group, representing approximately **3.1%** of the total commercial equivalent axles (+BRL 40 million in revenue from toll fees). Positive highlights for the concessionaires AutoBAn, SPVias, and RodoAnel Oeste, benefited from the strong export flow of sugar at record levels in 1Q24.

On the other hand, the traffic of **passenger vehicles** grew by **4.4%** during the period, due to the Easter holiday in March 2024 (compared to April 2023 in the previous year). The current level represents record-breaking changes in the Company's concessionaires.

Driven by improved operational performance and tariff adjustments implemented between the periods, **Revenue from Toll Fees** grew by **9.1%** during the period, already considering the impact

## Performance Comment

of BRL 76 million in 1Q24, due to the recognition of Tariff Surplus at ViaOeste since the signing of the 26th Addendum in June 2023. At MSVia, a reduction of BRL 14 million was observed in the line of **Other Revenues**, attributed to lower adjustment for inflation in the revenue from financial asset remuneration. Thus, the **Net Revenue excluding Construction** recorded an increase of **7.7%** during the period.

The main variations in **Cash Costs** are commented on below:

- i. **Personnel:** The increase primarily stemmed from the annual average salary adjustment of 5.47% (+BRL 6 million) applied in 2Q23 and the internalization of Pre-Hospital Care (APH) teams at RioSP (+BRL 4 million).
- ii. **Outsourced Services:** There was an increase of BRL 34 million in MSVia due to pavement recovery and BRL 8 million in AutoBAAn, attributed to costs related to the maintenance of right-of-way, containments, and pavement conservation.
- iii. **Concession fee:** The increase of BRL 3 million is primarily explained by the effect of higher revenue from toll fees at AutoBAAn, ViaOeste, SPVias, and RodoAnel Oeste.
- iv. **Other Costs and Expenses:** The increase is primarily due to the acquisition of materials for the sign plant and other equipment maintenance materials at AutoBAAn amounting to BRL 4 million, and in 1Q23, due to the positive impact from the registration of insurance reimbursements at RioSP, in the amount of BRL 5 million. Additionally, there were investments at ViaOeste totaling BRL 166 million in 1Q23 and BRL 163 million in 1Q24, in improvement construction works that did not generate future economic benefit and were therefore recorded as costs when incurred.

The main variations in **Non-Cash Costs** are commented on below:

- i. **Depreciation, Amortization, and Impairment:** There was an increase, mainly due to the addition of BRL 841 million to the balance of intangible and fixed assets at RioSP, reflecting the completed construction works in 2023.
- ii. **Provision for maintenance:** The increase is mainly due to the obligations assumed when the Final Agreement was executed at AutoBAAn, amounting to BRL 9 million, as well as the pavement maintenance cycles of BRL 5 million at RodoAnel Oeste, BRL 3 million at SPVias, and BRL 3 million at ViaSul.
- iii. **Construction Cost:** The increase was the result of the investment schedule agreed with the Concession Grantors, in particular the increase of BRL 54 million in ViaSul for pavement services, as well as the implementation of 2 accesses and 7 returns on BR-101. On ViaCosteira, the increase was BRL 46 million due to the implementation of side



## Performance Comment

roads on BR-101. Additionally, there was an increase of BRL 28 million at RioSP related to the expansion and duplication of various sections of BR-101 and BR-116.

In addition, we detail the breakdown of the **Non-recurring** line: In **Other Costs and Expenses**, ViaOeste stood out, which contributed BRL 166 million in 1Q23 and BRL 163 million in 1Q24, for improvement construction works that do not generate future economic benefit.

The breakdown by concession is in the supplementary analytical Tables section.



## Urban Mobility

|                                | Traffic / Passengers   |                    |             | Average Rate <sup>1</sup> |      |             |
|--------------------------------|------------------------|--------------------|-------------|---------------------------|------|-------------|
|                                | 1Q23                   | 1Q24               | Var.%       | 1Q23                      | 1Q24 | Var.%       |
| Mobility                       | Passengers Transported |                    |             | Average Rate <sup>1</sup> |      |             |
| Barcas <sup>2</sup>            | 3,119,137              | 3,266,068          | 4.7%        | 8.2                       | 7.9  | -3.7%       |
| Metrô Bahia                    | 24,444,913             | 27,275,255         | 11.6%       | 3.2                       | 3.3  | 3.1%        |
| ViaMobilidade – Lines 5 and 17 | 35,447,865             | 39,209,471         | 10.6%       | 2.4                       | 2.5  | 4.2%        |
| ViaMobilidade - Lines 8 and 9  | 55,159,038             | 55,028,729         | -0.2%       | 3.6                       | 3.7  | 2.8%        |
| ViaQuatro                      | 44,753,236             | 46,397,791         | 3.7%        | 3.5                       | 3.6  | 2.9%        |
| <i>Integrated</i>              | 38,692,756             | 39,433,668         | 1.9%        | -                         | -    | <i>n.m.</i> |
| <i>Exclusive</i>               | 6,060,480              | 6,964,123          | 14.9%       | -                         | -    | <i>n.m.</i> |
| VLT Carioca                    | 4,715,411              | 4,672,788          | -0.9%       | 3.9                       | 4.0  | 2.6%        |
| <b>Consolidated</b>            | <b>167,639,600</b>     | <b>175,850,102</b> | <b>4.9%</b> |                           |      |             |

1. The average tariff for mobility businesses considers only tariff revenues and transported passengers.
2. It considers the total number of passengers passing through.

|   | 1Q23             | 1Q24              | Variation %   |
|---|------------------|-------------------|---------------|
| <b>Gross Revenue</b>                          | <b>1,732,581</b> | <b>1,502,270</b>  | <b>-13.3%</b> |
| Tariff Revenue                                | 555,020          | 597,191           | 7.6%          |
| Mitigation Revenue                            | 124,884          | 125,825           | 0.8%          |
| Receipt of Financial Asset                    | 788,232          | 193,831           | -75.4%        |
| Real Estate Revenue <sup>1</sup>              | 12,552           | 15,120            | 20.5%         |
| Others <sup>2</sup>                           | 18,089           | 25,430            | 40.6%         |
| (-) Revenue from Construction                 | 233,804          | 544,873           | 133.0%        |
| Deduction of Revenues                         | -9,433           | -7,748            | -17.9%        |
| <b>Net Revenue excluding Construction (a)</b> | <b>1,489,344</b> | <b>949,649</b>    | <b>-36.2%</b> |
| <b>Total Costs and Expenses (b+c+d)</b>       | <b>-742,356</b>  | <b>-1,100,163</b> | <b>48.2%</b>  |
| <b>Cash Costs (b)</b>                         | <b>-434,328</b>  | <b>-472,447</b>   | <b>8.8%</b>   |

## Performance Comment

|   |                 |                |                  |
|---|-----------------|----------------|------------------|
| Personnel                                 | -194,755        | -205,266       | 5.4%             |
| Outsourced Services                       | -88,410         | -107,070       | 21.1%            |
| Concession fee                            | -1,226          | -1,410         | 15.0%            |
| Other Costs and Expenses                  | -149,937        | -158,701       | 5.8%             |
| <b>Non-Cash Costs (c)</b>                 | <b>-74,224</b>  | <b>-82,843</b> | <b>11.6%</b>     |
| Depreciation and Amortization             | -74,224         | -82,843        | 11.6%            |
| Construction Cost (d)                     | -233,804        | -544,873       | 133.0%           |
| <b>Non-recurring (e)</b>                  | <b>-569,921</b> | <b>-</b>       | <b>-100.0%</b>   |
| <b>Adjusted EBITDA (a+b+e)</b>            | <b>485,095</b>  | <b>477,202</b> | <b>-1.6%</b>     |
| <b>Adjusted EBITDA Margin<sup>3</sup></b> | <b>52.8%</b>    | <b>50.3%</b>   | <b>-2.5 p.p.</b> |

1. It takes into account revenue from the real estate exploitation of remaining areas and retrofitting at stations.

2. Accessory revenues and revenues from related parties.

3. To calculate the Adjusted EBITDA Margin, we considered the adjusted Net Revenue of BRL 919,423 thousand in 1Q23, and BRL 949,649 thousand in 1Q24, reflecting the non-recurring effects described at the end of this section.

According to the demand table presented above, urban mobility assets recorded a demand increase of **4.9%** compared to the same period of the previous year.

The variation mainly reflected: (i) the addition of two new Metrô Bahia stations (Tramo 3), with an increase of approximately **10%** in demand; (ii) the economic upturn in the central region of Rio de Janeiro and the regularization of service hours on the Barcas lines, which recorded growth of **4.7%**, and (iii) ViaMobilidade - Line 5 and ViaQuatro, with growth of **10.6%** and **3.7%**, respectively, due to greater sensitivity in relation to the services and commerce sector, benefiting strongly from the return of face-to-face activities.

Driven by the continued increase in passenger flow and tariff adjustments implemented between the periods, **Tariff Revenue** recorded a growth of **7.6%**, while **Mitigation Revenue** remained in line. Meanwhile, **Financial Asset Revenue** saw a decrease of **75.4%**, primarily due to the Barcas Agreement in the amount of BRL 570 million, recognized in 1Q23. Excluding the effect of the Agreement, the line would indicate a decrease of **11.2%**, reflecting the reduction in adjustment for inflation and interest on financial asset balances as of the December/23 base date. The balances of Metrô Bahia and VLT Carioca totaled BRL 2,388 million and BRL 1,845 million, respectively, both updated by the IPCA (Amplified Consumer Price Index) of the period, while the balance of ViaQuatro was BRL 1,952 million, adjusted by IPC (50%) and IGP-M (General Market Price Index) (50%). Thus, the **Net Revenue excluding Construction** showed a decrease of **36.2%** during the period.

## Performance Comment

The main variations in **Cash Costs** are commented on below:

- i. **Personnel:** The increase occurred mainly due to the average salary adjustment of 5.47% applied since 2Q23 (+BRL 10 million).
- ii. **Outsourced Services:** The observed increase occurred mainly due to cleaning, surveillance, and security services at ViaMobilidade - Lines 8 and 9, amounting to BRL 7 million, and additionally, BRL 3 million at Metrô Bahia related to maintenance services for facilities, security, and cleaning due to the inauguration of 2 stations of Tramo 3.
- iii. **Other Costs and Expenses:** The increase was primarily due to the effect of BRL 6 million at Barcas, attributed to materials and maintenance services for the vessels and higher fuel costs.

The main variations in **Non-Cash Costs** are commented on below:

- i. **Depreciation and Amortization:** The observed increase occurred due to the balance added to intangible and fixed assets in 2023, reflecting the new rolling stock (new trains). The impact on depreciation and amortization was BRL 8 million at ViaMobilidade – Lines 8 and 9.
- ii. **Construction Cost:** The observed increase in this line occurred mainly due to the impact of BRL 351 million at ViaMobilidade - Lines 8 and 9, due to the acquisition of rolling stock (new trains).

In addition, we detail the breakdown of the **Non-recurring** line: In **Financial Asset Revenue**, there was an effect of BRL 570 million due to the signing of the Barcas Agreement in 1Q23.

The breakdown by concession is in the supplementary analytical Tables section.

## Airports

|   | Traffic / Passengers       |                  |             | Average Rate <sup>1</sup>       |      |        |
|---|----------------------------|------------------|-------------|---------------------------------|------|--------|
|   | 1Q23                       | 1Q24             | Var. %      | 1Q23                            | 1Q24 | Var. % |
| <b>Airports<sup>2</sup> - Domestic Pax</b>      | <b>Boarding Passengers</b> |                  |             | <b>Average Rate<sup>1</sup></b> |      |        |
| Central Block (BRL)                             | 934,928                    | 951,045          | 1.7%        | 37.4                            | 40.5 | 8.3%   |
| South Block (BRL)                               | 1,347,721                  | 1,379,843        | 2.4%        | 38.6                            | 40.6 | 5.2%   |
| BH Airport (BRL)                                | 1,230,497                  | 1,271,757        | 3.4%        | 29.0                            | 30.4 | 4.8%   |
| Curaçao (USD)                                   | 30,552                     | 31,078           | 1.7%        | 28.8                            | 26.2 | -9.0%  |
| <b>Total Domestic Pax</b>                       | <b>3,543,698</b>           | <b>3,633,722</b> | <b>2.5%</b> |                                 |      |        |
| <b>Airports<sup>2</sup> - International Pax</b> | <b>Boarding Passengers</b> |                  |             | <b>Average Rate<sup>1</sup></b> |      |        |
| Aeris (USD)                                     | 764,957                    | 897,440          | 17.3%       | 32.2                            | 30.4 | -5.6%  |
| Central Block (BRL)                             | 0                          | 0                | n.m.        | 0.0                             | 0.0  | n.m.   |
| South Block (BRL)                               | 15,807                     | 24,424           | 54.5%       | 69,6                            | 80.6 | 15.8%  |

## Performance Comment

|                                |                  |                  |              |      |      |       |
|--------------------------------|------------------|------------------|--------------|------|------|-------|
| BH Airport (BRL)               | 32,542           | 61,695           | 89.6%        | 51.4 | 53.8 | 4.7%  |
| Curaçao (USD)                  | 145,629          | 201,204          | 38.2%        | 63.3 | 60.9 | -3.8% |
| <b>Total International Pax</b> | <b>958,935</b>   | <b>1,184,763</b> | <b>23.5%</b> |      |      |       |
| <b>Consolidated</b>            | <b>4,502,633</b> | <b>4,818,485</b> | <b>7.0%</b>  |      |      |       |

1. The average tariff for airports considers only tariff revenues and boarding passengers. The average tariff values for BH, Central Block, and South Block airports are provided in Brazilian Reais, and for the remaining airports, in US dollars.

2. The number of passengers may vary according to the official availability of passenger data to ANAC by the airlines.

|  | 1Q23            | 1Q24            | Variation %     |
|--|-----------------|-----------------|-----------------|
| <b>Gross Revenue</b>                                 | <b>515,302</b>  | <b>782,054</b>  | <b>51.8%</b>    |
| Airport and Commercial Revenue                       | 446,990         | 520,158         | 16.4%           |
| Other Revenues                                       | 17,820          | 28,312          | 58.9%           |
| (-) Revenue from Construction                        | 50,492          | 233,584         | 362.6%          |
| Deduction of Revenues                                | -35,699         | -41,150         | 15.3%           |
| <b>Net Revenue excluding Construction (a)</b>        | <b>429,111</b>  | <b>507,320</b>  | <b>18.2%</b>    |
| <b>Total Costs and Expenses (b+c+d)</b>              | <b>-358,487</b> | <b>-557,463</b> | <b>55.5%</b>    |
| <b>Cash Costs (b)</b>                                | <b>-222,421</b> | <b>-232,755</b> | <b>4.6%</b>     |
| Personnel  | -76,431         | -78,487         | 2.7%            |
| Outsourced Services                                  | -84,333         | -88,903         | 5.4%            |
| Concession fee / Liabilities with Concession Grantor | -16,059         | -24,646         | 53.5%           |
| Other Costs and Expenses                             | -45,598         | -40,719         | -10.7%          |
| <b>Non-Cash Costs (c)</b>                            | <b>-85,574</b>  | <b>-91,124</b>  | <b>6.5%</b>     |
| Depreciation and Amortization                        | -85,574         | -91,124         | 6.5%            |
| Construction Cost (d)                                | -50,492         | -233,584        | 362.6%          |
| <b>Non-recurring (e)</b>                             | <b>-</b>        | <b>-</b>        | <b>n.m</b>      |
| <b>Adjusted EBITDA (a+b+e)</b>                       | <b>206,690</b>  | <b>274,565</b>  | <b>32.8%</b>    |
| <b>Adjusted EBITDA Margin<sup>1</sup></b>            | <b>48.2%</b>    | <b>54.1%</b>    | <b>5.9 p.p.</b> |

1. For the calculation of Adjusted EBITDA Margin, the adjusted Net Revenue of BRL 429,111 thousand in 1Q23 and BRL 507,320 thousand in 1Q24 were considered, as there were no non-recurring effects impacting revenue during the period.

According to the demand table presented above, the **airport modal** showed a growth of **7.0%** in boarding passengers.

Highlights for the concessionaires Aeris and Curaçao, due to the consolidation of international routes. In Curaçao, the return of domestic demand was driven by high aircraft occupancy and higher flight frequencies.

At national airports, the main highlights were: (i) the increase in aircraft occupancy, mainly in Curitiba, Londrina, and Joinville in the South Block, and Petrolina, Teresina, and São Luís in the

## Performance Comment

Central Block, and (ii) the good traffic results at BH Airport, due to **28%** increase in domestic flight offerings and a **122%** increase in international flight offerings, in addition to Azul's international operations which began in 3Q23.

The solid operational performance and tariff adjustments implemented between the periods positively contributed to the **16.4%** increase in **Airport and Commercial Revenue**. The **Other Revenues** line recorded an increase of **58.9%** during the period, reflecting the correction of BRL 8 million in the Aeris Financial Asset, due to the recognized rebalancing in 2Q23. Thus, **Net Revenue excluding Construction** recorded an increase of **18.2%** during the period.

The main variations in **Cash Costs** are commented on below:

- i. **Outsourced Services:** The increase was mainly due to maintenance, cleaning, and civil maintenance services in the South and Central Blocks, amounting to BRL 4 million.
- ii. **Concession Fee/Liabilities with Concession Grantor:** The increase was mainly due to the increase in airport revenue from Curaçao, with an impact of BRL 8 million.
- iii. **Other Costs and Expenses:** The reduction occurred primarily due to the entry of the South and Central Blocks into the energy free market, decreasing electric power costs by BRL 2 million, and preventive maintenance performed in 2023, which reduced vehicle maintenance costs by BRL 2 million.

The main variations in **Non-Cash Costs** are commented on below:

- i. **Depreciation and Amortization:** The increase is mainly explained by the rebalancing recorded in May 2023 as an intangible asset at Aeris. The impact on amortization was BRL 5 million between the periods compared.
- ii. **Construction Cost:** The increase was mainly due to the construction works to improve the boarding terminals, adapt the infrastructure, and make operational improvements at the South and Central Blocks airports, with an impact of BRL 135 million and BRL 77 million respectively.

In addition, there is no breakdown of the **Non-recurrent** line, as there were no effects in the period.

The breakdown by concession is in the supplementary analytical Tables section.

## Performance Comment

### Others - Holdings and Samm

In Holdings, the main impacts were (i) in the **Personnel** line, with the effect of the average salary adjustment of 5.47% (+BRL 8 million) applied in 2Q23, in addition to the profit sharing (PLR) amounting to BRL 18 million, due to the positive consolidated result in 2023, and (ii) the non-recurrent effect in **Other Costs and Expenses**, recorded in 1Q23, due to the provision for the return of 29.76% of the NASP land plus transfer ownership fees, totaling approximately BRL 121 million.

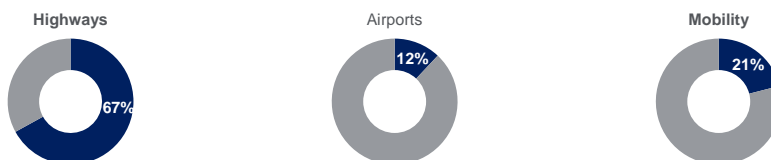


### Consolidated Adjusted EBITDA

| Adjusted EBITDA <sup>1</sup> (in BRL MM)     | 1Q23         | 1Q24         | Var.%            |
|--|--------------|--------------|------------------|
| Highways                                     | 1,466        | 1,535        | 4.7%             |
| Adjusted EBITDA Margin – Highways            | 78.0%        | 75.8%        | -2.2 p.p.        |
| Airports                                     | 207          | 275          | 32.8%            |
| Adjusted EBITDA Margin – Airports            | 48.2%        | 54.1%        | 5.9 p.p.         |
| Urban Mobility                               | 485          | 477          | -1.6%            |
| Adjusted EBITDA Margin – Urban Mobility      | 52.8%        | 50.3%        | -2.5 p.p.        |
| Others - Holdings and Samm                   | -183         | -220         | 20.3%            |
| <b>Consolidated Adjusted EBITDA</b>          | <b>1,975</b> | <b>2,066</b> | <b>4.6%</b>      |
| <b>Adjusted EBITDA Margin – Consolidated</b> | <b>61.2%</b> | <b>59.4%</b> | <b>-1.8 p.p.</b> |

1. Excludes non-recurring effects.

### Participation in Adjusted EBITDA<sup>1</sup> by modal



1. It does not consider the Others – Holdings and Samm line.

## Performance Comment



## Consolidated Net Finance (Cost)

| Financial Income (BRL MM)                          | 1Q23        | 1Q24        | Var.%        |
|--|-------------|-------------|--------------|
| <b>Net Finance (Cost)</b>                          | <b>-838</b> | <b>-790</b> | <b>-5.8%</b> |
| Earning on Financial Investment and Other Revenues | 250         | 183         | -26.3%       |
| Capitalization on Loans                            | 52          | 120         | 132.1%       |
| Interest on Loans Financing and Debentures         | -863        | -712        | -17.6%       |
| Results from Hedge and Fair Value Transactions     | -36         | 15          | n.m.         |
| Adjustment for Inflation                           | -153        | -277        | 80.9%        |
| Other Revenues and Financial Costs <sup>1</sup>    | -88         | -119        | 35.3%        |

1. Others: commissions, rates, taxes, fines, interest on taxes, exchange-rate variation, and others.

### The main reasons for the variations in 1Q24 are explained below:

The line item of **Income from Financial Investments and Other Revenues** showed a reduction, mainly due to the lower average annual CDI rate of 2.37 p.p. during the period.

The line of **Loan Costs Capitalization** showed an increase, primarily due to higher capitalization at ViaMobilidade – Lines 8 and 9, ViaSul, and in the South and Central Blocks.

The **Interest on Loans, Financing, and Debentures** item showed a reduction, primarily due to the decrease of 2.37 p.p. in the average annual CDI rate, partially offset by the company's higher gross debt by **11.4%** compared to 1Q23.

The variation in the line **Result from Hedge Operations** and **Fair Value** reflects the fair value of the financing raised by (i) ViaMobilidade - Lines 5 and 17 in April 2020, and (ii) CCR Holding in December 2017, December 2020, June 2021, July 2022, and June 2023, as well as the calculation of the fair value of the swaps linked to them.

The increase in the **Adjustment for Inflation** line occurred mainly due to (i) adjustments for inflation in loans, financing, and debentures, with an impact of BRL 132 million, reflecting a **222.2%** increase in debts indexed to IPCA between the compared periods, due to long-term financing of ViaMobilidade - Lines 8 and 9, ViaSul, and the South and Central Blocks, and (ii) the adjustment for inflation with the Concession Grantor, which was reduced by BRL 6 million due to the IPCA adjustment for inflation on BH Airport's concession fee. The reduction mainly reflected the effects of calculating the adjustment for inflation on the balance, due to the lower IPCA variation between December 2023 and February 2024, totaling 1.81% compared to 1.89%

## Performance Comment

between December 2022 and February 2023, which are the periods considered for updating the concession fee balance in 1Q24 and 1Q23, respectively.

The increase in **Other Revenues and Financial Costs** is mainly explained by the positive effect of the BRL 28 million gain from adjustment for inflation in CCR Holding in 1Q23, due to the foreign currency loan under Law No. 4131/1962. Considering the settlement of this operation during 2023, this effect was not repeated in 1Q24.



## Indebtedness

### Disbursements Occurred in the Quarter

In 1Q24, disbursements occurred as shown in the table below.

| Company                        | Issuance | Value (BRL MM) | Debt   | Cost         | Due Date |
|--------------------------------|----------|----------------|--|--------------|----------|
| South Block                    | Mar/24   | 100            | 3rd Issuance (BNDES - Brazilian Economic and Social Development Bank) - 2nd Series | IPCA + 6.99% | Oct/47   |
| ViaMobilidade - Lines 8 and 9: | Mar/24   | 1,250          | 4th Issuance   | IPCA + 7.25% | Jan/42   |
| <b>Total</b>                   |          | <b>1,350</b>   |  |              |          |

Continuing its long-term financing, **South Block** partially paid in the 2nd series of the 3rd Debenture Issuance, in the amount of BRL 100 million. The 1st series, in the total amount of BRL 2.5 billion, was fully disbursed in October 2023, and the funds were allocated to settle the balance of BRL 1.9 billion in bridge loans. FINEM (Venture Financing) is still in progress with BRL 400 million yet to be disbursed to conclude the long-term financing.

At **ViaMobilidade - Lines 8 and 9**, the disbursement of the 4th Issuance of debentures in the amount of BRL 1.2 billion was allocated to settle the remaining balance of bridge loans. With the disbursement of the 4th issuance, the de-risking of the concession financing was completed, totaling BRL 4.6 billion already contracted and disbursed.

### Indebtedness Evolution

| (BRL MM)  | Mar/23        | Dec/23        | Mar/24        |
|---|---------------|---------------|---------------|
| Gross Debt <sup>1</sup> - Consolidated  | 28,868        | 30,654        | 32,153        |
| Highways  | 6,298         | 9,440         | 9,601         |
| Mobility  | 9,259         | 10,367        | 11,548        |
| Airports  | 4,444         | 4,657         | 4,854         |
| Others <sup>2</sup>   | 8,867         | 6,191         | 6,150         |
| Cash and Cash Equivalents and Financial Investments <sup>3</sup> - Consolidated | 7,296         | 7,177         | 8,054         |
| Highways  | 3,098         | 2,469         | 2,727         |
| Mobility  | 1,114         | 1,125         | 2,208         |
| Airports  | 879           | 1,068         | 1,067         |
| Others <sup>2</sup>   | 2,205         | 2,514         | 2,053         |
| Net Balance of Derivatives Receivable (Payable) - Consolidated                  | 55            | 172           | 132           |
| <b>Net Debt – Consolidated</b>  | <b>21,517</b> | <b>23,306</b> | <b>23,966</b> |



## Performance Comment

|                        |       |       |       |
|------------------------|-------|-------|-------|
| Net Debt - CCR Holding | 6,247 | 3,158 | 3,628 |
|------------------------|-------|-------|-------|

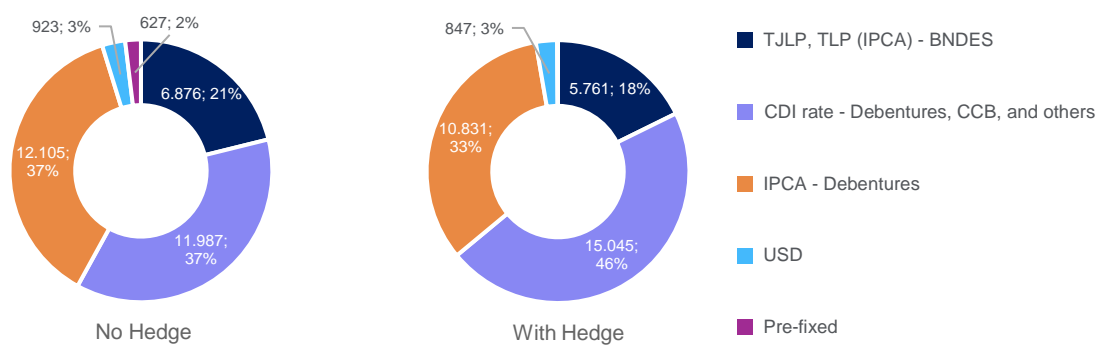
1. The gross debt is reduced by transaction costs incurred in the structuring of the respective financial instruments when measured at amortized cost.
2. Unallocated (Holdings and Samm).
3. Only current asset values are considered.

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

| Debt Breakdown (BRL MM)     | Average Cost per Year  |
|-----------------------------|--|
| BNDES                       | TJLP (Long Term Interest Rate) + 0.0% - 4.0% p.a., IPCA + 4.6%               |
| Debentures, CCB, and others | 105.8% - 120.0% of CDI rate, CDI rate + 0.8% - 3.8% p.a.                     |
| Debentures                  | IPCA + 4.3% - 7.91% p.a.   |
| USD                         | 4.2% p.a. - 12.0% p.a. - SOFR (Secured Overnight Financing Rate) + 4.6% p.a. |
| Others                      | 6.1% p.a. - 9.8% p.a.  |

1. The amounts are not reduced by transaction costs and are measured at amortized cost.

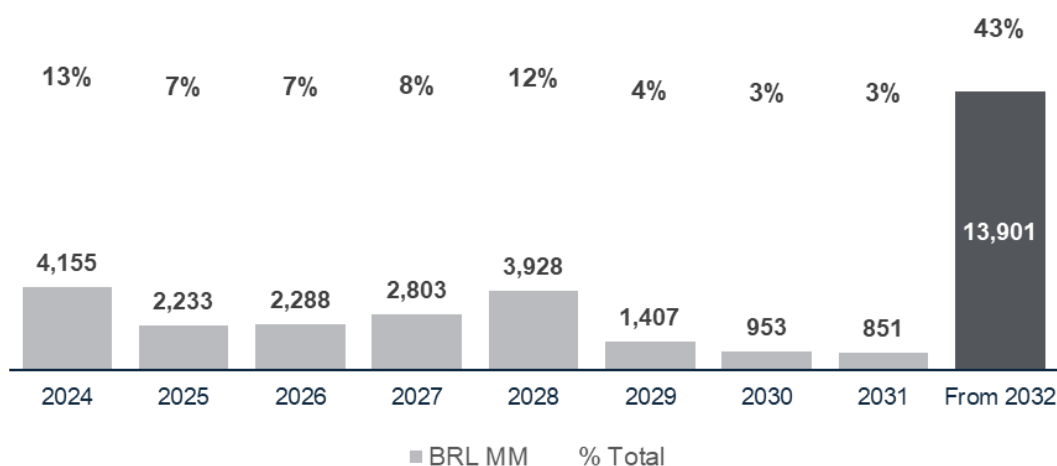
### Debt Breakdown by Index<sup>1</sup>



1. Values in BRL MM and % of the Company's total debt.

## Performance Comment

### Repayment Schedule<sup>1</sup>



1. The amounts are not reduced by transaction costs and are measured at amortized cost.

The consolidated amortization schedule demonstrates the long-term profile of the Company's debt. Approximately **43%** of the amortizations will mature from 2032 onwards, already reflecting the long-term financing disbursed in 2023 in ViaMobilidade – Lines 8 and 9 (BRL 4.6 billion contracted and disbursed), in the South and Central Blocks (BRL 4.7 billion contracted and BRL 3.4 billion disbursed), and at ViaSul (BRL 1.5 billion contracted and BRL 900 million disbursed).

