

EXHIBIT 04

TOLL STRUCTURE AND FREE AUTOMATIC SYSTEM

**SPONSORED CONCESSION OF PUBLIC SERVICES FOR CONSTRUCTION, OPERATION,
MAINTENANCE AND INVESTMENTS NECESSARY FOR THE EXPLORATION OF THE SANTOS-
GUARUJÁ IMMERSSED TUNNEL**

1. PRESENTATION

- 1.1. The purpose of this EXHIBIT is to define the conditions and rules that should govern the TOLL STRUCTURE pertaining to the CONCESSION, as well as regulating the automatic collection mechanism through the FREE AUTOMATIC SYSTEM.
- 1.2. The CONCESSIONAIRE will be responsible for implementing, maintaining and managing the FREE AUTOMATIC SYSTEM, consisting of equipment, sensors and systems installed on the GANTRIES along the INTERCONNECTION SYSTEM, which records the passage of the vehicle for collection of the TOLL RATE without the need for the vehicle to stop and without physical blockages.
- 1.3. The FREE AUTOMATIC SYSTEM must allow the collection of the TOLL RATE to occur in accordance with the discipline set forth in the item 5 of this EXHIBIT.

2. COLLECTION OPERATING SYSTEM

- 2.1. The collection operating system in the FREE AUTOMATIC SYSTEM mode must include, at least:
 - 2.1.1. Axle identification system (identifying and recording the axles that touch the ground and those that do not and the type of wheel, whether single or double), for vehicle identification;
 - 2.1.2. Video recording system with optical character recognition (OCR) or similar function that is capable of recording information on the rear and front license plates of vehicles;
 - 2.1.3. A collection system that enables electronic payment, through AVI and/or other available technology, ensuring interoperability with the systems currently implemented, in accordance with the pertinent regulations of the REGULATORY AUTHORITY;
 - 2.1.4. A collection system that enables payment through the PLATFORM to be made available by the CONCESSIONAIRE;
 - 2.1.5. A signaling system that allows the USER to view the TOLL RATE amount;
 - 2.1.6. Evasion control system, in accordance with technical standards; and
 - 2.1.7. Speed control system, including a fixed radar for each lane and shoulder located under the GANTRIES.
- 2.2. The GANTRIES must house the equipment necessary to record the passage of USERS of the INTERCONNECTION SYSTEM, as well as enable the functionalities required within the scope of the collection system.
- 2.3. The GANTRIES must be illuminated and protected with road containment devices in order to comply with the standards in force and relevant at the time of implementation and the provisions of EXHIBIT 6.
- 2.4. THE CONCESSIONAIRE must position the GANTRIES in such a way as to allow the collection of the TOLL RATE only for users of vehicles using the TUNNEL.
- 2.5. The CONCESSIONAIRE must comply with ARTESP Ordinance No. 97, on December 22, 2020, or current regulations, regarding the regulatory requirements for the implementation, operation and maintenance of the Toll Information Monitoring System.
- 2.6. The signaling system in the INTERCONNECTION SYSTEM must consider:

- 2.6.1. The provision for the implementation of vertical and horizontal signaling in order to guarantee prior information to the USER that the section is equipped with automatic toll collection GANTRIES.
- 2.6.2. That the vertical signaling plates and other signaling components used must comply with the current road signaling manuals and standards.
- 2.6.3. That the horizontal and vertical signaling must be provided in such a way that the USER is informed of the existence of the FREE AUTOMATIC SYSTEM before, during and after the decision to enter and/or remain on the road equipped with the GANTRIES.
- 2.6.4. The locations where the GANTRY GENERATORS are installed must be identified with vertical signs containing, at least, the Automatic Toll Collection pictogram, SAU-27 or another that replaces it for this purpose, as provided for in the Road Signaling Regulations.
- 2.6.5. The following information must be presented to the USER in a grouped manner or on separate signs, observing the best road engineering techniques, ensuring their correct visualization:
 - Use of the FREE AUTOMATIC SYSTEM on the road;
 - TOLL RATE values;
 - Procedures for exempt vehicles and other special situations;
 - Configuration of a traffic violation in the event of non-payment of the TOLL RATE;
 - Location, telephone contact or website where the user can obtain more information; and
 - Automatic payment options accepted for payment of the TOLL RATE.
- 2.7. The CONCESSIONAIRE must also make available on its website and other relevant platforms (e.g. mobile phone applications) the current TOLL RATE values for all CATEGORIES.
- 2.8. The CONCESSIONAIRE must develop and implement a fully auditable system capable of making information generated by electronic toll collection systems available to the REGULATORY AUTHORITY, including the identification of offending vehicles, in accordance with the provisions of EXHIBIT 5, EXHIBIT 20 and APPENDIX D.
 - 2.8.1. The REGULATORY AUTHORITY will audit the control software used to control and manage transactions carried out at the GANTRIES. To this end, the system to be implemented by the CONCESSIONAIRE must preferably have web access and real-time data updates, with the provision of username/password pairs for consultation by the REGULATORY AUTHORITY.
 - 2.8.2. The CONCESSIONAIRE must provide the REGULATORY AUTHORITY with a monthly spreadsheet containing vehicle characteristics, including total and touching axle numbers, license plate, amount of the fee due and type of transaction (VALID, INVALID and FRAUDULENT INVALID) for purposes of determining the ADJUSTMENT OF DEFAULTING USERS.
- 2.9. The examination of the records and identification of the offending vehicle, followed by any issuance of infraction reports, will be the responsibility of the DER/SP, in accordance with this EXHIBIT.
- 2.10. The REGULATORY AUTHORITY and the CONCESSIONAIRE must enter into an agreement with DER/SP up to 60 (sixty) days before the estimated date for the START DATE OF THE OPERATION to facilitate the transfer of information related to the registration of traffic violations, including with regard to DEFAULTING USERS, in order to assist in the issuance of traffic violation reports by DER/SP.
- 2.11. The CONCESSIONAIRE must monitor the quality of the records of offending vehicles, in order

