Financial Statements

CENTRO DE ANÁLISE DA LIBERDADE E DO AUTORITARISMO - LAUT

December 31, 2024, and 2023

with Independent Auditor's Report

Clicksign 09ba7597-b34f-4565-9f4e-d58b38c0d49c

São Paulo, june, 06, 2025

To the directors and administrators of

CENTRO DE ANÁLISE DA LIBERDADE E DO AUTORITARISMO - LAUT

Ref.: Independent Auditor's Report on Financial Statements

Dear all,

At the present time, we are referring you to the care of V.S.ª. the Independent Auditor's Report on the Financial Statements ended on December 31, 2024, and 2023 of CENTRO DE ANÁLISE DA LIBERDADE E DO AUTORITARISMO - LAUT

Kind Regards,

Audisa Auditores Associados
Alexandre Chiaratti do Nascimento
Rafael F.de Freitas Valle

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CENTRO DE ANÁLISE DA LIBERDADE E DO AUTORITARISMO - LAUT

Financial Statements

December 31, 2024, and 2023

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Statement of cash flows

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CENTRO DE ANÁLISE DA LIBERDADE E DO AUTORITARISMO - LAUT

CNPJ: 45.125.706-0001-18

"INDEPENDENT AUDITOR'S REPORT"

Opinion on the financial statements

We have examined the financial statements of CENTRO DE ANÁLISE DA LIBERDADE E DO AUTORITARISMO - LAUT, which comprise the balance sheet, as of December 31, 2024, and the respective statements of income for the period, changes in equity and cash flows for the year ended on that date, as well as corresponding explanatory notes, including a summary of the main accounting policies.

In our opinion, the financial statements adequately present, in all material respects, the entity's equity and financial position, as of December 31, 2024, the performance of its operations and its cash flows for the year ended on that date, in accordance with accounting practices adopted in Brazil.

Basis for opinion

Our audit was conducted in accordance with Brazilian and international auditing standards. Our responsibilities, in accordance with such standards, are described in the following section, entitled "Auditor's responsibilities for auditing the financial statements". We are independent from the Entity, in accordance with the relevant ethical principles set out in the Accountant's Code of Professional Ethics and in the professional standards issued by the Federal Accounting Council, and we comply with other ethical responsibilities in accordance with these standards. We believe that the audit evidence obtained is sufficient and appropriate to support our opinion.

Management's responsibilities for the financial statements

Management is responsible for preparing and presenting the financial statements in accordance with accounting practices adopted in Brazil and for the internal controls that it has determined to be necessary to allow the preparation of financial statements free of material misstatement, regardless of whether they are caused by fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue operating, disclosing, when applicable, matters related to its operational continuity and the use of this accounting basis in the preparation of the financial statements, unless the management intends to liquidate the Company or cease its operations, or has no realistic alternative to avoid the closure of operations.

Those responsible for administering the Entity are those responsible for supervising the process of preparing the financial statements.

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Auditor's responsibilities for auditing the financial statements

Our objectives are to obtain reasonable assurance that the financial statements, taken as a whole, are free from material misstatement, whether caused by fraud or error, and to issue an audit report containing our opinion. Reasonable security is a high level of security, but it is not a guarantee that the audit in accordance with Brazilian and international auditing standards always detects any relevant existing distortions. Misstatements can be due to fraud or error and are considered relevant when, individually or jointly, they can influence, within a reasonable perspective, the economic decisions of users made based on said financial statements.

As part of the audit, in accordance with Brazilian and international auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. Furthermore:

- We identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, we plan and perform audit procedures in response to such risks, as well as obtain sufficient and appropriate audit evidence to support our opinion. The risk of not detecting material misstatement resulting from fraud is greater than that arising from error, since fraud can involve the act of circumventing internal controls, collusion, forgery, omission, or intentional misrepresentation.
- We obtain an understanding of the internal controls relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal controls.
- We assessed the adequacy of the accounting policies used and the reasonableness of the accounting estimates and respective disclosures made by management.
- We conclude on the adequacy of the use, by management, of the accounting basis for operational continuity and, based on the audit evidence obtained, whether there is a material uncertainty in relation to events or conditions that may raise significant doubts in relation to the ability to continue operating of the Entity. If we conclude that there is material uncertainty, we must draw attention in our audit report to the respective disclosures in the financial statements or include changes in our opinion, if the disclosures are inappropriate. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Entity to no longer remain in business continuity.