Regarding principal amortizations for the year 2024, BRL 612 million from ViaMobilidade – Lines 8 and 9 were settled at the beginning of 2Q24 and will be reflected in the amortization schedule in the next disclosure. The bridge loan of BRL 1.1 billion in RioSP will be refinanced through the issuance of long-term financing.

As additional information, as of March 31, 2024, the net exposure related to the supply of equipment in US dollars in the short term, from companies with revenues in Brazilian Reais, ViaQuatro, ViaMobilidade - Lines 5 and 17, and ViaMobilidade – Lines 8 and 9, was USD 12.1 million, adhering to the Company's financial policy.



## Investment and Maintenance

In 1Q24, the **investment made** (including those to be received as financial assets), combined with maintenance, **reached BRL 1.088 billion**. Considering the investments made by ViaOeste in the construction of improvement works that do not generate future economic benefit, in the amount of BRL 163 million, investments **reached BRL 1.251 billion in 1Q24**.

## Performance Comment

| BRL MM (100%)                  | Fixed and Intangible Assets   | Maintenance Performed | Total        |
|--------------------------------|---|-----------------------|--------------|
|                                | Improvement Construction Works, Equipment, Financial Assets <sup>1</sup> , and Others | Maintenance costs     |              |
|                                | 1Q24  | 1Q24                  |              |
| AutoBAn                        | 16  | 5                     | 21           |
| ViaLagos                       | 1   | 0                     | 1            |
| RodoAnel Oeste                 | 10  | 0                     | 10           |
| SPVias                         | 29  | 0                     | 29           |
| MSVia                          | 3   | 0                     | 3            |
| ViaSul                         | 175   | 0                     | 175          |
| ViaCosteira                    | 59  | 0                     | 59           |
| RioSP                          | 236   | 0                     | 236          |
| <b>Highways</b>                | <b>529</b>  | <b>5</b>              | <b>534</b>   |
| ViaQuatro                      | 13  | 0                     | 13           |
| ViaMobilidade - Lines 5 and 17 | 28  | 0                     | 28           |
| Metrô Bahia                    | 18  | 0                     | 18           |
| VLT Carioca                    | 44  | 0                     | 44           |
| ViaMobilidade - Lines 8 and 9: | 165   | 0                     | 165          |
| Barcas                         | 0   | 0                     | 0            |
| <b>Mobility</b>                | <b>268</b>  | <b>0</b>              | <b>267</b>   |
| BH Airport                     | 1   | 0                     | 1            |
| Aeris                          | 4   | 0                     | 4            |
| Curaçao                        | 10  | 0                     | 10           |
| Central Block                  | 80  | 0                     | 80           |
| South Block                    | 196   | 0                     | 196          |
| Pampulha                       | 1   | 0                     | 1            |
| <b>Airports</b>                | <b>292</b>  | <b>0</b>              | <b>292</b>   |
| Samm                           | 2   | 0                     | 2            |
| Others <sup>2</sup>            | (7)   | 0                     | (7)          |
| <b>Consolidated</b>            | <b>1,083</b>  | <b>5</b>              | <b>1,088</b> |
| ViaOeste                       | 163   | 0                     | 163          |
| <b>Consolidated + ViaOeste</b> | <b>1,246</b>  | <b>5</b>              | <b>1,251</b> |

## Performance Comment

1. The investments made by the concessionaires, which will be received from the Concession Grantors as pecuniary compensation or contribution, constitute financial assets.
2. It includes CCR Holding, CPC, and Eliminations.

The concessionaires that invested the most in the quarter were: **RioSP**, **South Block** and **ViaMobilidade – Lines 8 and 9**. The breakdown of investment was previously presented in the section for each platform under the Construction Cost line.



## Regulatory Issues and Other Material Facts

### Samm Share Sale Agreement

On March 28, 2024, the Company entered into the Sale Agreement for all shares of Samm with Megatelecom Telecomunicações S.A., for the amount of BRL 100 million, subject to the verification of certain customary conditions for this type of transaction, including precedent conditions such as regulatory approvals. After closing the transaction, the Company will no longer hold participation in Samm's capital.

For further details on the above reports, please refer to explanatory note no. 1 of the quarterly financial statements for the 1Q24.



## Carbon Emission Reduction

The CCR Group recently released its Integrated Annual Report for 2023 to its stakeholders, a document consolidating the Company's main advancements and actions in environmental, social responsibility, and governance issues.

The Group had its climate change rating upgraded from B to A- in the 2023 cycle by CDP - Disclosure Insight Action, a global benchmark in the disclosure of sustainability information.

These and other significant advancements in the ESG agenda can be accessed in the Integrated Report, available on the CCR Group's website.



## Diversity and Inclusion

In 1Q24, the Company achieved 38% female representation in the overall workforce table, 35.1% in leadership positions, and 42% in executive board positions. CCR continued its efforts in engaging employees in racial self-declaration, achieving, as a result, 90% participation in the overall workforce table. Regarding gender identity self-declaration, it reached 59%.

## Performance Comment

Highlights of the agenda include:

- For the first time, CCR participated in the certification process for the **GPTW Women** index, resulting in recognition as the 25th excellent company for women to work. The category evaluated 376 competitors, and the ranking awarded the top 35 organizations in Brazil (with over 10,000 employees).
- Internal campaigns focusing on the representation of women and inclusion of trans people were part of the engagement agenda;
- In mobility, completion of the **Women in Construction Project**, focusing on training women in civil maintenance, and the start of the second class of the **Women Apprentices in Maintenance Program**.



## Social Responsibility

In 1Q24, the CCR Institute, the entity responsible for the CCR Group's socio-cultural investments, celebrated a decade of existence, notable for the success of its initiatives. Over this 10-year period, more than 300 million Brazilian Reals were invested in projects carried out in over 400 locations across the country.

In January of this year, the CCR Group, through the CCR Institute, gifted the city of São Paulo with an immersive exhibition of Candido Portinari. The Higienópolis-Mackenzie station on Line 4-Yellow featured 44 replicas of paintings, an LED screen displaying over 5,000 works by the artist, a customized train car with popular paintings by the artist, and a reproduction of the "*Guerra e Paz*" ("War and Peace") panels - exhibited at the UN headquarters in New York - in the subway access tunnel.

The 2024 edition of the South by Southwest (SXSW) marked the debut of the CCR Group at one of the world's leading innovation events, held in March in Austin, USA. With the aim of stimulating discussions on climate change, social impact, and sustainable cities, the Company, through sponsorship by the CCR Institute, was present at the Casa São Paulo program, a space that also allowed visitors to learn about Favela 3D, a project supported by the Group that promotes the re-urbanization of peripheral regions in Brazilian cities.

In 1Q24, the CCR Group committed to supporting the training of 100,000 young people in the creative economy by the first semester of 2025 through Co.liga. The Company has become a partner in the digital school run by the Roberto Marinho Foundation (FRM) and the Organization of Ibero-American States (OEI), which offer free courses in culture, technology, and the creative economy.

## Performance Comment



### Brief Overview

**About CCR Group:** The CCR Group, the largest mobility infrastructure company in Brazil, operates in the Highway, Urban Mobility, and Airport platforms. There are 39 assets across 13 Brazilian states and over 17,000 employees. The Group is responsible for the management and maintenance of 3,615 kilometers of highways, conducting approximately 3.6 thousand daily assistance operations. In urban mobility, through the management of subways, trains, light rail transit (VLT), and ferries, it transports 3 million passengers daily. In airports, with 17 units in Brazil and three abroad, it serves approximately 43 million customers annually. The company has been listed in B3's sustainability hall for 13 years. For more information: [grupoccr.com.br](http://grupoccr.com.br).

**About CCR:** CCR is the holding company of the CCR Group listed on the B3 index, the Brazilian Stock Exchange. The company has more than 20 years of experience and is recognized by national and international markets, especially for its strict governance and compliance criteria. It was the first company in the infrastructure services sector to go public on B3's New Market (previously called BM&FBovespa). Its shares are admitted to trading in the New Market segment, and the company currently has 49.43% of its shares in circulation. In addition to B3, the Company is included in the ISE, ICO2, IGC, IBrX-50, IBrX-100, and MSCI Latin America indexes.



### Complementary analytical tables

#### Gross Revenue (excluding Construction Revenue) per Asset

| Gross Toll Revenue (BRL 000)                    | 1Q23             | 1Q24             | Var. %          |
|---|------------------|------------------|-----------------|
| AutoBAn   | 748,026          | 862,608          | 15.3%           |
| ViaOeste  | 335,861          | 289,251          | -13.9%          |
| RioSP   | 275,022          | 320,164          | 16.4%           |
| SPVias  | 224,778          | 258,153          | 14.8%           |
| ViaSul  | 141,435          | 159,966          | 13.1%           |
| RodoAnel Oeste                                  | 93,996           | 104,959          | 11.7%           |
| ViaCosteira                                     | 53,163           | 57,527           | 8.2%            |
| ViaLagos  | 61,252           | 59,992           | -2.1%           |
| MSVia   | 42,365           | 42,286           | -0.2%           |
| <b>Total Gross Toll Revenue</b>                 | <b>1,975,898</b> | <b>2,154,906</b> | <b>9.1%</b>     |
| <b>% Total Income</b>                           | <b>42.8%</b>     | <b>43.6%</b>     | <b>0.8 p.p.</b> |
| <b>% AVI (Automatic Vehicle Identification)</b> | <b>72.8%</b>     | <b>77.1%</b>     | <b>4.3 p.p.</b> |

| Gross Revenue - Subway/Waterway (BRL 000) | 1Q23    | 1Q24    | Var. % |
|---|---------|---------|--------|
| ViaQuatro                                 | 189,550 | 199,102 | 5.0%   |
| Metrô Bahia                               | 126,651 | 140,024 | 10.6%  |
| ViaMobilidade - Lines 8 and 9:            | 200,449 | 207,282 | 3.4%   |
| ViaMobilidade - Lines 5 and 17            | 122,603 | 132,323 | 7.9%   |
| VLT Carioca                               | 18,155  | 18,551  | 2.2%   |
| Barcas                                    | 24,217  | 25,734  | 6.3%   |

## Performance Comment

|                                       |         |         |           |
|---------------------------------------|---------|---------|-----------|
| Total Gross Revenue – Subway/Waterway | 681,625 | 723,016 | 6.1%      |
| % Total Income                        | 14.8%   | 14.6%   | -0.2 p.p. |

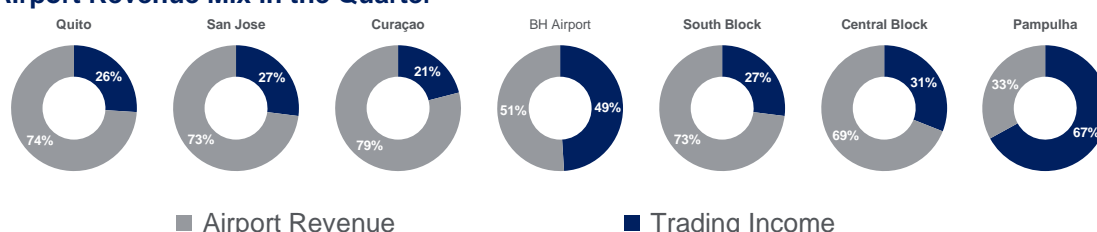
| Gross Revenue - Airport (BRL 000)    | 1Q23           | 1Q24           | Var. %       |
|--------------------------------------|----------------|----------------|--------------|
| Curaçao                              | 59,603         | 74,774         | 25.5%        |
| BH Airport                           | 86,440         | 105,675        | 22.3%        |
| Aeris                                | 109,137        | 112,719        | 3.3%         |
| South Block                          | 122,784        | 144,424        | 17.6%        |
| Central Block                        | 62,053         | 73,454         | 18.4%        |
| Pampulha                             | 6,973          | 9,112          | 30.7%        |
| <b>Total Gross Revenue - Airport</b> | <b>446,990</b> | <b>520,158</b> | <b>16.4%</b> |
| % Total Income                       | 9.7%           | 10.5%          | 0.8 p.p.     |

| Gross Revenue from Construction | 1Q23    | 1Q24      | Var. %    |
|---------------------------------|---------|-----------|-----------|
| Total                           | 588,311 | 1,215,658 | 106.6%    |
| % Total Income                  | 12.8%   | 24.6%     | 11.8 p.p. |

| Other Gross Income         | 1Q23    | 1Q24    | Var. %     |
|----------------------------|---------|---------|------------|
| Total Other Gross Revenues | 920,506 | 333,526 | -63.8%     |
| % Total Income             | 20.0%   | 6.7%    | -13.3 p.p. |

| Total Gross Revenue               | 1Q23      | 1Q24      | Var. % |
|-----------------------------------|-----------|-----------|--------|
| Total (with construction revenue) | 4,613,330 | 4,947,264 | 7.2%   |

### Airport Revenue Mix in the Quarter



## Non-recurring Adjustment

| Net Revenue – Excluding construction |              |              |                  |
|--------------------------------------|--------------|--------------|------------------|
| BRL MM                               | 1Q23         | 1Q24         | Comments         |
| Restated Net Revenue                 | 3,799        | 3,479        |                  |
| (-) Non-recurring                    | (570)        | -            |                  |
| Barcas                               | 570          | -            | Barcas Agreement |
| <b>Adjusted Net Revenue</b>          | <b>3,229</b> | <b>3,479</b> |                  |

| Adjusted EBITDA                                     |              |            |          |
|---|--------------|------------|----------|
| BRL MM  | 1Q23         | 1Q24       | Comments |
| EBITDA  | 2,183        | 1,838      |          |
| (+) Provision for maintenance                       | 70           | 92         |          |
| (+) Appropriation of prepaid expenses               | 36           | 33         |          |
| (-) Equity Income (Loss)                            | (25)         | (58)       |          |
| (-) Equity Interest of Non-Controlling Shareholders | (6)          | (3)        |          |
| <b>(-) Non-recurring</b>                            | <b>(283)</b> | <b>163</b> |          |

## Performance Comment

|                        |              |              |   |
|------------------------|--------------|--------------|---|
| SPCP                   | (121)        | -            | Provision for land return costs   |
| Barcas                 | 570          | -            | Barcas Agreement  |
| ViaOeste               | (166)        | (163)        | Improvement construction works that do not generate future economic benefit |
| <b>Adjusted EBITDA</b> | <b>1,975</b> | <b>2,066</b> |   |

| Net Income <sup>1</sup>               |              |            |   |
|---------------------------------------|--------------|------------|---|
| BRL MM                                | 1Q23         | 1Q24       | Comments  |
| <b>Consolidated Net Profit (Loss)</b> | <b>629</b>   | <b>341</b> |   |
| <b>(-) Non-recurring<sup>1</sup></b>  | <b>(312)</b> | <b>108</b> |   |
| SPCP                                  | 121          | -          | Provision for land return costs   |
| Barcas                                | (543)        | -          | Barcas Agreement  |
| ViaOeste                              | 109          | 108        | Improvement construction works that do not generate future economic benefit |
| <b>Adjusted Net Profit (Loss)</b>     | <b>317</b>   | <b>449</b> |   |

1. Non-recurring effects are net of IRPJ (Corporate Income Tax) and CSLL (Social Contribution Tax).



## Breakdown of Other Gross Revenues from mobility businesses (Excluding Construction Revenue)<sup>1</sup>

| Gross Revenue (BRL 000)    | ViaQuatro      |                |             | Metrô Bahia    |                |              |
|----------------------------|----------------|----------------|-------------|----------------|----------------|--------------|
|                            | 1Q23           | 1Q24           | Var. %      | 1Q23           | 1Q24           | Var. %       |
| Metro Revenue              | 189,550        | 199,102        | 5.0%        | 126,651        | 140,024        | 10.6%        |
| Mitigation Revenue         | 31,321         | 31,158         | -0.5%       | 48,733         | 50,303         | 3.2%         |
| Tariff Revenue             | 158,229        | 167,944        | 6.1%        | 77,918         | 89,721         | 15.1%        |
| Accessory Revenue          | 12,749         | 20,010         | 57.0%       | 4,413          | 5,304          | 20.2%        |
| Financial Liabilities      | 29,817         | 27,900         | -6.4%       | 129,280        | 99,493         | -23.0%       |
| Others                     | 0              | 83             | n.m.        | 0              | 0              | n.m.         |
| <b>Total Gross Revenue</b> | <b>232,116</b> | <b>247,095</b> | <b>6.5%</b> | <b>260,344</b> | <b>244,821</b> | <b>-6.0%</b> |

| Gross Revenue (BRL 000)    | VLT Carioca   |               |              | ViaMobilidade - Lines 5 and 17 |                |              |
|----------------------------|---------------|---------------|--------------|--------------------------------|----------------|--------------|
|                            | 1Q23          | 1Q24          | Var. %       | 1Q23                           | 1Q24           | Var. %       |
| Metro Revenue              | 18,155        | 18,551        | 2.2%         | 122,603                        | 132,323        | 7.9%         |
| Mitigation Revenue         | 0             | 0             | n.m.         | 37,717                         | 35,073         | -7.0%        |
| Tariff Revenue             | 18,155        | 18,551        | 2.2%         | 84,886                         | 97,250         | 14.6%        |
| Accessory Revenue          | 3,238         | 3,610         | 11.5%        | 7,725                          | 8,502          | 10.1%        |
| Financial Liabilities      | 59,214        | 54,133        | -8.6%        | 0                              | 7,929          | n.m.         |
| Others                     | 0             | 0             | n.m.         | 0                              | 117            | n.m.         |
| <b>Total Gross Revenue</b> | <b>80,607</b> | <b>76,294</b> | <b>-5.4%</b> | <b>130,328</b>                 | <b>148,871</b> | <b>14.2%</b> |

| Gross Revenue (BRL 000) | ViaMobilidade - Lines 8 and 9 <sup>2</sup> |         |        | Barcas  |        |        |
|-------------------------|--|---------|--------|---------|--------|--------|
|                         | 1Q23                                       | 1Q24    | Var. % | 1Q23    | 1Q24   | Var. % |
| Subway/Waterway Revenue | 198,728                                    | 207,282 | 4.3%   | 24,217  | 25,734 | 6.3%   |
| Mitigation Revenue      | 7,113                                      | 9,291   | 30.6%  | 0       | 0      | n.m.   |
| Tariff Revenue          | 191,615                                    | 197,991 | 3.3%   | 24,217  | 25,734 | 6.3%   |
| Accessory Revenue       | 1,721                                      | 2,111   | 22.7%  | 771     | 983    | 27.5%  |
| Financial Liabilities   | 0  | 0       | n.m.   | 569,921 | 4,376  | -99.2% |



## Performance Comment

|                            |                |                |             |                |               |               |
|----------------------------|----------------|----------------|-------------|----------------|---------------|---------------|
| Others                     | 0              | 0              | n.m.        | 337            | 417           | 23.7%         |
| <b>Total Gross Revenue</b> | <b>200,449</b> | <b>209,393</b> | <b>4.5%</b> | <b>595,246</b> | <b>31,510</b> | <b>-94.7%</b> |

1. It does not consider the effect of eliminations.
2. As of 3Q23, the "Evaluation of IQS /IQM Quality Indicators", which was previously considered a deduction, is now considered a reduction in revenue, impacting ViaMobilidade's fare revenue – Lines 8 and 9.



## EBITDA Reconciliation

| EBITDA reconciliation (BRL MM)                      | 1Q23         | 1Q24         | Var.%              |
|---|--------------|--------------|--------------------|
| <b>Net Income</b>                                   | <b>629</b>   | <b>341</b>   | <b>-45.8%</b>      |
| (+) IR & CSLL                                       | 341          | 308          | -9.5%              |
| (+) Net Finance (Cost)                              | 838          | 790          | -5.8%              |
| (+) Depreciation and Amortization                   | 375          | 399          | 6.5%               |
| <b>EBITDA (1)</b>                                   | <b>2,183</b> | <b>1,838</b> | <b>-15.8%</b>      |
| <b>Margin EBITDA (1)</b>                            | <b>49.8%</b> | <b>39.2%</b> | <b>- 10.6 p.p.</b> |
| (+) Prepaid Expenses (2)                            | 36           | 33           | -7.0%              |
| (+) Provision for Maintenance (3)                   | 70           | 92           | 31.4%              |
| (-) Equity Income (Loss)                            | (25)         | (58)         | 128.1%             |
| (+) Equity Interest of Non-Controlling Shareholders | (6)          | (3)          | -49.2%             |
| (-) Non-recurring                                   | (283)        | 163          | n.m.               |
| <b>Adjusted EBITDA (4)</b>                          | <b>1,975</b> | <b>2,066</b> | <b>4.6%</b>        |
| <b>Margin Adjusted EBITDA (5)</b>                   | <b>61.2%</b> | <b>59.4%</b> | <b>- 1.8 p.p.</b>  |

1. Calculated according to CVM Resolution 156/2022, which consists of net income adjusted for net finance (cost), Income Tax and Social Contribution expense on Net Income, and depreciation and amortization costs and expenses.

2. It refers to the allocation to the result of prepayments related to concessions, which is adjusted as it is a non-cash item in the financial statements.

3. The provision for maintenance is adjusted, as it refers to estimated future expenses with periodic maintenance at CCR's investees and is a non-cash item in the Review of Interim Financial (Quarterly Financial Statements).

4. Calculated excluding provision for maintenance, recognition of prepaid concession expenses, and non-recurring effects detailed in the "Non-recurring effects" section.

5. Adjusted EBITDA margin was calculated by excluding non-recurring effects and construction revenue, as this revenue is an IFRS requirement, with the counterpart affecting total costs.



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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, 2024, which comprises the balance sheet as at March 31, 2024, 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, 2024, 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 6, 2024

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, 2024 and December 31, 2023

(In thousands of Brazilian Reals)

| Assets  | Note | Parent company    |                   | Consolidated      |                   |
|---|------|-------------------|-------------------|-------------------|-------------------|
|   |      | 03/31/2024        | 12/31/2023        | 03/31/2024        | 12/31/2023        |
| <b>Current</b>                                  |      | <b>3,783,159</b>  | <b>3,817,080</b>  | <b>12,389,980</b> | <b>10,994,963</b> |
| Cash and cash equivalents                       | 7    | 1,309,999         | 581,354           | 5,896,721         | 4,548,717         |
| Financial investments                           | 7    | 502,009           | 1,727,493         | 2,056,893         | 2,455,438         |
| Interest earnings - reserve account             | 7    | 8,176             | 8,002             | 100,862           | 172,482           |
| Accounts receivable of operations               | 8.1  | 110               | -                 | 1,026,190         | 955,016           |
| Accounts receivable with the Concession Grantor | 8.1  | -                 | -                 | 1,904,679         | 1,358,173         |
| Accounts receivable - related parties           | 11   | 249,230           | 178,355           | 77,661            | 74,600            |
| Loans - related parties                         | 11   | 1,020,718         | 621,375           | -                 | -                 |
| Inventory                                       |      | -                 | -                 | 365,276           | 416,519           |
| Recoverable taxes                               |      | 67,436            | 99,541            | 261,713           | 321,952           |
| Concession-related prepayments                  | 10   | -                 | -                 | 133,107           | 133,107           |
| Trade receivables - operations with derivatives | 23.2 | 14,163            | -                 | 15,270            | 1,069             |
| Advances to suppliers                           |      | 2,483             | 2,704             | 86,531            | 75,628            |
| advance to suppliers with related parties       | 11   | -                 | -                 | 20,032            | 25,392            |
| Dividends and interest on capital               | 11   | 520,014           | 510,014           | 16,900            | 6,908             |
| Assets held for sale                            | 26   | 72,387            | 71,115            | 242,905           | 250,803           |
| Prepaid expenses and others                     |      | 16,434            | 17,127            | 185,240           | 199,159           |
| <b>Non-current</b>                              |      | <b>16,319,937</b> | <b>15,775,457</b> | <b>44,020,303</b> | <b>43,648,169</b> |
| <b>Long-term receivables</b>                    |      |                   |                   |                   |                   |
| Interest earnings - reserve account             | 7    | -                 | -                 | 179,813           | 109,861           |
| Accounts receivable of operations               | 8.1  | -                 | -                 | 490               | 780               |
| Accounts receivable with the Concession Grantor | 8.1  | -                 | -                 | 5,710,306         | 6,452,971         |
| Accounts receivable - related parties           | 11   | -                 | -                 | 79,986            | 78,932            |
| Loans - related parties                         | 11   | 234,170           | 594,597           | 222,141           | 216,136           |
| Advance for capital increase - related parties  | 11   | 161,039           | 161,039           | 533               | 457               |
| Inventory                                       |      | -                 | -                 | 147,848           | 69,512            |
| Recoverable taxes                               |      | 184,020           | 160,807           | 317,541           | 311,727           |
| Deferred taxes                                  | 9.2  | -                 | -                 | 1,300,769         | 1,225,877         |
| Concession-related prepayments                  | 10   | -                 | -                 | 1,632,853         | 1,666,128         |
| Trade receivables - operations with derivatives | 23.2 | 236,032           | 249,690           | 239,505           | 252,179           |
| Prepaid expenses and others                     |      | 113               | 152               | 201,094           | 189,956           |
| <b>Investments</b>                              | 12   | 15,365,209        | 14,464,810        | 772,638           | 706,382           |
| <b>Fixed assets</b>                             | 13   | 64,828            | 64,787            | 890,643           | 853,793           |
| <b>Intangible assets</b>                        | 14   | 74,210            | 79,165            | 26,088,709        | 25,428,351        |
| <b>Infrastructure under construction</b>        | 14   | -                 | -                 | 5,945,454         | 5,792,938         |
| <b>Leases</b>                                   |      | 316               | 410               | 12,619            | 14,828            |
| <b>Investment property</b>                      | 15   | -                 | -                 | 277,361           | 277,361           |
| <b>Total assets</b>                             |      | <b>20,103,096</b> | <b>19,592,537</b> | <b>56,410,283</b> | <b>54,643,132</b> |

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

## Balance sheets

March 31, 2024 and December 31, 2023

(In thousands of Brazilian Reals)

| Liabilities and Equity   | Note        | Parent company    |                   | Consolidated      |                   |
|--|-------------|-------------------|-------------------|-------------------|-------------------|
|  |             | 03/31/2024        | 12/31/2023        | 03/31/2024        | 12/31/2023        |
| <b>Current</b>   |             | <b>1,568,581</b>  | <b>1,587,150</b>  | <b>8,432,882</b>  | <b>8,482,420</b>  |
| Loans, and financing   | 16          | -                 | -                 | 271,395           | 276,364           |
| Debentures, promissory notes and commercial notes                          | 17          | 795,092           | 861,751           | 4,158,482         | 3,894,404         |
| Accounts payable - operations with derivatives                             | 23.2        | 74,819            | 37,238            | 92,014            | 53,350            |
| Suppliers  |             | 11,446            | 37,556            | 764,124           | 1,247,057         |
| Income and social contribution taxes                                       |             | 8                 | 8                 | 305,910           | 301,536           |
| Taxes and contributions payable  |             | 7,455             | 40,266            | 324,608           | 380,697           |
| Taxes, contributions and fines with the Concession Grantor in installments |             | -                 | -                 | 3,322             | 3,174             |
| Social and labor obligations   |             | 266,983           | 199,823           | 634,166           | 520,084           |
| Suppliers and accounts payable - related parties                           | 11          | 4,576             | 1,782             | 26,293            | 44,804            |
| Loans - related parties  | 11          | -                 | -                 | 204,916           | 197,934           |
| Dividends and interest on capital  | 11          | 405,180           | 405,180           | 479,911           | 479,911           |
| Provision for maintenance  | 19          | -                 | -                 | 259,215           | 204,198           |
| Obligations with the Concession Grantor                                    | 24.1 e 24.3 | -                 | -                 | 289,820           | 274,212           |
| Lease liability  |             | 327               | 397               | 9,656             | 10,056            |
| Liabilities held for sale  | 26          | -                 | -                 | 130,176           | 141,134           |
| Works to be performed  |             | -                 | -                 | 115,600           | 111,983           |
| Deferred revenue   |             | -                 | -                 | 4,228             | 4,035             |
| Other liabilities  |             | 2,695             | 3,149             | 359,046           | 337,487           |
| <b>Non-current</b>   |             | <b>5,686,803</b>  | <b>5,543,234</b>  | <b>34,467,629</b> | <b>33,083,483</b> |
| Loans and financing  | 16          | -                 | -                 | 7,478,512         | 7,481,203         |
| Debentures, promissory notes and commercial notes                          | 17          | 4,828,308         | 4,818,562         | 20,244,686        | 19,002,298        |
| Taxes and contributions payable  |             | -                 | -                 | 7,250             | 22,710            |
| Taxes, contributions and fines with the Concession Grantor in installments |             | -                 | -                 | 9,348             | 9,521             |
| Deferred Taxes   | 9.2         | 237,645           | 195,105           | 2,617,241         | 2,604,104         |
| Deferred Pis and COFINS  |             | -                 | -                 | 16,970            | 16,584            |
| Social, labor and social security obligations                              |             | 8,466             | 18,240            | 33,041            | 45,679            |
| Suppliers and accounts payable - related parties                           | 11          | -                 | -                 | 4,405             | 2,013             |
| Advance for capital increase - related parties                             | 11          | 1,196             | 1,196             | 1,196             | 1,196             |
| Loans - related parties  | 11          | -                 | -                 | 2,346             | 2,208             |
| Provision for civil, labor, social security, tax and contractual risks     | 18.1        | -                 | 31                | 311,019           | 293,146           |
| Provision for maintenance  | 19          | -                 | -                 | 674,921           | 623,318           |
| Provision for unsecured liability  | 12          | 609,531           | 501,074           | 389               | 293               |
| Obligations with the Concession Grantor                                    | 24.3        | -                 | -                 | 2,475,138         | 2,396,270         |
| Lease liability  |             | -                 | 32                | 4,278             | 6,168             |
| Payables from derivative operations  | 23.2        | -                 | 6,882             | 30,320            | 28,223            |
| Works to be performed  |             | -                 | -                 | 419,972           | 412,668           |
| Deferred revenue   |             | -                 | -                 | 52,207            | 54,882            |
| Other liabilities  |             | 1,657             | 2,112             | 84,390            | 80,999            |
| <b>Equity</b>  | 20          | <b>12,847,712</b> | <b>12,462,153</b> | <b>13,509,772</b> | <b>13,077,229</b> |
| Capital  |             | 6,022,942         | 6,022,942         | 6,022,942         | 6,022,942         |
| Capital reserves   |             | 258,159           | 255,912           | 258,159           | 255,912           |
| Profit reserves  |             | 5,647,176         | 5,306,264         | 5,647,176         | 5,306,264         |
| Additional proposed dividends  |             | 131,322           | 131,322           | 131,322           | 131,322           |
| Equity valuation adjustment  |             | 788,113           | 745,713           | 788,113           | 745,713           |
| Interest of non-controlling shareholders                                   |             | -                 | -                 | 662,060           | 615,076           |
| <b>Total liabilities and equity</b>  |             | <b>20,103,096</b> | <b>19,592,537</b> | <b>56,410,283</b> | <b>54,643,132</b> |

