

**INSTITUTO AME SUA MENTE**

**Independent auditor's report**

**Financial statements**

**On Sunday, December 31, 2023**

**INSTITUTO AME SUA MENTE**

**Financial Statements  
On Sunday, December 31, 2023**

**Content**

**Independent Auditor's Report on Financial Statements**

**Balance sheets**

**Income statements**

**Comprehensive income statements**

**Statements of changes in net equity**

**Cash flow statements**

**Management's explanatory notes to financial statements**

## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To  
the Administrators of  
**Instituto Ame Sua Mente**  
São Paulo - SP

### Opinion on financial statements

We examined the financial statements of **Instituto Ame Sua Mente** (“Entity”), which comprise the balance sheet on Sunday, December 31, 2023 and the respective statements on income, comprehensive income, changes in equity, and cash flows for the year ending on that date, as well as the corresponding explanatory notes, including material accounting policies and other explanatory information.

In our opinion, the financial statements referred to above adequately present, in all material aspects, the equity and financial position of **Instituto Ame Sua Mente** as of December 31, 2023, the performance of its operations and its cash flows for the year ending on that date, in accordance with the accounting practices adopted on the basis of the provisions contained in the ITG “2002 R1 - Non-profit entities,” also in the NBC TG “1000 R1 - Accounting for small and medium-sized companies” for the aspects not addressed by ITG “2002 (R1) - Non-profit entity.

### Basis for opinion on the financial statements

Our audit was conducted in accordance with Brazilian and international auditing standards. Our responsibilities, in accordance with such standards, are described in the section entitled “Auditor’s responsibilities for the auditing of financial statements.” We are independent in relation to the Entity, in accordance with the relevant ethical principles set forth in the Accountant’s Code of Professional Ethics and in the professional standards issued by the Federal Accounting Council (CFC), and we comply with other ethical responsibilities in accordance with these standards. We believe that the auditing evidence obtained supports our opinion.

### Emphasis

#### Resubmission of financial statements

We call your attention to Explanatory Note No. 4, in which **Instituto Ame Sua Mente** reports the spontaneous restatement of the years ending December 31, 2022, for which we issued an unmodified opinion on March 21, 2023, in order to correct errors. The corresponding amounts for the above-mentioned year, presented for comparative purposes, have been adjusted and are being restated in accordance with CPC 23 “Accounting policies, changes in estimates and correction of errors” and CPC 26 (R1) “Presentation of financial statements,” due to the accounting of restricted revenue outside the jurisdiction, duplicate entries for suppliers and the absence of accounting of the labor provision. Our opinion is unchanged regarding this matter.

### **Management's responsibilities for the financial statements**

Management is responsible for the preparation and adequate presentation of financial statements in accordance with the accounting practices adopted in Brazil, and for the internal controls that it determined to be necessary to allow the preparation of financial statements free of material distortion, whether or not 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 preparing the financial statements, unless Management intends to liquidate the Entity or cease its operations, or has no realistic way to avoid shutting down the operations.

### **Auditor's responsibility for auditing financial statements**

Our objectives are to obtain reasonable assurance that the financial statements, taken together, are free of material misstatement, whether or not caused by fraud or error, and to issue an audit report containing our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that the audit carried out in accordance with Brazilian and international auditing standards will always detect any relevant material distortions. Distortions may result from fraud or error and are considered material when, individually or together, they can reasonably influence the economic decisions made by users based on the aforementioned financial statements.