- We evaluate the general presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the corresponding transactions and events in a manner consistent with the purpose of proper presentation.

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We communicate with those charged with governance regarding, among other things, the planned scope, timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identified during our work.

São Paulo, June 06, 2024

AUDISA AUDITORES ASSOCIADOS
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Rafael F. de Freitas Valle
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Centro de Análise da Liberdade e do Autoritarismo - LAUT
CNPJ nº 45.125.706/0001-18

BALANCE SHEET

amounts expressed in Brazilian reais - cents omitted

Assets	Explanatory Note	2024	2023	Liabilities	Explanatory Note	2024	2023
Current				**Current**			
Cash and cash equivalents	4	1.739.512	419.016	Labor Obligations		-	500
Accounts receivable		84.465	1.201	Tax Obligations	6	2.434	1.101
Taxes payable		404	-	Suppliers		1.403	-
				Projects to be executed	7	1.801.636	399.447
Total current assets		**1.823.977**	**420.217**				
OTHER CURRENT ASSETS		**1.824.381**	**420.217**				
				Total current liabilities		**1.805.472**	**401.048**
Non-current				**Non-current**			
Fixed assets	5	6.418	8.915	Related fixed assets	5	6.418	8.915
Total non-current assets		**6.418**	**8.915**	**Total non-current Liabilities**		**6.418**	**8.915**
				Net worth	8		
				Social Equity		19.169	6.495
				(Deficit) Surplus for the Fiscal Year		(261)	12.674
				TOTAL NET ASSETS		**18.908**	**19.169**
TOTAL ASSETS		**1.830.799**	**429.132**	**TOTAL LIABILITIES AND NET EQUITY**		**1.830.799**	**429.132**

The Explanatory Notes are an integral part of the Financial Statements.

Centro de Análise da Liberdade e do Autoritarismo - LAUT
CNPJ nº 45.125.706/0001-18

STATEMENT OF INCOME FOR THE PERIOD

amounts expressed in Brazilian reais - cents omitted

	Explanatory Note	2024	2023
Operating income			
No restrictions			
Financial Revenue		31.607	14.769
Volunteering and Free Services	9	6.229	13.690
Restricted			
Projects	7	857.691	272.926
Net Revenue		**895.527**	**301.386**
Project costs			
Projects	7	(857.691)	(272.926)
Operating Expenses		**(38.097)**	**(15.785)**
Taxes		(409)	(180)
Services used		(6.255)	-
Travel		(11.157)	-
Administrative		(11.359)	-
Financial		(2.688)	(1.915)
Volunteering and pro bono work	9	(6.229)	(13.690)
(Deficit) Surplus for the Period		**(261)**	**12.674**

The Explanatory Notes are an integral part of the Financial Statements.

Centro de Análise da Liberdade e do Autoritarismo - LAUT
CNPJ nº 45.125.706/0001-18

STATEMENT OF CHANGES IN NET EQUITY

amounts expressed in Brazilian reais - cen ts omitted

ACCOUNTS SPECIFICATIONS	SOCIAL EQUITY	SURPLUS (DEFICIT) FOR THE PERIOD	NET WORTH
Balance as of December 31, 2022	**-**	**6.495**	**6.495**
Incorporation into Shareholders' Equity	6.495	(6.495)	**-**
Period Result		12.674	**12.674**
Balance as of December 31, 2023	**6.495**	**12.674**	**19.169**
Incorporation into Shareholders' Equity	12.674	(12.674)	**-**
Period Result		(261)	**(261)**
Balance as of December 31, 2024	**19.169**	**(261)**	**18.908**

The Explanatory Notes are an integral part of the Financial Statements.