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

Statements of income  
for the periods ended March 31, 2024 and 2023  
(In thousands of Brazilian Reais)

|  | Note  | Parent company  |                 | Consolidated       |                    |
|--|-------|-----------------|-----------------|--------------------|--------------------|
|  |       | 03/31/2024      | 03/31/2023      | 03/31/2024         | 03/31/2023         |
| <b>Net operational revenue</b>   | 21    | <b>18,233</b>   | <b>3,611</b>    | <b>4,694,203</b>   | <b>4,386,851</b>   |
| <b>Costs of services provided</b>  |       | <b>(24)</b>     | <b>(1,980)</b>  | <b>(2,867,428)</b> | <b>(2,073,946)</b> |
| Construction cost  |       | -               | -               | (1,215,658)        | (588,311)          |
| Services   |       | (1)             | (70)            | (337,085)          | (272,259)          |
| Cost of grant  |       | -               | -               | (90,996)           | (81,324)           |
| Depreciation, amortization and impairment                                    |       | -               | -               | (378,063)          | (355,056)          |
| Personnel cost   |       | (23)            | (1,861)         | (343,946)          | (310,079)          |
| Cost of works  |       | -               | -               | (160,158)          | (165,842)          |
| Provision for maintenance  | 19    | -               | -               | (92,451)           | (70,376)           |
| Material, equipment and vehicles   |       | -               | (9)             | (100,103)          | (90,721)           |
| Others   |       | -               | (40)            | (148,968)          | (139,978)          |
| <b>Gross profit</b>  |       | <b>18,209</b>   | <b>1,631</b>    | <b>1,826,775</b>   | <b>2,312,905</b>   |
| <b>Operating expenses</b>  |       | <b>(29,643)</b> | <b>(70,070)</b> | <b>(448,324)</b>   | <b>(535,867)</b>   |
| <b>General and administrative expenses</b>                                   |       |                 |                 |                    |                    |
| Personnel expenses   |       | (35,350)        | (30,975)        | (241,401)          | (204,765)          |
| Services   |       | 18,284          | (8,916)         | (62,091)           | (60,735)           |
| Material, equipment and vehicles   |       | (1,264)         | (394)           | (6,748)            | (6,469)            |
| Depreciation and amortization  |       | (8,836)         | (8,608)         | (20,914)           | (19,420)           |
| Compensation   |       | -               | -               | (7,612)            | -                  |
| Non-deductible expenses, provisions and fines                                |       | (43)            | 368             | 3,262              | (120,455)          |
| Provision for losses MSVia (adherence to law No. 13.448/2017)                |       | -               | -               | (21,305)           | (19,913)           |
| Advertisement campaigns and events, trade fairs and bulletins                |       | 1,636           | (384)           | (8,672)            | (15,177)           |
| Rouanet law, audiovisual, sports and other incentives                        |       | -               | -               | (10,889)           | (3,525)            |
| Reversal (provision) for civil, labor, social security and contractual risks | 18.1  | 31              | (1,242)         | (17,880)           | (15,728)           |
| Travel and accommodation expenses  |       | (439)           | (685)           | (4,309)            | (5,428)            |
| Water, electricity, telephone, internet and gas                              |       | (39)            | (189)           | (3,068)            | (3,623)            |
| Legal and judicial expenses  |       | (3)             | (50)            | (1,160)            | (3,205)            |
| Contributions to trade unions and associations                               |       | (417)           | (152)           | (2,699)            | (2,754)            |
| Taxes, fees and notary expenses  |       | (295)           | (48)            | (4,172)            | (2,376)            |
| Property and condominium rentals   |       | (20,818)        | 3,022           | (1,081)            | (1,751)            |
| Reimbursement to the user  |       | -               | -               | (258)              | (128)              |
| Provision for expected losses - accounts receivable                          |       | -               | -               | (2,068)            | 9,066              |
| Gains on the sale of investments   |       | -               | -               | -                  | -                  |
| Other operating income and expenses  |       | 17,910          | (21,817)        | (35,259)           | (59,481)           |
| <b>Equity accounted-investees</b>  | 12    | <b>464,832</b>  | <b>895,401</b>  | <b>57,728</b>      | <b>25,311</b>      |
| <b>Profit before financial result</b>  |       | <b>453,398</b>  | <b>826,962</b>  | <b>1,436,179</b>   | <b>1,802,349</b>   |
| Financial result   | 22    | (69,946)        | (185,675)       | (789,928)          | (838,119)          |
| <b>Operating income and before income and social contribution taxes</b>      |       | <b>383,452</b>  | <b>641,287</b>  | <b>646,251</b>     | <b>964,230</b>     |
| Income and social contribution taxes - current and deferred                  | 9.1   | (42,540)        | (11,958)        | (308,331)          | (340,846)          |
| <b>Net income for the year</b>   |       | <b>340,912</b>  | <b>629,329</b>  | <b>337,920</b>     | <b>623,384</b>     |
| <b>Attributable to:</b>  |       |                 |                 |                    |                    |
| Owners of the Company  |       | 340,912         | 629,329         | 340,912            | 629,329            |
| Non-controlling interests  |       | -               | -               | (2,992)            | (5,945)            |
| <b>Earnings per share - basic (in Brazilian Reais)</b>                       | 20.10 | <b>0.16903</b>  | <b>0.31155</b>  | <b>0.16903</b>     | <b>2.04608</b>     |
| <b>Earnings per share - diluted (in Brazilian Reais)</b>                     | 20.10 | <b>0.16877</b>  | <b>0.31155</b>  | <b>0.16877</b>     | <b>2.04608</b>     |

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

Statements of comprehensive income  
for the periods ended March 31, 2024 and 2023

(In thousands of Brazilian Reais)

|  | Parent company |                 | Consolidated   |                 |
|--|----------------|-----------------|----------------|-----------------|
|  | 03/31/2024     | 03/31/2023      | 03/31/2024     | 03/31/2023      |
| <b>Net income for the year</b>   | <b>340,912</b> | <b>629,329</b>  | <b>337,920</b> | <b>623,384</b>  |
| <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>                              | <b>42,400</b>  | <b>(35,002)</b> | <b>43,335</b>  | <b>(35,766)</b> |
| Equity valuation adjustment of financial statements of foreign subsidiaries                              | -              | (33,612)        | 935            | (33,612)        |
| Cash flow hedge activation   | (143)          | (2,107)         | (143)          | (2,107)         |
| Deferred income tax and social contribution  | 49             | 717             | 49             | 717             |
| Equity valuation adjustment of financial statements on foreign subsidiaries-non-controlling shareholders | 42,494         | -               | 42,494         | (764)           |
| <b>Total comprehensive income for the year</b>   | <b>383,312</b> | <b>594,327</b>  | <b>381,255</b> | <b>587,618</b>  |
| <b>Attributable to:</b>  |                |                 |                |                 |
| Owners of the Company  | 383,312        | 594,327         | 383,312        | 594,327         |
| Non-controlling interests  | -              | -               | (2,057)        | (6,709)         |

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

Statements of changes in equity - Individual  
for the periods ended March 31, 2024 and 2023

(In thousands of Brazilian Reals)

|   | Note  | Capital          |                  | Capital reserves               |                                 |                         |                 | Profit reserves |                         |   | Additional proposed dividend | Equity valuation adjustment | Retained earnings | Total             |
|---|-------|------------------|------------------|--------------------------------|---------------------------------|-------------------------|-----------------|-----------------|-------------------------|---|------------------------------|-----------------------------|-------------------|-------------------|
|   |       | Capital          | Borrowing costs  | Transactions with shareholders | Goodwill in capital transaction | Long-Term Bonus Program | Treasury Shares | Legal           | Unearned profit reserve | Reserve for equalization of dividends and investments |                              |                             |                   |                   |
| <b>Balances on January 1, 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>316,198</b>          | <b>3,275,249</b>                                      | -                            | <b>846,655</b>              | -                 | <b>11,464,563</b> |
| Other comprehensive income                |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | (35,002)                    | -                 | <b>(35,002)</b>   |
| Net income for the period                 |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | 629,329           | <b>629,329</b>    |
| <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>316,198</b>          | <b>3,275,249</b>                                      | -                            | <b>811,653</b>              | <b>629,329</b>    | <b>12,058,890</b> |
| <b>Balances on January 1, 2024</b>        |       | <b>6,126,100</b> | <b>(103,158)</b> | <b>359,982</b>                 | <b>(72,455)</b>                 | <b>11,713</b>           | <b>(43,328)</b> | <b>947,638</b>  | -                       | <b>4,358,626</b>                                      | <b>131,322</b>               | <b>745,713</b>              | -                 | <b>12,462,153</b> |
| Net income for the period                 |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | 340,912           | <b>340,912</b>    |
| Long-Term Bonus Program settled in shares | 20.12 | -                | -                | 2,247                          | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | <b>2,247</b>      |
| Other comprehensive income                |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | 42,400                      | -                 | <b>42,400</b>     |
| <b>Balances on March 31, 2024</b>         |       | <b>6,126,100</b> | <b>(103,158)</b> | <b>362,229</b>                 | <b>(72,455)</b>                 | <b>11,713</b>           | <b>(43,328)</b> | <b>947,638</b>  | -                       | <b>4,358,626</b>                                      | <b>131,322</b>               | <b>788,113</b>              | <b>340,912</b>    | <b>12,847,712</b> |

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



Statements of changes in equity - Consolidated  
for the periods ended March 31, 2024 and 2023

(In thousands of Brazilian Reals)

|  | Note  | Capital          |                  | Capital reserves               |                                 |                         |                 | Profit reserves |                         |   |                              |                             | Retained earnings | Equity attributable to owners of the company | Noncontrolling interests | Consolidated equity |
|--|-------|------------------|------------------|--------------------------------|---------------------------------|-------------------------|-----------------|-----------------|-------------------------|---|------------------------------|-----------------------------|-------------------|--|--------------------------|---------------------|
|  |       | Capital          | Borrowing costs  | Transactions with shareholders | Goodwill in capital transaction | Long-Term Bonus Program | Treasury Shares | Legal           | Unearned profit reserve | Reserve for equalization of dividends and investments | Additional proposed dividend | Equity valuation adjustment |                   |  |                          |                     |
| <b>Balances on January 1, 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>316,198</b>          | <b>3,275,249</b>                                      | -                            | <b>846,655</b>              | -                 | <b>11,444,563</b>                            | <b>358,187</b>           | <b>11,822,750</b>   |
| Capital increase                                   |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | -  | 45,620                   | <b>45,620</b>       |
| Constitution of reserves                           |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | -  | 7                        | <b>7</b>            |
| Interest on capital                                |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | -  | (1,252)                  | <b>(1,252)</b>      |
| Other comprehensive income                         |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | (35,002)                    | -                 | (35,002)                                     | (764)                    | <b>(35,766)</b>     |
| Profit for the period                              |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | 629,329           | 629,329                                      | (5,945)                  | <b>623,384</b>      |
| <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>316,198</b>          | <b>3,275,249</b>                                      | -                            | <b>811,653</b>              | <b>629,329</b>    | <b>12,058,890</b>                            | <b>395,853</b>           | <b>12,454,743</b>   |
| <b>Balances on January 1, 2024</b>                 |       | 6,126,100        | (103,158)        | 359,982                        | (72,455)                        | 11,713                  | (43,328)        | 947,638         | -                       | 4,358,626   | 131,322                      | 745,713                     | -                 | 12,462,153                                   | 615,076                  | 13,077,229          |
| Profit for the period                              |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | 340,912           | 340,912                                      | (2,992)                  | 337,920             |
| Long-Term Bonus Program settled in shares          | 20.12 | -                | -                | 2,247                          | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | -  | 21                       | 2,268               |
| Interest on capital - ViaMobilidade - Linhas 8 e 9 |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | -  | 49,020                   | 49,020              |
| Interest on capital - CPC                          |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | -                           | -                 | -  | 650                      | 650                 |
| Other comprehensive income                         |       | -                | -                | -                              | -                               | -                       | -               | -               | -                       | -   | -                            | 42,400                      | -                 | 42,400                                       | 285                      | 42,685              |
| <b>Balances on March 31, 2024</b>                  |       | <b>6,126,100</b> | <b>(103,158)</b> | <b>362,229</b>                 | <b>(72,455)</b>                 | <b>11,713</b>           | <b>(43,328)</b> | <b>947,638</b>  | -                       | <b>4,358,626</b>                                      | <b>131,322</b>               | <b>788,113</b>              | <b>340,912</b>    | <b>12,847,712</b>                            | <b>662,060</b>           | <b>13,509,772</b>   |

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

Cash flows statements - indirect method  
for the periods ended March 31, 2024 and 2023

(In thousands of Brazilian Reais)

| Cash flow from operating activities  | Note           | Parent company |                | Consolidated     |                |
|--|----------------|----------------|----------------|------------------|----------------|
|  |                | 03/31/2024     | 03/31/2023     | 03/31/2024       | 03/31/2023     |
| <b>Profit for the year</b>   |                | <b>340,912</b> | <b>629,329</b> | <b>337,920</b>   | <b>623,384</b> |
| <b>Adjustments as to:</b>  |                |                |                |                  |                |
| Deferred income tax and social contribution  | 9.2            | 42,540         | 11,958         | (60,308)         | (62,911)       |
| (Reversal) provision for expected losses - accounts receivable of operations   | 8.1            | -              | -              | 1,667            | (8,078)        |
| Additions and remunerations of accounts receivable from the Concession Grantor   | 8.1            | -              | -              | (352,064)        | (860,221)      |
| Estimated loss law 13.448/2017   | 8.1            | -              | -              | 21,305           | 19,913         |
| Depreciation, amortization and impairment  | 13 e 14        | 8,742          | 8,479          | 361,823          | 335,693        |
| Write-off of fixed assets and intangible assets  | 13 e 14        | 32             | 37             | 7,513            | 122,790        |
| Amortization of the concession right generated in acquisitions   | 13 e 14        | -              | -              | 31,748           | 32,744         |
| Capitalization of borrowing costs  | 13 e 14        | -              | -              | (110,568)        | (52,025)       |
| Net constitution of reversals and updates for provisions for civil, labor, social security, tax, contractual risks and obligations to be performed | 1.1.2.c e 18.1 | 9              | 1,242          | 46,194           | 29,020         |
| Constitution of the provision for maintenance  | 19             | -              | -              | 92,451           | 70,376         |
| Adjustment to present value of the provision for maintenance   | 19             | -              | -              | 19,114           | 10,662         |
| Monetary variation of obligations with the Concession Grantor  | 22             | -              | -              | 64,179           | 70,773         |
| Interest and monetary variation on debentures, promissory notes, loans, financing, leasing and commercial notes                                    | 22             | 183,276        | 279,749        | 914,090          | 945,672        |
| Income of derivatives operations   | 22             | 46,393         | (5,958)        | 55,262           | (5,149)        |
| Fair value of loans, financing and debentures (fairvalue option and hedge accounting)  | 22             | (63,927)       | 33,908         | (70,518)         | 40,621         |
| Interest and monetary variation on loans with related parties  | 22             | (45,979)       | (46,022)       | 2,919            | 6,857          |
| Interest on taxes, contributions and fines with the Concession Grantor in installments   | 22             | -              | -              | 420              | 456            |
| Adjustment to present value of liabilities with Concession Grantor   | 22             | -              | -              | 19,135           | 19,502         |
| Exchange-rate variations on foreign suppliers  | 22             | (31)           | (24)           | 429              | (589)          |
| Interest on mutual loan with third parties   | 22             | -              | -              | 4,296            | 4,678          |
| Reversal of the leases present value adjustment  | 22             | 9              | 35             | 975              | 1,139          |
| Exchange variation on loans and financing  | 22             | -              | (15,485)       | 2,164            | (15,485)       |
| Long-Term Bonus Program settled in shares  | 20.12          | 1,713          | -              | 2,235            | -              |
| Equity accounted-investees   | 12.2           | (464,832)      | (895,401)      | (57,728)         | (25,311)       |
| Appropriation of prepaid expenses  | 10             | -              | -              | 33,275           | 35,762         |
| Depreciation - leases  |                | 94             | 129            | 5,406            | 6,039          |
| Deferred ISS, Pis and COFINS   |                | -              | -              | 717              | 689            |
| Interest and monetary variation on the term of self-composition, leniency agreement and PIC  |                | -              | 203            | -                | 203            |
| Financial investment income  |                | -              | (37,004)       | (41,918)         | (86,585)       |
| Capital losses (gains) on the disposal of investments - Maas, MTH and TAS  |                | -              | 15,430         | -                | (615,986)      |
| <b>Variation in assets and liabilities</b>   |                |                |                |                  |                |
| <b>(Increase) decrease in assets</b>   |                |                |                |                  |                |
| Accounts receivable of operations  | 8.1            | (110)          | -              | (72,551)         | 46,523         |
| Receipt of accounts receivable from Concession Grantor   | 8.1            | -              | -              | 451,855          | 645,255        |
| Accounts receivable of Concession Grantor  | 8.1            | -              | -              | 87,535           | (621)          |
| Accounts receivable - related parties  | 11 e 25.1      | (70,037)       | 32,679         | (3,451)          | 9,456          |
| Recoverable taxes  |                | 15,362         | (5,323)        | 56,915           | (4,244)        |
| Dividends and interest on capital received   | 12.2           | 1,764          | 116,135        | -                | 6,605          |
| Advances to suppliers  |                | 221            | (22)           | (10,903)         | (36,362)       |
| Advances to suppliers with related parties   |                | -              | -              | 5,360            | -              |
| Inventory  |                | -              | -              | (27,093)         | -              |
| Prepaid expenses and others  |                | 732            | (1,741)        | 2,781            | (90,583)       |
| <b>Increase (decrease) in liabilities</b>  |                |                |                |                  |                |
| Suppliers  |                | (26,076)       | (42,781)       | (473,995)        | (228,627)      |
| Suppliers and accounts payable - related parties   | 11 e 25.1      | 2,549          | (904)          | (18,389)         | (12,162)       |
| Realization of the provision for maintenance   | 19             | -              | -              | (4,945)          | (12,653)       |
| Social, labor and social security obligations  |                | 57,386         | 26,319         | 101,444          | 62,820         |
| Taxes and contributions payable and in installments and provision for income tax and social contribution   |                | (32,811)       | (43,802)       | 244,758          | 198,972        |
| Deferred taxes   |                | -              | -              | (557)            | (526)          |
| Income tax and social contribution payments  |                | -              | -              | (313,427)        | (449,527)      |
| Provision payment for civil, labor, social security, tax risks and contractual   | 18.1           | (40)           | -              | (18,209)         | (13,294)       |
| Obligations with the Concession Grantor  | 8.1 e 24.1     | -              | -              | 63,766           | 6,885          |
| Payments of the obligations with the Concession Grantor  | 24.1           | -              | -              | (52,396)         | -              |
| Mutual loan with third parties   |                | -              | -              | (4,296)          | (702)          |
| Deferred revenue   |                | -              | -              | -                | 3,786          |
| Works to be carried out - TAC  |                | -              | -              | 816              | -              |
| Other obligations  |                | (912)          | (4,559)        | 29,813           | (22,589)       |
| <b>Net cash from operating activities</b>  |                | <b>(3,021)</b> | <b>56,606</b>  | <b>1,376,964</b> | <b>753,044</b> |

Cash flows statements - indirect method  
for the periods ended March 31, 2024 and 2023

(In thousands of Brazilian Reals)

|   | Note      | Parent company   |                  | Consolidated     |                    |
|---|-----------|------------------|------------------|------------------|--------------------|
|   |           | 03/31/2024       | 03/31/2023       | 03/31/2024       | 03/31/2023         |
| <b>Cash flow from investment activities</b>   |           |                  |                  |                  |                    |
| Release of loans with related parties   |           | -                | (30,000)         | -                | -                  |
| Acquisition of fixed assets   | 13        | (2,419)          | (2,465)          | (63,095)         | (94,794)           |
| Additions of intangible assets  | 14        | (1,441)          | (5,241)          | (1,045,211)      | (2,693,619)        |
| Other fixed assets and intangible assets  | 13 e 14   | -                | -                | 1,071            | 8,823              |
| Capital increase in investees and other investment activities   |           | (297,212)        | (216,088)        | -                | -                  |
| Advance for future capital increases whit related parties   |           | -                | -                | (76)             | (110)              |
| Financial investments net of redemption   | 7         | 1,225,484        | 350,190          | 440,463          | 334,935            |
| Capital reduction in investees  | 12.2      | -                | 250,000          | -                | -                  |
| Redemption / Financial investments - reserve account  | 7         | (174)            | (138)            | 1,668            | 94,911             |
| Assets and liabilities held for sale  |           | -                | -                | (6,431)          | (27,220)           |
| Net cash acquired in the incorporation of CIIS and InfraSP, in the sale of TAS stake and acquisition of MTH stake |           | -                | -                | -                | 587,239            |
| Equity securities   |           | -                | -                | -                | (15,430)           |
| <b>Net cash used in by investment activities</b>  |           | <b>924,238</b>   | <b>346,258</b>   | <b>(671,611)</b> | <b>(1,805,265)</b> |
| <b>Cash flow from financing activities</b>  |           |                  |                  |                  |                    |
| Settlement of operations with derivatives   | 23.2      | (16,199)         | (60,248)         | (16,028)         | (60,104)           |
| Funding (net of transaction costs)  | 25.2      | -                | -                | 1,266,414        | 169,637            |
| Interest principal payments   | 25.2      | (176,262)        | -                | (146,304)        | (692,408)          |
| Interest payments   |           | -                | (188,739)        | (504,082)        | (587,717)          |
| Interest principal payments   | 25.2      | (111)            | (149)            | (6,243)          | (8,200)            |
| Dividends paid to non-controlling shareholders  | 11 e 12.2 | -                | -                | -                | (1,252)            |
| Capital increase/decrease of non-controlling shareholders   |           | -                | -                | 49,041           | 45,620             |
| <b>Net cash used in financing activities</b>  |           | <b>(192,572)</b> | <b>(249,136)</b> | <b>642,798</b>   | <b>(1,134,424)</b> |
| Effect of exchange rate changes on cash and cash equivalents  |           | -                | -                | (147)            | (4,232)            |
| <b>(Decrease) increase in cash and cash equivalents</b>   |           | <b>728,645</b>   | <b>153,728</b>   | <b>1,348,004</b> | <b>(2,190,876)</b> |
| <b>Statement of (decrease) increase in cash and cash equivalents</b>  |           |                  |                  |                  |                    |
| At the beginning of the year  |           | 581,354          | 713,347          | 4,548,717        | 5,229,073          |
| At the end of the year  |           | 1,309,999        | 867,075          | 5,896,721        | 4,592,882          |
|   |           | <b>728,645</b>   | <b>153,728</b>   | <b>1,348,004</b> | <b>(636,191)</b>   |

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

Statements of added value  
for the periods ended March 31, 2024 and 2023

(In thousands of Brazilian Reals)

|  | Note    | Parent company |                  | Consolidated     |                  |
|--|---------|----------------|------------------|------------------|------------------|
|  |         | 03/31/2024     | 03/31/2023       | 03/31/2024       | 03/31/2023       |
| <b>Revenues</b>  |         |                |                  |                  |                  |
| Operating income   | 21      | 21,249         | 4,160            | 4,947,264        | 4,622,681        |
| Capitalized interest                                     |         | -              | -                | 120,673          | 52,025           |
| Provision for expected loss - accounts receivable        |         | -              | -                | (2,068)          | 9,066            |
| <b>Inputs acquired from third parties</b>                |         |                |                  |                  |                  |
| Costs of services provided                               |         | 280            | 460              | (736,966)        | (666,728)        |
| Construction costs                                       |         | -              | -                | (1,215,658)      | (588,311)        |
| Materials, energy, third-party services and others       |         | 12,070         | (27,947)         | (182,199)        | (326,871)        |
| Cost of grant  |         | -              | -                | (110,131)        | (100,826)        |
| Provision for maintenance                                | 19      | -              | -                | (92,451)         | (70,376)         |
| <b>Gross added value</b>                                 |         | <b>33,599</b>  | <b>(23,327)</b>  | <b>2,728,464</b> | <b>2,930,660</b> |
| <b>Depreciation, amortization and impairment</b>         | 13 e 14 | <b>(8,836)</b> | <b>(8,608)</b>   | <b>(398,977)</b> | <b>(374,476)</b> |
| <b>Net value added generated by the Company</b>          |         | <b>24,763</b>  | <b>(31,935)</b>  | <b>2,329,487</b> | <b>2,556,184</b> |
| <b>Added value received from transfer</b>                |         |                |                  |                  |                  |
| Equity accounted-investees                               | 12      | 464,832        | 895,401          | 57,728           | 25,311           |
| Financial income   | 22      | 198,306        | 288,230          | 291,720          | 448,596          |
| <b>Total added value for distribution</b>                |         | <b>687,901</b> | <b>1,151,696</b> | <b>2,678,935</b> | <b>3,030,091</b> |
| <b>Distribution of added value</b>                       |         |                |                  |                  |                  |
| <b>Employees</b>   |         |                |                  |                  |                  |
| Direct remuneration                                      |         | 37,214         | 21,932           | 384,460          | 330,779          |
| Benefits   |         | 674            | 3,423            | 111,664          | 105,048          |
| FGTS (Government severance indemnity fund for employees) |         | 538            | 1,192            | 19,263           | 17,742           |
| Other  |         | (437)          | 1,829            | 6,909            | 6,391            |
| <b>Taxes</b>   |         |                |                  |                  |                  |
| Federal  |         | 43,149         | 17,597           | 490,910          | 502,129          |
| Municipal  |         | 1,288          | 499              | 127,282          | 112,901          |
| State  |         | 15             | 43               | 5,443            | 5,078            |
| <b>Remuneration of third party capital</b>               |         |                |                  |                  |                  |
| Interest   |         | 266,886        | 473,063          | 1,173,099        | 1,313,827        |
| Rentals  |         | (2,338)        | 2,789            | 21,985           | 12,812           |
| <b>Remuneration on equity</b>                            |         |                |                  |                  |                  |
| Retained earnings for the year                           |         | 340,912        | 629,329          | 340,912          | 629,329          |
| Non-controlling interests                                |         | -              | -                | (2,992)          | (5,945)          |
|  |         | <b>687,901</b> | <b>1,151,696</b> | <b>2,678,935</b> | <b>3,030,091</b> |

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

## Explanatory Notes to the Interim Financial Information (Quarterly Financial Statements - ITR) for the period ended March 31, 2024

The balances in Brazilian Reais in these interim financial information have been rounded to the nearest thousand unless otherwise indicated.

### 1. Operating report

CCR S.A. ("CCR" or "Company") is a publicly-held corporation headquartered in São Paulo, Capital City, incorporated according to the Brazilian Corporation Law and with its shares traded on B3 S.A. - Brasil, Bolsa, Balcão (B3) under the abbreviation "CCRO3".

In this quarter, there were no relevant changes in the operations, in relation to the financial statements of December 31, 2023, except for the one described below:

#### Disposal of Samm shares

On March 28, 2024, CCR entered into a Share Purchase and Sale Agreement and Other Covenants to sell all of its participation in Samm's capital for the amount of BRL 100,000, subject to the verification of certain customary conditions for this type of transaction, including precedent conditions, such as regulatory approvals.

After closing the transaction, CCR will no longer hold interest in Samm's capital.

### 2. Presentation of the quarterly financial statements

The individual and consolidated interim financial information were prepared and are presented according to the 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 Interim Financial Information should be read along with the financial statements for the year ended on December 31, 2023.

The Management states that all significant information pertaining to the Interim Financial Information is disclosed, and only such information is being evidenced and corresponds to the information used in managing the Company.

On May 2, 2024, the Compliance and Audit Committee and the Supervisory Board analyzed and issued their opinion in favor of these interim financial information and the Company's Board of Directors approved them on May 6, 2024.

### 3. Material accounting policies

In this quarter, there were no changes in the significant accounting policies and practices, therefore, the consistency of the application of the procedures disclosed in the explanatory note to the financial statements for the year ended on December 31, 2023, is maintained.

## Explanatory notes

### 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.

### 6. Operating segments

#### 6.1. Operating segments' results

Most of the Company's operations are conducted in Brazil, except for the holding of interests in airports and their respective holding companies. Therefore, the Company has a widespread customer portfolio, with no revenue concentration.

The results of the operating segments are presented below, based on accounting numbers without management adjustments:

|   | 03/31/2024 |           |           |             |                    | 03/31/2023 |           |           |             |                    |
|---|------------|-----------|-----------|-------------|--------------------|------------|-----------|-----------|-------------|--------------------|
|   | Highways   | Mobility  | Airport   | Unallocated | Consolidated       | Highways   | Mobility  | Airport   | Unallocated | Consolidated       |
| Gross revenue   | 2.662.646  | 1.502.270 | 782.054   | 294         | <b>4.947.264</b>   | 2.364.257  | 1.732.581 | 515.302   | 1.190       | <b>4.613.330</b>   |
| Financial income  | 75.611     | 34.463    | 22.306    | 159.340     | <b>291.720</b>     | 103.268    | 68.734    | 27.672    | 248.922     | <b>448.596</b>     |
| Financial costs   | (341.289)  | (256.024) | (216.083) | (268.252)   | <b>(1.081.648)</b> | (273.943)  | (300.004) | (238.863) | (473.905)   | <b>(1.286.715)</b> |
| Depreciation, amortization and impairment                                   | (208.927)  | (82.843)  | (91.124)  | (16.083)    | <b>(398.977)</b>   | (198.803)  | (73.949)  | (85.849)  | (15.875)    | <b>(374.476)</b>   |
| Income tax and social contribution  | (257.912)  | (37.395)  | 25.188    | (38.212)    | <b>(308.331)</b>   | (274.771)  | (121.279) | 63.313    | (8.109)     | <b>(340.846)</b>   |
| Equity accounted-investees  | 14.761     | -         | 43.063    | (96)        | <b>57.728</b>      | 10.910     | -         | 14.497    | (96)        | <b>25.311</b>      |
| Income (loss) from reportable segments after income and social contribution | 513.210    | 135.307   | 57.915    | (368.512)   | <b>337.920</b>     | 549.872    | 628.598   | (12.716)  | (542.370)   | <b>623.384</b>     |

(\*) CCR and SPCP.