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

- We identify and assess the risk of material misstatement in the financial statements, whether or not caused by fraud or error, plan and perform audit procedures in response to such risk, and obtain sufficient appropriate auditing evidence to support our opinion. The risk of not detecting a material misstatement resulting from fraud is greater than that arising from error, as fraud may involve the act of circumventing internal controls, collusion, forgery, omission, or intentional false representations;
- We obtain an understanding of the internal controls relevant to the audit in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal controls;
- We evaluate the adequacy of the accounting policies used and whether the accounting estimates and related disclosures made by Management are reasonable;
- We draw conclusions on the appropriateness of Management's use of the going concern basis of accounting and, based on the auditing evidence obtained, whether material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that there is material uncertainty, we must draw attention in our audit report to the related disclosures in the financial statements or include a change in our opinion if the disclosures are inadequate. Our conclusions are based on auditing evidence obtained up to the date of our report. However, future events or conditions may lead to the Entity's failure to continue as a going concern;
- We evaluate the overall presentation, structure, and content of the financial statements, including disclosures, and whether the financial statements represent transactions and events compatible with the objective of a fair presentation.



We communicate with those responsible for 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 identify during our work.

São Paulo, Friday, March 22, 2024.



**BDO RCS Auditores Independentes SS Ltda.**  
**CRC 2 SP 013846/O-1**

**David Elias Fernandes Marinho**  
**Accountant CRC 1 SP 245857/O-3**

# INSTITUTO AME SUA MENTE

CNPJ/MF: 28.985.030/0001-13

## Balance sheets

On Sunday, December 31, 2023 and 2022

(In Reais)

Asset				Liability and net equity			
	Explanatory Note	31/12/2023	12/31/2022 (resubmitted)		Explanatory Note	31/12/2023	12/31/2022 (resubmitted)
<b>Current</b>				<b>Current</b>			
<b>Own resources</b>				<b>Own resources</b>			
Cash and cash equivalents (without restriction)	5	755,307	1,272,962	Suppliers		8,745	395
Cash and cash equivalents (with restriction)	5	697,828	252,686	Labor obligations		9,429	8,121
Other accounts receivable	6	59,500	-	Tax obligations		701	1,599
		<u>1,512,635</u>	<u>1,525,648</u>	Vacations, 13th salary and payable charges		23,140	13,779
<b>Non-current</b>				<b>Net Equity</b>			
Fixed Assets	7	8,284	6,878	Equity		940,749	399,690
		<u>8,284</u>	<u>6,878</u>	Accumulated net surpluses		-	140,897
				(Deficits)/Net surpluses for the fiscal year		(206,863)	400,162
					10	<u>733,886</u>	<u>940,749</u>
<b>Total Assets</b>		<u><u>1,520,919</u></u>	<u><u>1,532,526</u></u>	<b>Total liabilities and net equity</b>		<u><u>1,520,919</u></u>	<u><u>1,532,526</u></u>

Management's explanatory notes are an integral part of these financial statements

# INSTITUTO AME SUA MENTE

CNPJ/MF: 28.985.030/0001-13

## Income statements Fiscal Years ended on December 31, 2023 and 2022 (In Reais)

	Explanatory Note	31/12/2023	12/31/2022 (resubmitted)
Unrestricted gross revenue	11	2,695,163	1,568,292
Revenue with restrictions	12	-	2,049,540
Revenue from provision of services		59,185	28,393
Other operating revenues		3,597	67,056
Revenue from volunteering services		67,147	44,501
<b>Total net operating revenues</b>		<b>2,825,092</b>	<b>3,757,781</b>
Administrative expenses	13	(1,597,276)	(1,352,582)
Personnel Expenses	13	(293,030)	(169,696)
Financial Income	13	15,524	(597)
Project expenses	14	(1,087,553)	(1,961,214)
Reimbursement of project expenses	14	-	173,050
Provision for depreciation and amortization	7	(2,473)	(2,080)
<b>(+/-) Operating expenses</b>		<b>(2,964,808)</b>	<b>(3,313,119)</b>
Provision of Volunteering Services		(67,147)	(44,501)
<b>Other Expenses</b>		<b>(67,147)</b>	<b>(44,501)</b>
Expenses and costs		(3,031,955)	(3,357,619)
<b>( = ) (Deficit)/Net surplus for the fiscal year</b>		<b>(206,863)</b>	<b>400,162</b>