Centro de Análise da Liberdade e do Autoritarismo - LAUT
CNPJ nº 45.125.706/0001-18

CASH FLOW STATEMENT

amounts expressed in Brazilian reais - cents omitted

1. Operational Activities:	2024	2023
(Deficit) Surplus for the Fiscal Year	(261)	12.674
(+) Depreciation and amortization	2.497	2.497
Adjusted Surplus/Deficit for the Year	**2.236**	**15.171**
Increase/Decrease in CURRENT ASSETS + NON-CURRENT ASSETS		
Increase (Decrease) in Accounts Receivable	(83.265)	(1.201)
Increase (Decrease) in Taxes Payable	(404)	-
Total Increase/Decrease in CURRENT ASSETS + NON-CURRENT ASSETS	**(83.668)**	**(1.201)**
Increase/Decrease in CURRENT LIABILITIES + NON-CURRENT LIABILITIES		
Increase (Reduction) in Labor Obligations	(500)	500
Increase (Reduction) in Tax Obligations	1.333	(173)
Increase (Reduction) in Suppliers	1.403	(476)
Increase (Reduction) in Projects to be Executed	1.402.189	103.471
Increase (Reduction) in Related Fixed Assets	(2.497)	(2.497)
Total Increase/Decrease in CURRENT LIABILITIES + NON-CURRENT LIABILITIES	**1.401.928**	**100.825**
Total Operating Activities	**1.320.495**	**114.795**
(Decrease) / Increase in Cash and Cash Equivalents	**1.320.495**	**114.795**
Cash and Cash Equivalents		
Cash Equivalent at the beginning of the fiscal year	419.016	304.221
Cash Equivalent at the end of the fiscal year	1.739.512	419.016
(Decrease) / Increase in Cash and Cash Equivalents	**1.320.495**	**114.795**

The Explanatory Notes are an integral part of the Financial Statements.

1. Operating context

The Centro de Análise da Liberdade e do Autoritarismo – LAUT is an independent, nonpartisan, interdisciplinary research nonprofit entity, founded in 2021, whose purpose is to monitor the various manifestations of authoritarianism and repression in Brazil through the production and dissemination of theoretical and empirical knowledge about the quality of the rule of law and democracy in the country, supporting civil society mobilization and the defense of rights and freedoms.

2. Basis of preparation of financial statements

2.1. Statement of compliance

The financial statements were prepared in accordance with accounting practices adopted in Brazil applicable to nonprofit entities, considering the General Technical Interpretation ITG 2002 (R1), approved by CFC Resolution No. 1,409/2012, the NBC TG 1.000 (R1) pronouncement – Accounting for Small and Medium-sized Entities, as well as pronouncements issued by the Accounting Pronouncements Committee (CPC) and approved by the Federal Accounting Council (CFC).

The Entity's Management affirms that all relevant information specific to the financial statements, and only such information, is being disclosed, and corresponds to that used by Management in its administration.

The financial statements are being disclosed comparatively to those of the previous year.

The financial statements for the year ended December 31, 2024 were approved by the Executive Board and the Entity's Fiscal Council in April.

2.2. Measurement basis

The financial statements were prepared on a historical cost basis.

2.3. Functional currency and presentation currency

The financial statements were prepared in Brazilian Reais, the Entity's functional currency. All financial information is presented in thousands of Brazilian Reais, except when indicated otherwise.

3. Principal accounting policies

The accounting policies described in detail below have been consistently applied by the Entity to all periods presented in these financial statements.

a) Cash and cash equivalents

Cash and cash equivalents comprise cash balances, banks and financial investments with original maturity of three months or less from the date of contracting, which are subject to an insignificant risk of change in value, and are used in the settlement of short-term obligations.

b) Fixed Assets

Fixed assets are recorded at acquisition cost. Depreciation is computed using the straight-line method, based on the estimated useful life of each asset, according to the rates shown in Explanatory Note No. 5. The estimated useful life and depreciation method are reviewed at the end of each year and the effect of any changes in estimates is accounted for prospectively.