to ensure compliance with the standards and requirements established by the GRANTING AUTHORITY and the technical specifications of the REGULATORY AUTHORITY.

- 2.12. The collection system equipment must store, in the GANTRY itself, the records of vehicles that pass through the INTERCONNECTION SYSTEM, for a minimum period of 30 (thirty) days, and the CONCESSIONAIRE must keep the data stored and available to the REGULATORY AUTHORITY for the entire CONCESSION TERM.
- 2.13. The FREE AUTOMATIC SYSTEM must operate every day of the week, including Saturdays, Sundays and holidays, 24 (twenty-four) hours a day. The daily downtime for all system elements will be recorded for the purpose of calculating the monthly downtime. In cases where equipment is down due to failures, lack of maintenance and/or certification procedures, the procedures, deadlines and other conditions formally established by the REGULATORY AUTHORITY and the GRANTING AUTHORITY must be complied with.
- 2.14. The GANTRIES must provide a platform for aerial work so that it is not necessary to close the lanes and/or shoulders in situations where it is necessary to access the GANTRY.
- 2.15. The CONCESSIONAIRE may close sections of the lanes under the GANTRIES to carry out maintenance and/or certification procedures, if necessary and upon prior notification to the REGULATORY AUTHORITY, provided that this does not impede the passage of USERS through the GANTRY and the corresponding collection of TOLL RATES, and provided that it does not affect the level of service beyond the limits established in the AGREEMENT and its EXHIBITS.
- 2.16. A height detection and control system must be provided before each GANTRY. The minimum clearance for the GANTRY shall be 5.50 m.
- 2.17. The procedures set forth in this EXHIBIT may be reviewed, by agreement between the PARTIES and the REGULATORY AUTHORITY, for greater effectiveness, including in the event of the enactment of a specific rule that provides for the FREE AUTOMATIC SYSTEM.

3. START OF COMMERCIAL OPERATION

- 3.1. The CONCESSIONAIRE must implement a toll system that complies with the operational model specified in EXHIBITS 5 and 7, promoting its permanent updating and increasing automation, as well as adaptation to the policies and programs implemented by the GRANTING AUTHORITY that have an impact on the collection of TOLL RATES, without prejudice to the other provisions of the AGREEMENT and EXHIBITS.

Start of Commercial Operation of toll gantries

- 3.2. The CONCESSIONAIRE may only request authorization to begin COMMERCIAL OPERATION when:
 - 3.2.1. It has completed the investments provided for in the AGREEMENT and EXHIBITS related to the works of the TUNNEL, URBAN ACCESSES and ACCESS BUILDINGS.
 - 3.2.1.1. The CONCESSIONAIRE may begin COMMERCIAL OPERATION of the GANTRIES when it has completed at least the works of the TUNNEL, ACCESS BUILDINGS, the URBAN ACCESSES of Santos and the URBAN ACCESSES of Guarujá, from the TUNNEL connection to Av. Santos Dummont. In this case, a discount will be applied to the PUBLIC CONSIDERATION DUE, as established in EXHIBIT 20.
 - 3.2.1.2. Upon completion of the URBAN ACCESSES of Guarujá, namely: (i) from Av. Santos Dummont to the connection with the SPA-248/055 highway at km 2.0 (coordinates 23°55'47.05"S / 46°17'3.71"W) and (ii) from the connection with the main axis to the existing device near the Santos Brasil Terminal (23°57'42.70"S / 46°17'9.20"W), payment of the PUBLIC CONSIDERATION DUE will be made in

full, as per EXHIBIT 20.

