

## Accounting statements

### MOVIMENTO DOS PIMPADORES

December 31, 2022 and 2021

with Independent Auditor's Report

#### NOSSOS ESCRITÓRIOS

##### São Paulo

Alameda Rio Negro, 503 - 1º andar  
Conj. 108/109 - Alphaville

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August 21st, 2023

To the directors and managers of

**MOVIMENTO DOS PIMPADORES**

**Ref.: Independent Auditor's Report on the Financial Statements**

Dear Sir or Madam,

We are hereby forwarding to your attention the Independent Auditor's Report on the Financial Statements for the year ended December 31, 2022 and 2021 of the Movimento dos Pimpadores.

Sincerely,

*Alexandre Chiaratti do Nascimento*

*Partner*

**NOSSOS ESCRITÓRIOS**

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## MOVIMENTO DOS PIMPADORES

Accounting statements

December 31, 2022 and 2021

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**MOVIMENTO DOS PIMPADORES**

CNPJ: 25.340.645/0001-02

**“INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS”****Opinion on the financial statements**

We have audited the accompanying financial statements of **MOVIMENTO DOS PIMPADORES**, which comprise the balance sheet as of December 31, 2022, and the statements of income, changes in shareholders' equity and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **MOVIMENTO DOS PIMPADORES** as of December 31, 2022, and its financial performance and its cash flows for the year then ended, in accordance with accounting practices adopted in Brazil.

**Basis for Opinion on the Financial Statements**

We conducted our audit in accordance with Brazilian and international auditing standards. Our responsibilities under those standards are described in the section below entitled "Auditor's responsibilities for the audit of the financial statements". We are independent of the Entity in accordance with the relevant ethical principles set out in the Code of Professional Ethics for Accountants and the professional standards issued by the Federal Accounting Council, and we have fulfilled our other ethical responsibilities in accordance with these standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices adopted in Brazil and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management

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either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those responsible for the management of the Entity are those responsible for overseeing the process of preparing the financial statements.

### **Auditor's responsibilities for auditing the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect any material misstatements. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of the audit carried out in accordance with Brazilian and international auditing standards, we exercised professional judgment and maintained professional skepticism throughout the audit. In addition:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is greater than that resulting from error, since fraud can involve the act of circumventing internal controls, collusion, forgery, omission or intentional misrepresentations.
- Obtain an understanding of internal control relevant to the audit in order 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 control.
- We assessed the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's

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ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. 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 cease to continue as a going concern.

- We assessed the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

São Paulo - SP, August 21, 2023

**AUDISA AUDITORES ASSOCIADOS**  
**CRC/SP 2SP 024298/O-3**

Alexandre Chiaratti do Nascimento  
Accountant  
CRC/SP 187.003/ O- 0  
CNAI – SP – 1620

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## ASSINADO DIGITALMENTE POR:

ALEXANDRE CHIARATTI DO  
NASCIMENTO (14782348819)  
Data: 17/11/2023 12:15:00 -03:00



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## MOVIMENTO DE PIMPADORES CNPJ 25.340.645/0001-02