#### 6.2. Assets and liabilities of operating segments

|  | 03/31/2024   |              |             |             |                     | 12/31/2023   |              |             |             |                     |
|--|--------------|--------------|-------------|-------------|---------------------|--------------|--------------|-------------|-------------|---------------------|
|  | Highways     | Mobility     | Airport     | Unallocated | Consolidated        | Highways     | Mobility     | Airport     | Unallocated | Consolidated        |
| Assets of reporting segments   | 23,169,214   | 20,182,800   | 13,467,053  | (408,784)   | <b>56,410,283</b>   | 22,637,147   | 18,828,503   | 13,093,552  | 83,930      | <b>54,643,132</b>   |
| Net investment of unsecured liability on associated companies and joint ventures | 122,860      | -            | 649,778     | (389)       | <b>772,249</b>      | 108,086      | -            | 598,296     | (293)       | <b>706,089</b>      |
| CAPEX  | 549,140      | 358,781      | 317,198     | 3,860       | <b>1,228,979</b>    | 2,185,217    | 2,794,325    | 681,400     | 15,201      | <b>5,676,143</b>    |
| Liabilities of reporting segments  | (14,458,360) | (13,853,598) | (7,943,424) | (6,645,129) | <b>(42,900,511)</b> | (14,331,040) | (12,858,810) | (7,745,995) | (6,630,058) | <b>(41,565,903)</b> |

### 7. Cash and cash equivalents and Financial investments

|                                  | Parent company   |                | Consolidated     |                  |
|----------------------------------|------------------|----------------|------------------|------------------|
|                                  | 03/31/2024       | 12/31/2023     | 03/31/2024       | 12/31/2023       |
| <b>Cash and cash equivalents</b> |                  |                |                  |                  |
| Cash and banks                   | 406              | 1,189          | 416,074          | 382,843          |
| Financial investments (a)        | 1,309,593        | 580,165        | 5,480,647        | 4,165,874        |
| <b>Total</b>                     | <b>1,309,999</b> | <b>581,354</b> | <b>5,896,721</b> | <b>4,548,717</b> |

|                              | Parent company |                  | Consolidated     |                  |
|------------------------------|----------------|------------------|------------------|------------------|
|                              | 03/31/2024     | 12/31/2023       | 03/31/2024       | 12/31/2023       |
| <b>Financial investments</b> |                |                  |                  |                  |
| <b>Current</b>               | <b>510,185</b> | <b>1,735,495</b> | <b>2,157,755</b> | <b>2,627,920</b> |
| Financial investments (a)    | 502,009        | 1,727,493        | 2,056,893        | 2,455,438        |
| Reserve account (b)          | 8,176          | 8,002            | 100,862          | 172,482          |
| <b>Non-current</b>           | <b>-</b>       | <b>-</b>         | <b>179,813</b>   | <b>109,861</b>   |
| Reserve account (b)          | -              | -                | 179,813          | 109,861          |
| <b>Total</b>                 | <b>510,185</b> | <b>1,735,495</b> | <b>2,337,568</b> | <b>2,737,781</b> |

## Explanatory notes

Financial investments have an average remuneration corresponding to 100.93% of the CDI (Interbank Deposit Certificate) rate, which is equivalent to 12.52% p.a., on March 31, 2024, (102.05% of the CDI rate, equivalent to 13.37% p.a., on average, on December 31, 2023).

- (a) It substantially comprises investments in an exclusive investment fund and in CDB (Bank Deposit Certificate); and
- (b) It is intended to meet long-term contractual obligations related to loans and debentures (explanatory notes 16 and 17).

### 8. Accounts receivable – Consolidated

#### 8.1. Net accounts receivable

|  | 03/31/2024       | 12/31/2023       |
|--|------------------|------------------|
| <b>Current</b>                                       | <b>2,930,869</b> | <b>2,313,189</b> |
| Accounts receivable from operations (a)              | 1,042,823        | 969,982          |
| Provision for expected loss (b)                      | (16,633)         | (14,966)         |
| Accounts receivable from the Concession Grantors (c) | 1,904,679        | 1,358,173        |
| <b>Non-current</b>                                   | <b>5,710,796</b> | <b>6,453,751</b> |
| Accounts receivable from operations (a)              | 490              | 780              |
| Accounts receivable from the Concession Grantors (c) | 5,710,306        | 6,452,971        |
| <b>Total</b>   | <b>8,641,665</b> | <b>8,766,940</b> |

- (a) Credits receivable from operations, such as: airport, accessory, toll, waterway, and subway revenues;
- (b) It reflects the expected loss on operations relating to the receivables mentioned in item (a). With regard to the amounts to be received from the Concession Grantors, there is no provision for expected loss. The Management considers the credit risk of accounts receivable from the Concession Grantors to be low, due to the absence of a history of non-receipt; and
- (c) Receivables from the Concession Grantors relating to: contribution, rebalancing, fixed and variable monetary considerations, demand mitigation, reversible and indemnifiable assets for the affected businesses of the Company, the changes of which are shown below:

## Explanatory notes

|   | 12/31/2023       |                | 03/31/2024       |                  |                  |                 |                  |
|---|------------------|----------------|------------------|------------------|------------------|-----------------|------------------|
|   | Opening balance  | Additions      | Receipt          | Remuneration (g) | Transfer         | Other           | Closing balance  |
| <b>Current</b>  | <b>1,358,173</b> | <b>107,663</b> | <b>(451,855)</b> | <b>8,585</b>     | <b>894,728</b>   | <b>(12,615)</b> | <b>1,904,679</b> |
| <b>Public contribution (a)</b>                          | <b>97,667</b>    | -              | <b>(50,034)</b>  | <b>867</b>       | -                | <b>24,707</b>   | <b>73,207</b>    |
| VLT Carioca   | 97,667           | -              | (50,034)         | 867              | -                | 24,707          | 73,207           |
| <b>Rebalancing (b)</b>                                  | <b>219,123</b>   | -              | <b>(53,929)</b>  | -                | <b>55,066</b>    | -               | <b>220,260</b>   |
| ViaQuatro   | 183,464          | -              | (45,351)         | -                | 48,728           | -               | 186,841          |
| ViaMobilidade - Linhas 5 e 17                           | 35,659           | -              | (8,578)          | -                | 6,338            | -               | 33,419           |
| <b>Revenue from fixed monetary consideration (a)</b>    | <b>550,173</b>   | <b>1,675</b>   | <b>(134,721)</b> | <b>353</b>       | <b>127,740</b>   | -               | <b>545,220</b>   |
| VLT Carioca   | 282,091          | 1,675          | (65,029)         | -                | 53,237           | -               | 271,974          |
| Metrô Bahia   | 268,082          | -              | (69,692)         | 353              | 74,503           | -               | 273,246          |
| <b>Revenue from variable monetary consideration (a)</b> | <b>18,365</b>    | <b>30,466</b>  | <b>(32,367)</b>  | -                | -                | -               | <b>16,464</b>    |
| VLT Carioca   | 9,050            | 6,665          | (7,185)          | -                | -                | -               | 8,530            |
| Metrô Bahia   | 9,315            | 23,801         | (25,182)         | -                | -                | -               | 7,934            |
| <b>Demand mitigation</b>                                | <b>232,461</b>   | <b>75,522</b>  | <b>(120,804)</b> | -                | <b>72,648</b>    | -               | <b>259,827</b>   |
| Metrô Bahia (c)   | 158,296          | -              | (46,381)         | -                | 72,648           | -               | 184,563          |
| ViaQuatro (d)   | 33,046           | 31,158         | (33,304)         | -                | -                | -               | 30,900           |
| ViaMobilidade - Linhas 5 e 17 (d)                       | 31,185           | 35,073         | (31,185)         | -                | -                | -               | 35,073           |
| ViaMobilidade - Linhas 8 e 9 (d)                        | 9,934            | 9,291          | (9,934)          | -                | -                | -               | 9,291            |
| <b>Operating cost compensation</b>                      | <b>240,384</b>   | -              | <b>(60,000)</b>  | <b>4,376</b>     | -                | -               | <b>184,760</b>   |
| Barcas (e)  | 240,384          | -              | (60,000)         | 4,376            | -                | -               | 184,760          |
| <b>Reversible and indemnifiable assets</b>              | -                | -              | -                | <b>2,989</b>     | <b>639,274</b>   | <b>(37,322)</b> | <b>604,941</b>   |
| MSVia (f)   | -                | -              | -                | 2,989            | 639,274          | (37,322)        | 604,941          |
| <b>Non-current</b>                                      | <b>6,452,971</b> | <b>50,303</b>  | -                | <b>185,513</b>   | <b>(894,728)</b> | <b>(83,753)</b> | <b>5,710,306</b> |
| <b>Rebalancing (b)</b>                                  | <b>2,030,614</b> | -              | -                | <b>35,829</b>    | <b>(55,066)</b>  | -               | <b>2,011,377</b> |
| ViaQuatro   | 1,768,381        | -              | -                | 27,900           | (48,728)         | -               | 1,747,553        |
| ViaMobilidade - Linhas 5 e 17                           | 262,233          | -              | -                | 7,929            | (6,338)          | -               | 263,824          |
| <b>Revenue from fixed monetary consideration (a)</b>    | <b>3,683,107</b> | -              | -                | <b>128,605</b>   | <b>(127,740)</b> | -               | <b>3,683,972</b> |
| VLT Carioca   | 1,562,435        | -              | -                | 53,266           | (53,237)         | -               | 1,562,464        |
| Metrô Bahia   | 2,120,672        | -              | -                | 75,339           | (74,503)         | -               | 2,121,508        |
| <b>Demand mitigation</b>                                | <b>37,302</b>    | <b>50,303</b>  | -                | -                | <b>(72,648)</b>  | -               | <b>14,957</b>    |
| Metrô Bahia (c)   | 37,302           | 50,303         | -                | -                | (72,648)         | -               | 14,957           |
| <b>Reversible and indemnifiable assets</b>              | <b>701,948</b>   | -              | -                | <b>21,079</b>    | <b>(639,274)</b> | <b>(83,753)</b> | -                |
| MSVia (f)   | 701,948          | -              | -                | 21,079           | (639,274)        | (83,753)        | -                |
| <b>Total</b>  | <b>7,811,144</b> | <b>157,966</b> | <b>(451,855)</b> | <b>194,098</b>   | -                | <b>(96,368)</b> | <b>7,614,985</b> |

- (a) Contractual right to receive public contribution and/or pecuniary compensation from the Concession Grantors, as part of the remuneration for the implementation of infrastructure by the subsidiaries, and the amounts are recorded at their present values, which are calculated by the internal rates of return of each one of the concession agreements, according to the physical progress of the improvements made. As supplementary information for the contribution line item, the amount of BRL 24,707, presented in the other column for VLT Carioca, refers to the transfer of intangible assets (Infrastructure under construction) of TIG rebalanced construction works, as provided for in 5th, 8th, and 9th Addenda to the Concession Agreement;
- (b) Rebalancing of concession agreements due to (i) loss of tariff revenue resulting from the reduction in passenger demand due to the COVID-19 pandemic for ViaQuatro (Addendum No. 8), ViaMobilidade – Lines 5 and 17 (Addendum No. 2) and (ii) delay in completing construction works on Phase I of the concession and in the sectioning of intercity lines managed by EMTU, which will be received by ViaQuatro, through an additional payment to the remuneration rate, according to Addendum No. 6;
- (c) Receivables from the Concession Grantor resulting from demand risk mitigation clause, due to the fact that the actual demand is lower than the estimated demand, according to annex 8 to the Metrô Bahia (Bahia Subway) concession agreement. From the balance of accounts receivable on March 31, 2024, BRL 184,563 is related to the 4th year of full operation (period from March 1, 2022, to February 28, 2023) and BRL 14,957 relates to the 10 first months of the 5th year of full operation (period from March 1, 2023 to February 28, 2024);
- (d) Balance of the demand mitigation revenue from ViaMobilidade – Lines 5 and 17, ViaMobilidade – Lines 8 and 9, and ViaQuatro received over the quarter subsequent to that of the triggering event;
- (e) Barcas' indemnity to be received from the Concession Grantor relating to the 4th five-year period, resulting from the Agreement ratified on March 2, 2023;
- (f) Indemnification receivable from the Concession Grantor as a result of the early return of the concession of MSVia, pursuant to the applicable laws and regulations. TAM No. 3/2023 extended the deadline until March 2025. Of the amount of BRL 121,075, presented in the other's column, the following are mentioned: (i) BRL 21,305 for the estimated loss according to Law No. 13448/2017, having applied the recoverability analysis at fair value, which includes the assessment of indemnities to be received from the Concession Grantor, (ii) BRL 83,643 for the tariff surplus on tariffs received from users, calculated after signing



## Explanatory notes

Addendum No. 1, (iii) BRL 4,131 for updating the Consent Decree (TAC), and (iv) BRL 11,996 for the transfer to assets and intangible assets; and

- (g) Remuneration of amounts receivable from the Concession Grantors resulting from interest and monetary variation provided for in the concession agreements or amendments thereto.

### 8.2. Aging in accounts receivable

| <b>Aging list of receivables</b>       | <b>03/31/2024</b> | <b>12/31/2023</b> |
|--|-------------------|-------------------|
| Credits to falling due                 | 8,568,369         | 8,682,525         |
| Credits overdue up to 60 days          | 20,812            | 28,712            |
| Credits overdue from 61 to 90 days     | 52,484            | 55,703            |
| Credits overdue from 91 to 180 days    | 8,471             | 7,427             |
| Credits overdue for more than 180 days | 8,162             | 7,539             |
| <b>Total</b>                           | <b>8,658,298</b>  | <b>8,781,906</b>  |

### 8.3. (Non-current) payment schedule

| <b>Payment Schedule (non-current)</b> | <b>03/31/2024</b> | <b>12/31/2023</b> |
|---------------------------------------|-------------------|-------------------|
| 2025                                  | 606,182           | 1,484,804         |
| 2026                                  | 569,318           | 561,381           |
| 2027                                  | 528,480           | 521,285           |
| 2028                                  | 490,760           | 484,221           |
| 2029 onwards                          | 3,516,056         | 3,402,060         |
| <b>Total</b>                          | <b>5,710,796</b>  | <b>6,453,751</b>  |

## 9. Income tax and social contribution

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

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

| <b>Reconciliation of income tax and social contribution</b>   | <b>Parent company</b> |                   | <b>Consolidated</b> |                   |
|---|-----------------------|-------------------|---------------------|-------------------|
|   | <b>03/31/2024</b>     | <b>12/31/2023</b> | <b>03/31/2024</b>   | <b>12/31/2023</b> |
| <b>Income before income tax and social contribution</b>   | <b>383,452</b>        | <b>641,287</b>    | <b>646,251</b>      | <b>964,230</b>    |
| <b>Income tax and social contribution at nominal rate (34%)</b>   | <b>(130,374)</b>      | <b>(218,038)</b>  | <b>(219,725)</b>    | <b>(327,838)</b>  |
| <b>Tax effect of the permanent additions and exclusions</b>   |                       |                   |                     |                   |
| Equity income (a)   | 159,825               | 306,217           | 19,628              | 8,606             |
| Non-deductible expenses   | (333)                 | (176)             | (6,815)             | (6,144)           |
| Variable remuneration of statutory officers   | (5,033)               | (918)             | (8,139)             | (2,060)           |
| Interest on equity  | (4,000)               | (5,721)           | -                   | 426               |
| Income tax incentive (PAT (Workers' Meals Program), art and culture Transactions and Incentive to sports) | -                     | -                 | 8,183               | 5,920             |
| Non-constituted income tax and social contribution on tax losses and differences over time                | (63,941)              | (93,217)          | (113,641)           | (52,968)          |
| Monetary variation on tax credits (selic)   | 1,327                 | -                 | 2,977               | -                 |
| Other tax adjustments (b)   | (11)                  | (105)             | 9,201               | 33,212            |
| <b>Income tax and social contribution revenue (expenses)</b>  | <b>(42,540)</b>       | <b>(11,958)</b>   | <b>(308,331)</b>    | <b>(340,846)</b>  |
| Current taxes   | -                     | -                 | (368,639)           | (403,757)         |
| Deferred taxes  | (42,540)              | (11,958)          | 60,308              | 62,911            |
| <b>Effective income tax rate</b>  | <b>11.09%</b>         | <b>1.86%</b>      | <b>47.71%</b>       | <b>35.35%</b>     |

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

## Explanatory notes

### 9.2. Deferred taxes

Deferred income tax and social contribution have the following sources:

| Deferred income tax and social contribution                                      | Parent company   |                  | Consolidated       |                    |
|--|------------------|------------------|--------------------|--------------------|
|  | 03/31/2024       | 12/31/2023       | 03/31/2024         | 12/31/2023         |
| <b>Assets</b>  | <b>77,189</b>    | <b>74,533</b>    | <b>3,108,349</b>   | <b>3,004,943</b>   |
| Income and social contribution on tax losses and carryforward (a)                | 64,370           | 64,370           | 2,380,752          | 2,290,031          |
| Provisions (d)   | 11,909           | 8,654            | 426,941            | 440,507            |
| Loss estimate - law No. 13,448/2017 - MSVia                                      | -                | -                | 78,778             | 80,304             |
| Reimbursement of compensable costs   | -                | -                | 4,927              | 4,364              |
| Adjustment to present value  | -                | -                | 111,523            | 108,255            |
| Assisted operation   | -                | -                | 9,409              | 9,990              |
| Taxes with Pis and Confis suspension enforceability                              | 904              | 861              | 14,633             | 13,081             |
| Construction revenue (extrapolation of taxes on pecuniary consideration)         | -                | -                | 4,511              | 4,267              |
| Difference in tax vs. accounting amortization criteria versus accounting - Aéris | -                | -                | 21,877             | 747                |
| Exchange-rate variation  | -                | -                | 712                | -                  |
| Fair value with hedge and debenture transactions                                 | -                | 638              | -                  | 822                |
| Provision TAC - ViaMobilidade - Linhas 8 e 9                                     | -                | -                | 50,968             | 50,245             |
| Others   | 6                | 10               | 3,318              | 2,330              |
| <b>Tax compensation assets</b>   | <b>(77,189)</b>  | <b>(74,533)</b>  | <b>(3,084,841)</b> | <b>(1,779,066)</b> |
| <b>Net deferred tax asset after clearing</b>                                     | <b>-</b>         | <b>-</b>         | <b>1,300,769</b>   | <b>1,225,877</b>   |
| <b>Liabilities</b>   | <b>(314,834)</b> | <b>(269,638)</b> | <b>(4,424,821)</b> | <b>(4,383,170)</b> |
| Rebalancing revenues - AutoBAn (c)   | -                | -                | (1,595,896)        | (1,618,328)        |
| Provisions (b)   | (36,504)         | -                | -                  | -                  |
| Income from remuneration of amounts receivable from the Concession Grantors      | -                | -                | (953,261)          | (944,386)          |
| Interest capitalization  | -                | -                | (661,270)          | (627,487)          |
| Rebalancing income - ViaQuatro and ViaMobilidade - Linhas 5 e 17                 | -                | -                | (758,715)          | (764,910)          |
| Concession right generated in the remeasurement of equity interest               | (133,094)        | (134,876)        | (133,094)          | (122,483)          |
| Temporary differences - law No. 12,973/2014 (d)                                  | -                | -                | (93,361)           | (95,352)           |
| Fair value with hedge operations and debentures                                  | (198)            | -                | (57)               | -                  |
| Bargain purchase gain on the acquisition of equity interest                      | (55,241)         | (55,241)         | (55,241)           | (67,634)           |
| Loan Transaction Cost  | (11,749)         | (12,106)         | (100,231)          | (79,641)           |
| Income (loss) of derivatives operations  | (73,154)         | (62,521)         | (68,801)           | (58,029)           |
| Gain on remeasurement at fair value on acquisition of equity interest            | (4,894)          | (4,894)          | (4,894)            | (4,894)            |
| Exchange-rate variation  | -                | -                | -                  | (26)               |
| <b>Tax compensation liabilities</b>  | <b>77,189</b>    | <b>74,533</b>    | <b>3,084,841</b>   | <b>1,779,066</b>   |
| <b>Net deferred tax liabilities after clearing</b>                               | <b>(237,645)</b> | <b>(195,105)</b> | <b>(2,617,241)</b> | <b>(2,604,104)</b> |
| <b>Net deferred tax</b>  | <b>(237,645)</b> | <b>(195,105)</b> | <b>(1,316,472)</b> | <b>(1,378,227)</b> |

| Movement of deferred tax                     | Parent company   |                  | Consolidated       |                    |
|--|------------------|------------------|--------------------|--------------------|
|  | 2024             | 2023             | 2024               | 2023               |
| <b>Balance in January 1,</b>                 | <b>(195,105)</b> | <b>(168,322)</b> | <b>(1,378,227)</b> | <b>(1,526,272)</b> |
| <b>Recognized in the statement of income</b> | <b>(42,540)</b>  | <b>(11,958)</b>  | <b>60,308</b>      | <b>62,911</b>      |
| <b>Recognized in shareholders' equity</b>    | <b>-</b>         | <b>-</b>         | <b>3,179</b>       | <b>1,092</b>       |
| Deferred taxes on cash flow hedge            | -                | -                | 58                 | 897                |
| Accumulated conversion adjustments           | -                | -                | 3,851              | 195                |
| Others                                       | -                | -                | (730)              | -                  |
| <b>Asset movements</b>                       | <b>-</b>         | <b>-</b>         | <b>(1,732)</b>     | <b>(4,415)</b>     |
| Listed as held for sale (Samm)               | -                | -                | (1,732)            | (4,415)            |
| <b>Balance in March 31,</b>                  | <b>(237,645)</b> | <b>(180,280)</b> | <b>(1,316,472)</b> | <b>(1,466,684)</b> |

- (a) The Company and its investees estimate the recovery of tax credit arising from tax losses and negative bases of social contribution in the following years, provided that the recovery may happen in a different term, due to possible corporate restructuring and capital structure:

|                   | Parent company | Consolidated     |
|-------------------|----------------|------------------|
| 2024              | -              | 32,720           |
| 2025              | -              | 57,594           |
| 2026              | -              | 63,773           |
| 2027              | -              | 69,576           |
| 2028              | -              | 160,383          |
| from 2029 onwards | 64,370         | 1,996,706        |
| <b>Total</b>      | <b>64,370</b>  | <b>2,380,752</b> |

- (b) Provisions: maintenance, for labor, tax, fiscal, civil, and contractual risks, for profit sharing (PLR), for

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- expected loss - accounts receivable, and for a long-term bonus program;
- (c) Deferred IR/CS (Income Tax/social contribution) on a temporary difference arising from revenue recording in AutoBAn, originating from the execution of the Final Agreement on March 31, 2022; and
- (d) Balances of temporary differences arising from the application of Article 69 of Law No. 12973/14 (end of the Transitional Tax Regime - RTT), consisting mainly of depreciation of fixed assets (tax) versus amortization of intangible assets (accounting).

There was no record of the deferred tax assets on the balance of tax losses and negative bases, in the amounts of BRL 3,904.978 and BRL 4.137.283, respectively, as there is no expectation of taxable profit in the long-term. Had they been recorded, the balance of the deferred tax assets (IRPJ/CSLL (Corporate Income Tax/Social Contribution Tax)) would have been BRL 1,348,600 on March 31, 2024 (BRL 1,242,579 on December 31, 2023).

### 10. Concession-related prepayments – Consolidated

These are prepayments to the Concession Grantor and indemnities for subrogated agreements, appropriated to the result of the concession period.

|                    | 03/31/2024       | 12/31/2023       |
|--------------------|------------------|------------------|
| <b>Current</b>     | <b>133,107</b>   | <b>133,107</b>   |
| ViaLagos           | 286              | 286              |
| AutoBAn            | 51,595           | 51,595           |
| ViaOeste           | 7,648            | 7,648            |
| RodoAnel Oeste     | 73,578           | 73,578           |
| <b>Non-current</b> | <b>1,632,853</b> | <b>1,666,128</b> |
| ViaLagos           | 6,242            | 6,312            |
| AutoBAn            | 657,834          | 670,733          |
| ViaOeste           | -                | 1,912            |
| RodoAnel Oeste     | 968,777          | 987,171          |
| <b>Total</b>       | <b>1,765,960</b> | <b>1,799,235</b> |

Throughout the quarter ended on March 31, 2024, the amount of BRL 33,275 (BRL 35,762 in the quarter ended on March 31, 2023) was allocated to the result.

### 11. Related parties

The balances of assets and liabilities on March 31, 2024, and December 31, 2023, as well as transactions that have influenced the result for the quarters ended March 31, 2024, and 2023, related to operations with related parties, result from transactions between the Company, its parent companies, subsidiaries, joint ventures, key management personnel, and other related parties.

#### 11.1. Parent company

|                                     | 03/31/2024       |                  |                |                       | 12/31/2023       |                  |                  |                |                       |                  |
|-------------------------------------|------------------|------------------|----------------|-----------------------|------------------|------------------|------------------|----------------|-----------------------|------------------|
|                                     | Parent companies | Subsidiaries     | Joint ventures | Other related parties | Total            | Parent companies | Subsidiaries     | Joint ventures | Other related parties | Total            |
| <b>Assets</b>                       | -                | <b>1,952,915</b> | <b>232,256</b> | <b>247,004</b>        | <b>2,432,175</b> | -                | <b>1,839,439</b> | <b>225,872</b> | <b>511,937</b>        | <b>2,577,248</b> |
| Advance for future capital increase | -                | 161,039          | -              | -                     | 161,039          | -                | 161,039          | -              | -                     | 161,039          |
| Financial investments               | -                | -                | -              | 216,663               | 216,663          | -                | -                | -              | 506,777               | 506,777          |
| Bank movement account               | -                | -                | -              | 721                   | 721              | -                | -                | -              | 1,011                 | 1,011            |
| Accounts receivable                 | -                | 239,108          | 10,122         | -                     | 249,230          | -                | 168,543          | 9,743          | 69                    | 178,355          |
| Derivatives                         | -                | -                | -              | 29,365                | 29,365           | -                | -                | -              | 3,728                 | 3,728            |
| Dividends and interest on equity    | -                | 520,014          | -              | -                     | 520,014          | -                | 510,014          | -              | -                     | 510,014          |
| Mutual loans                        | -                | 1,032,754        | 222,134        | -                     | 1,254,888        | -                | 999,843          | 216,129        | -                     | 1,215,972        |
| Other credits                       | -                | -                | -              | 255                   | 255              | -                | -                | -              | 352                   | 352              |
| <b>Liabilities</b>                  | <b>364,261</b>   | <b>3,242</b>     | <b>205</b>     | <b>81,951</b>         | <b>449,659</b>   | <b>364,261</b>   | <b>1,694</b>     | <b>2</b>       | <b>1,367,153</b>      | <b>1,733,110</b> |
| Advance for future capital increase | 909              | -                | -              | 287                   | 1,196            | 909              | -                | -              | 287                   | 1,196            |
| Suppliers and accounts payable      | -                | 3,242            | 205            | 1,129                 | 4,576            | -                | 1,694            | 2              | 86                    | 1,782            |
| Derivatives                         | -                | -                | -              | 9,669                 | 9,669            | -                | -                | -              | 7,384                 | 7,384            |
| Dividends and interest on equity    | 363,352          | -                | -              | 41,828                | 405,180          | 363,352          | -                | -              | 41,828                | 405,180          |
| Other debts                         | -                | -                | -              | -                     | -                | -                | -                | -              | 279                   | 279              |
| Debentures                          | -                | -                | -              | 29,038                | 29,038           | -                | -                | -              | 1,317,289             | 1,317,289        |

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| Transactions  | 2024<br>Jan - Mar |                |                       |          | 2023<br>Jan - Mar |                |                       |          |
|---|-------------------|----------------|-----------------------|----------|-------------------|----------------|-----------------------|----------|
|   | Parent companies  | Joint ventures | Other related parties | Total    | Parent companies  | Joint ventures | Other related parties | Total    |
| Costs / expenses - employee private pension benefit             | -                 | -              | (618)                 | (618)    | -                 | -              | (1,718)               | (1,718)  |
| Costs / expenses - specialized services and consultancies       | -                 | -              | (139)                 | (139)    | -                 | -              | (163)                 | (163)    |
| Costs / expenses - data transmission services                   | (15)              | -              | -                     | (15)     | (15)              | -              | -                     | (15)     |
| Costs / expenses of infrastructure used                         | (1,288)           | -              | -                     | (1,288)  | (1,202)           | -              | -                     | (1,202)  |
| Finance costs - derivatives                                     | -                 | -              | (49,069)              | (49,069) | -                 | -              | (29,790)              | (29,790) |
| Financial expenses - interest, monetary and exchange variations | -                 | -              | (1)                   | (1)      | (1,269)           | (190)          | -                     | (1,459)  |
| Expenses in providing guarantees for debt issues                | -                 | -              | (469)                 | (469)    | -                 | -              | -                     | -        |
| Revenue from service provision - Shared services center         | -                 | -              | 74                    | 74       | 836               | -              | 130                   | 966      |
| Revenue from provision of guarantees in debt issues             | 20,955            | -              | -                     | 20,955   | 3,193             | -              | -                     | 3,193    |
| Mutual cooperation revenue                                      | -                 | -              | 279                   | 279      | -                 | -              | 418                   | 418      |
| Revenues from financial investments                             | -                 | -              | 9,401                 | 9,401    | -                 | -              | 27,586                | 27,586   |
| Financial income - derivatives                                  | -                 | -              | 49                    | 49       | -                 | -              | 36,470                | 36,470   |
| Financial income - mutual loans                                 | 38,322            | 7,064          | -                     | 45,386   | 39,289            | 7,348          | -                     | 46,637   |
| Financial income - interest, monetary and exchange variations   | 838               | -              | -                     | 838      | 749               | 95             | -                     | 844      |
| Transfer of costs and expenses - Shared services center         | 186,050           | 1,513          | -                     | 187,563  | 109,055           | 550            | -                     | 109,605  |
| Transfer of costs and expenses of employees                     | 11,722            | 69             | -                     | 11,791   | 293               | (16)           | -                     | 277      |