- 3.2.2. It has completed the investments necessary for the implementation of the FREE AUTOMATIC SYSTEM;
 - 3.2.3. It has obtained the necessary licenses for the operation of the INTERCONNECTION SYSTEM, including the ENVIRONMENTAL OPERATING LICENSE;
 - 3.2.4. It proves the opening of the CENTRALIZING BANK ACCOUNT, the CONCESSION ADJUSTMENT ACCOUNT, and the FINE ACCOUNT, in accordance with APPENDIX B; and
 - 3.2.5. It has completed the implementation of the PLATFORM.
- 3.3.** The CONCESSIONAIRE must transfer in full the amounts collected through the collection of TOLL RATES to the CENTRALIZING ACCOUNT, in accordance with APPENDIX B.
- 3.3.1. The CONCESSIONAIRE agrees that, should it receive directly any amounts from the collection of the TOLL RATE, it must arrange for the deposit of the total amount received into the CENTRALIZING ACCOUNT within 2 (two) business days from receipt, and it is prohibited to offset any credits it may have against the GRANTING AUTHORITY or the REGULATORY AUTHORITY.
- 3.4.** After receiving the request submitted by the CONCESSIONAIRE, pursuant to item 3.2, within 30 (thirty) days, the REGULATORY AUTHORITY must verify the effective fulfillment of the obligations described in the paragraphs above, taking into account the criteria provided for in this EXHIBIT and in EXHIBITS 5 and 7.
- 3.5.** In the event of non-validation regarding the effective fulfillment of the obligations described in the paragraphs of item 3.2 above, the REGULATORY AUTHORITY will notify the CONCESSIONAIRE of the inconsistencies and inadequacies with their due justifications, and it will be up to the CONCESSIONAIRE to regularize and reapply for authorization to begin the COMMERCIAL OPERATION.
- 3.5.1. The CONCESSIONAIRE may request the start of the inspection by the REGULATORY AUTHORITY within 90 (ninety) days of the date scheduled for compliance with the aforementioned conditions.
 - 3.5.2. Upon receipt of the request referred to in item 3.5.1, the REGULATORY AUTHORITY must, within 45 (forty-five) days, send a report to the CONCESSIONAIRE confirming compliance with the requirements for starting COMMERCIAL OPERATION or indicating the conditions for starting COMMERCIAL OPERATION.
 - 3.5.3. In the case of item 3.5.2 above, if there is no risk to the safe release of traffic, the CONCESSIONAIRE must provide the necessary corrections indicated in the report within 30 (thirty) days after the safe release to traffic and start of COMMERCIAL OPERATION, extendable at the discretion of the REGULATORY AUTHORITY, under penalty of application of the penalties set forth in EXHIBIT 11.
 - 3.5.4. The verification by the REGULATORY AUTHORITY of “non-conformities” that do not represent a risk to the safe release to traffic of the road will not prevent the start of COMMERCIAL OPERATION. The REGULATORY AUTHORITY may authorize COMMERCIAL OPERATION when there is no impediment to safe traffic on the roads, without prejudice to the need for the CONCESSIONAIRE to comply with the conditions indicated by the agency when granting authorization within a timeframe compatible with the complexity of the interventions, under penalty of application of the applicable penalties.
- 3.6.** The toll collection system, including the GANTRY, as well as other equipment and systems

related to the FREE AUTOMATIC SYSTEM, must comply with all standards and specifications mentioned in the EXHIBITS, especially in EXHIBIT 5.

4. FUTURE CHANGES

4.1. A variable or dynamic TOLL RATES plan may be proposed, subject to prior approval by the REGULATORY AUTHORITY and, as the case may be, by the GRANTING AUTHORITY, with the purpose of optimizing use, inducing demand and improving the fluidity and service levels of the INTERCONNECTION SYSTEM, observing the principle of equality.

4.1.1. The terms of any variable or dynamic TOLL RATE plans, whether operational, investment, economic-financial, among others, will be agreed upon between the PARTIES, including any recognition of economic-financial imbalance.

4.2. The variable or dynamic TOLL RATE plan may define different values from those provided for in the AGREEMENT for TOLL RATE for different CATEGORIES, days of the week and times, as well as present tariff charges that consider parameters different from the system of charges by CATEGORY, such as charging by weight and volume, if operationally feasible.

4.3. The assessment of any claim for economic-financial rebalancing resulting from variable or dynamic TOLL RATE plans shall consider the volume of vehicles by CATEGORY and the value of the BASE TOLL RATE.

5. CRITERIA FOR DEFINING THE RATE AND MONETARY UPDATE OF THE AGREEMENT

5.1. Rate Base

5.1.1. The BASE TOLL RATE defined for the month of October/2024 is BRL 6.15 with a bidirectional characteristic, that is, it will be applied in the same amount for USERS of vehicles that use the TUNNEL in either direction.

5.1.2. The charge for the AVI must consider a minimum discount of 5% (five percent) in relation to the amount indicated above, considering the rounding rules provided for in the item 9 of this EXHIBIT.

5.2. Vehicle classification

5.2.1. The determination of the amount of the TOLL RATE to be charged through the GANTRIES will take into account, in addition to the BASE TOLL RATE, a Toll Multiplier corresponding to each vehicle CATEGORY, as established in the following table.