## BALANCE SHEET

Closed on December 31, 2022

VALUES IN REAIS - BRL

ASSETS			LIABILITIES		
	2022	2021		2022	2021
<b>CURRENT ASSETS</b>	<b>820.890,75</b>	<b>1.894.620,93</b>	<b>CURRENT LIABILITIES</b>	<b>4.851,95</b>	<b>12.907,26</b>
<b>CASH AND CASH EQUIVALENTS</b>			Tax Liabilities	-	-
Cash	4.370,48	4.370,48	Other Accounts Payable	4.851,95	12.907,26
Banks	186.827,27	-			
Financial Applications	346.080,61	1.665.382,28			
<b>CUSTOMERS AND OTHER RECEIVABLES</b>			<b>GRANTS AND/OR AGREEMENTS TO BE IMPLEI</b>	<b>76.251,92</b>	<b>1.098.630,01</b>
Accounts Receivable	283.612,39	224.868,17	Balance of Projects	76.251,92	1.098.630,01
<b>NON-CURRENT ASSETS</b>	<b>86.059,32</b>	<b>84.585,47</b>			
Long-term Assets		-	<b>EQUITY</b>	<b>825.846,20</b>	<b>867.669,13</b>
Fixed Assets	104.116,73	94.872,63	Net Worth	862.669,13	1.259.892,47
(-) Accumulated Depreciation	(18.057,41)	(10.287,16)	Profit for the year	(36.822,93)	(392.223,34)
<b>TOTAL ASSETS</b>	<b>906.950,07</b>	<b>1.979.206,40</b>	<b>TOTAL LIABILITIES</b>	<b>906.950,07</b>	<b>1.979.206,40</b>

São Paulo, December 31, 2022

Leticia de Souza Tavares

CEO

CPF: 229.708.228-22



Raul Paulino Torres

Accountant - 1SP265092/O-6

CPF: 314.637.888-43

MOVIMENTO DE PIMPADORES CNPJ 25.340.645/0001-02		
INCOME STATEMENT FOR THE PERIOD		
FINANCIAL YEAR 2022		
	2022	2021
<b>REVENUES</b>	<b>3.598.344,30</b>	<b>2.820.060,25</b>
Grants from Legal Entities	2.556.892,46	1.979.907,85
Donations from Legal Entities	398.591,20	519.823,02
Donations from Individuals	76.001,61	197.902,23
Financial Income	123.693,82	38.432,14
Other income	443.165,21	83.995,01
<b>EXPENSES</b>	<b>3.635.167,23</b>	<b>3.212.283,59</b>
Activity expenses	3.547.900,35	3.016.219,16
Administrative Expenses	87.266,88	196.064,43
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>- 36.822,93</b>	<b>- 392.223,34</b>

MOVIMENTO DE PIMPADORES CNPJ 25.340.645/0001-02			
STATEMENT OF CHANGES IN EQUITY			
FINANCIAL YEAR 2022			
	Assets	Surplus (Deficit)	Total
<b>Balance on December 31, 2020</b>	-	-	<b>1.304.780,98</b>
Incorporation of surplus into assets	1.304.780,98	600.970,00	1.905.750,98
Transfer to project balance		<b>(592.776,25)</b>	<b>(592.776,25)</b>
Disposals of inconsistent balances ref. to 2020		<b>(58.582,26)</b>	<b>(58.582,26)</b>
Incorporation of inconsistent balances for 2020		<b>5.500,00</b>	<b>5.500,00</b>
Deficit calculated for 2021		(392.223,34)	(392.223,34)
<b>Balance on December 31, 2021</b>	<b>1.259.892,47</b>	<b>(392.223,34)</b>	<b>867.669,13</b>
Disposals of inconsistent balances (accounts receivable) ref.		<b>(5.000,00)</b>	<b>(5.000,00)</b>
Deficit calculated for 2022		(36.822,93)	(36.822,93)
<b>Balance on December 31, 2022</b>	<b>862.669,13</b>	<b>(36.822,93)</b>	<b>825.846,20</b>

São Paulo, December 31, 2022

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**Letícia de Souza Tavares**