An item of fixed assets is derecognized upon disposal or when no future economic benefits are expected from the continued use of the asset. Gains and losses on disposals are determined by comparing the proceeds from sale with the carrying amount and are recognized in the statement of income.

Depreciation

Depreciation of fixed assets is calculated using the straight-line method on the acquisition cost, based on rates determined according to the useful life of the assets. The estimated useful lives for the current and comparative periods are as follows:

Assets	**Estimated useful life**
Furniture and Fixtures	10 years
Computer Equipment	5 years

c) Assessment of recoverable amount of assets (*impairment* test)

Management annually reviews the net recoverable carrying amount of assets with the objective of assessing events or changes in economic, operational or technological circumstances that may indicate deterioration or loss of their recoverable value. When such evidence is identified and the net carrying amount exceeds the recoverable amount, a provision for impairment is established, adjusting the net carrying amount to the recoverable amount.

d) Provisions

A provision is recognized when, as a result of a past event, the Entity has a legal or constructive obligation that can be reliably estimated, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are measured by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

e) Other Assets and Liabilities (Current and Non-Current)

An asset is recognized on the statement of financial position when it is probable that its future economic benefits will flow to the Entity and its cost or value can be measured reliably.

A liability is recognized on the statement of financial position when the Entity has a legal or constructive obligation as a result of a past event, and it is probable that an economic resource will be required to settle it. They are increased, where applicable, by the corresponding charges and monetary or foreign exchange variations incurred. Provisions are recognized based on the best estimates of the risk involved.

f) Use of Estimates and Judgments

The preparation of financial statements in accordance with accounting practices adopted in Brazil requires Management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenues, and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any affected future periods.

g) Equity

Represents the Entity's initial equity increased or reduced by the accumulated annual surpluses/deficits since its incorporation, which are entirely applied to the Entity's social objectives.

h) Measurement of the Result of Restricted Resources

The recognition of revenues and expenses is carried out in accordance with the accrual basis of accounting.

Restricted funds comprise amounts received by the Entity that can only be used for specific purposes, as determined in their respective contracts. These funds are offset by the 'projects under execution' account. Amounts received and applied to projects under execution originating from contracts with public and private entities are recorded as follows:

- Receipt of funds: when funds are received, a debit to cash and cash equivalents and financial investments is recognized, and a credit to projects under execution in current liabilities, as observed in NBC TG 07;
- Consumption as expense**:** when project expenditures occur, the corresponding expenses are recognized. Simultaneously, revenue is recognized by debiting the 'projects to execute' current liability and crediting the income statement under management contract revenue and incentive revenue, for the same amount; and

- Return on financial investments: when financial investment returns from incentivized resources occur, a debit to cash and cash equivalents is recognized, and a credit to projects under execution in current liabilities.

i) Unrestricted Revenues and Expenses

Revenues and expenses are recognized according to the accrual basis, as per item no. 8 of the Annex to CFC Resolution No. 1,409 of September 21, 2012.

Donation revenues are recognized when their value can be reliably measured and all future economic risks and benefits will flow to the Entity.

Financial income is recognized over time, using the effective interest method.

j) Present Value of Assets and Liabilities

The Entity's long-term assets and liabilities are, when applicable, adjusted to present value using discount rates that reflect the best estimate. The analysis performed on the present value adjustment of current and non-current items showed no material value to be recorded.

k) Volunteer Work Revenues and Expenses

As established by ITG 2002 (R2) – Not-for-Profit Entities, the Entity values revenues from volunteer work, including that of administrative body members. These are measured at fair value, considering the amounts the Entity would have to pay if it contracted these services in a similar market. Volunteer work revenues are recognized in the income statement, offset by operating expenses also in the income statement.

l) Cash Flow Statement

The Entity's Management presents the cash flow statement in accordance with Accounting Standard NBC TG 03 (R2) "Cash Flow Statement," issued by the Accounting Pronouncements Committee (CPC), using the indirect method. Under this method, net income is adjusted for the effects of transactions that do not involve cash, for the effects of any deferrals or accruals of past or future operating cash receipts or payments, and for the effects of revenue or expense items associated with cash flows from investing or financing activities.