TABLE 2 - VEHICLE CLASSIFICATION

CAT EGO RY	TYPE	NO. AXLES	WHEELING	MULTIPLIER
1	CAR, PICKUP TRUCK, TRICYCLE AND VAN	2	SIMPLE	1
2	LIGHT TRUCK, MINIBUS, BUS, TRACTOR TRUCK, TRACTOR TRUCK WITH SEMI TRAILER, TRUCK WITH TRAILER AND VAN	2 and 3	DOUBLE	3
3	TRUCK WITH TRAILER, TRACTOR TRUCK WITH SEMI TRAILER	4 or more axles	DOUBLE	8
4	CAR OR TRUCK WITH SEMI TRAILER	3	SIMPLE	1.5
5	CAR OR TRUCK WITHOUT TRAILER	4	SIMPLE	2
6	MOTORCYCLES, SCOOTERS AND MOTORIZED BICYCLES	2	SIMPLE	0.5

CAT EGO RY	TYPE	NO. AXLES	WHEELING	MULTIPLIER
-	OFFICIAL VEHICLES OF THE STATE OF SÃO PAULO, ARMED FORCES AND MILITARY POLICE - EXEMPTED	-	-	0

NOTES:

- I. Single or supersingle rear wheels are equivalent to double wheels for the purposes of the toll structure defined here.
- II. Without prejudice to the TOLL RATE calculated according to the table above, an additional charge equivalent to 2 (two) times the toll rate will be levied per ton above 57 (fifty-seven) tons of the vehicle's total weight, excluding vehicles known as "rodotrem" or "treminhão", which fall under the Resolution 631-84 of the National Traffic Council - CONTRAN, or another that replaces it, provided that they meet the legal axle load limits.

5.3. Determination of the TOLL RATE value

- 5.3.1. The TOLL RATE that will be charged at the GANTRIES, and will make up the GROSS TOLL REVENUE, will be determined taking into account the BASE TOLL RATE indicated in the item 5.1.1 above, and the Toll Multiplier corresponding to each vehicle CATEGORY, observing the following formula:

FORMULA 1:

$$TBC_t = TB_t \times Multiplier$$

Where,

TBC_t	TOLL RATE to be charged to each USER in year t .
TB_t	BASE TOLL RATE indicated in the item 5.1 above and updated according to item 5.4.
$Multiplier$	It is the value stipulated for each vehicle CATEGORY according to TABLE 2.

5.4. Validity and Updating of TOLL RATES and PUBLIC CONSIDERATION

- 5.4.1 TOLL RATES and PUBLIC CONSIDERATION will be monetarily updated by applying the annual adjustment, as indicated in this EXHIBIT.
- 5.4.2 The values of TOLL RATES and PUBLIC CONSIDERATION must be adjusted using the formula and procedures explained below.

FORMULA 2:

- 5.4.3 The BASE TOLL RATE will be adjusted using the following formula, without prejudice to the possibility of reducing this period, in accordance with item III of Paragraph 3 and Paragraph 5 of article 28, in conjunction with Paragraph 1 of article 70 of Law No. 9,069 on June 29, 1995, or extending the same period, by force of a subsequent legal institute:

$$TB_t = TB_{mar/2024} \times \frac{IPCA_t}{IPCA_{mar/2024}}$$

Where,

TB_t	BASE TOLL RATE in contractual year t .
$TB_{oct/2024}$	BASE TOLL RATE in October/2024, as per item 5.1.1.
$IPCA_t$	IPCA index number ¹ of the second month prior to the adjustment date, in year t of the AGREEMENT.

¹ December 93 = 100.

$IPCA_{oct/2024}$ IPCA index number² for October/2024.

FORMULA 3:

5.4.4 The PUBLIC CONSIDERATION will be adjusted using the following formula, without prejudice to the possibility of reducing this period, in accordance with item III of Paragraph 3 and Paragraph 5 of article 28, in conjunction with Paragraph 1 of article 70 of Law No. 9,069 on June 29, 1995, or extending the same period, by force of a subsequent legal institute:

$$CP_t = CP_{oct/2024} \times \frac{IPCA_t}{IPCA_{oct/2024}}$$

Where,

CP_t	PUBLIC CONSIDERATION in contractual year t.
$CP_{oct/2024}$	PUBLIC CONSIDERATION in October/2024, as per EXHIBIT 20.
$IPCA_t$	IPCA index number of the second month prior to the adjustment date in contractual year t.
$IPCA_{oct/2024}$	IPCA index number for October/2024.

5.5. Incidence of Performance Coefficient of Services Provided (CSP)

5.5.1. The TOLL REVENUE DUE and the EFFECTIVE PUBLIC CONSIDERATION will take into account the incidence of the QUALITY AND PERFORMANCE INDEX (IQD) provided for in EXHIBIT 3.

5.5.2. The CONCESSIONAIRE will be entitled to the TOLL REVENUE DUE, corresponding to the sum of the revenues obtained through the calculated TOLL RATES, on which the IQD is applied, in accordance with Formula 4.

