

ARCOSA, INC.

CATEGORICAL STANDARDS OF DIRECTOR INDEPENDENCE

To assist it in its determinations of director independence, the Board of Directors (the “Board”) of Arcosa, Inc. (the “Company”) has established the following standards to apply when assessing the independence of a director and the materiality of a director’s relationship with the Company:

- A. A director will not be considered independent unless the Board affirmatively determines that the director is independent under the then-applicable New York Stock Exchange (“NYSE”) independence rules and standards.
- B. A director will not be independent if, during the last three (3) years:
 - 1. The Company employed the director or employed any of his or her immediate family members as an executive officer (employment as an interim Chairperson, Chief Executive Officer (“Chief Executive Officer”) or other executive officer shall not disqualify a director from being considered independent following that employment).
 - 2. The director or his or her immediate family member received more than \$120,000 during any twelve (12) month period in direct compensation from the Company, other than (i) director and committee fees, (ii) pension or other forms of deferred compensation for prior service (provided such compensation is not contingent in any way on continued service), (iii) compensation received by an immediate family member for service as a non-executive employee, (iv) dividends paid on the Company’s equity securities or (v) compensation received by a director for former service as an interim Chairperson, CEO or other executive officer.
 - 3. The director or an immediate family member has been a partner or employee of a present or former internal auditor of the Company (the “Internal Auditor”) or external auditor of the Company (the “External Auditor”) and personally worked on the Company’s audit during such time.
 - 4. The director is or has been employed, or his or her immediate family member is or has been employed, as an executive officer of another company where any of the Company’s present executives at the same time serves or served on that company’s compensation committee.
 - 5. The director has been an executive officer of a charity to which the Company has given directly, or indirectly through the provision of services, more than (i) the greater of one million dollars (\$1,000,000) per annum or two percent (2%) of the charitable organization’s annual gross revenues or (ii) twenty-five percent (25%) of the charitable organization’s annual gross revenues if such amount is less than one million dollars (\$1,000,000).
- C. A director will not be independent if:

1. The director or his or her immediate family member is a current partner of a firm that is the Internal Auditor or the External Auditor.
 2. The director is a current employee of the Internal Auditor or the External Auditor.
 3. The director has an immediate family member who is a current employee of the Internal Auditor or the External Auditor and who participates in the firm's audit, assurance or tax compliance (but not tax planning) practice.
 4. The director is currently an executive officer or an employee, or his or her immediate family member is currently an executive officer, of a company that has made payments to, or received payments from, the Company for property or services in an amount which, in any of the last three (3) fiscal years, exceeds the greater of (i) one million dollars (\$1,000,000) or (ii) two percent (2%) of such other company's consolidated gross revenues.
- D. The following commercial or charitable relationships will not be considered to be material relationships that would impair a director's independence:
1. If a director of the Company is currently an executive officer or an employee, or whose immediate family member is an executive officer, of a company that has made payments to, or received payments from, the Company for property or services in an amount which, in any of the last three (3) years, did not exceed the greater of (i) one million dollars (\$1,000,000) or (ii) two percent (2%) of such other company's consolidated gross revenues.
 2. If a director of the Company serves as an executive officer of a charitable organization and the Company's contributions to the organization in any single fiscal year are less than (i) the greater of one million dollars (\$1,000,000) or two percent (2%) of that organization's annual gross revenues or (ii) twenty-five percent (25%) of the charitable organization's annual gross revenues if such amount is less than one million dollars (\$1,000,000).
 3. If a director has received, or his or her immediate family member has received, during any twelve month period in the last three (3) years, less than one hundred and twenty thousand dollars (\$120,000) in direct compensation from the Company, other than (i) director and committee fees, (ii) pensions or other forms of defined compensation for prior service (provided such compensation is not contingent in any way on continued service), (iii) compensation received by an immediate family member for service as a non-executive employee or (iv) dividends paid on the Company's equity securities.
 4. If the only relationship that a director of the Company, or an immediate family member of the director, has with a company that has a relationship with the Company is that of director, owner of less than three percent (3%) equity interest, or both.
- E. For relationships not covered by Section D hereof, the determination of whether the relationship is material or not, and whether the director would be independent, shall be

made by the directors who satisfy the NYSE independence rules and standards and the guidelines set forth in Sections A, B, C and D hereof.