4. Cash and Cash Equivalents

Description	2024	2023
Bank current account	1.184	10
Financial investment	1.738.327	419.006
TOTAL	**1.739.512**	**419.016**

Cash equivalents are comprised of the Entity's general cash balance, unrestricted bank current account balances, and short-term financial investments, which are readily convertible to cash and are subject to an insignificant risk of changes in their value until their effective conversion to cash.

5. Fixed Assets

The Entity's fixed assets are entirely located in Brazil and are used exclusively in operations related to it.

The movement of fixed assets as of December 31, 2024, is presented below:

	Annual Rate	Balance as of 12/31/2023	Additions	Disposals	Balance as of 12/31/2024
Project-related					
Data Processing Equipment	**20%**	12.485	-	-	**12.485**
Total Costs		12.485	-	-	12.485
Movement of depreciation					
Data Processing Equipment		(3.570)	(2.497)	-	**(6.067)**
Total Depreciation		(3.570)	(2.497)	-	(6.067)
Net Balance		8.915	(2.497)	-	6.418

	Taxa anual	Saldo em 31/12/2022	Adições	Baixas	Saldo em 31/12/2023
Vinculado a projeto					
Equipamentos Proc Dados	20%	**12.485**	-	-	**12.485**
Total Custo		12.485	-	-	12.485
Movimentação da depreciação					
Equipamentos Proc Dados		**(1.073)**	(2.497)	-	**(3.570)**
Total Depreciação		(1.073)	(2.497)	-	(3.570)
Saldo Liquido		**11.412**	**(2.497)**	**-**	**8.915**

For the fiscal year ended December 31, 2024, depreciation expense in the amount of R$ 2.497 (R$ 2.497 s of December 31, 2023) was recorded, classified under the heading "Depreciation."

The Entity's Management has not identified any event that would require the recognition of an impairment provision for its assets.

6. Tax Liabilities

Description	2024	2023
COFINS	476	796
IRRF	1.957	-
ISS	-	305
	2.434	1.101

7. Projects to be executed

The balance of the accounting line item "projects to be executed" represents restricted funds received from partners/sponsors that have not yet been utilized. This restriction signifies the exclusive allocation of expenses presented in the projects' Income Statement, which are amortized as a transfer of funds in the Income Statement (DRE).

Centro de Análise da Liberdade e do Autoritarismo - LAUT
Notes to the financial statements as of December 31, 2024 and 2023

(Amounts expressed in Brazilian reais)

	Balances as of 01/01/2024	Amounts Received	Restricted Fixed Assets	Consumption	Costs to be Reimbursed	Balances as of 12/31/2024
Conservadorismo e autoritarismo	31.054	-	897	(31.951)	-	-
Liberdade Acadêmica	10.197	-	-	(10.191)	-	6
Programa de formação de pesquisadores	70	61.050	1.600	(64.120)	1.400	-
Apoio institucional LAUT	71.741	-	-	(70.041)	-	1.700
Desradicalização - Galo da manhã	183.500	96.000	-	(180.240)	-	99.260
Desradicalização - Samambaia	86.200	13.796	-	(62.977)	-	37.019
Direitas, radicalismos e novas gramáticas de direitos	16.685	-	-	(14.583)	-	2.102
Pesquisa - O preço da liberdade	-	100.323	-	(143.996)	43.673	-
Apoio institucional - BEJA	-	159.949	-	(152.763)	-	7.186
Apoio institucional - Galo da manhã	-	-	-	(38.192)	38.192	-
Judiciário e liberdades de imprensa e expressão	-	90.000	-	(22.278)	-	67.722
Open Society - Desenvolvimento Institucional	-	1.653.000	-	(66.360)	-	1.586.640
Total Restricted Projects to be Executed	**399.447**	**2.174.118**	**2.497**	**(857.691)**	**83.265**	**1.801.635**

Conservadorismo e autoritarismo
"Authoritarian activism - the new conservative-driven grammars of rights," which aims to map and establish a framework of shared discursive points referring to notions of rights that can be reinforced in defense of democracy and the rule of law.