## 11.2. Consolidated

| Balances                            | 03/31/2024       |                |                       |                  | 12/31/2023       |                |                       |                  |
|-------------------------------------|------------------|----------------|-----------------------|------------------|------------------|----------------|-----------------------|------------------|
|                                     | Parent companies | Joint ventures | Other related parties | Total            | Parent companies | Joint ventures | Other related parties | Total            |
| <b>Assets</b>                       | -                | <b>249,814</b> | <b>1,694,253</b>      | <b>1,944,067</b> | -                | <b>233,290</b> | <b>2,257,696</b>      | <b>2,490,986</b> |
| Advance for future capital increase | -                | 533            | -                     | 533              | -                | 457            | -                     | 457              |
| Financial investments               | -                | -              | 1,489,959             | 1,489,959        | -                | -              | 2,004,363             | 2,004,363        |
| Bank movement account               | -                | -              | 6,503                 | 6,503            | -                | -              | 20,841                | 20,841           |
| Advance to supplier                 | -                | -              | 20,032                | 20,032           | -                | -              | 25,392                | 25,392           |
| Accounts receivable                 | 10,240           | -              | 147,407               | 157,647          | -                | 9,789          | 143,743               | 153,532          |
| Derivatives                         | -                | -              | 29,365                | 29,365           | -                | -              | 62,414                | 62,414           |
| Dividends and interest on equity    | -                | 16,900         | -                     | 16,900           | -                | 6,908          | -                     | 6,908            |
| Mutual loans                        | -                | 222,141        | -                     | 222,141          | -                | 216,136        | -                     | 216,136          |
| Other credits                       | -                | -              | 987                   | 987              | -                | -              | 943                   | 943              |
| <b>Liabilities</b>                  | <b>364,261</b>   | <b>418</b>     | <b>1,746,857</b>      | <b>2,111,536</b> | <b>364,261</b>   | <b>5</b>       | <b>5,366,319</b>      | <b>5,730,585</b> |
| Advance for future capital increase | 909              | -              | 287                   | 1,196            | 909              | -              | 287                   | 1,196            |
| Loans and financing                 | -                | -              | 13,679                | 13,679           | -                | -              | 13,258                | 13,258           |
| Suppliers and accounts payable      | -                | 418            | 30,280                | 30,698           | -                | 5              | 46,812                | 46,817           |
| Derivatives                         | -                | -              | 53,884                | 53,884           | -                | -              | 35,312                | 35,312           |
| Dividends and interest on equity    | 363,352          | -              | 116,559               | 479,911          | 363,352          | -              | 116,559               | 479,911          |
| Mutual loans                        | -                | -              | 207,262               | 207,262          | -                | -              | 200,142               | 200,142          |
| Other debts                         | -                | -              | -                     | -                | -                | -              | 412                   | 412              |
| Debentures                          | -                | -              | 1,324,906             | 1,324,906        | -                | -              | 4,953,537             | 4,953,537        |

| Transactions  | 2024<br>Jan - Mar |                       |          | 2023<br>Jan - Mar |                       |          |
|---|-------------------|-----------------------|----------|-------------------|-----------------------|----------|
|   | Joint ventures    | Other related parties | Total    | Joint ventures    | Other related parties | Total    |
| Costs / expenses - financial consultancy                        | -                 | -                     | -        | -                 | (220)                 | (220)    |
| Costs / expenses - private pension benefit for employees        | -                 | (1,079)               | (1,079)  | -                 | (3,309)               | (3,309)  |
| Costs/expenses - technology support and maintenance services    | -                 | (588)                 | (588)    | -                 | (909)                 | (909)    |
| Costs / expenses - data transmission services                   | (247)             | -                     | (247)    | (683)             | -                     | (683)    |
| Costs / expenses of infrastructure used                         | -                 | (741)                 | (741)    | -                 | (1,762)               | (1,762)  |
| Costs / expenses - cash transport services                      | -                 | (448)                 | (448)    | -                 | (466)                 | (466)    |
| Costs / expenses - staff training services                      | -                 | -                     | -        | -                 | (16)                  | (16)     |
| Costs / expenses - specialized services and consultancies       | -                 | (12,954)              | (12,954) | -                 | (591)                 | (591)    |
| Costs / expenses - insurance                                    | -                 | (30)                  | (30)     | -                 | -                     | -        |
| Expenses in providing guarantees for debt issues                | -                 | (2,496)               | (2,496)  | -                 | (284)                 | (284)    |
| Financial expenses - interest, monetary and exchange variations | -                 | (907)                 | (907)    | -                 | (2,439)               | (2,439)  |
| Finance costs - derivatives                                     | -                 | (58,898)              | (58,898) | -                 | (39,251)              | (39,251) |
| Finance costs - mutual loans                                    | -                 | (8,376)               | (8,376)  | -                 | (16,599)              | (16,599) |
| Revenues of infrastructure used                                 | -                 | 632                   | 632      | -                 | 574                   | 574      |
| Mutual cooperation revenue                                      | -                 | 412                   | 412      | -                 | 618                   | 618      |
| Airport revenues  | -                 | 6                     | 6        | -                 | 7                     | 7        |
| Revenues from financial investments                             | -                 | 39,701                | 39,701   | -                 | 102,323               | 102,323  |
| Revenue from service provision - Shared services center         | -                 | -                     | -        | -                 | 130                   | 130      |
| Financial income - interest, monetary and exchange variations   | -                 | 665                   | 665      | -                 | 3,689                 | 3,689    |
| Financial income - derivatives                                  | -                 | 49                    | 49       | -                 | 36,616                | 36,616   |
| Financial income - mutual loans                                 | 7,064             | -                     | 7,064    | 7,348             | -                     | 7,348    |
| Revenues from data transmission services                        | 25                | 410                   | 435      | 25                | 539                   | 564      |
| Transfer of costs and expenses - Shared services center         | 1,514             | -                     | 1,514    | 717               | -                     | 717      |
| Transfer of costs and expenses of employees                     | -                 | (83)                  | (83)     | -                 | (329)                 | (329)    |
| Fixed assets / Intangible assets                                | -                 | 57,024                | 57,024   | -                 | -                     | -        |

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### 11.3. Key management professionals

#### Expenses with key professionals

|  | Directors - Non-statutory |              |               |              |
|--|---------------------------|--------------|---------------|--------------|
|  | Parent company (a)        |              | Consolidated  |              |
|  | 03/31/2024                | 03/31/2023   | 03/31/2024    | 03/31/2023   |
| <b>Remuneration:</b>   | <b>28,478</b>             | <b>2,889</b> | <b>31,610</b> | <b>2,889</b> |
| <b>Short-term benefits - fixed remuneration</b>  | <b>11,239</b>             | <b>2,265</b> | <b>13,689</b> | <b>2,265</b> |
| <b>Other benefits:</b>   | <b>17,239</b>             | <b>624</b>   | <b>17,921</b> | <b>624</b>   |
| Long-Term Bonus  | 248                       | -            | 248           | -            |
| Provision for variable remuneration of the year  | 4,813                     | 573          | 5,732         | 573          |
| Complement provision for payment of profit sharing from the previous year paid this year (b) | 11,844                    | -            | 11,521        | -            |
| Private pension plan   | 316                       | 49           | 399           | 49           |
| Life insurance   | 18                        | 2            | 21            | 2            |

|   | Directors - Statutory |               |               |               |
|---|-----------------------|---------------|---------------|---------------|
|   | Parent company (a)    |               | Consolidated  |               |
|   | 03/31/2024            | 03/31/2023    | 03/31/2024    | 03/31/2023    |
| <b>Remuneration:</b>  | <b>10,388</b>         | <b>11,370</b> | <b>16,732</b> | <b>21,371</b> |
| <b>Short-term benefits - fixed remuneration</b>   | <b>6,348</b>          | <b>7,495</b>  | <b>9,499</b>  | <b>14,317</b> |
| <b>Other benefits:</b>  | <b>4,040</b>          | <b>3,875</b>  | <b>7,233</b>  | <b>7,054</b>  |
| Long-Term Bonus   | 876                   | -             | 4,374         | -             |
| Provision for variable remuneration of the year   | 3,128                 | 3,641         | 4,199         | 6,570         |
| Complement/reversal provision for payment of profit sharing from the previous year paid this year (c) | (121)                 | -             | (1,569)       | -             |
| Private pension plan  | 153                   | 227           | 220           | 468           |
| Life insurance  | 4                     | 7             | 9             | 16            |

|   | Consolers          |              |              |              |
|---|--------------------|--------------|--------------|--------------|
|   | Parent company (a) |              | Consolidated |              |
|   | 03/31/2024         | 03/31/2023   | 03/31/2024   | 03/31/2023   |
| <b>Remuneration:</b>                            | <b>2,447</b>       | <b>2,463</b> | <b>2,494</b> | <b>2,463</b> |
| <b>Short-term benefits - fixed remuneration</b> | <b>2,431</b>       | <b>2,448</b> | <b>2,478</b> | <b>2,448</b> |
| <b>Other benefits:</b>                          | <b>16</b>          | <b>15</b>    | <b>16</b>    | <b>15</b>    |
| Life insurance                                  | 16                 | 15           | 16           | 15           |

At the Annual General Meeting (AGM) held on April 18, 2024, the annual and global remuneration for the Parent Company's (statutory) Officers and Board of Directors for the year 2024 was approved, in the amount of up to BRL 52,332, in case of full achievement of the goals set (100%), and it may reach up to BRL 58,031, 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 directors was also approved (not counting benefits, representation allowances, and participation in profits), as provided for in paragraph 3 of Article 162 of Law No. 6404/1976 (Corporations Law).

#### Balances payable to key personnel

|                                | Parent company (a) |               | Consolidated  |               |
|--------------------------------|--------------------|---------------|---------------|---------------|
|                                | 03/31/2024         | 12/31/2023    | 03/31/2024    | 12/31/2023    |
| <b>Management remuneration</b> | <b>13,092</b>      | <b>25,150</b> | <b>16,343</b> | <b>36,708</b> |

(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, 2024.

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- (b) During the quarter ended on March 31, 2024, PPR payments were made at the parent company and consolidated in the amount of BRL 20,500 and BRL 23,942, respectively.
- (c) During the quarter ended on March 31, 2024, PPR payments were made at the parent company and consolidated in the amount of BRL 12,939 and BRL 17,927, respectively.

### 11.4. Contractual rates for transactions with related parties

| Contractual rates - mutual loans   | Final maturity | Parent company   |                  | Consolidated   |                |
|------------------------------------|----------------|------------------|------------------|----------------|----------------|
|                                    |                | 03/31/2024       | 12/31/2023       | 03/31/2024     | 12/31/2023     |
| <b>Mutual loans - Assets</b>       |                | <b>1,254,888</b> | <b>1,215,972</b> | <b>222,141</b> | <b>216,136</b> |
| From CDI + 1.71% p.a. CDI+ 5% p.a. | June 2028      | 1,130,558        | 1,094,761        | 97,813         | 94,925         |
| TR + 9.89% p.a.                    | January 2034   | 83,001           | 81,151           | 83,001         | 81,151         |
| 105% CDI to 130% CDI               | January 2034   | 41,329           | 40,060           | 41,327         | 40,060         |
| <b>Mutual loans - Liabilities</b>  |                |                  |                  | <b>207,262</b> | <b>200,142</b> |
| From CDI + 1.71% p.a. CDI+ 5% p.a. | December 2027  | -                | -                | 207,262        | 200,142        |
| <b>Total</b>                       |                | <b>1,254,888</b> | <b>1,215,972</b> | <b>14,879</b>  | <b>15,994</b>  |

| Mutual loans - Assets             | Parent company   |                  | Consolidated   |                |
|-----------------------------------|------------------|------------------|----------------|----------------|
|                                   | 03/31/2024       | 12/31/2023       | 03/31/2024     | 12/31/2023     |
| <b>Mutual loans - Assets</b>      | <b>1,254,888</b> | <b>1,215,972</b> | <b>222,141</b> | <b>216,136</b> |
| Current                           | 1,020,718        | 621,375          | -              | -              |
| Non-current                       | 234,170          | 594,597          | 222,141        | 216,136        |
| <b>Mutual loans - Liabilities</b> | -                | -                | <b>207,262</b> | <b>200,142</b> |
| Current                           | -                | -                | 204,916        | 197,934        |
| Non-current                       | -                | -                | 2,346          | 2,208          |

| Remuneration rates - guarantees in debt issuance | Parent company |              |
|--|----------------|--------------|
|  | 03/31/2024     | 03/31/2023   |
| From 0.80% p.a. to 2% p.a.                       | 20,955         | 3,193        |
| <b>Total</b>                                     | <b>20,955</b>  | <b>3,193</b> |

## Explanatory notes

### 12. Investment in subsidiaries and joint ventures

#### 12.1. Breakdown of the investments in subsidiaries and joint ventures

| Subsidiaries and joint ventures                  | Parent company                                       |                   | Result from equity interests |                |
|--|--|-------------------|------------------------------|----------------|
|  | Investments<br>(provision for unsecured liabilities) |                   | 03/31/2024                   | 03/31/2023     |
|  | 03/31/2024   | 12/31/2023        | 03/31/2024                   | 03/31/2023     |
| <b>In Brazil</b>                                 |  |                   |                              |                |
| ATP  | (1)  | (1)               | -                            | -              |
| AutoBAn  | 706,115  | 450,693           | 262,596                      | 268,739        |
| Barcas   | (178,289)  | (128,615)         | (49,705)                     | 444,838        |
| CIIS   | -  | -                 | -                            | -              |
| CPC  | 2,891,786  | 2,732,334         | 51,773                       | 4,860          |
| Infra SP   | -  | -                 | -                            | -              |
| Inovap 5   | 698  | 672               | 26                           | 21             |
| Lam Vias   | 379  | 371               | 8                            | 10             |
| Linha 15   | 1,852  | 1,849             | 3                            | 1              |
| Metrô Bahia                                      | 1,485,322  | 1,422,465         | 31,752                       | 48,017         |
| MSVia  | (38,326)   | 58,670            | (97,016)                     | (59,855)       |
| ND   | (10,482)   | (1,008)           | (9,474)                      | 433            |
| PRN  | 1,581  | 1,752             | (171)                        | (49)           |
| RDN  | (382,433)  | (371,450)         | (10,983)                     | (15,273)       |
| Renovias   | 78,362   | 61,209            | 17,153                       | 16,929         |
| RioSP  | 2,747,841  | 2,647,040         | 100,724                      | 96,730         |
| RodoAnel Oeste                                   | 1,330,077  | 1,322,946         | 7,131                        | 12,743         |
| RS Holding                                       | 893,445  | 859,936           | 33,509                       | 25,997         |
| Samm (a)   | -  | -                 | (3,728)                      | (479)          |
| SIP  | 301  | 319               | (94)                         | (95)           |
| SPCP   | 280,263  | 280,190           | 73                           | (121,461)      |
| SPVias   | 339,581  | 287,272           | 56,954                       | 39,040         |
| ViaCosteira                                      | 1,042,561  | 1,025,005         | 17,547                       | 25,022         |
| ViaLagos   | 61,234   | 40,221            | 21,013                       | 23,498         |
| ViaMobilidade - Linhas 5 e 17                    | 332,011  | 317,112           | 14,941                       | 13,905         |
| ViaMobilidade - Linhas 8 e 9                     | 766,603  | 602,330           | (31,821)                     | (12,172)       |
| ViaOeste   | 45,483   | 31,247            | 14,184                       | 41,763         |
| ViaQuatro  | 1,325,246  | 1,261,083         | 64,155                       | 57,979         |
| ViaRio   | 44,891   | 47,271            | (2,392)                      | (6,019)        |
| VLT Carioca                                      | 505,647  | 521,424           | (15,777)                     | (2,199)        |
| <b>Abroad</b>                                    |  |                   |                              |                |
| MTH  | 9,248  | 9,470             | (302)                        | (119)          |
| <b>Concession upon acquisition of businesses</b> | 474,682  | 481,929           | (7,247)                      | (7,403)        |
| <b>Total</b>                                     | <b>14,755,678</b>                                    | <b>13,963,736</b> | <b>464,832</b>               | <b>895,401</b> |
| Investments                                      | 15,365,209   | 14,464,810        |                              |                |
| Provision for unsecured liabilities              | (609,531)  | (501,074)         |                              |                |

(a) Listed as held for sale.

## Explanatory notes

### Consolidated

| Joint ventures                                   | Investments<br>(provision for unsecured<br>liabilities) |                | Result from equity interests |               |
|--|---|----------------|------------------------------|---------------|
|  | 03/31/2024  | 12/31/2023     | 03/31/2024                   | 03/31/2023    |
| <b>In Brazil</b>                                 |   |                |                              |               |
| Controlar  | (389)   | (293)          | (96)                         | (96)          |
| Renovias   | 78,361  | 61,207         | 17,153                       | 16,929        |
| ViaRio   | 44,499  | 46,879         | (2,392)                      | (6,019)       |
| <b>Abroad</b>                                    |   |                |                              |               |
| Corporación Quiport                              | 524,307   | 470,367        | 38,570                       | 11,010        |
| IAF  | 6,167   | 5,345          | 645                          | 262           |
| Quiama   | 17,970  | 21,872         | 5,344                        | 4,770         |
| <b>Concession upon acquisition of businesses</b> | 101,334   | 100,712        | (1,496)                      | (1,545)       |
| <b>Total</b>                                     | <b>772,249</b>  | <b>706,089</b> | <b>57,728</b>                | <b>25,311</b> |

## 12.2. Changes in investment, net of unsecured liability

|                                  | Parent company    |                   | Consolidated   |                |
|----------------------------------|-------------------|-------------------|----------------|----------------|
|                                  | 03/31/2024        | 03/31/2023        | 03/31/2024     | 03/31/2023     |
| <b>Balance in January 1</b>      | <b>13,963,736</b> | <b>15,898,843</b> | <b>706,089</b> | <b>834,766</b> |
| Equity accounted-investees       | 464,832           | 895,401           | 57,728         | 25,311         |
| Capital increase / (decrease)    | 297,212           | (33,912)          | -              | -              |
| Dividends and interest on equity | (11,764)          | (16,796)          | (9,992)        | (6,605)        |
| Equity valuation adjustment      | 42,400            | (35,002)          | 18,412         | (17,639)       |
| Other transactions               | (738)             | 479               | 12             | -              |
| <b>Balance in March 31</b>       | <b>14,755,678</b> | <b>16,709,013</b> | <b>772,249</b> | <b>835,833</b> |



## Explanatory notes

### 12.3. Summarized financial information on subsidiaries

| Subsidiaries                                     | 03/31/2024                     |                                     |                              | 12/31/2023                     |                                     |                              | 03/31/2024                        |                                | 03/31/2023                        |                                |
|--|--------------------------------|-------------------------------------|------------------------------|--------------------------------|-------------------------------------|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|
|  | 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 year | Net income (loss) for the year | Total of gross income in the year | Net income (loss) for the year |
| <b>In Brazil</b>                                 |                                |                                     |                              |                                |                                     |                              |                                   |                                |                                   |                                |
| ATP  | 1,622                          | 25,778                              | (24,156)                     | 2,262                          | 24,614                              | (22,352)                     | 1,013                             | (1,804)                        | 795                               | (1,513)                        |
| AutoBAN  | 7,990,587                      | 7,282,426                           | 708,161                      | 7,588,350                      | 7,135,892                           | 452,458                      | 881,492                           | 262,877                        | 772,019                           | 269,262                        |
| Barcas   | 332,347                        | 510,636                             | (178,289)                    | 366,589                        | 495,204                             | (128,615)                    | 30,497                            | (49,705)                       | 594,773                           | 444,838                        |
| BH Airport                                       | 3,040,094                      | 3,210,622                           | (170,528)                    | 3,015,407                      | 3,151,130                           | (135,723)                    | 106,259                           | (34,805)                       | 115,144                           | (47,913)                       |
| Bloco Sul  | 3,809,369                      | 2,823,790                           | 985,579                      | 3,650,511                      | 2,654,069                           | 996,442                      | 294,056                           | (10,910)                       | 136,853                           | (23,826)                       |
| Bloco Central                                    | 1,328,814                      | 899,976                             | 428,838                      | 1,243,446                      | 872,248                             | 371,198                      | 155,954                           | (2,606)                        | 68,161                            | (13,333)                       |
| CPA  | 106,181                        | 2,984                               | 103,197                      | 101,650                        | 7,633                               | 94,017                       | -                                 | 6,585                          | -                                 | 9,379                          |
| CPC  | 3,037,165                      | 141,761                             | 2,895,404                    | 2,861,897                      | 126,152                             | 2,735,745                    | 5,823                             | 51,979                         | 3,731                             | 4,794                          |
| Five Trilhos                                     | 32,750                         | 21,320                              | 11,430                       | 38,044                         | 21,850                              | 16,194                       | 8,619                             | 2,910                          | 7,725                             | 6,584                          |
| Four Trilhos                                     | 67,082                         | 31,894                              | 35,188                       | 48,966                         | 30,436                              | 18,530                       | 20,093                            | 16,657                         | 12,749                            | 9,876                          |
| Inovap 5   | 1,005                          | 307                                 | 698                          | 962                            | 290                                 | 672                          | -                                 | 26                             | -                                 | 21                             |
| Lam Vias   | 378                            | (1)                                 | 379                          | 369                            | (2)                                 | 371                          | -                                 | 8                              | -                                 | 10                             |
| Linha 15   | 2,316                          | 1                                   | 2,315                        | 2,312                          | 1                                   | 2,311                        | -                                 | 4                              | -                                 | 1                              |
| Metrô Bahia                                      | 5,438,157                      | 3,948,027                           | 1,490,130                    | 5,407,392                      | 3,980,191                           | 1,427,201                    | 261,373                           | 31,824                         | 271,402                           | 47,952                         |
| MSVia  | 757,529                        | 795,067                             | (37,538)                     | 858,774                        | 799,270                             | 59,504                       | 71,416                            | (97,062)                       | 84,573                            | (59,901)                       |
| ND   | 57,474                         | 67,952                              | (10,478)                     | 60,242                         | 61,249                              | (1,007)                      | -                                 | (9,471)                        | -                                 | 433                            |
| QN Trilhos                                       | 9,714                          | 4,059                               | 5,655                        | 7,792                          | 3,753                               | 4,039                        | 2,111                             | 1,616                          | 1,721                             | 1,268                          |
| Pampulha   | 112,547                        | 51,851                              | 60,696                       | 123,559                        | 64,948                              | 58,611                       | 10,515                            | 2,085                          | 9,277                             | 544                            |
| PRN  | 3,618                          | 2,037                               | 1,581                        | 3,711                          | 1,959                               | 1,752                        | -                                 | (171)                          | -                                 | (49)                           |
| RDN  | 14,320                         | 396,752                             | (382,432)                    | 17,411                         | 388,860                             | (371,449)                    | -                                 | (10,983)                       | -                                 | (15,273)                       |
| RioSP  | 4,097,832                      | 1,323,010                           | 2,774,822                    | 3,972,718                      | 1,304,599                           | 2,668,119                    | 526,420                           | 106,626                        | 453,119                           | 102,338                        |
| RodoAnel Oeste                                   | 2,030,598                      | 694,519                             | 1,336,079                    | 2,002,653                      | 673,785                             | 1,328,868                    | 112,242                           | 7,211                          | 100,401                           | 13,003                         |
| RS Holding                                       | 1,477,252                      | 577,080                             | 900,172                      | 1,434,246                      | 568,298                             | 865,948                      | -                                 | 34,224                         | -                                 | 26,561                         |
| SIP  | 689                            | 388                                 | 301                          | 612                            | 293                                 | 319                          | -                                 | (94)                           | -                                 | (95)                           |
| SPAC   | 339                            | 86,970                              | (86,631)                     | 334                            | 69,221                              | (68,887)                     | -                                 | (17,744)                       | -                                 | (24,427)                       |
| SPCP   | 282,832                        | 2,569                               | 280,263                      | 282,826                        | 2,636                               | 280,190                      | -                                 | 73                             | -                                 | (121,461)                      |
| SPVias   | 1,808,509                      | 1,466,500                           | 342,009                      | 1,739,719                      | 1,450,214                           | 289,505                      | 281,488                           | 57,150                         | 239,117                           | 39,656                         |
| ViaCosteira                                      | 1,139,524                      | 90,199                              | 1,049,325                    | 1,127,488                      | 96,211                              | 1,031,277                    | 110,946                           | 18,039                         | 60,661                            | 25,162                         |
| ViaLagos   | 298,530                        | 236,903                             | 61,627                       | 276,326                        | 235,740                             | 40,586                       | 60,439                            | 21,040                         | 61,690                            | 23,421                         |
| ViaMobilidade - Linhas 5 e 17                    | 1,293,367                      | 894,985                             | 398,382                      | 1,258,826                      | 878,321                             | 380,505                      | 161,217                           | 17,928                         | 126,818                           | 16,685                         |
| ViaMobilidade - Linhas 8 e 9                     | 6,789,121                      | 5,829,525                           | 959,596                      | 5,423,625                      | 4,669,772                           | 753,853                      | 628,748                           | (39,375)                       | 339,165                           | (15,198)                       |
| ViaOeste   | 468,112                        | 422,622                             | 45,490                       | 494,136                        | 462,880                             | 31,256                       | 294,772                           | 14,182                         | 340,121                           | 41,761                         |
| ViaQuatro  | 3,779,034                      | 2,011,562                           | 1,767,472                    | 3,828,289                      | 2,146,434                           | 1,681,855                    | 235,612                           | 85,606                         | 221,348                           | 77,295                         |
| ViaSul   | 2,812,805                      | 1,470,243                           | 1,342,562                    | 2,755,306                      | 1,461,052                           | 1,294,254                    | 306,837                           | 48,308                         | 234,081                           | 44,630                         |
| VLT Carioca                                      | 2,592,765                      | 2,061,237                           | 531,528                      | 2,580,766                      | 2,032,869                           | 547,897                      | 153,574                           | (16,369)                       | 165,749                           | (2,343)                        |
| <b>Abroad</b>                                    |                                |                                     |                              |                                |                                     |                              |                                   |                                |                                   |                                |
| Aeris Holding Costa Rica                         | 1,137,273                      | 1,245,436                           | (108,163)                    | 1,100,221                      | 1,233,185                           | (132,964)                    | 121,153                           | 28,544                         | 109,137                           | 33,336                         |
| Aeropuertos                                      | -                              | 63,026                              | (63,026)                     | -                              | 72,970                              | (72,970)                     | -                                 | 12,131                         | -                                 | 14,168                         |
| CAI  | 184,930                        | 11,122                              | 173,808                      | 172,426                        | 10,777                              | 161,649                      | -                                 | 7,071                          | -                                 | 19,472                         |
| CAP  | 446,011                        | 261,084                             | 184,927                      | 415,540                        | 243,101                             | 172,439                      | 94,117                            | 7,071                          | 77,772                            | 19,472                         |
| CARE   | 5                              | 6,099                               | (6,094)                      | 5                              | 5,909                               | (5,904)                      | -                                 | -                              | -                                 | -                              |
| CCR Costa Rica                                   | 19,985                         | 72,293                              | (52,308)                     | 19,365                         | 83,700                              | (64,335)                     | -                                 | 13,915                         | -                                 | 16,251                         |
| Participaciones                                  | 26,191                         | 72,293                              | (46,102)                     | 24,900                         | 83,700                              | (58,800)                     | -                                 | 14,405                         | -                                 | 15,737                         |
| CCR España Concesiones                           | 503,007                        | 72,797                              | 430,210                      | 470,644                        | 84,298                              | 386,346                      | -                                 | 31,566                         | -                                 | 41,972                         |
| CCR España Emprendimientos                       | 742,866                        | 326                                 | 742,540                      | 678,635                        | 574                                 | 678,061                      | -                                 | 42,435                         | -                                 | 15,623                         |
| CCR USA  | 17,105                         | -                                   | 17,105                       | 16,820                         | -                                   | 16,820                       | -                                 | (250)                          | -                                 | 744                            |
| Desarrollos                                      | -                              | 77,706                              | (77,706)                     | -                              | 89,966                              | (89,966)                     | -                                 | 14,957                         | -                                 | 17,468                         |
| Green Airports                                   | 258,216                        | 1,217                               | 256,999                      | 246,892                        | 1,178                               | 245,714                      | -                                 | 3,394                          | -                                 | 3,502                          |
| IBSA   | 510,874                        | 513,305                             | (2,431)                      | 488,373                        | 490,724                             | (2,351)                      | -                                 | (1)                            | -                                 | (1)                            |
| IBSA Finance                                     | 509,994                        | 510,532                             | (538)                        | 487,518                        | 488,039                             | (521)                        | -                                 | -                              | -                                 | -                              |
| Icaros   | 318                            | 132                                 | 186                          | 67                             | -                                   | 67                           | -                                 | (134)                          | -                                 | (7)                            |
| Quiport Holdings                                 | 540,096                        | 131                                 | 539,965                      | 508,247                        | 78                                  | 508,169                      | -                                 | 38,449                         | -                                 | 10,750                         |
| MTH  | 9,556                          | 308                                 | 9,248                        | 9,643                          | 173                                 | 9,470                        | 319                               | (302)                          | 330                               | (119)                          |
| SJO Holding                                      | 309,031                        | 67,304                              | 241,727                      | 299,677                        | 79,344                              | 220,333                      | -                                 | 14,173                         | -                                 | 15,449                         |
| Terminal   | 39,970                         | 3,857                               | 36,113                       | 38,731                         | 4,465                               | 34,266                       | -                                 | 742                            | -                                 | 867                            |
| <b>Subtotal</b>                                  | <b>60,269,806</b>              | <b>40,364,519</b>                   | <b>19,905,287</b>            | <b>57,555,220</b>              | <b>38,844,253</b>                   | <b>18,710,967</b>            | <b>4,937,105</b>                  | <b>724,025</b>                 | <b>4,608,432</b>                  | <b>1,104,826</b>               |
| <b>Parent company</b>                            | <b>20,103,096</b>              | <b>7,255,384</b>                    | <b>12,847,712</b>            | <b>19,592,537</b>              | <b>7,130,384</b>                    | <b>12,462,153</b>            | <b>21,249</b>                     | <b>340,912</b>                 | <b>4,160</b>                      | <b>629,329</b>                 |
| <b>Assets and liabilities available for sale</b> | <b>293,865</b>                 | <b>221,478</b>                      | <b>72,387</b>                | <b>302,915</b>                 | <b>231,800</b>                      | <b>71,115</b>                | <b>19,105</b>                     | <b>(3,728)</b>                 | <b>20,766</b>                     | <b>(479)</b>                   |
| <b>Exclusions</b>                                | <b>(24,256,484)</b>            | <b>(4,940,870)</b>                  | <b>(19,315,614)</b>          | <b>(22,807,540)</b>            | <b>(4,640,534)</b>                  | <b>(18,167,006)</b>          | <b>(30,195)</b>                   | <b>(723,289)</b>               | <b>(10,677)</b>                   | <b>(1,110,292)</b>             |
| <b>Consolidated</b>                              | <b>56,410,283</b>              | <b>42,900,511</b>                   | <b>13,509,772</b>            | <b>54,643,132</b>              | <b>41,565,903</b>                   | <b>13,077,229</b>            | <b>4,947,264</b>                  | <b>337,920</b>                 | <b>4,622,681</b>                  | <b>623,384</b>                 |