CEO

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**Raul Paulino Torres**

Accountant - 1SP265092/O-6

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MOVIMENTO DE PIMPADORES CNPJ 25.340.645/0001-02		
CASH FLOW STATEMENT - INDIRECT METHOD		
FINANCIAL YEARS ENDING 2022		
Operational Activities	2022	2021
Surplus (Deficit) for the Year	- 36.822,93	- 392.223,34
Depreciation	7.770,25	6.135,90
<b>Adjusted Deficit/Surplus for the Year</b>	<b>- 29.052,68</b>	<b>- 386.087,44</b>
<b>Increase/Decrease in CURRENT and NON-CURRENT ASSETS</b>		
(Increase) Decrease in Recoverable Amounts		
(Increase) Decrease in Accounts Receivable	- 63.744,22	626.173,26
(Increase) Decrease in long-term receivables	-	-
<b>Total Increase/Decrease in CURRENT and NON-CURRENT ASSETS</b>	<b>- 63.744,22</b>	<b>626.173,26</b>
<b>Increase/Decrease in CURRENT and NON-CURRENT LIABILITIES</b>		
Increase (Decrease) Prior Year Adjustments	-	- 645.858,51
Increase (Decrease) Expenses to be reimbursed	-	-
Increase (Decrease) Accounts Payable	- 8.055,31	- 9.642,74
Increase (Decrease) Donations / Subsidies to be Realized	- 1.022.378,09	1.098.630,09
<b>Total Increase/Decrease in CURRENT and NON-CURRENT LIABILITIES</b>	<b>- 1.030.433,40</b>	<b>443.128,84</b>
<b>Net cash from operating activities</b>		
<b>Investment Activities</b>		
Purchase of Fixed Assets	- 9.244,10	- 82.006,43
<b>Net cash from investing activities</b>	<b>- 9.244,10</b>	<b>- 82.006,43</b>
<b>Financing Activities</b>		
Financing Activities		
<b>Net cash from financing activities</b>		
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>- 1.132.474,40</b>	<b>601.208,23</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>- 1.132.474,40</b>	<b>601.208,23</b>
<b>Cash and Cash Equivalents - beginning of year</b>	<b>1.669.752,76</b>	<b>1.068.544,53</b>
<b>Cash and Cash Equivalents - end of year</b>	<b>537.278,36</b>	<b>1.669.752,76</b>

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**MOVIMENTO DE PIMPADORES CNPJ 25.340.645/0001-02**  
**Notes to the Financial Statements as of December 31, 2022.**

**1. OPERATIONAL CONTEXT** The MOVIMENTO DE PIMPADORES is a non-profit, non-political and non-partisan legal entity under private law, of a cultural and scientific nature, legally constituted as a private association.

**2. PRESENTATION OF THE STATEMENTS** In preparing the 2021 financial statements, the Entity adopted Law No. 11.638/2007, Law No. 11.941/09 which amended articles of Law No. 6.404/76 in relation to aspects concerning the preparation and disclosure of financial statements. The financial statements were prepared in compliance with accounting practices adopted in Brazil, qualitative characteristics of accounting information, CFC Resolution No. 1.374/11 (NBC TG), which deals with the Conceptual Framework for the Preparation and Presentation of Financial Statements, CFC Resolution No. 1.376/11 (NBC TG 26), which deals with the Presentation of Accounting Statements, Resolutions of the Securities and Exchange Commission (CVM) and the Standards issued by the Federal Accounting Council (CFC), in particular CFC Resolution No. 1409/12 which approved ITG 2002, for Non-Profit Entities, which establishes specific criteria and procedures for valuation, recording of components and variations in assets and structuring of accounting statements, and the minimum information to be disclosed in explanatory notes for non-profit entities.

**3. FORMALITY OF ACCOUNTING RESOLUTION** CFC No 1.330/11 (NBC ITG 2000) The entity maintains a uniform bookkeeping system for its administrative acts and facts, by means of an electronic process. The accounting records contain the identification number of the entries related to the respective document of external or internal origin or, failing that, in elements that prove or evidence facts and the performance of administrative acts. The accounting statements, including the explanatory notes, prepared in accordance with legal and statutory provisions, will be transcribed in the Entity's "Journal" and subsequently registered with the Legal Entities Registry Office. The Entity's accounting documentation is made up of all the documents, books, papers, records and other items that support or make up the bookkeeping. The accounting documentation must be suitable, with the essential intrinsic or extrinsic characteristics defined in the legislation, in the accounting technique or accepted by "uses and customs". The entity must keep its accounting documentation in good order.