Liberdade Acadêmica
The guarantee of freedom to teach, research, and learn, in an environment that values pluralism, has constitutional protection in Brazil. Its effectiveness also depends on an institutional structure, guaranteed by university autonomy. LAUT's research on this topic aims to strengthen LAUT's academic freedom line and contribute to the production of knowledge about academic freedom in Brazil, making relevant data and information accessible to the public for debate on the subject.

Programa de formação de pesquisadores
The Research Training Program aims to provide opportunities for undergraduate students and/or recent graduates (up to 10 young researchers). The program's objective is concrete involvement in LAUT's interdisciplinary research and learning about methods, analysis, writing, and communication of research results to diverse audiences. The training includes research methodology workshops and meetings for directed studies on freedoms and democracy led by LAUT researchers and invited guests.

Apoio institucional LAUT
The institutional support project is primarily focused on maintaining LAUT's administrative-financial structure (support activities and infrastructure). Keeping the structure operational is necessary for LAUT's researchers to fully dedicate themselves to research and to ensure the full functioning of LAUT's core activity, which is the production and dissemination of knowledge.

Desradicalização e Fortalecimento Democrático
The project's objective is to investigate theories and practices related to the notion of deradicalization and correlated concepts globally, to reflect on how this process can be conceived and executed within the Brazilian sociopolitical reality, and to present concrete proposals for strengthening democracy in Brazil. The research seeks to understand the various sub-themes related to combating political extremism through diverse lenses, such as public policies, civil society engagement, and the production of scientific knowledge.

Direitas, radicalismos e novas gramáticas de direitos
As part of this conservatism and authoritarianism research agenda, and with the aim of fostering dialogue on the topic, a thematic seminar titled "Right-wing Movements, Radicalisms, and the New Grammars of Rights" will be held. The seminar will serve as a space for the free exchange of ideas among specialists from related fields and will result in the publication of a book featuring original contributions from the event's panel participants

7.1 - Income Statement Result

During the 2024 fiscal year, the amount of R$857,691 was utilized for the development of the Projects' activities, as shown below:

Description	2024	2023
Taxes	17.582	2.441
Staff Costs	-	6.000
Services Rendered by Third Parties	611.434	138.765
General and Administrative	217.563	121.450
Financial	8.615	1.774
Depreciation	2.497	2.497
TOTAL	857.691	272.926

8. Net Worth

(a) Net Assets

The Net Assets are represented by the Entity's initial assets, increased by the results determined annually since its incorporation date, which are fully applied to its social objectives, as disclosed in explanatory note no. 1.

In accordance with the Bylaws, Chapter VI, Article 37 and sole paragraph, in case of dissolution, all its remaining assets must be allocated to another non-profit entity with identical or similar purposes. Members are prohibited from receiving restitution for contributions made to LAUT's assets.

The Net Assets for 2024 are comprised of the accumulated balance of R$19.169 which, when added to the deficit for the period of R$261 totals R$18.908 (R$19.169 as of December 31, 2023).

9. Volunteering and Pro Bono Services

The Entity's Management does not compensate, in any way, its Directors, Board Members, Advisory Board Members, and Fiscal Council Members for services rendered.

As established by ITG 2002 (R2) – Not-for-Profit Entities, the Entity's Management recognizes the value of volunteer work, including from members of its administrative bodies, measured at fair value, considering the amounts the Entity would have to pay if it contracted these services in a similar market. Revenues from volunteer work are recognized in the statement of operations (or result for the period) offsetting operational expenses also in the statement of operations. As of December 31, 2024, the amount recognized was R$6.229 (R$13.690 as of December 31, 2023).