### 12.4. Summarized financial information of joint ventures

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

## Explanatory notes

|                                     | 03/31/2024       |               |               |                  |                  |                |              |
|-------------------------------------|------------------|---------------|---------------|------------------|------------------|----------------|--------------|
|                                     | Corporación      |               | Quiama        |                  |                  |                |              |
| Summary balance sheet               | Quiport          | Quiama        | Ecuador       | IAF              | ViaRio           | Renovias       | Controlar    |
| <b>Current assets</b>               | <b>492,242</b>   | <b>54,976</b> | <b>25,454</b> | <b>34,872</b>    | <b>195,806</b>   | <b>135,665</b> | <b>89</b>    |
| Cash and cash equivalents           | 357,455          | 21,934        | 5,140         | 22,374           | 173,344          | 84,595         | 56           |
| Other assets                        | 134,787          | 33,042        | 20,314        | 12,498           | 22,462           | 51,070         | 33           |
| <b>Non-current assets</b>           | <b>3,640,982</b> | <b>1,376</b>  | <b>-</b>      | <b>1,898,978</b> | <b>879,247</b>   | <b>149,127</b> | <b>211</b>   |
| <b>Total assets</b>                 | <b>4,133,224</b> | <b>56,352</b> | <b>25,454</b> | <b>1,933,850</b> | <b>1,075,053</b> | <b>284,792</b> | <b>300</b>   |
| <b>Current liabilities</b>          | <b>276,835</b>   | <b>20,402</b> | <b>12,630</b> | <b>116,292</b>   | <b>40,161</b>    | <b>59,226</b>  | <b>22</b>    |
| Financial liabilities (a)           | 4,797            | -             | -             | 95,481           | 10,342           | -              | -            |
| Other liabilities                   | 272,038          | 20,402        | 12,630        | 20,811           | 29,819           | 59,226         | 22           |
| <b>Non-current liabilities</b>      | <b>2,727,692</b> | <b>-</b>      | <b>11,450</b> | <b>1,803,502</b> | <b>966,974</b>   | <b>29,661</b>  | <b>1,058</b> |
| Financial liabilities (a)           | 62,412           | -             | -             | 1,803,502        | 594,785          | -              | -            |
| Other liabilities                   | 2,665,280        | -             | 11,450        | -                | 372,189          | 29,661         | 1,058        |
| <b>Equity</b>                       | <b>1,128,697</b> | <b>35,950</b> | <b>1,374</b>  | <b>14,056</b>    | <b>67,918</b>    | <b>195,905</b> | <b>(780)</b> |
| <b>Total liabilities and equity</b> | <b>4,133,224</b> | <b>56,352</b> | <b>25,454</b> | <b>1,933,850</b> | <b>1,075,053</b> | <b>284,792</b> | <b>300</b>   |

|                                     | 12/31/2023       |               |               |                  |                  |                |              |
|-------------------------------------|------------------|---------------|---------------|------------------|------------------|----------------|--------------|
|                                     | Corporación      |               | Quiama        |                  |                  |                |              |
| Summary balance sheet               | Quiport          | Quiama        | Ecuador       | IAF              | ViaRio           | Renovias       | Controlar    |
| <b>Current assets</b>               | <b>465,854</b>   | <b>42,970</b> | <b>22,036</b> | <b>88,623</b>    | <b>201,586</b>   | <b>118,068</b> | <b>214</b>   |
| Cash and cash equivalents           | 255,026          | 21,842        | 2,470         | 10,741           | 66,719           | 71,270         | 184          |
| Other assets                        | 210,828          | 21,128        | 19,566        | 77,882           | 134,867          | 46,798         | 30           |
| <b>Non-current assets</b>           | <b>3,536,729</b> | <b>1,274</b>  | <b>-</b>      | <b>1,915,030</b> | <b>888,395</b>   | <b>194,575</b> | <b>209</b>   |
| <b>Total assets</b>                 | <b>4,002,583</b> | <b>44,244</b> | <b>22,036</b> | <b>2,003,653</b> | <b>1,089,981</b> | <b>312,643</b> | <b>423</b>   |
| <b>Current liabilities</b>          | <b>316,176</b>   | <b>486</b>    | <b>9,856</b>  | <b>210,610</b>   | <b>63,634</b>    | <b>118,463</b> | <b>28</b>    |
| Financial liabilities (a)           | 2,716            | -             | -             | 133,597          | 34,655           | -              | -            |
| Other liabilities                   | 313,460          | 486           | 9,856         | 77,013           | 28,979           | 118,463        | 28           |
| <b>Non-current liabilities</b>      | <b>2,673,985</b> | <b>-</b>      | <b>10,906</b> | <b>1,781,557</b> | <b>954,808</b>   | <b>41,157</b>  | <b>981</b>   |
| Financial liabilities (a)           | 45,520           | -             | -             | 1,781,557        | 594,478          | -              | -            |
| Other liabilities                   | 2,628,465        | -             | 10,906        | -                | 360,330          | 41,157         | 981          |
| <b>Equity</b>                       | <b>1,012,422</b> | <b>43,758</b> | <b>1,274</b>  | <b>11,486</b>    | <b>71,539</b>    | <b>153,023</b> | <b>(586)</b> |
| <b>Total liabilities and equity</b> | <b>4,002,583</b> | <b>44,244</b> | <b>22,036</b> | <b>2,003,653</b> | <b>1,089,981</b> | <b>312,643</b> | <b>423</b>   |

### (a) Balance of loans and debentures.

|   | 03/31/2024     |               |            |              |                |               |              |
|---|----------------|---------------|------------|--------------|----------------|---------------|--------------|
|   | Corporación    |               | Quiama     |              |                |               |              |
| Summarized income statements                          | Quiport        | Quiama        | Ecuador    | IAF          | ViaRio         | Renovias      | Controlar    |
| Revenues  | 257,617        | 11,144        | 19,692     | -            | 45,705         | 161,093       | -            |
| Depreciation and amortization                         | (44,277)       | -             | -          | -            | (8,581)        | (48,150)      | -            |
| Financial income                                      | 5,669          | 42            | -          | 59,707       | 4,875          | 1,578         | 4            |
| Financial costs                                       | (62,942)       | (2)           | (16)       | (57,931)     | (31,222)       | (155)         | -            |
| <b>Income (loss) from operations before taxes</b>     | <b>82,910</b>  | <b>10,688</b> | <b>62</b>  | <b>1,722</b> | <b>(5,195)</b> | <b>64,830</b> | <b>(195)</b> |
| Income Tax and Social Contribution                    | -              | -             | -          | (335)        | 1,556          | (21,948)      | -            |
| <b>Income (loss) from operations</b>                  | <b>82,910</b>  | <b>10,688</b> | <b>62</b>  | <b>1,387</b> | <b>(3,639)</b> | <b>42,882</b> | <b>(195)</b> |
| Other comprehensive income                            | 33,060         | 1,488         | 38         | 381          | -              | -             | -            |
| <b>Total comprehensive income (loss) for the year</b> | <b>115,970</b> | <b>12,176</b> | <b>100</b> | <b>1,768</b> | <b>(3,639)</b> | <b>42,882</b> | <b>(195)</b> |

|   | 03/31/2023     |              |            |              |                 |               |              |
|---|----------------|--------------|------------|--------------|-----------------|---------------|--------------|
|   | Corporación    |              | Quiama     |              |                 |               |              |
| Summarized income statements                          | Quiport        | Quiama       | Ecuador    | IAF          | ViaRio          | Renovias      | Controlar    |
| 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>42,322</b> | <b>(195)</b> |
| Other comprehensive income                            | (31,708)       | (1,160)      | (30)       | (740)        | -               | -             | -            |
| <b>Total comprehensive income (loss) for the year</b> | <b>(8,151)</b> | <b>8,380</b> | <b>(4)</b> | <b>(177)</b> | <b>(9,079)</b>  | <b>42,322</b> | <b>(195)</b> |

## 12.5. Other relevant information – Judicial, administrative-regulatory, and arbitration processes related to concession agreement issues

The Company and its investees are parties to legal, administrative-regulatory, and arbitration processes related to concession agreement issues.

In the context of concessions in general, administrative-regulatory processes are the formal instruments through which interaction between concessionaires and Concession Grantors occurs (such as a service provider

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relationship with the client) regarding various topics relating to the concession agreement, covering, but not limited to, issues that affect the contractual interpretation and the economic-financial balance of the concession.

Such administrative-regulatory processes can be initiated by either party, and technical, regulatory, contractual, and legal topics of different natures regarding the dynamics of the concession are presented and discussed. During their course, such processes bring preliminary or non-definitive positions regarding the legal expectations of each requesting party. Administrative decisions must be made in compliance with the governing legislation and the concession agreements themselves and, in general, may be subject to judicial or arbitration review.

The nature of these contractual discussions typically involves tariff adjustments, force majeure events (i.e., COVID-19 pandemic), changes to the time of execution or scope of the construction works provided for in the concession agreement, controversies regarding compliance or not with specific contractual requirements or even their form of measurement.

There are uncertainties related to the measurement of regulatory processes, including: (i) the understanding of each party on the topic, (ii) negotiations or their subsequent developments, which substantially alter the amounts involved, (iii) the complexity of measurement, which commonly involves technical expertise, (iv) the high probability of different issues being evaluated and resolved jointly, based on the respective net balance of the recognized claims of each party, and (v) the form of settlement.

Final resolutions on regulatory issues can occur in different, non-exclusive ways, such as: i) receipt or payment in cash; ii) extension or reduction of the concession's contractual term; iii) reduction or increase in future investment commitments, increase or reduction in tariffs.

Furthermore, rebalances received in the form of a tariff increase or reduction are recognized as the service is provided by the concessionaire, as well as rebalances in the form of a reduction or increase in future investment commitments, which, being executory agreements, will be recognized when the infrastructure improvement construction work is performed.

Management reiterates its confidence in the current legal procedures applicable to concession agreements and assesses the risk of loss of discussions related to regulatory issues of the agreements as being remote and/or with no expectation of cash disbursement.

The financial statements of the investees and the parent company do not include adjustments resulting from these discussions, except for the topic related to "New Auction" at MSVia (for further details, see explanatory note 8.1 – Net accounts receivable and explanation "f" of the table).

### 12.5.1. Ongoing processes

#### 12.5.1.1. RDN

##### a. Popular Action No. 5056317-95.2021.4.04.7000 (Tariff Standard)

The plaintiffs in the popular action filed motions for clarification requesting that RDN be ordered to pay attorney's fees, which were counterclaimed on March 11, 2024.

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### 12.5.1.2. RodoAnel Oeste

- a. Popular Action No. 0617139-73.2008.8.26.0053 - State Law No. 2481/53, which limits toll facilities within a radius of 35 km from the zero landmark of the Capital of São Paulo

On January 24, 2024, an order was rendered requiring the plaintiff to amend the complaint, subject to dismissal. The plaintiff's manifestation is still pending.

### 12.5.1.3. Barcas

- a. Public Civil Action No. 0000838-96.2004.8.19.0001 (former No. 2004.001.000961-5)

On March 22, 2024, an order was rendered suspending the proceedings until the lawsuit to terminate the concession agreement was concluded.

- b. Popular Action No. 0120322-27.2012.8.19.0001

On February 1, 2024, the defendants Barcas, CCR, and CPC filed a petition informing that an Agreement was reached with the State of Rio de Janeiro, therefore requesting the dismissal of this lawsuit.

### 12.5.1.4. MSVia

- a. Tariff Reduction and Arbitration

The parties renewed the request to suspend the arbitration proceedings until August 6, 2024.

### 12.5.1.5. ViaRio

- a. Case No. 0189152-64.2020.8.19.0001 - Popular Action - nullity of the concession agreement

On January 30, 2024, the appeals of the plaintiff and the Municipality were dismissed. On February 8, 2024, the Municipality of Rio de Janeiro filed motions for clarification, which are pending trial.

## 13. Fixed assets and construction in process – Consolidated

|   | Fixed Assets           |                         |               |                          |                |                     |              |               |                    |                         | Total            |
|---|------------------------|-------------------------|---------------|--------------------------|----------------|---------------------|--------------|---------------|--------------------|-------------------------|------------------|
|   | Furniture and fixtures | Machinery and equipment | Vehicles      | Facilities and buildings | Land           | Operating equipment | Vessels      | Optical fiber | Total in operating | Construction in process |                  |
| <b>Balance on January 1, 2023</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>743,527</b>     | <b>274,250</b>          | <b>1,017,777</b> |
| Additions   | -                      | -                       | -             | -                        | -              | -                   | -            | -             | 350,752            | -                       | 350,752          |
| Write-offs  | -                      | (2,046)                 | (810)         | -                        | -              | (652)               | -            | -             | (3,907)            | -                       | (3,907)          |
| Transfers   | (3,635)                | 69,370                  | 69,443        | 2,444                    | -              | 43,681              | -            | 3,021         | 184,324            | (184,324)               | -                |
| Reclassifications between fixed and intangible                | -                      | 7,257                   | -             | -                        | -              | -                   | -            | -             | 7,257              | -                       | 7,257            |
| Reclassifications to investment property (a)                  | -                      | -                       | -             | -                        | (277,361)      | -                   | -            | -             | (277,361)          | -                       | (277,361)        |
| Provision for loss (a)  | -                      | -                       | -             | -                        | (118,869)      | -                   | -            | -             | (118,869)          | -                       | (118,869)        |
| Reclassifications for assets held for sale                    | (27)                   | (411)                   | 75            | (17)                     | -              | (8,720)             | -            | (946)         | (10,046)           | 2,903                   | (7,143)          |
| Depreciation  | (5,832)                | (43,952)                | (21,069)      | (2,088)                  | -              | (39,834)            | (1,065)      | (2,075)       | (115,915)          | -                       | (115,915)        |
| Conversion adjustments  | (28)                   | (508)                   | (178)         | (134)                    | -              | -                   | (196)        | -             | (1,044)            | -                       | (1,044)          |
| Other   | (1)                    | 2,081                   | (612)         | -                        | -              | 2,230               | -            | -             | 3,698              | (1,452)                 | 2,246            |
| <b>Balance in December 31, 2023</b>                           | <b>22,345</b>          | <b>149,571</b>          | <b>72,523</b> | <b>35,580</b>            | <b>20,692</b>  | <b>106,964</b>      | <b>3,989</b> | -             | <b>411,664</b>     | <b>442,129</b>          | <b>853,793</b>   |
| Cost  | 65,866                 | 510,070                 | 202,784       | 46,303                   | 20,692         | 486,947             | 47,677       | -             | 1,380,339          | 442,129                 | 1,822,468        |
| Accumulated depreciation                                      | (43,521)               | (360,499)               | (130,261)     | (10,723)                 | -              | (379,983)           | (43,688)     | -             | (968,675)          | -                       | (968,675)        |
| <b>Balance in December 31, 2023</b>                           | <b>22,345</b>          | <b>149,571</b>          | <b>72,523</b> | <b>35,580</b>            | <b>20,692</b>  | <b>106,964</b>      | <b>3,989</b> | -             | <b>411,664</b>     | <b>442,129</b>          | <b>853,793</b>   |
| Additions   | -                      | -                       | -             | -                        | -              | -                   | -            | -             | -                  | 67,698                  | 67,698           |
| Write-offs  | (40)                   | (6,616)                 | (113)         | -                        | -              | (187)               | -            | -             | (6,956)            | -                       | (6,956)          |
| Transfers   | 1,080                  | 28,734                  | 7,708         | 3,992                    | -              | 15,903              | -            | 1,529         | 58,946             | (58,946)                | -                |
| Reclassifications between fixed and intangible                | -                      | 2,551                   | -             | -                        | -              | -                   | -            | -             | 2,551              | -                       | 2,551            |
| Reclassifications for assets held for sale                    | 6                      | (209)                   | 11            | -                        | -              | (7,974)             | -            | (980)         | (9,146)            | 11,810                  | 2,664            |
| Depreciation  | (1,416)                | (12,574)                | (6,800)       | (767)                    | -              | (10,021)            | (265)        | (549)         | (32,392)           | -                       | (32,392)         |
| Conversion adjustments  | 16                     | 177                     | 135           | 39                       | -              | -                   | 33           | -             | 400                | 151                     | 551              |
| Other   | -                      | 1,737                   | 264           | -                        | -              | 1,076               | -            | -             | 3,077              | (343)                   | 2,734            |
| <b>Balance in March 31, 2024</b>                              | <b>21,991</b>          | <b>163,371</b>          | <b>73,728</b> | <b>38,844</b>            | <b>20,692</b>  | <b>105,761</b>      | <b>3,757</b> | -             | <b>428,144</b>     | <b>462,499</b>          | <b>890,643</b>   |
| Cost  | 67,022                 | 534,307                 | 209,024       | 50,436                   | 20,692         | 491,014             | 48,089       | -             | 1,420,584          | 462,499                 | 1,883,083        |
| Accumulated depreciation                                      | (45,031)               | (370,936)               | (135,296)     | (11,592)                 | -              | (385,253)           | (44,332)     | -             | (992,440)          | -                       | (992,440)        |
| <b>Balance in March 31, 2024</b>                              | <b>21,991</b>          | <b>163,371</b>          | <b>73,728</b> | <b>38,844</b>            | <b>20,692</b>  | <b>105,761</b>      | <b>3,757</b> | -             | <b>428,144</b>     | <b>462,499</b>          | <b>890,643</b>   |
| <b>Average annual depreciation rate%</b><br>In March 31, 2024 | 10                     | 14                      | 24            | 4                        | -              | 12                  | 2            | 5             |                    |                         |                  |

- (a) Provision for loss, with a corresponding entry in the result, under the other expenses line item. Such provision will be maintained until the administrative proceedings for return are completed, with the

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respective effective write-off of the cost of the NASP (New Airport of São Paulo) land area to be returned. In addition, the amount of BRL 2,507 was accrued in liabilities, which is related to costs associated with such a 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 thereafter considered property held for capital appreciation, for an indefinite period, and was reclassified from fixed assets to investment property.

Loan costs in the amount of BRL 4,603 on March 31, 2024 (BRL 3,321 in the quarter ended March 31, 2023) were added to the fixed assets. The average capitalization rates (cost of loans divided by the average balance of loans, financing, debentures, and promissory notes) in the quarters ended on March 31, 2024, and 2023 were 0.59% per month and 0.75% per month, respectively

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

|  | Intangible assets                     |                   |  |                                     |   |                               |                    |                                   | Total             |
|--|---------------------------------------|-------------------|--|-------------------------------------|---|-------------------------------|--------------------|-----------------------------------|-------------------|
|  | Exploration of granted infrastructure | Software licenses | Assignment of optical fiber and connectivity | Transmission of radiofrequency data | Concession right generated in the acquisition of businesses | Software licenses in progress | Total in operating | Infrastructure under construction |                   |
| <b>Balance on January 1, 2023</b>                                      | <b>23,478,928</b>                     | <b>61,897</b>     | -  | -                                   | <b>1,183,610</b>  | <b>76,629</b>                 | <b>24,801,064</b>  | <b>2,751,684</b>                  | <b>27,552,748</b> |
| Additions  | -                                     | -                 | 27,423                                       | 624                                 | -   | 58,305                        | 86,352             | 5,239,039                         | 5,325,391         |
| Write-offs   | (1,758)                               | -                 | -  | -                                   | -   | -                             | (1,758)            | -                                 | (1,758)           |
| Transfers  | 1,852,960                             | 48,415            | -  | -                                   | -   | (48,415)                      | 1,852,960          | (1,852,960)                       | -                 |
| Reclassifications between fixed and intangible                         | -                                     | -                 | -  | -                                   | -   | (7,257)                       | (7,257)            | -                                 | (7,257)           |
| Reclassifications for assets held for sale                             | -                                     | 199               | (14,244)                                     | 50                                  | -   | 199                           | (13,796)           | -                                 | (13,796)          |
| Reclassifications from accounts receivable from the Concession Grantor | 27,211                                | -                 | -  | -                                   | -   | 140                           | 27,351             | 3,268                             | 30,619            |
| Reclassifications to accounts receivable from the Concession Grantor   | (466)                                 | -                 | -  | -                                   | -   | -                             | (466)              | (307,818)                         | (308,284)         |
| Contractual rebalancing - Aeris  | 186,675                               | -                 | -  | -                                   | -   | -                             | 186,675            | -                                 | 186,675           |
| Amortization   | (1,248,579)                           | (39,336)          | (9,935)                                      | (665)                               | (135,108)   | -                             | (1,433,623)        | -                                 | (1,433,623)       |
| Conversion adjustments   | (46,006)                              | (149)             | -  | -                                   | (11,369)  | -                             | (57,524)           | (12,711)                          | (70,235)          |
| Other  | (8,370)                               | (4)               | (3,244)                                      | (9)                                 | -   | -                             | (11,627)           | (27,564)                          | (39,191)          |
| <b>Balance in December 31, 2023</b>                                    | <b>24,240,595</b>                     | <b>71,022</b>     | -  | -                                   | <b>1,037,133</b>  | <b>79,601</b>                 | <b>25,428,351</b>  | <b>5,792,938</b>                  | <b>31,221,289</b> |
| Cost   | 39,538,359                            | 422,299           | -  | -                                   | 2,486,180   | 79,601                        | 42,526,439         | 5,792,938                         | 48,319,377        |
| Accumulated amortization   | (15,297,764)                          | (351,277)         | -  | -                                   | (1,449,047)   | -                             | (17,098,088)       | -                                 | (17,098,088)      |
| <b>Balance in December 31, 2023</b>                                    | <b>24,240,595</b>                     | <b>71,022</b>     | -  | -                                   | <b>1,037,133</b>  | <b>79,601</b>                 | <b>25,428,351</b>  | <b>5,792,938</b>                  | <b>31,221,289</b> |
| Additions  | -                                     | -                 | 106  | 17                                  | -   | 12,138                        | 12,261             | 1,149,020                         | 1,161,281         |
| Write-offs   | (290)                                 | -                 | -  | -                                   | -   | -                             | (290)              | -                                 | (290)             |
| Transfers  | 978,027                               | 4,081             | -  | -                                   | -   | (5,163)                       | 976,945            | (976,945)                         | -                 |
| Reclassifications between fixed and intangible                         | -                                     | -                 | -  | -                                   | -   | (2,551)                       | (2,551)            | -                                 | (2,551)           |
| Reclassifications for assets held for sale                             | -                                     | 45                | 2,129  | 36                                  | -   | 19                            | 2,229              | -                                 | 2,229             |
| Reclassifications from accounts receivable from the Concession Grantor | 8,309                                 | -                 | -  | -                                   | -   | 158                           | 8,467              | -                                 | 8,467             |
| Reclassifications to accounts receivable from the Concession Grantor   | -                                     | -                 | -  | -                                   | -   | -                             | -                  | (25,095)                          | (25,095)          |
| Amortization   | (317,069)                             | (10,112)          | (2,122)                                      | (128)                               | (31,748)  | -                             | (361,179)          | -                                 | (361,179)         |
| Conversion adjustments   | 22,219                                | 34                | -  | -                                   | 3,929   | -                             | 26,182             | 5,536                             | 31,718            |
| Other  | (1,596)                               | -                 | (113)  | 75                                  | -   | (72)                          | (1,706)            | -                                 | (1,706)           |
| <b>Balance in March 31, 2024</b>                                       | <b>24,930,195</b>                     | <b>65,070</b>     | -  | -                                   | <b>1,009,314</b>  | <b>84,130</b>                 | <b>26,088,709</b>  | <b>5,945,454</b>                  | <b>32,034,163</b> |
| Cost   | 40,606,372                            | 426,560           | -  | -                                   | 2,496,782   | 84,130                        | 43,613,844         | 5,945,454                         | 49,559,298        |
| Accumulated amortization   | (15,676,177)                          | (361,490)         | -  | -                                   | (1,487,468)   | -                             | (17,525,135)       | -                                 | (17,525,135)      |
| <b>Balance in March 31, 2024</b>                                       | <b>24,930,195</b>                     | <b>65,070</b>     | -  | -                                   | <b>1,009,314</b>  | <b>84,130</b>                 | <b>26,088,709</b>  | <b>5,945,454</b>                  | <b>32,034,163</b> |
| <b>Annual average amortization rate %</b>                              |                                       |                   |  |                                     |   |                               |                    |                                   |                   |
| In March 31, 2024  | (a)                                   | 21                | (b)  | (b)                                 | (a)   |                               |                    |                                   |                   |

- (a) Amortization based on the economic benefit curve; and  
(b) Straight-line amortization according to the term of the agreements.

### Infrastructure under construction

The amount of infrastructure under construction as of March 31, 2024, refers mainly to the construction works detailed below:

## Explanatory notes

|   |   |                  |
|---|---|------------------|
| Urban Mobility  | <b>ViaMobilidade - Linhas 8 e 9</b>   | <b>2,328,978</b> |
|   | Alstom Contract (Train Acquisitions)  | 1,810,839        |
|   | Siemens Contrat (railroad signaling and energy)   | 236,255          |
|   | Revitalization of trains and stations   | 254,622          |
|   | Implementation of a workshop for maintenance and review of train bogies   | 27,262           |
|   | <b>Metrô Bahia</b>  | <b>149,435</b>   |
|   | Revitalization of trains and stations   | 149,435          |
| Highways  | <b>RodoAnel Oeste</b>   | <b>11,487</b>    |
|   | Implementation of the Padroeira-Raposo marginal roads   | 5,944            |
|   | Implementation of additional lanes  | 3,487            |
|   | Renovation of the Company's administrative headquarters   | 847              |
|   | Execution of building maintenance services at bases and toll booths   | 1,209            |
|   | <b>ViaSul</b>   | <b>705,008</b>   |
|   | Duplication of BR-386 between km 324+100 and km 340+400   | 319,228          |
|   | Implementation of additional lanes and marginal roads   | 233,264          |
|   | Highway pavement restoration  | 27,562           |
|   | Implementation of walkways, safety devices and signage  | 81,081           |
|   | 1st Intervention in special works of art  | 40,083           |
|   | Execution of building maintenance services at bases and toll booths   | 2,918            |
|   | Implementation of the Federal Highway Police base   | 872              |
|   | <b>ViaCosteira</b>  | <b>253,080</b>   |
|   | Implementation of roadside, safety and signaling devices, fiber optics and walkways   | 171,920          |
|   | Pavement restoration along the concession stretch   | 49,102           |
|   | Restoration works in Special Works of Art   | 21,066           |
|   | Adequacy of slopes and side accesses to the highway   | 6,555            |
|   | Implementation of roundabouts   | 4,437            |
|   | <b>RioSP</b>  | <b>789,952</b>   |
|   | Initial stage of works on BR-116 in Serra das Araras, metropolitan region of São Paulo and metropolitan region of São José dos Campos | 527,215          |
|   | Embankment recovery works and adaptation of highway embankments   | 192,081          |
|   | Pavement revitalization and duplication of Highway BR-101 and BR-116  | 50,901           |
|   | Security devices  | 7,638            |
|   | Installation of walkways  | 6,437            |
|   | Fiber optic deployment  | 3,738            |
|   | Execution of building maintenance services at bases and toll booths   | 1,940            |
| <b>SPVias</b>   | <b>190,089</b>  |                  |
| Duplication of SP-255, SP-258 and SP-270                            | 186,479   |                  |
| Security devices  | 2,088   |                  |
| Execution of building maintenance services at bases and toll booths | 1,522   |                  |
| Airports  | <b>Bloco Sul</b>  | <b>623,300</b>   |
|   | Contractual works Phase 1A  | 9,393            |
|   | Contractual works Phase 1B  | 571,091          |
|   | Revitalization of airports  | 27,025           |
|   | Systems development and implementation services   | 8,144            |
|   | Consultancy for social and environmental studies services   | 3,925            |
|   | Paving Services   | 3,722            |
|   | <b>Bloco Central</b>  | <b>238,541</b>   |
|   | Contractual works Phase 1A  | 5,011            |
|   | Contractual works Phase 1B  | 209,929          |
|   | Systems development and implementation services   | 16,633           |
|   | Revitalization of airports  | 6,968            |
|   | <b>Pampulha</b>   | <b>30,429</b>    |
|   | Drainage execution and implementation of a rainwater system solution  | 18,917           |
|   | Contractual works Phase 1A  | 2,198            |
| Contractual works Phase 1B  | 7,604   |                  |
| Systems development and implementation services                     | 1,710   |                  |

Loan costs in the amount of BRL 116,070 in the quarter ended March 31, 2024 (BRL 48,704 in the quarter ended March 31, 2023) were added to intangible assets. The average capitalization rates (cost of loans divided by the

## Explanatory notes

average balance of loans, financing, debentures, and promissory notes) in the quarters ended on March 31, 2024, and 2023 were 0.59% per month and 0.75% per month, respectively

### 15. Investment properties - Consolidated

The balance of investment properties comprises land acquired by investee SPCP, reclassified from fixed assets to investment property in 2024, 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). The fair value was determined using the direct comparative method, which involves comparison with samples with similar characteristics.