FORMULA 4:

$$TBD_t = (0,90 + 0,10 \times IQD) \times TB_t$$

$$TDC_t = TBD_t \times \text{Multiplier}$$

Where,

TBD_t is the BASE RATE DUE, adjusted for year t of the AGREEMENT, with two decimal places.

IQD is the QUALITY AND PERFORMANCE INDEX (IQD), composed of the PERFORMANCE COEFFICIENT OF SERVICES PROVIDED (CSP) provided for in EXHIBIT 3.

TDC_t is the RATE DUE, for each category.

Multiplier is the value stipulated for each category, according to Table 2.

5.5.3. In addition to the TOLL REVENUE DUE, the CONCESSIONAIRE will also be entitled to the EFFECTIVE PUBLIC CONSIDERATION, corresponding to the application of the IQD on the PUBLIC CONSIDERATION DUE, according to Formula 5:

FORMULA 5:

$$CPE_t = CPD_t \times (0,90 + 0,10 \times IQD)$$

² December 93 = 100.

Where,

CPE_t	EFFECTIVE PUBLIC CONSIDERATION adjusted for year t of the AGREEMENT.
CPD_t	PUBLIC CONSIDERATION DUE adjusted for year t of the AGREEMENT.
IQD	QUALITY AND PERFORMANCE INDEX (IQD) provided for in EXHIBIT 3, applicable in year t of the AGREEMENT.

5.5.4. The amounts paid by USERS as TOLL RATE, which make up the GROSS TOLL REVENUE, as well as the amount of the PUBLIC CONSIDERATION DUE, determined under the terms of EXHIBIT 20, must be deposited in the CENTRALIZING ACCOUNT, respectively by the CONCESSIONAIRE and the GRANTING AUTHORITY. The processing of funds transited through the CENTRALIZING ACCOUNT is regulated in accordance with the draft in APPENDIX B.

5.5.5. The application of the QUALITY AND PERFORMANCE INDEX (IQD) may be reviewed at the request of the CONCESSIONAIRE, in a specific administrative process, in order to prove that the indexes relating to the IQD have been impacted by the materialization of some risk assumed by the GRANTING AUTHORITY or by the occurrence of errors in the calculation of these indexes, in accordance with the AGREEMENT rules.

5.5.6. The initiation of administrative proceedings based on the above provision does not suspend the calculation and application of the IQD values for the respective contractual year.

5.6. Balance in Favor of the Concession

5.6.1 The BALANCE IN FAVOR OF THE CONCESSION will be calculated according to the following formula:

$$SRPC_d = \sum RTB - RTD + \sum CPF - CPE$$

Where,

$SRPC_d$	BALANCE IN FAVOR OF THE CONCESSION calculated on the respective operation day.
RTB	The sum of the GROSS TOLL REVENUE, as set out in item 5.3 of this EXHIBIT.
RTD	The sum of the TOLL REVENUE DUE as provided in 5.5.2 of this EXHIBIT.
CPE	The sum of the EFFECTIVE PUBLIC CONSIDERATION as provided in 5.5.3 of this EXHIBIT.
CPF	The sum of the PUBLIC CONSIDERATION DUE as provided in 5.5.3 of this EXHIBIT and EXHIBIT 20.

5.6.2 The BALANCE IN FAVOR OF THE CONCESSION must be determined monthly and the resulting amount transferred, by the DEPOSITARY BANK, from the CENTRALIZING ACCOUNT to the CONCESSION ADJUSTMENT ACCOUNT, in accordance with APPENDIX B.

5.6.3 At the end of each contractual year, within 30 days, the CONCESSIONAIRE will calculate the final BALANCE IN FAVOR OF THE CONCESSION. If there is a difference between the amounts deposited in the CONCESSION ADJUSTMENT ACCOUNT for that year and the final BALANCE IN FAVOR OF THE CONCESSION calculated for the same year:

- (i) If positive, the REGULATORY AUTHORITY must, within 5 (five) business days, notify the DEPOSITARY BANK to transfer the excess amount to the CONCESSIONAIRE's FREE MOVEMENT ACCOUNT;
- (ii) If negative, the CONCESSIONAIRE must, within 5 (five) business days, transfer the missing amount to the CONCESSION ADJUSTMENT ACCOUNT.

5.7. Approval of Rates

- 5.7.1 The calculations of the updated values of the BASE TOLL RATE and the TOLL RATE DUE will be prepared by the CONCESSIONAIRE in accordance with the methodology specified in this EXHIBIT and presented for consideration by the REGULATORY AUTHORITY for verification of consistency.
- 5.7.2 The REGULATORY AUTHORITY must assess whether to approve the calculation presented by the CONCESSIONAIRE within 15 (fifteen) days from its receipt.
- 5.7.3 In the event of inconsistency or doubts related to the calculation of the updated values of the BASE TOLL RATE and/or the TOLL RATE DUE presented by the CONCESSIONAIRE, the REGULATORY AUTHORITY must notify the CONCESSIONAIRE for correction, in which case the term set forth in the previous item will apply after resubmission of the calculation.
- 5.7.4 The REGULATORY AUTHORITY may not refrain from approving the calculation of the BASE TOLL RATE or the TOLL RATE DUE within the period indicated in item 5.7.2, if the inconsistency is found in only one of the calculations.