10. Related Parties

The Entity's Management did not perform any transactions or contract services with related parties in 2024 and 2023.

Management Compensation

There was no remuneration for the Directors in the fiscal year ended. As per the Bylaws, Board Members are also not compensated for their functions nor do they receive advantages or benefits.

The Entity's Management does not have other benefits such as post-employment benefits, termination benefits, share-based payments, and other long-term benefits for key management personnel, except for those provided for in Collective Bargaining Agreements.

The Entity does not distribute, among Directors, Board Members, or employees, gross or net operating surpluses, dividends, bonuses, participations, or portions of its net assets, generated from the exercise of its activities, under any circumstances, including due to the resignation, withdrawal, or death of an associate or member of the Entity, fully applying them to the achievement of its social purpose.

11. Risk Management and Financial Instruments

a) General Considerations and Policies

The Entity's Management contracts operations involving financial instruments, recorded in asset accounts, which are intended to meet its operational and financial needs, keeping operations with specific and restricted purposes separate and individualized from the operations for which they are intended.

The management of these financial instruments is carried out through policies monitored by the Entity's Management.

The Entity's Management did not contract financial instruments in the form of derivatives or in foreign currencies during the fiscal years 2024 and 2023.

b) Financial Risk Management

Financial Risk Factors

The Entity's activities expose it to certain financial risks, such as credit risk and liquidity risk. The Entity's risk management aims to minimize potential adverse effects on financial performance.

c) Capital Management

The Entity's objectives in managing its capital are to safeguard its ability to continue as a going concern and to maintain an optimal capital structure to reduce its cost.

The Entity only holds financial instruments classified as "Financial investments." The respective balances on the balance sheet dates do not differ significantly from their fair values.

As of December 31, 2024, the Entity had positive net working capital of R$18.908 (R$19.169 positive on December 31, 2023).

d) Credit Risk Management

The credit risk incurred by the Entity is immaterial, given that almost all transactions carried out are linked to prime financial institutions and it does not possess other relevant financial assets.

e) Financial Risk Management

The Entity does not have onerous financial liabilities, and financial revenues do not constitute a significant portion of its total revenues, such that Management understands it is not vulnerable to fluctuations in interest rates.

12. Guarantees, Sureties, and Collateral

The Entity did not provide guarantees or participate in any transactions as an intervening guarantor during the fiscal years 2024 and 2023.

13. Tax Exemption

In accordance with item 27, letter "c" of ITG 2002 (R1) - Not-for-profit Entity, the Entity presents below the list of taxes subject to tax waivers for the fiscal years ended December 31, 2024, and 2023:

- IRPJ (Corporate Income Tax)
- CSLL (Social Contribution on Net Profits)
- COFINS (Contribution for the Financing of Social Security) on own revenues

In accordance with Article 150, paragraph 6 of the Constitution of the Federative Republic of Brazil, the Entity is exempt from Corporate Income Tax (IRPJ) and Social Contribution on Net Profits (CSLL), as per Article 15 of Law No. 9,532/97, in addition to the Tax on Services of Any Nature (ISSQN).

The Entity is not exempt from its social security obligations and does not enjoy any benefits of this nature. Its labor obligations, such as contributions to INSS (National Social Security Institute) and FGTS (Guarantee Fund for Length of Service), are calculated on payroll earnings, as is the PIS (Social Integration Program), which is calculated by applying a 1% rate on the earnings paid to employees.

As of July 2015, the Entity became obligated to collect COFINS on its financial revenues, as reinstated by Decree No. 8,426/2015, in accordance with legal provisions based on Law 10,865/2004.

14. Subsequent Events

The Entity's Management declares that, up to the date of approval of the financial statements for the fiscal year ended December 31, 2024, no subsequent events have occurred that could significantly impact its equity and financial position, the performance of its operations, or the continuity of its business.

CONRADO HUBNER MENDES
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DIRECTOR

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