### 16. Loans and financing - Consolidated

| Company                    | Financial institutions                | Contractual rates | Transaction cost effective rate (% p.a.) | Final maturity | Transaction costs incurred | Balance of the costs to be allocated | 03/31/2024    | 12/31/2023              |                  |
|----------------------------|---------------------------------------|-------------------|--|----------------|----------------------------|--------------------------------------|---------------|-------------------------|------------------|
| Aeris                      | Santander                             | USD + 4.6% p.a.   | N/I                                      | December 2025  | -                          | -                                    | 657,295       | 653,402 (g)             |                  |
| BH Airport                 | BNDES (Sub-loan A and B)              | TJLP + 2.31% p.a. | 2,3814% (b)                              | December 2035  | 2,164                      | 1,068                                | 425,047       | 429,898 (c) (d) (e) (h) |                  |
| CAP                        | Maduro and Curiel's Bank              | USD + 4.2% p.a.   | N/I                                      | March 2032     | -                          | -                                    | 189,730       | 188,486 (e)             |                  |
| Metrô Bahia                | BNDES - FINEM II (Sub-loan A and B)   | TJLP + 3.18% p.a. | 3,4364% (b)                              | October 2042   | 43,108                     | 22,756                               | 2,585,918     | 2,595,817 (c) (e)       |                  |
| Metrô Bahia                | BNDES (Sub-loan A)                    | TJLP + 3.18% p.a. | N/I                                      | October 2042   | -                          | -                                    | 3,174         | 3,194 (c) (e)           |                  |
| Metrô Bahia                | BNDES - FINEM II (Sub-loan E)         | TJLP + 4% p.a.    | 4,3450% (b)                              | October 2042   | 13,085                     | 7,915                                | 704,464       | 706,811 (c) (e)         |                  |
| Metrô Bahia                | BNDES (Sub-loan C)                    | TJLP + 3.4% p.a.  | 3,4979% (b)                              | October 2042   | 8,871                      | 8,275                                | 438,701       | 440,396 (c) (e)         |                  |
| MSVia                      | BNDES - FINEM I (Sub-loan B and R1)   | TJLP + 2% p.a.    | 2,2338% (b)                              | March 2039     | 17,013                     | 8,004                                | 569,033       | 577,656 (c) (e) (g)     |                  |
| MSVia                      | Caixa Econômica Federal               | TJLP + 2% p.a.    | 2,1918% (b)                              | March 2039     | 2,598                      | 1,259                                | 108,476       | 110,123 (c) (e) (g)     |                  |
| MSVia                      | Caixa Econômica Federal               | TJLP + 2% p.a.    | 2,4844% (b)                              | March 2039     | 2,671                      | 1,306                                | 44,401        | 45,063 (c) (e) (g)      |                  |
| Pampulha                   | Itaú                                  | CDI + 2.2% p.a.   | 2,9773% (b)                              | July 2024      | 188                        | 26                                   | 13,653        | 13,213 (g)              |                  |
| ViaLagos                   | JPMorgan Chase (a)                    | USD + 5.88% p.a.  | N/I                                      | June 2025      | -                          | -                                    | 75,820        | 73,004 (i)              |                  |
| ViaMobilidade Linhas 8 e 9 | BNDES - FINEM II (Sub-loan A)         | IPCA + 7.91% p.a. | 8,3342% (b)                              | December 2048  | 6,286                      | 6,163                                | 201,204       | 197,379 (c) (e) (f) (j) |                  |
| ViaMobilidade Linhas 8 e 9 | BNDES - FINEM II (Sub-loan A)         | IPCA + 7.91% p.a. | 8,3297% (b)                              | December 2048  | 20,218                     | 19,826                               | 652,590       | 636,408 (c) (e) (f) (j) |                  |
| ViaSul                     | BNDES (Sub-loan A - 1st disbursement) | IPCA + 4.60% p.a. | 5,4367% (b)                              | December 2043  | 4,725                      | 4,180                                | 74,534        | 74,063 (c) (e) (g)      |                  |
| ViaSul                     | BNDES (Sub-loan B - 1st disbursement) | IPCA + 4.60% p.a. | 5,2196% (b)                              | December 2043  | 5,126                      | 4,636                                | 98,678        | 97,240 (c) (e) (g)      |                  |
| ViaSul                     | BNDES (Sub-loan B - 2st disbursement) | IPCA + 4.60% p.a. | 5,9391% (b)                              | December 2043  | 5,336                      | 4,965                                | 47,877        | 46,990 (c) (e) (g)      |                  |
| VLT Carioca                | BNDES - FINEM I (Sub-loan A and C)    | TJLP + 3.44% p.a. | 3,8659% (b)                              | November 2035  | 18,490                     | 7,060                                | 824,614       | 833,215 (c) (d) (e) (f) |                  |
| VLT Carioca                | BNDES - FINEM I (Sub-loan B)          | 6.14% p.a.        | N/I                                      | November 2035  | -                          | -                                    | 34,698        | 35,209 (c) (d) (e) (f)  |                  |
| <b>Total</b>               |                                       |                   |  |                |                            |                                      | <b>97,439</b> | <b>7,749,907</b>        | <b>7,757,567</b> |

|                     | Consolidated     |                  |
|---------------------|------------------|------------------|
|                     | 03/31/2024       | 12/31/2023       |
| <b>Current</b>      | <b>271,395</b>   | <b>276,364</b>   |
| Loans and financing | 280,355          | 284,432          |
| Fair value          | (926)            | (14)             |
| Transaction costs   | (8,034)          | (8,054)          |
| <b>Non-current</b>  | <b>7,478,512</b> | <b>7,481,203</b> |
| Loans and financing | 7,567,126        | 7,571,879        |
| Fair value          | 791              | 340              |
| Transaction costs   | (89,405)         | (91,016)         |
| <b>Grand total</b>  | <b>7,749,907</b> | <b>7,757,567</b> |

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

- The transaction is being measured at fair value through the result (fair value option). See explanatory note 23 for further details;
- 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;

#### Guarantees:

- Assignment of bank accounts, indemnities, and receivables;



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- (d) CCR accommodation/corporate bond proportional to its direct/indirect equity participation;
- (e) Tangible guarantee;
- (f) Capital support (Equity Support Agreement – ESA) from CCR and other shareholders in proportion to their direct/indirect equity participation until completion;
- (g) 100% accommodation/corporate bond from CCR;
- (h) Other concessionaire partner accommodation/corporate bond, proportional to its direct/indirect equity participation;
- (i) There are no guarantees; and
- (j) CCR's corporate bond in suspensive condition, in the event of early termination of the concession agreement.

|                                       | 03/31/2024       |
|---------------------------------------|------------------|
|                                       | Consolidated     |
| <b>Payment Schedule (non-current)</b> |                  |
| 2025                                  | 254,180          |
| 2026                                  | 249,277          |
| 2027                                  | 284,345          |
| 2028                                  | 954,532          |
| 2029 onwards                          | 5,824,792        |
| Fair value                            | 791              |
| (-) Transaction costs                 | (89,405)         |
| <b>Total</b>                          | <b>7,478,512</b> |

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

## 17. Debentures and promissory notes

| Company                       | Series  | Contractual rates   | Transaction cost effective rate (% p.a.) | Final maturity                         | Transaction costs incurred | Balance of the costs to be allocated | 03/31/2024        | 12/31/2023                    |
|-------------------------------|---|---------------------|--|--|----------------------------|--------------------------------------|-------------------|-------------------------------|
| CCR                           | 11th issuance - Series 3                        | CDI + 1.50% p.a.    | 1.5812% (a)                              | November 2024                          | 1,910                      | 104                                  | 203,791           | 197,823 (d)                   |
| CCR                           | 11th issuance - Series 4                        | IPCA + 6% p.a.      | (b)                                      | November 2024                          | 866                        | -                                    | 126,720           | 122,959 (d)                   |
| CCR                           | 14th Issuance - Series 1                        | CDI + 2.20% p.a.    | 4.6700% (a)                              | December 2026                          | 3,580                      | 1,297                                | 496,242           | 480,789 (d)                   |
| CCR                           | 14th Issuance - Series 2                        | IPCA + 4.25% p.a.   | (b)                                      | December 2028                          | 10,167                     | -                                    | 587,785           | 572,731 (d)                   |
| CCR                           | 15th Issuance - Series 1                        | IPCA + 4.88% p.a.   | (b)                                      | November 2033                          | 18,180                     | -                                    | 532,069           | 534,197 (d)                   |
| CCR                           | 16th Issuance - Series 1                        | CDI + 1.70% p.a.    | 1.7658% (a)                              | January 2029                           | 6,279                      | 4,086                                | 1,718,120         | 1,783,144 (d)                 |
| CCR                           | 16th Issuance - Series 2                        | IPCA + 6.4370% p.a. | 6.9460% (a)                              | January 2036                           | 33,785                     | 29,083                               | 856,483           | 851,732 (d)                   |
| CCR                           | 16th Issuance - Series 2                        | IPCA + 6.4370% p.a. | (b)                                      | January 2036                           | 38,337                     | -                                    | 1,102,190         | 1,136,938 (d)                 |
|                               |   |                     |  | <b>Sub-total of the parent company</b> |                            | <b>34,570</b>                        | <b>5,623,400</b>  | <b>5,680,313</b>              |
| AutoBAN                       | 10th Issuance - Single Series                   | CDI + 1.20% p.a.    | 1.3001% (a)                              | October 2026                           | 2,798                      | 440                                  | 348,287           | 338,307 (i)                   |
| AutoBAN                       | 12th Issuance - Single Series                   | CDI + 1.30% p.a.    | 1.3630% (a)                              | November 2026                          | 3,810                      | 1,863                                | 1,466,375         | 1,424,146 (d)                 |
| AutoBAN                       | 13th Issuance - Single Series                   | CDI + 1.20% p.a.    | 1.2630% (a)                              | September 2027                         | 901                        | 607                                  | 330,753           | 341,489 (d)                   |
| AutoBAN                       | 14th Issuance - Single Series                   | CDI + 2.14% p.a.    | 2,3194% (a)                              | June 2028                              | 20,402                     | 17,221                               | 2,730,596         | 2,645,565 (d)                 |
| Bloco Central                 | 3rd Issuance - Single Series                    | IPCA + 6.96% p.a.   | 7,0561% (a)                              | October 2047                           | 6,876                      | 6,767                                | 836,480           | 809,041 (f) (g) (h) (k)       |
| Bloco Sul                     | 3rd Issuance - Single Series                    | IPCA + 6.99% p.a.   | 7,0784% (a)                              | October 2047                           | 20,532                     | 20,241                               | 2,617,238         | 2,531,270 (f) (g) (h) (k) (j) |
| Bloco Sul                     | 3rd Issuance - Series 2                         | IPCA + 6.99% p.a.   | 8,9426% (a)                              | October 2047                           | 15,851                     | 15,852                               | 84,421            | - (f) (g) (h) (k) (j)         |
| Pampulha                      | 1th Issuance - Single Series (Commercial Notes) | CDI + 1.60% p.a.    | 1.8677% (a)                              | August 2025                            | 157                        | 114                                  | 30,174            | 31,214 (e)                    |
| RioSP                         | 1th Issuance - Single Series                    | CDI + 1.75% p.a.    | 1.8449% (a)                              | December 2024                          | 4,372                      | 1,116                                | 1,085,919         | 1,053,310 (d)                 |
| RodoAnel Oeste                | 6th Issuance - Single Series                    | 120% do CDI         | 0.076% (c)                               | April 2024                             | 3,171                      | 11                                   | 192,176           | 186,258 (e)                   |
| RodoAnel Oeste                | 6th Issuance - Single Series                    | 120% do CDI         | (b)                                      | April 2024                             | -                          | -                                    | 192,336           | 186,962 (e)                   |
| RodoAnel Oeste                | 7th Issuance - Single Series                    | CDI + 1.90% p.a.    | 2,2179% (a)                              | April 2025                             | 557                        | 305                                  | 96,084            | 93,123 (e)                    |
| RS Holding                    | 5th Issuance - Single Series                    | CDI + 1.50% p.a.    | 1.8059% (a)                              | October 2031                           | 14,017                     | 7,099                                | 526,670           | 510,796 (f)                   |
| SPVias                        | 9th Issuance - Single Series                    | CDI + 2% p.a.       | 2,0026% (a)                              | March 2026                             | 4,074                      | 628                                  | 312,642           | 302,972 (i)                   |
| SPVias                        | 10th Issuance - Single Series                   | CDI + 1.85% p.a.    | 1.9382% (a)                              | August 2026                            | 1,798                      | 784                                  | 487,994           | 506,466 (e)                   |
| SPVias                        | 11th Issuance - Single Series                   | CDI + 1.90% p.a.    | 2,0305% (a)                              | February 2027                          | 884                        | 485                                  | 162,372           | 168,327 (i)                   |
| SPVias                        | 12th Issuance - Single Series                   | CDI + 1.70% p.a.    | 2,1880% (a)                              | March 2028                             | 2,575                      | 2,024                                | 123,513           | 127,620 (d)                   |
| ViaLagos                      | 6th Issuance - Single Series                    | CDI + 1.75% p.a.    | 2,0264% (a)                              | June 2025                              | 668                        | 421                                  | 128,923           | 125,004 (d)                   |
| ViaMobilidade - Linhas 5 e 17 | 2nd Issuance - Single Series                    | 9.76% p.a.          | (b)                                      | April 2030                             | 20,919                     | -                                    | 557,475           | 549,896 (f) (g) (h) (k)       |
| ViaMobilidade - Linhas 8 e 9  | 1th Issuance - Single Series                    | CDI + 1.70% p.a.    | 1.9778% (a)                              | April 2024                             | 8,706                      | -                                    | 442,466           | 429,394 (e)                   |
| ViaMobilidade - Linhas 8 e 9  | 2nd Issuance - Single Series                    | CDI + 1.70% p.a.    | 2,0775% (a)                              | April 2024                             | 3,951                      | -                                    | 235,060           | 228,116 (e)                   |
| ViaMobilidade - Linhas 8 e 9  | 3rd Issuance - Single Series                    | IPCA+ 6.4544% p.a.  | 6,5219% (a)                              | October 2048                           | 19,901                     | 19,023                               | 2,653,616         | 2,583,845 (f) (g) (h) (i) (j) |
| ViaMobilidade - Linhas 8 e 9  | 4th Issuance - Single Series                    | IPCA+ 7.25% p.a.    | 7,8907% (a)                              | January 2042                           | 52,635                     | 52,635                               | 1,199,821         | - (f) (g) (h) (i)             |
| ViaQuatro                     | 5th Issuance - Series 1                         | CDI + 2.30% p.a.    | 2,5373% (a)                              | March 2028                             | 10,072                     | 2,188                                | 469,828           | 542,495 (f) (g) (h)           |
| ViaQuatro                     | 5th Issuance - Series 2                         | IPCA+ 7.0737% p.a.  | 7,2943% (a)                              | March 2028                             | 5,534                      | 1,313                                | 413,307           | 458,392 (f) (g) (h)           |
| ViaSul                        | 1th Issuance - Single Series                    | IPCA + 6.70% p.a.   | 6,6699% (a)                              | February 2044                          | 6,286                      | 5,846                                | 924,497           | 915,924 (g) (h) (i)           |
| VLT Carioca                   | 1th Issuance - Single Series (Commercial Notes) | CDI + 1.85% p.a.    | 2,8069% (a)                              | May 2024                               | 670                        | 113                                  | 80,458            | 77,880 (e)                    |
| VLT Carioca                   | 2nd Issuance - Single Series (Commercial Notes) | CDI + 2.50% p.a.    | 3,4151% (a)                              | September 2026                         | 1,263                      | 1,068                                | 50,287            | 48,577 (e)                    |
|                               |   |                     |  | <b>Total</b>                           |                            | <b>192,734</b>                       | <b>24,403,168</b> | <b>22,896,702</b>             |



## Explanatory notes

|                                 | Parent company   |                  | Consolidated      |                   |
|---------------------------------|------------------|------------------|-------------------|-------------------|
|                                 | 03/31/2024       | 12/31/2023       | 03/31/2024        | 12/31/2023        |
| <b>Current</b>                  | <b>795,092</b>   | <b>861,751</b>   | <b>4,158,482</b>  | <b>3,894,404</b>  |
| Debentures and commercial notes | 738,927          | 792,424          | 4,053,758         | 3,805,278         |
| Fair value                      | 60,391           | 73,607           | 126,645           | 107,059           |
| Transaction costs               | (4,226)          | (4,280)          | (21,921)          | (17,933)          |
| <b>Non-current</b>              | <b>4,828,308</b> | <b>4,818,562</b> | <b>20,244,686</b> | <b>19,002,298</b> |
| Debentures and commercial notes | 4,959,407        | 4,899,948        | 20,617,079        | 19,211,652        |
| Fair value                      | (100,755)        | (50,044)         | (201,580)         | (111,937)         |
| Transaction costs               | (30,344)         | (31,342)         | (170,813)         | (97,417)          |
| <b>Total</b>                    | <b>5,623,400</b> | <b>5,680,313</b> | <b>24,403,168</b> | <b>22,896,702</b> |

- (a) The actual cost of these transactions refers to the 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 transaction is being measured at fair value through the result, according to hedge accounting methods (hedge of fair value). See explanatory note 23 for further details;
- (c) 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;

### Guarantees:

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

| Payment Schedule (non-current) | 03/31/2024       |                   |
|--------------------------------|------------------|-------------------|
|                                | Parent company   | Consolidated      |
| 2025                           | 301,494          | 1,799,253         |
| 2026                           | 296,592          | 2,038,571         |
| 2027                           | 703,268          | 2,518,752         |
| 2028                           | 805,802          | 2,973,302         |
| 2029 onwards                   | 2,852,251        | 11,287,201        |
| Fair value                     | (100,755)        | (201,580)         |
| (-) Transaction costs          | (30,344)         | (170,813)         |
| <b>Total</b>                   | <b>4,828,308</b> | <b>20,244,686</b> |

The Company and its investees have financial agreements, such as debentures, 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 sections. There is no breach of covenants relating to the debentures.

## 18. Provision for civil, labor, social, 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.

## Explanatory notes

### 18.1. Proceedings with a probable loss expectation

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

|   | Civil,<br>administrative<br>and others | Labor and<br>social security | Tax           | Agreements    | Total          |
|---|--|------------------------------|---------------|---------------|----------------|
| <b>Balance in December 31, 2023</b>         | <b>84,044</b>                          | <b>57,390</b>                | <b>75,654</b> | <b>76,058</b> | <b>293,146</b> |
| Constitution                                | 22,669                                 | 8,577                        | 8,405         | 739           | 40,390         |
| Reversal                                    | (520)                                  | (4,124)                      | (5,338)       | (1,346)       | (11,328)       |
| Payments                                    | (6,317)                                | (4,414)                      | (7,478)       | -             | (18,209)       |
| Update of the processual and monetary basic | 4,028                                  | 1,444                        | 399           | 1,156         | 7,027          |
| Classified as held for sale                 | (5)                                    | (2)                          | -             | -             | (7)            |
| <b>Balance in March 31, 2024</b>            | <b>103,899</b>                         | <b>58,871</b>                | <b>71,642</b> | <b>76,607</b> | <b>311,019</b> |

### 18.2. Proceedings with a possible loss expectation

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

|                                      | 03/31/2024       | 12/31/2023       |
|--------------------------------------|------------------|------------------|
| Tax (a) (b) (c) (d)                  | 1,466,979        | 1,430,015        |
| Civil, administrative and others (e) | 212,840          | 253,521          |
| Labor and social security            | 101,988          | 83,386           |
| <b>Total</b>                         | <b>1,781,807</b> | <b>1,766,922</b> |

The main proceedings related to tax matters are:

- The amount of BRL 360,286 on March 31, 2024 (BRL 348,467 on December 31, 2023), for alleged IRPJ and CSLL debts arising from amortization of goodwill expenses and, for the purposes of guaranteeing the disputed portion for the calendar years 2014 to 2017, an insurance was presented, in the amount of BRL 194,391 (BRL 191,667 on December 31, 2023), and in relation to the calendar years as of 2018, the amounts were subject to judicial deposit, in the total amount of BRL 165,895 on March 31, 2024 (BRL 156,799 on December 31, 2023). We are awaiting analysis of the Appeal from final judgment filed by the Company on August 9, 2023, against the decision dismissing the action with regard to tax deduction;
- The amount BRL 339,732 on March 31, 2024 (BRL 333,452 on December 31, 2023), for differences in IRPJ and CSLL in calendar years 2012 and 2013, resulting from the disallowance of financial costs and isolated fines. On February 21, 2024, a trial took place at CARF (Administrative Council of Tax Appeals) which, through a casting vote, reduced the tax requirement to BRL 86,034. The subpoena regarding the appellate decision is awaited;
- The amount of BRL 206,537 on March 31, 2024 (BRL 202,870 on December 31, 2023), was reduced to BRL 160,236 on March 31, 2024 (BRL 157,483 on December 31, 2023) due to a pending non-final decision issued in a pending administrative proceeding, due to differences in IRPJ and CSLL in the calendar year 2014, resulting from the disallowance of commission expenses and interest on issued debentures; On April 11, 2024, a trial took place at CARF canceling the tax requirement. The subpoena regarding the appellate decision is awaited;
- The amount of BRL 441,918 on March 31, 2024 (BRL 433,669 on December 31, 2023), reduced to BRL 322,455 on March 31, 2024 (BRL 316,635 on December 31, 2023) due to a pending non-final decision issued in a pending administrative proceeding, due to differences in IRPJ and CSLL in calendar years 2015 and 2016,

## Explanatory notes

resulting from the disallowance of commission expenses and interest on issued debentures. On April 11, 2024, a trial took place at CARF canceling the tax requirement. The subpoena regarding the appellate decision is awaited; and

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

- (e) The balance on March 31, 2024, 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 19,864 as of March 31, 2024 (BRL 19,633 as of December 31, 2023) for the ongoing proceedings.

### 19. Provision for maintenance

|                                     | Current        | Non-current    | Total          |
|-------------------------------------|----------------|----------------|----------------|
| <b>Balance in December 31, 2023</b> | <b>204,198</b> | <b>623,318</b> | <b>827,516</b> |
| Constitution                        | 19,782         | 72,669         | 92,451         |
| Adjustment at present value         | 4,639          | 14,475         | 19,114         |
| Transfers                           | 35,541         | (35,541)       | -              |
| Realization                         | (4,945)        | -              | (4,945)        |
| <b>Balance in March 31, 2024</b>    | <b>259,215</b> | <b>674,921</b> | <b>934,136</b> |

The rate on March 31, 2024, and December 31, 2023, for calculating the present value, is 9.24% p.a.

### 20. Equity

#### 20.1. Basic and diluted earnings per share

| Parent company and Consolidated       | 03/31/2024     | 03/31/2023     |
|---------------------------------------|----------------|----------------|
| <b>Numerator</b>                      |                |                |
| Net income                            | 340,912        | 629,329        |
| <b>Denominator (in thousands)</b>     |                |                |
| Weighted average shares - basic       | 2,016,818      | 2,020,000      |
| Weighted average shares - diluted     | 2,020,000      | 2,020,000      |
| <b>Net income per share – basic</b>   | <b>0.16903</b> | <b>0.31155</b> |
| <b>Net income per share – diluted</b> | <b>0.16877</b> | <b>0.31155</b> |

#### 20.2. Long-Term Incentive Plans, payable in Shares

No new Long-Term Incentive Plans were granted this quarter. The current plan has the same characteristics as those disclosed in the explanatory note to financial statements for the year ended on December 31, 2023.

In the quarter ended on March 31, 2024, the amount of BRL 2,247 was recognized as an expense, with a corresponding entry in the capital reserve.

## Explanatory notes

### 21. Net operating revenue

|   | Parent company |              | Consolidated     |                  |
|---|----------------|--------------|------------------|------------------|
|   | 03/31/2024     | 03/31/2023   | 03/31/2024       | 03/31/2023       |
| <b>Gross revenue</b>  | <b>21,249</b>  | <b>4,160</b> | <b>4,947,264</b> | <b>4,613,330</b> |
| Revenue from toll fees  | -              | -            | 2,154,906        | 1,975,898        |
| Construction revenue (ICPC 01 R1)   | -              | -            | 1,215,658        | 588,311          |
| Airport revenue   | -              | -            | 520,158          | 446,990          |
| Revenue from subway   | -              | -            | 564,792          | 524,786          |
| Income from remuneration of accounts receivable from the Concession Grantor | -              | -            | 194,098          | 599,749          |
| Accessory revenues  | 220            | -            | 91,775           | 77,627           |
| Revenue from waterways  | -              | -            | 25,734           | 24,217           |
| Revenue from optical fiber services   | -              | -            | 14,345           | 16,247           |
| Revenue from variable monetary consideration                                | -              | -            | 23,801           | 10,176           |
| Revenue from service provision between the related parties                  | 21,029         | 4,160        | 1,073            | 1,634            |
| Revenue from rebalancing - Aeris (a)  | -              | -            | 8,434            | -                |
| Revenue from pecuniary consideration - installment B                        | -              | -            | 6,665            | 6,017            |
| Demand projected risk mitigation  | -              | -            | 125,825          | 124,884          |
| Compensation for public service provided - Barcas (b)                       | -              | -            | -                | 216,794          |
| <b>Deductions from gross income</b>   | <b>(3,016)</b> | <b>(549)</b> | <b>(253,061)</b> | <b>(226,479)</b> |
| Taxes on revenue  | (3,016)        | (549)        | (248,097)        | (222,002)        |
| Discount  | -              | -            | (4,964)          | (4,477)          |
| <b>Net operating revenue</b>  | <b>18,233</b>  | <b>3,611</b> | <b>4,694,203</b> | <b>4,386,851</b> |
| Net operating revenue in Brazil   | 18,233         | 3,611        | 4,478,933        | 4,199,942        |
| Net operating revenue abroad  | -              | -            | 215,270          | 186,909          |

- (a) Revenue from economic and financial rebalancing resulting from the execution of the 4th Addendum to the concession agreement for the operation of Juan Santamaria Airport, by Aeris; and
- (b) Supplement of the amounts that Barcas has to receive from the Concession Grantor, resulting from the Agreement ratified on March 2, 2023.