5.8. Change of the Contractual Monetary Update Index

- 5.8.1 In the absence of the index selected for the adjustment calculation, the REGULATORY AUTHORITY and the CONCESSIONAIRE, by mutual agreement, will choose another index that better reflects the variation currently indicated by the IPCA/IBGE

6. EXEMPTIONS

- 6.1. The following vehicles will have free transit and are therefore exempt from paying tolls:
 - (i) owned by the GRANTING AUTHORITY and the REGULATORY AUTHORITY;
 - (ii) owned by the Highway Patrol Command of the STATE Military Police;
 - (iii) for public emergency services, such as fire departments and ambulances, when on duty;
 - (iv) the military forces, when on training or maneuvers; and
 - (v) official category, members of the fleet of the Executive, Legislative, Judiciary and Public Prosecutor's Office and the Public Defender's Office, all of the STATE, as well as those leased on a non-occasional basis, for use in permanent or long-term public service, provided that they are registered with the Central Internal Transport Group - GCTI, of the State of São Paulo, and all must be accredited by the REGULATORY AUTHORITY, in the regulated manner.

7. PROHIBITION OF SPECIFIC PRIVILEGES

- 7.1. The REGULATORY AUTHORITY or the GRANTING AUTHORITY is prohibited from establishing rate privileges that benefit specific segments of USERS, except:

7.1.1. in compliance with the Law;

7.1.2. in the cases provided for in article 13 of Federal Law No. 8,987/1995; or

- 7.1.3. if previously authorized by the REGULATORY AUTHORITY, in the context of a variable or dynamic TOLL RATE plan.

8. PROMOTIONS AND DISCOUNTS

- 8.1. The CONCESSIONAIRE, at its own discretion, at its own risk, may grant tariff exemptions and discounts, as well as carry out seasonal tariff promotions, not related to the TOLL RATE plan, without this generating any right to restore the economic-financial balance of the AGREEMENT, except as provided in item 4 of this EXHIBIT. In this case, the respective discount or exemption applied will be considered for the calculation of the TOLL RATE DUE and Formula 4.

9. ROUNDING CRITERIA

- 9.1. The TOLL RATE will be expressed in Reais and centavos, the places beyond the cents must be disregarded and, subsequently, no rounding must be carried out.

10. CONTROL AND OPERATION OF THE TOLL

CONCESSIONAIRE's responsibilities

- 10.1. The obligations of the CONCESSIONAIRE, within the scope of the implementation and management of the FREE AUTOMATIC SYSTEM, without prejudice to other related requirements, set forth in the AGREEMENT and EXHIBITS, are:
- 10.1.1. To strictly observe the provisions of this EXHIBIT and the AGREEMENT;
 - 10.1.2. Identify vehicles that do not pay the TOLL RATE through the methods and within the deadlines provided, under the terms of this EXHIBIT and the applicable legislation and regulations;
 - 10.1.3. Make digital and physical platforms available for payment of the TOLL RATE, which are fully auditable, for USERS who do not make automatic and immediate payment, through the payment methods provided, from the beginning of the operation of the GANTRIES (PLATFORM);
 - 10.1.4. Prepare a monthly report containing, at least, the records, evidence and calculation records for accounting for evasions that occurred at the GANTRIES, as per item 10.2.1, as well as the revenue that would have been collected if the evasions had not occurred, in order to support the information required under the payment mechanism of this AGREEMENT;
 - 10.1.4.1. In compliance with the provisions of EXHIBIT 20, this information must be fully auditable and meet the registration and availability requirements applicable to data related to offending vehicles, as per EXHIBIT 5, in addition to remaining stored by the CONCESSIONAIRE throughout the CONCESSION TERM.
 - 10.1.5. Maintain information boards with updated RATE values, indicating the forms of payment of the RATE made available by the CONCESSIONAIRE
 - 10.1.6. Signalize the lanes;
 - 10.1.7. Allow the inspection of the collection;
 - 10.1.8. Prepare statistical maps of traffic and TOLL RATE collection;
 - 10.1.9. Record the main and most significant occurrences;
 - 10.1.10. Control and maintain surveillance over the equipment;
 - 10.1.11. Control the collection by GANTRY, date, time and other stipulated information sharing

procedures;

10.1.12. Provide service and guarantee information on TOLL RATES to the USER;

10.1.13. Make the following information on physical and financial records of traffic recorded at the GANTRY, available in real time (online) electronically, to the REGULATORY AUTHORITY, at both levels of registration, with data on the type of vehicle, number of axles and driving characteristics, namely:

(i) Physical information on the vehicle's passage record, if there is a lane sensor in the FREE AUTOMATIC SYSTEM;

(ii) Information on the record of images from cameras installed at the GANTRY and information on the physical traffic record;

10.1.14. Allow the integration of information with the CCI according to the terms established in the AGREEMENT.

10.2. Platform

10.2.1. The CONCESSIONAIRE will be responsible for implementing and managing the PLATFORM, with access via the web and/or mobile application, fully auditable, which must allow USERS who have not made the automatic and immediate payment of the TOLL RATE, in relation to the use of the INTERCONNECTION SYSTEM, to check debts and make payments, within the deadlines and under the conditions established in this EXHIBIT, with the CONCESSIONAIRE being responsible for adopting all necessary procedures and paying all applicable costs and expenses.