**4. MAIN ACCOUNTING PRACTICES ADOPTED:**

**a. Cash and Cash Equivalents:** In accordance with CFC Resolution No. 1.296/10 (NBC -TG 03) - Cash Flow Statement and CFC Resolution No. 1.376/11 (NBC TG 26) - Presentation of Accounting Statements, the amounts accounted for in this subgroup represent cash on hand and demand deposits in bank accounts, as well as resources that have the same characteristics of cash liquidity and immediate availability or up to 90 (ninety) days and that are subject to insignificant risk of change in value.;

**b. Short-term investments:** Short-term investments are stated at the original amounts invested, plus pro-rata income up to the balance sheet date.;

**c. Current assets - Accounts receivable:** Accounts receivable are recorded at the amount invoiced;

**d. Current Liabilities:** Current liabilities are stated at known or estimated amounts plus, where applicable, the corresponding charges incurred up to the balance sheet date. Where applicable, current and non-current liabilities are recorded based on interest rates that reflect the term, currency and risk of each transaction.

**e. Provisions:** A provision is recognized as a result of a past event that gave rise to a liability, and it is probable that an economic resource may be required to settle the obligation. Provisions are recorded when deemed probable and based on the best estimates of the risk involved.

**f. Terms:** Assets realizable and liabilities payable until the end of the following financial year are classified as current.

**g. Expenses and Revenues:** are appropriated on an accrual basis.

**h. Determination of Results:** Results were calculated on an accrual basis. Revenue from services rendered is measured at fair value (agreed in the contract - amounts received or receivable) and

recognized when it is probable that future economic benefits will flow to the entity and can therefore be reliably measured. The income and charges levied on Assets and Liabilities and their realizations are recognized in the income statement.

**i. Use of estimates:** The preparation of financial statements requires management to estimate and make assumptions, in its best judgment, that affect the reported amounts of assets and liabilities, as well as the amounts of revenues, costs and expenses. The settlement of transactions involving estimates may result in amounts different from those estimated due to inaccuracies inherent in the process of determining them. The entity reviews estimates and assumptions at least annually.

**5. GRANTS AND/OR AGREEMENTS TO BE IMPLEMENTED** These are financial resources from agreements signed with private companies, the main purpose of which is to carry out predetermined projects and activities. The Entity periodically reports its entire financial and operational flow to the competent bodies, and all documentation is available for any inspection. The agreements signed are in line with the Entity's bylaws and the expenses are in line with its objectives.

**6. PROVISION FOR CONTINGENT LIABILITIES AND ASSETS** (CFC Resolution No. 1.180/09 NBC TG 25) According to the assessment made by the Entity's legal advisors, no probable losses are expected that should be recorded in the financial statements ended December 31, 2021.

**7. SHAREHOLDERS' EQUITY** Shareholders' equity is presented at updated values and comprises shareholders' equity, with a decrease in the deficit of 36,822.93.

**8. REVENUES (CFC Resolution No. 1.412/12)** In compliance with CFC Resolution No. 1.412/12 approving NBC TG 30, the Entity's revenues (sources of funds) from its core activities (revenues from agreements signed with private companies) are recorded at the amounts contracted by the agreements signed.

**9. INCOME FOR THE PERIOD** The surplus for 2021 will be incorporated into Shareholders' Equity in accordance with legal and statutory requirements and CFC Resolution No. 1,409/12, which approved NBC ITG 2002, especially item 15, which states that the surplus or deficit for the year must be recorded in the Shareholders' Equity account.

**10. CASH FLOW STATEMENT** The Cash Flow Statement was prepared in accordance with CFC Resolution No. 1,152/2009, which approved NBC TG 13, and also with CFC Resolution No. 1,296/10, which approved NBC TG 03 - Cash Flow Statement. The method used by the Entity to prepare the Cash Flow Statement was the INDIRECT method.

São Paulo, December 31, 2022.

**Letícia de Souza Tavares**

CPF: 229.708.228-22

CEO



**Raul Paulino Torres – Accountant**

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