### 22. Financial result

|  | Parent company   |                  | Consolidated       |                    |
|--|------------------|------------------|--------------------|--------------------|
|  | 03/31/2024       | 03/31/2023       | 03/31/2024         | 03/31/2023         |
| <b>Finance costs</b>   | <b>(268,252)</b> | <b>(473,905)</b> | <b>(1,081,648)</b> | <b>(1,286,715)</b> |
| Interest on loans, financing, debentures, promissory notes and commercial notes        | (118,340)        | (208,545)        | (711,480)          | (863,329)          |
| Monetary variation on loans, financing, debentures and commercial notes                | (64,936)         | (71,204)         | (212,715)          | (82,343)           |
| Exchange-variation on loans and financing  | -                | (12,756)         | (2,286)            | (12,756)           |
| Monetary variation on liabilities with Concession Grantor                              | -                | -                | (64,179)           | (70,773)           |
| Interest and monetary variations   | (245)            | (1,459)          | (10,648)           | (18,768)           |
| Loss with derivative operations  | (80,026)         | (126,701)        | (92,166)           | (141,489)          |
| Interest on taxes, contributions, and fine with the Concession Grantor in installments | -                | -                | (420)              | (456)              |
| Adjustment to present value of the provision for maintenance                           | -                | -                | (19,114)           | (10,662)           |
| Loan costs capitalization  | -                | -                | 120,673            | 52,025             |
| Fair value of loans, financing and debentures  | -                | (51,094)         | (77)               | (64,054)           |
| Adjustment to present value of obligations with the Concession Grantor                 | -                | -                | (19,135)           | (19,502)           |
| Foreign exchange-rate variations on foreign suppliers                                  | (24)             | (12)             | (729)              | (222)              |
| Interest and monetary variation on the Employee Incentive Program                      | -                | (203)            | -                  | (203)              |
| Adjustment to present value - leases   | (9)              | (35)             | (975)              | (1,139)            |
| Rates, commissions and other financial costs   | (4,672)          | (1,896)          | (68,397)           | (53,044)           |
| <b>Financial income</b>  | <b>198,306</b>   | <b>288,230</b>   | <b>291,720</b>     | <b>448,596</b>     |
| Exchange-variation on loans and financing  | -                | 28,241           | 122                | 28,241             |
| Interest and monetary variations on obligations  | 46,224           | 47,481           | 7,729              | 11,911             |
| Gain from derivative operations  | 33,633           | 132,659          | 36,904             | 146,638            |
| Fair value of loans, financing and debentures  | 63,927           | 17,186           | 70,595             | 23,433             |
| Revenue on financial investments   | 50,539           | 60,088           | 158,980            | 219,830            |
| Foreign exchange-rate variations on foreign suppliers                                  | 55               | 36               | 300                | 811                |
| Interest and other financial income  | 3,928            | 2,539            | 17,090             | 17,732             |
| <b>Net finance</b>   | <b>(69,946)</b>  | <b>(185,675)</b> | <b>(789,928)</b>   | <b>(838,119)</b>   |

## Explanatory notes

### 23. Financial instruments

#### 23.1. Financial instruments by category and fair value hierarchy

The table below shows the book values 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 book value is a reasonable approximation of the fair value.

|   | Level   | Parent company     |                    | Consolidated        |                     |
|---|---------|--------------------|--------------------|---------------------|---------------------|
|   |         | 03/31/2024         | 12/31/2023         | 03/31/2024          | 12/31/2023          |
| <b>Assets</b>   |         | <b>4,255,660</b>   | <b>4,631,919</b>   | <b>17,527,950</b>   | <b>16,683,719</b>   |
| <b>Fair value through profit or loss</b>                |         | <b>2,070,379</b>   | <b>2,566,539</b>   | <b>9,094,005</b>    | <b>8,241,694</b>    |
| Cash and banks  | Level 2 | 406                | 1,189              | 416,074             | 382,843             |
| Financial investments                                   | Level 2 | 1,811,602          | 2,307,658          | 7,537,540           | 6,621,312           |
| Linked financial investments - reserve account          | Level 2 | 8,176              | 8,002              | 280,675             | 282,343             |
| Accounts receivable - operations with derivatives       | Level 2 | 250,195            | 249,690            | 254,775             | 253,248             |
| Accounts receivable with the Concession Grantor - MSVia | Level 3 | -                  | -                  | 604,941             | 701,948             |
| <b>Amortized cost</b>                                   |         | <b>2,185,281</b>   | <b>2,065,380</b>   | <b>8,433,945</b>    | <b>8,442,025</b>    |
| Accounts receivable from operations                     |         | 110                | -                  | 1,026,680           | 955,796             |
| Accounts receivable with the Concession Grantor         |         | -                  | -                  | 7,010,044           | 7,109,196           |
| Accounts receivables from related parties               |         | 249,230            | 178,355            | 157,647             | 153,532             |
| Mutual loans with related parties                       |         | 1,254,888          | 1,215,972          | 222,141             | 216,136             |
| Advance for capital increase - related parties          |         | 161,039            | 161,039            | 533                 | 457                 |
| Dividends and interest on equity                        |         | 520,014            | 510,014            | 16,900              | 6,908               |
| <b>Liabilities</b>                                      |         | <b>(6,124,969)</b> | <b>(6,175,408)</b> | <b>(36,966,994)</b> | <b>(35,799,933)</b> |
| <b>Fair value through profit or loss</b>                |         | <b>(2,423,583)</b> | <b>(2,410,945)</b> | <b>(3,296,266)</b>  | <b>(3,257,968)</b>  |
| Debentures and commercial notes (a)                     | Level 2 | (2,348,764)        | (2,366,825)        | (3,098,575)         | (3,103,683)         |
| Loans and financing in foreign currency (a)             | Level 2 | -                  | -                  | (75,820)            | (73,004)            |
| Accounts payable of operations with derivatives         | Level 2 | (74,819)           | (44,120)           | (121,871)           | (81,281)            |
| <b>Fair value through comprehensive income</b>          |         | <b>-</b>           | <b>-</b>           | <b>(463)</b>        | <b>(292)</b>        |
| Accounts payable of operations with derivatives         | Level 2 | -                  | -                  | (463)               | (292)               |
| <b>Amortized cost</b>                                   |         | <b>(3,701,386)</b> | <b>(3,764,463)</b> | <b>(33,670,265)</b> | <b>(32,541,673)</b> |
| Debentures and commercial notes (a)                     |         | (3,274,636)        | (3,313,488)        | (21,304,593)        | (19,793,019)        |
| Loans and financing (a)                                 |         | -                  | -                  | (7,674,087)         | (7,684,563)         |
| Suppliers and accounts payable                          |         | (15,798)           | (42,817)           | (1,207,560)         | (1,665,543)         |
| Mutual loans with related parties                       |         | -                  | -                  | (207,262)           | (200,142)           |
| Suppliers and accounts payable to related parties       |         | (4,576)            | (1,782)            | (30,698)            | (46,817)            |
| Related parties - Advances for future capital increases |         | (1,196)            | (1,196)            | (1,196)             | (1,196)             |
| Dividends and interest on own capital                   |         | (405,180)          | (405,180)          | (479,911)           | (479,911)           |
| Liabilities with Concession Grantor                     |         | -                  | -                  | (2,764,958)         | (2,670,482)         |
| <b>Total</b>  |         | <b>(1,869,309)</b> | <b>(1,543,489)</b> | <b>(19,439,044)</b> | <b>(19,116,214)</b> |

(a) Book values are net of transaction costs.

**Loans in foreign currency measured at fair value through result** - The subsidiary ViaLagos took a loan in foreign currency (US dollar), at a rate of USD + 5.88% p.a., having contracted a swap swapping the entire exchange-rate variation, of interest and IR on remittances of interest abroad at the CDI rate + 1.60% p.a. The Company's Management understands that the measurement of this loan at fair value (fair value option), would result in more relevant information and would reduce accounting mismatch in the result, caused by the measurement of derivative at fair value and debt at amortized cost. If this loan was measured at amortized cost, the accounting balance would be BRL 75,957 on March 31, 2024.

**Loans, debentures, and promissory notes measured at amortized cost** - In the event the criterion for recognition of these liabilities at fair values (level 2) was adopted, balances would be as follows:

|                                     | Parent company |            |            |            | Consolidated |            |            |            |
|-------------------------------------|----------------|------------|------------|------------|--------------|------------|------------|------------|
|                                     | 03/31/2024     |            | 12/31/2023 |            | 03/31/2024   |            | 12/31/2023 |            |
|                                     | Book value     | Fair value | Book value | Fair value | Book value   | Fair value | Book value | Fair value |
| Loans (a)                           | -              | -          | -          | -          | 13,679       | 13,735     | 13,259     | 13,369     |
| Debentures and commercial notes (a) | 3,309,206      | 3,523,529  | 3,349,109  | 3,611,704  | 21,497,327   | 23,679,477 | 19,908,369 | 22,285,182 |

## Explanatory notes

(a) Book values are gross from transaction costs.

Fair values were calculated by projecting cash flows up to the maturity of the transactions based on future rates obtained from public sources (e.g.: B3 and Bloomberg), plus contractual spreads and brought to present value at a pre-fixed rate (pre-DI), plus a credit risk component.

**Debentures measured at fair value through result (fair value option and hedge accounting)** - The Company and its subsidiaries obtained funding by issuing debentures and entered into swap agreements, swapping the contractual remuneration for a percentage of the CDI rate. The Company's Management understands that measuring these debts at fair value (level 2) (*hedge* accounting) would result in more relevant information and would reduce accounting mismatch in the result, caused by the measurement of the derivative at fair value and debt at amortized cost. Had these debentures been measured at amortized cost, the accounting balance would be BRL 3,173,510 as of March 31, 2024 (BRL 3,108,561 as of December 31, 2023), as detailed below:

| Company                       | Agreement fees       | Agreement fees - swap   | Amortized cost (a) |
|-------------------------------|----------------------|---|--------------------|
| CCR                           | IPCA + 6% p.a.       | CDI rate + 1.80% p.a.   | 127,008            |
| CCR                           | IPCA + 4.25% p.a.    | CDI rate + 1.76% p.a.   | 608,463            |
| CCR                           | IPCA + 4.88% p.a.    | CDI rate + 1.3817% p.a.   | 573,832            |
| 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. | 1,079,825          |
| ViaMobilidade - Linhas 5 e 17 | 9.76% p.a.           | CDI rate + 1.44% p.a.   | 592,195            |
| RodoAnel Oeste                | 120% of the CDI rate | CDI rate + 0.9940% p.a.   | 192,187            |
| <b>Total</b>                  |                      |   | <b>3,173,510</b>   |

(a) Gross values of transaction costs.

### 23.2. Derivative financial instruments

The main purpose of the pending operations with derivatives on March 31, 2024, is to obtain protection 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 results.

The CCR Group contracted swap transactions to mitigate the exchange rate risk of cash flows from loans in foreign currency, inflation/interest risks of debenture issuances, and NDF (*Non-Deliverable Forward*) (to protect against foreign exchange risks of agreements with foreign suppliers. Below are details of the operations in force on March 31, 2024:

| Company                       | Risk                  | Covered risk                                 |
|-------------------------------|-----------------------|--|
| CCR                           | Swap - interest risk  | 100% Debentures - 11th Issue - Series 4      |
| CCR                           | Swap - interest risk  | 100% Debentures - 14th Issue - Series 2      |
| CCR                           | Swap - interest risk  | 100% Debentures - 15th Issue - Single Series |
| CCR                           | Swap - interest risk  | 58.28% Debentures - 16th Issue - Series 2    |
| RodoAnel Oeste                | Swap - interest risk  | 50% Debentures - 6th Issue - Single Series   |
| ViaMobilidade - Linhas 5 e 17 | Swap - interest risk  | 100% Debentures - 2nd Issue                  |
| ViaLagos                      | Swap - currency risks | 100% Loan in foreign currency                |
| ViaMobilidade - Linhas 5 e 17 | NDF - currency risks  | 100% - Cash flow                             |

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

The following table shows the derivatives contracted for the Company and its subsidiaries:

## Explanatory notes

| Operation                            | Maturity date | Reference value<br>(Notional) |                  | Gross values contracted<br>and settled |                 | Accumulated effect             |                | Income (loss)         |                 |  |                |
|--------------------------------------|---------------|-------------------------------|------------------|--|-----------------|--------------------------------|----------------|-----------------------|-----------------|--|----------------|
|                                      |               | Local currency                |                  | Received/(paid) local<br>currency      |                 | Amounts receivable<br>/payable |                | Gain/(loss) in income |                 | Gain/(loss) in<br>comprehensive income |                |
|                                      |               | 03/31/2024                    | 12/31/2023       | 03/31/2024                             | 03/31/2023      | 03/31/2024                     | 12/31/2023     | 03/31/2024            | 03/31/2023      | 03/31/2024                             | 03/31/2023     |
| <b>SWAP - foreign exchange risks</b> |               | <b>15,000</b>                 | <b>15,000</b>    | -                                      | <b>(21,357)</b> | <b>435</b>                     | <b>(488)</b>   | <b>922</b>            | <b>(26,913)</b> | -                                      | -              |
| CCR                                  | 2023          | -                             | -                | -                                      | (21,357)        | -                              | -              | -                     | (26,913)        | -                                      | -              |
| ViaLagos                             | 2025          | 15,000                        | 15,000           | -                                      | -               | 435                            | (488)          | 922                   | -               | -                                      | -              |
| <b>SWAP - interest risks</b>         |               | <b>3,318,809</b>              | <b>3,334,051</b> | <b>(16,199)</b>                        | <b>(38,893)</b> | <b>132,469</b>                 | <b>172,455</b> | <b>(56,184)</b>       | <b>32,062</b>   | -                                      | -              |
| CCR                                  | 2023 to 2036  | 2,234,809                     | 2,250,051        | (16,199)                               | (38,893)        | 175,376                        | 205,570        | (46,393)              | 32,871          | -                                      | -              |
| ViaMobilidade - Linhas 5 e 17        | 2030          | 700,000                       | 700,000          | -                                      | -               | (44,014)                       | (34,184)       | (9,829)               | (887)           | -                                      | -              |
| RodoAnel Oeste                       | 2024          | 384,000                       | 384,000          | -                                      | -               | 1,107                          | 1,069          | 38                    | 78              | -                                      | -              |
| <b>NDF - foreign exchange risks</b>  |               | <b>18,520</b>                 | <b>18,492</b>    | -                                      | <b>146</b>      | <b>(463)</b>                   | <b>(292)</b>   | -                     | -               | <b>(171)</b>                           | <b>(2,634)</b> |
| ViaMobilidade - Linhas 5 e 17        | 2023 to 2025  | 18,520                        | 18,492           | -                                      | -               | (463)                          | (292)          | -                     | -               | (171)                                  | -              |
| ViaMobilidade - Linhas 8 e 9         | 2023          | -                             | -                | -                                      | 146             | -                              | -              | -                     | -               | -                                      | (2,634)        |
| <b>Total</b>                         |               | <b>3,352,329</b>              | <b>3,367,543</b> | <b>(16,199)</b>                        | <b>(60,104)</b> | <b>132,441</b>                 | <b>171,675</b> | <b>(55,262)</b>       | <b>5,149</b>    | <b>(171)</b>                           | <b>(2,634)</b> |

### 23.3. 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 analysis calculations, contracts of operations with derivatives were not considered 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.

#### 23.3.1. Sensitivity analysis of variations in foreign currency

The table below shows 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 the result for the period and in 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.

| Consolidated - effects in BRL on the result |                       |   |                   |                 |                 |  |
|---|-----------------------|---|-------------------|-----------------|-----------------|--|
| Operation                                   | Risk                  | Foreign currency<br>exposure <sup>(1)</sup> | Probable scenario | Scenario A 25%  | Scenario B 50%  |  |
| Commitments with foreign suppliers          | Dollar / Euro         | (93,052)                                    | -                 | (23,263)        | (46,527)        |  |
| Future cash flow NDF Hedge                  | Euro                  | 6,239                                       | -                 | 1,560           | 3,120           |  |
| Lease                                       | Euro                  | (458)                                       | -                 | (115)           | (229)           |  |
| <b>Net effect</b>                           |                       |   | -                 | <b>(21,818)</b> | <b>(43,636)</b> |  |
| <b>Currency in 03/31/2024:</b>              | Dollar <sup>(2)</sup> |   | 4.9962            | 6.2453          | 7.4943          |  |
|   | Euro <sup>(2)</sup>   |   | 5.3979            | 6.7474          | 8.0969          |  |

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

(2) Refers to the currency sales rate on 03/31/2024, disclosed by the Central Bank of Brazil.

#### 23.3.2. Sensitivity analysis of variations in interest rates

Below, we state amounts resulting from inflation variations and interest on loan agreements, financing, debentures, promissory notes, mutual loans, obligations in installments, and financial investments with post-



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fixed rates, in a 12-month period, that is, up to March 31, 2025, or up to the final maturity date of each transaction, whichever occurs first.

| Consolidated - Effects in BRL on the result                                     |                                  |                    |                    |                    |
|---|----------------------------------|--------------------|--------------------|--------------------|
| Risk  | Exposure in BRL                  | Probable scenario  | Scenario A 25%     | Scenario B 50%     |
|   | (7) (8)                          |                    |                    |                    |
| CDI rate  | (13,997,516)                     | (1,610,403)        | (1,959,415)        | (2,308,242)        |
| IPC-A   | (10,864,155)                     | (1,126,657)        | (1,228,848)        | (1,331,048)        |
| TJLP  | (5,796,169)                      | (574,392)          | (671,935)          | (769,496)          |
| SOFR daily  | (657,437)                        | (65,458)           | (92,811)           | (124,560)          |
| <b>Effect on loans, financing, debentures, derivatives and commercial notes</b> |                                  | <b>(3,376,910)</b> | <b>(3,953,009)</b> | <b>(4,533,347)</b> |
| CDI rate  | (626,285)                        | (51,405)           | (60,437)           | (69,443)           |
| <b>Effect on mutuals</b>  |                                  | <b>(51,405)</b>    | <b>(60,437)</b>    | <b>(69,443)</b>    |
| Selic over  | (12,669)                         | (1,349)            | (1,687)            | (2,024)            |
| <b>Effect on installment obligations</b>  |                                  | <b>(1,349)</b>     | <b>(1,687)</b>     | <b>(2,024)</b>     |
| CDI rate  | 6,928,483                        | 530,337            | 599,545            | 668,370            |
| <b>Effect on financial investments</b>  |                                  | <b>530,337</b>     | <b>599,545</b>     | <b>668,370</b>     |
| <b>Total effect from gain / (loss)</b>  |                                  | <b>(2,899,327)</b> | <b>(3,415,588)</b> | <b>(3,936,444)</b> |
| <b>The interest rates considered were <sup>(1)</sup>:</b>                       | CDI rate increase <sup>(2)</sup> | 10.6500%           | 13.3125%           | 15.9750%           |
|   | IPC-A <sup>(3)</sup>             | 3.9300%            | 4.9125%            | 5.8950%            |
|   | TJLP <sup>(4)</sup>              | 6.6600%            | 8.3250%            | 9.9900%            |
|   | Selic over <sup>(5)</sup>        | 10.7500%           | 13.4375%           | 16.1250%           |
|   | SOFR daily <sup>(6)</sup>        | 5.3400%            | 6.6750%            | 8.0100%            |
|   | CDI rate decrease <sup>(2)</sup> | 10.6500%           | 7.9875%            | 5.3250%            |

(1) The rates presented above served as the basis for the calculation and were used in the 12 months of the calculation:

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

- (2) Rate as of 03/31/2024, published by B3. In the investees where the liabilities linked to the CDI rate are higher than the financial investments, the increase in the CDI rate was taken into account 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 taken into account to calculate the stress scenarios;
- (3) Accumulated annual variation in the past 12 months, published by the Brazilian Institute of Geography and Statistics (IBGE);
- (4) Rate on 03/31/2024, published by the BNDES (Brazilian Economic and Social Development Bank);
- (5) Rate on 03/31/2024, published by the Central Bank of Brazil;
- (6) SOFR (Secured Overnight Financing Rate), published daily by the Federal Reserve on 03/31/2024;
- (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 03/31/2024 when they do not affect the calculations of subsequent effects; and
- (8) The stress scenarios consider depreciation of the risk factors (CDI rate, TJLP (Long Term Interest Rate), IPCA (Amplified Consumer Price Index), Selic (Special System for Settlement and Custody) rate, and SOFR).



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### 24. Commitments subject to concession agreements

#### 24.1. Commitments with the Concession Grantor - Variable concession fee

| Variable concession fee       | %   | Calculation basis                         | Amount paid in the period |               | Current Amount payable |               |
|-------------------------------|-----|---|---------------------------|---------------|------------------------|---------------|
|                               |     |   | 03/31/2024                | 03/31/2023    | 03/31/2024             | 12/31/2023    |
| AutoBAn                       | 1.5 | Gross revenue                             | 13,141                    | 11,065        | 4,557                  | 4,509         |
| ViaOeste                      | 3.0 | Gross revenue                             | 11,092                    | 8,193         | 3,832                  | 3,814         |
| RodoAnel Oeste                | 3.0 | Gross revenue                             | 3,166                     | 2,725         | 1,102                  | 1,098         |
| SPVias                        | 1.5 | Gross revenue                             | 4,277                     | 3,641         | 1,413                  | 1,494         |
| Curaçao Airport (CAP)         | 16  | Aeronautical and non-aeronautical revenue | 19,386                    | 11,666        | 8,959                  | 5,284         |
| BH Airport                    | 5.0 | Gross revenue (a)                         | -                         | -             | 24,037                 | 18,824        |
| ViaMobilidade - Linhas 5 e 17 | 1.0 | Gross revenue                             | 1,334                     | 1,128         | 842                    | 766           |
| Pampulha                      | 5.0 | Gross revenue                             | -                         | -             | 548                    | 374           |
| <b>Total</b>                  |     |   | <b>52,396</b>             | <b>38,418</b> | <b>45,290</b>          | <b>36,163</b> |

(a) Gross revenue, deducted by 26.42% on tariff revenues (merger of ATAERO to regulated revenues), net of PIS (Employees' Profit Participation Program) and Cofins (Social Security Financing Contribution).

#### 24.2. Commitments related to concessions

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

| Company                           | 03/31/2024        | 12/31/2023        |
|-----------------------------------|-------------------|-------------------|
| AutoBAn                           | 3,327,818         | 3,342,916         |
| BH Airport (a) (b)                | 204,920           | 188,469           |
| Bloco Central                     | 422,108           | 512,706           |
| Bloco Sul                         | 711,833           | 924,676           |
| Pampulha                          | 135,421           | 136,890           |
| RioSP                             | 14,093,140        | 14,406,417        |
| RodoAnel Oeste (a)                | 445,354           | 440,861           |
| SPVias                            | 1,151,157         | 1,179,783         |
| ViaCosteira                       | 1,676,173         | 1,733,444         |
| ViaLagos                          | 62,331            | 63,149            |
| ViaMobilidade - Linhas 5 e 17 (a) | 195,392           | 210,023           |
| ViaMobilidade - Linhas 8 e 9 (a)  | 1,805,326         | 1,870,203         |
| ViaOeste (c)                      | 847,683           | 1,242,280         |
| ViaQuatro (a)                     | 6,769             | 6,769             |
| ViaSul                            | 4,589,903         | 4,537,920         |
| <b>Total</b>                      | <b>29,675,328</b> | <b>30,796,506</b> |

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

(b) They refer to the best estimate of mandatory investments to be made by the concessionaire, not considering additional triggers, such as the construction of the 2<sup>nd</sup> runway; and

(c) ViaOeste's estimated investment commitment, taking into account service-level construction works, in addition to discretionary considerations of investments in equipment, totals BRL 1,673,969.

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.

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### 24.3. Fixed contribution - BH Airport

|              | 03/31/2024       |                               | 12/31/2023       |                               |
|--------------|------------------|-------------------------------|------------------|-------------------------------|
|              | Nominal value    | Present value<br>(Book value) | Nominal value    | Present value<br>(Book value) |
| Current      | 251,257          | 244,530                       | 246,062          | 238,049                       |
| Non-current  | 3,412,702        | 2,475,138                     | 3,351,684        | 2,396,270                     |
| <b>Total</b> | <b>3,663,959</b> | <b>2,719,668</b>              | <b>3,597,746</b> | <b>2,634,319</b>              |

|              | 03/31/2024       |                               | 12/31/2023       |                               |
|--------------|------------------|-------------------------------|------------------|-------------------------------|
|              | Nominal value    | Present value<br>(Book value) | Nominal value    | Present value<br>(Book value) |
| 2024         | 251,257          | 244,530                       | 246,062          | 238,049                       |
| 2025         | 176,842          | 101,039                       | 173,681          | 162,752                       |
| 2026         | 158,749          | 128,979                       | 155,911          | 147,254                       |
| 2027         | 158,749          | 89,899                        | 155,911          | 142,418                       |
| 2028 onwards | 2,918,362        | 2,155,221                     | 2,866,181        | 1,943,846                     |
| <b>Total</b> | <b>3,663,959</b> | <b>2,719,668</b>              | <b>3,597,746</b> | <b>2,634,319</b>              |

It refers to the annual amount to be paid to the Concession Grantor as a result of the offer made in the auction under the concession, which was provided in the Bidding Notice as fully owed from the start of concession, as well as the extraordinary contribution for economic and financial restoration, provided for in the extraordinary review of the concession agreement.

The calculation of the present value was made considering the effective interest rate of 4.3% p.a., compatible with the rate estimated for the issuance of debt with a 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 are annually adjusted using the IPCA.

Upon execution 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. Cash flows statements

### 25.1. Transactions that did not affect cash

Transactions that did not affect cash, in the quarter that ended March 31, 2024, are presented in the cash flow line items below (there were no transactions for the quarter that ended March 31, 2023):

|  | <b>Consolidated</b><br><b>03/31/2024</b> |
|--|--|
| <b>Variations in assets and liabilities</b>          | <b>14,529</b>                            |
| Accounts receivable with the Concession Grantor      | 13,099                                   |
| Accounts receivables from related parties            | (1,060)                                  |
| Taxes to recover                                     | 2,490                                    |
| <b>Effect on net cash from investment activities</b> | <b>(14,529)</b>                          |
| Other fixed assets and intangible assets             | (14,529)                                 |

## Explanatory notes

### 25.2. Financing activities

The Company classifies the interest paid as a financing activity, as it considers that such classification best represents the funding flows to fulfill the obligations in the concessions agreements.

The reconciliation of financing activities is shown below:

| Parent company                                       | Debtentures,<br>promissory notes<br>and commercial<br>notes | Dividends and<br>interest on equity | Operations with<br>derivatives | Leases       | Treasury shares | Total              |
|--|---|-------------------------------------|--------------------------------|--------------|-----------------|--------------------|
| <b>Balance on December 31, 2023</b>                  | <b>(5,680,313)</b>  | <b>(405,180)</b>                    | <b>205,570</b>                 | <b>(429)</b> | <b>43,328</b>   | <b>(5,837,024)</b> |
| <b>Variations in financing cash flows</b>            | <b>176,262</b>  | <b>-</b>                            | <b>16,199</b>                  | <b>111</b>   | <b>-</b>        | <b>192,572</b>     |
| Payments of principal and interest                   | 176,262   | -                                   | -                              | 111          | -               | 176,373            |
| Settlement of operations with derivatives            | -   | -                                   | 16,199                         | -            | -               | 16,199             |
| <b>Other variations that do not affect cash</b>      | <b>(119,349)</b>  | <b>-</b>                            | <b>(46,393)</b>                | <b>(9)</b>   | <b>-</b>        | <b>(165,751)</b>   |
| Interest expenses, monetary and exchange variation   | (183,276)   | -                                   | -                              | -            | -               | (183,276)          |
| Result of operations with derivatives and fair value | 63,927  | -                                   | (46,393)                       | -            | -               | 17,534             |
| Reversal of the adjustment at present value          | -   | -                                   | -                              | (9)          | -               | (9)                |
| <b>Balance on March 31, 2024</b>                     | <b>(5,623,400)</b>  | <b>(405,180)</b>                    | <b>175,376</b>                 | <b>(327)</b> | <b>43,328</b>   | <b>(5,810,203)</b> |

| Consolidated   | Loans and<br>financing | Debtentures,<br>promissory notes<br>and commercial<br>notes | Mutual loans<br>with related<br>parties | Dividends and<br>interest on equity | Interest of non-<br>controlling<br>shareholders | Operations with<br>derivatives | Leases          | Treasury<br>shares | Total               |
|--|------------------------|---|---|-------------------------------------|---|--------------------------------|-----------------|--------------------|---------------------|
| <b>Balance on December 31, 2023</b>                          | <b>(7,757,567)</b>     | <b>(22,896,702)</b>   | <b>(200,142)</b>                        | <b>(479,911)</b>                    | <b>(615,076)</b>                                | <b>171,675</b>                 | <b>(16,224)</b> | <b>43,328</b>      | <b>(31,750,619)</b> |
| <b>Variations in financing cash flows</b>                    | <b>227,232</b>         | <b>(843,260)</b>  | <b>-</b>                                | <b>-</b>                            | <b>(49,976)</b>                                 | <b>16,199</b>                  | <b>6,228</b>    | <b>-</b>           | <b>(643,577)</b>    |
| Funding (net of transaction costs)                           | 449                    | (1,266,863)   | -                                       | -                                   | -   | -                              | (15)            | -                  | (1,266,429)         |
| Payments of principal and interest                           | 226,783                | 423,603   | -                                       | -                                   | -   | -                              | 6,243           | -                  | 656,629             |
| Settlement of operations with derivatives                    | -                      | -   | -                                       | -                                   | -   | 16,199                         | -               | -                  | 16,199              |
| Capital increases/reductions of non-controlling shareholders | -                      | -   | -                                       | -                                   | (49,976)  | -                              | -               | -                  | (49,976)            |
| <b>Other variations that do not affect cash</b>              | <b>(219,572)</b>       | <b>(663,206)</b>  | <b>(7,120)</b>                          | <b>-</b>                            | <b>2,992</b>                                    | <b>(55,433)</b>                | <b>(3,938)</b>  | <b>-</b>           | <b>(946,277)</b>    |
| Interest expenses, monetary and exchange variation           | (220,033)              | (733,263)   | (8,378)                                 | -                                   | -   | -                              | (41)            | -                  | (961,715)           |
| Result of operations with derivatives and fair value         | 461                    | 70,057  | -                                       | -                                   | -   | (55,433)                       | -               | -                  | 15,085              |
| Result of the period of non-controlling shareholders         | -                      | -   | -                                       | -                                   | 2,992   | -                              | -               | -                  | 2,992               |
| Taxes on mutual - VLT Carioca                                | -                      | -   | 1,258                                   | -                                   | -   | -                              | -               | -                  | 1,258               |
| Reversal of the adjustment at present value                  | -                      | -   | -                                       | -                                   | -   | -                              | (975)           | -                  | (975)               |
| Assets and liabilities held for sale                         | -                      | -   | -                                       | -                                   | -   | -                              | (2,922)         | -                  | (2,922)             |
| <b>Balance on March 31, 2024</b>                             | <b>(7,749,907)</b>     | <b>(24,403,168)</b>   | <b>(207,262)</b>                        | <b>(479,911)</b>                    | <b>(662,060)</b>                                | <b>132,441</b>                 | <b>(13,934)</b> | <b>43,328</b>      | <b>(33,340,473)</b> |

### 26. Assets and liabilities held for sale

|  | Parent company |               | Consolidated     |                  |
|--|----------------|---------------|------------------|------------------|
|  | 03/31/2024     | 12/31/2023    | 03/31/2024       | 12/31/2023       |
| <b>Assets held for sale</b>                          | <b>72,387</b>  | <b>71,115</b> | <b>242,905</b>   | <b>250,803</b>   |
| Investment   | 72,387         | 71,115        | -                | -                |
| Cash and cash equivalents                            | -              | -             | 13,290           | 13,499           |
| Accounts receivable from operations                  | -              | -             | 26,487           | 28,005           |
| Recoverable taxes                                    | -              | -             | 2,937            | 2,807            |
| Deferred tax assets                                  | -              | -             | 33,137           | 31,405           |
| Prepaid expenses and other                           | -              | -             | 2,415            | 2,413            |
| Fixed assets   | -              | -             | 99,065           | 101,729          |
| Intangible assets                                    | -              | -             | 36,228           | 38,457           |
| Right of use on lease                                | -              | -             | 29,346           | 32,488           |
| <b>Liabilities held for sale</b>                     | <b>-</b>       | <b>-</b>      | <b>(130,176)</b> | <b>(141,134)</b> |
| Suppliers  | -              | -             | (12,052)         | (17,466)         |
| Tax liabilities                                      | -              | -             | (2,004)          | (3,325)          |
| Social and labor obligations                         | -              | -             | (7,993)          | (6,558)          |
| Other liabilities                                    | -              | -             | (76,274)         | (78,999)         |
| Taxes payable in installments                        | -              | -             | (77)             | (95)             |
| Provision for civil, labor and social security risks | -              | -             | (70)             | (63)             |
| Lease liability                                      | -              | -             | (31,706)         | (34,628)         |

The assets and liabilities classified as held for sale relate to Samm, with their sale being highly probable due to CCR's strategy of portfolio review and capital allocation, as well as the signing of the Share Purchase and Sale Agreement and Other Covenants, mentioned in the operating report.

## 27. Subsequent events

### 27.1. CCR

On April 18, 2024, the shareholders approved the beginning of the Company's dividend payments as of April 30, 2024, in the total amount of BRL 536,221, corresponding to BRL 0.26586176875 per share, of which (i) BRL 404,899 as a mandatory minimum dividend; and (ii) BRL 131,322, as additional dividends proposed in the Financial Statements of December 31, 2023. The dividends have a shareholding base of April 18, 2024, and it is certain that these shares will be traded "ex dividends" as of April 19, 2024.