10.2.2. The PLATFORM must be compatible with the REGULATORY AUTHORITY's systems, so that it is possible to create a single platform for all concessions. As the REGULATORY AUTHORITY makes a single integrated web platform or application available for all concessions in the State of São Paulo, the CONCESSIONAIRE will be responsible for migrating/integrating them into this platform.

10.2.3. The CONCESSIONAIRE may also provide other forms of payment of the TOLL RATE by the USER, such as applications, self-service kiosks, instant payment (PIX), provision of locations agreed upon for physical payment, among others, in compliance with current regulations.

10.2.3.1. The electronic means of payment must ensure the automatic sending of the collection to the CENTRALIZING ACCOUNT.

10.2.3.2. In cases of payment made possible under the terms of item 10.2.3 above, the CONCESSIONAIRE must guarantee the deposit of such amounts in the CENTRALIZING ACCOUNT within 2 (two) days from the date of the respective collection.

10.2.4. The USER who has not made the automatic and immediate payment during his/her passage through the GANTRY (i) because he/she does not have an AVI device; or, (ii) if the USER has an AVI device and the TOLL RATE payment is not processed, the USER must make the payment through the PLATFORM within the period specified in the current regulations.

10.2.5. Failure to pay the TOLL RATE by the USER within the period indicated in item 10.2.4 and in compliance with the provisions of item 10.2.5.1 shall constitute evasion for the purposes of the AGREEMENT and shall result in the issuance of a notice of violation for evasion by DER/SP, pursuant to article 209-A of Federal Law No. 9,503 on September 23, 1997 (Brazilian Traffic Code) and Contran Resolution No. 1,013/2024 or any regulation that may replace it.

- 10.2.5.1. The use of the INTERCONNECTION SYSTEM by a USER who does not have an AVI device is not considered a traffic violation, so the USER will only be charged with evasion if he fails to pay the TOLL RATE in the manner established in item 10.2.4, as provided for in the Brazilian Traffic Code.
- 10.2.5.2. The USER who has an AVI device, but has failed to make the automatic and immediate payment of the TOLL RATE during his passage through the GANTRY due to lack of processing of the TOLL RATE payment, must be notified by the CONCESSIONAIRE, through OSA, of the need to make payment through the PLATFORM, characterizing evasion, for the purposes of a ticket, if there is no payment within the period provided for in the current regulations.
- 10.2.5.3. The deadline for DER/SP to issue the traffic violation notice will be counted from the date the traffic violation is committed, that is, the day after the deadline granted to the USER to make the voluntary payment on the PLATFORM to be implemented by the CONCESSIONAIRE, pursuant to item 10.2.4, and in compliance with the provisions of item 10.2.5.1.
- 10.2.5.4. If the USER makes the payment within the deadline described in item 10.2.4, the revenue earned will be duly recorded and will form part of the GROSS TOLL REVENUE.

10.2.6. The PLATFORM must allow all USERS who have used the INTERCONNECTION SYSTEM to pay the TOLL RATE for passing through the GANTRY, using the electronic payment methods provided for in the applicable legislation and regulations.

10.2.7. The CONCESSIONAIRE must make available, through the PLATFORM, without prejudice to other obligations set forth in this EXHIBIT and in EXHIBIT 5, a page with instructions on the methods and procedures for paying the TOLL RATE within the scope of the FREE AUTOMATIC SYSTEM.

10.2.8. The rules set forth in this EXHIBIT may be changed or adapted to any subsequent rule, especially those issued by CONTRAN, which regulates aspects related to the citation of offending USERS, notably in relation to the conditions, pertinent procedures, form of identification of vehicles and issuance of the appropriate citations.

11. OPERATIONAL STANDARDS

11.1. The CONCESSIONAIRE must submit to the REGULATORY AUTHORITY, for approval, the OPERATIONAL STANDARDS that will establish instructions for routine procedures and for exceptional cases, such as use of free lanes, traffic of special cargo, evasions, cancellation of undue registrations, accidents and others.

12. COERCIVE COLLECTION OF TOLL RATES BY THE GRANTING AUTHORITY

12.1. The CONCESSIONAIRE must identify the vehicles of USERS who do not pay the TOLL RATES using the permitted methods and within the timeframes provided, as provided for in this EXHIBIT.

12.2. The CONCESSIONAIRE must send a weekly report to DER/SP containing, at a minimum, the records, evidence and information that will enable DER/SP to issue fines for evasion, in accordance with articles 209-A and 280 of Federal Law No. 9,503 on September 23, 1997 (Brazilian Traffic Code) and Federal Law No. 14,157 on June 1, 2021, as well as Contran Resolution No. 1,013/2024, namely: location, date and time of the infraction, vehicle identification plate characters, its make and type, and other elements requested by DER/SP, provided they are essential for issuing fines, in compliance with current regulations.

12.2.1. To send the information indicated in item 12.2, the CONCESSIONAIRE must consider the database of exempt USERS, in accordance with this EXHIBIT.

- 12.2.2. The information sent by the CONCESSIONAIRE weekly, under the terms of item 12.2, may not contain records more than 10 (ten) days prior to the date of submission to DER/SP, and shall be subject to the penalties of EXHIBIT 11.
- 12.3. The information mentioned in the item 12.2 must be delivered in an auditable manner and meet the registration and availability requirements applicable to data relating to vehicles of DEFAULTING USERS, under the terms of EXHIBIT 5.
- 12.3.1. The information in the item 12.2 must be audited annually by a specialized, independent, reputable auditing company with renowned expertise, and the audit report must be sent to DER/SP and the REGULATORY AUTHORITY within 15 (fifteen) days of its issuance.
- 12.3.1.1. The audit by an independent company must be carried out in such a way as to include:
- a. Sample audit of results: the audit must select, in a sample and random manner, images of vehicles that passed through the GANTRY throughout the year, and verify whether the information contained in the database is correct (license plate, type of vehicle, number of axles; presence of TAG; etc.), in addition to vehicles that were not registered by the Collection Control System, or if there is any inconsistency in the registration. All inconsistencies found must be pointed out and the percentage of error calculated for each of the elements, in addition to the overall percentage, given the total samples collected. Other equipment outside the gantry may also be consulted to perform the audit (images from CCTV cameras, among others).
- 12.3.1.2. The audit must assess (i) whether the amount paid to the DEFAULTING USER ADJUSTMENT in the last 12 (twelve) months is consistent with the number of VALID TRANSACTIONS and FRAUDULENT INVALID TRANSACTIONS, including an assessment of the accuracy of the information on the category of vehicles considered by the DEFAULTING USER ADJUSTMENT to calculate the DEFAULTING USER ADJUSTMENT, and (ii) the percentage of FRAUDULENT INVALID TRANSACTIONS and VALID TRANSACTIONS, so that it is possible to rebalance the amounts already paid for the DEFAULTING USER ADJUSTMENT in the last 12 (twelve) months.
- 12.3.2. The reports resulting from the audits must be made available to the REGULATORY AUTHORITY, electronically, preferably through the CONCESSION's SISPROJ.
- 12.3.3. Any discrepancies between the data considered by the REGULATORY AUTHORITY for the purposes of DEFAULTING USER ADJUSTMENT and the final data subject to audit must be adjusted and compensated annually.
- 12.3.4. Regardless of the adjustments indicated in item 12.3.3, above, DER/SP or the REGULATORY AUTHORITY may, in the event of identifying any indication of fraud, error or discrepancy in the information periodically provided by the CONCESSIONAIRE, require that the CONCESSIONAIRE promote, at its own expense, the hiring of an independent audit, necessarily different from the auditing company that carried out the audit mentioned in item 12.3.1, to carry out an extraordinary audit of the data transmitted by the CONCESSIONAIRE, and the results of such activity must be presented directly to the REGULATORY AUTHORITY and/or DER/SP for the adoption of the appropriate measures.
- 12.4. The DER/SP must, within 30 (thirty) days of receiving each report mentioned in item 12.2, analyze the information of the DEFAULTING USERS and certify to the REGULATORY AUTHORITY, by sending a notification or equivalent document, which records sent by the CONCESSIONAIRE contain all the data necessary for the DER/SP to issue the notifications

of fines, regardless of whether or not said notifications were issued, and which ones did not meet such requirements.

- 12.5. The DER/SP must notify the REGULATORY AUTHORITY, in a timely manner, of the receipt of any false or incorrect information about DEFAULTING USERS, for the purposes of applying the penalty provided for in EXHIBIT 11, by the REGULATORY AUTHORITY, as well as any undue charges, here understood as sending information to the DER/SP about USERS considered to be in default, but who have paid the TOLL RATE, for the purposes of applying the penalty provided for in EXHIBIT 11 by the REGULATORY AUTHORITY.
- 12.6. DER/SP will apply an evasion fine to DEFAULTING USERS, under the terms of article 209-A of Federal Law No. 9,503, on September 23, 1997 (Brazilian Traffic Code) and Federal Law No. 14,157 on June 1, 2021, as well as Contran Resolution No. 1,013/2024, or the rules that may replace them.
- 12.7. The relationship between USERS and OSAs is strictly private and does not affect the CONCESSION or the CONCESSIONAIRE. Therefore, any default by USERS with regard to a given OSA(s) does not have any repercussions on the CONCESSION.