Management's explanatory notes are an integral part of these financial statements

# INSTITUTO AME SUA MENTE

CNPJ/MF: 28.985.030/0001-13

## Comprehensive income statements Fiscal Years ended on December 31, 2023 and 2022 (In Reais)

---

	31/12/2023	12/31/2022 (resubmitted)
Net (deficit)/surplus for the fiscal year	<u>(206,863)</u>	<u>400,162</u>
Other comprehensive results	-	-
Total comprehensive income for the fiscal year	<u><u>(206,863)</u></u>	<u><u>400,162</u></u>

---

Management's explanatory notes are an integral part of the financial statements.

---



# INSTITUTO AME SUA MENTE

CNPJ/MF: 28.985.030/0001-13

## Statements of changes in net equity

Fiscal Years ended on December 31, 2023 and 2022

(In Reais)

	Equity	(deficit)	Total
Balance on Friday, December 31, 2021	399,690	141,808	541,498
Balance on Saturday, December 31, 2022	940,278	1,751,829	1,451,235
Income transfers	141,808	(141,808)	-
Adjustments previous fiscal year	(911)	-	(911)
Net surplus for the fiscal year	-	400,162	400,162
<b>Balances on December 31, 2022 (resubmitted)</b>	<b>540,587</b>	<b>400,162</b>	<b>940,749</b>
Profit transfers	400,162	(400,162)	-
Fiscal year deficit	-	(206,863)	(206,863)
<b>Balance on Sunday, December 31, 2023</b>	<b>940,749</b>	<b>(206,863)</b>	<b>733,886</b>

Management's explanatory notes are an integral part of the financial statements.

# INSTITUTO AME SUA MENTE

CNPJ/MF: 28.985.030/0001-13

## Cash flow statements

Fiscal Years ended on December 31, 2023 and 2022

(In Reais)

	31/12/2023	31/12/2022
Net (deficit)/surplus for the fiscal year	(206,863)	400,162
Depreciation and amortization	2,473	2,080
Adjustment to previous fiscal years	-	(911)
Provisions for vacations and charges	78,791	4,013
	<u>(125,599)</u>	<u>405,344</u>
<b>Cash flow from operating activities</b>		
Accounts receivable	(59,500)	5,635
Suppliers	8,350	(1,085)
Labor obligations	1,308	4,385
Tax obligations	(898)	(833)
Projects to carry out	107,705	567,883
(=) Net cash from operating activities	<u>56,965</u>	<u>575,985</u>
<b>Cash flow from investing activities</b>		
Acquisitions of fixed and intangible assets	(3,879)	-
(=) Cash used in investing activities	<u>(3,879)</u>	<u>-</u>
(=) Net (decrease)/increase in cash and cash equivalents	<u>(72,513)</u>	<u>981,329</u>
Cash balance at the beginning of the fiscal year	1,525,648	544,319
Cash balance at the end of the fiscal year	1,453,135	1,525,648
(=) Net (decrease)/increase in cash and cash equivalents	<u>(72,513)</u>	<u>981,329</u>

Management's explanatory notes are an integral part of the financial statements.

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

---

### 1. Operating context

Established in 2008 by the Department of Psychiatry at the Federal University of São Paulo (UNIFESP), on September 20, 2017, Y-Mind (Instituto de Prevenção e Tratamento de Transtornos Mentais) changed its face and became Instituto Ame Sua Mente, a private non-profit association.

Ame Sua Mente aims to promote a new culture of mental health in Brazil (raise awareness, educate, train, prevent, diagnose, and provide early treatment); the purpose is to get people to take charge of their emotional development from an early age. It has cutting-edge programs focused on promoting mental health, reducing stigma, and preventing mental health issues in schools and youth health facilities.

To this end, action was defined in schools and businesses to raise the awareness of the population of the importance of the issue, always with the aim of providing training and breaking down paradigms and stereotypes.

Social interventions and production of specialized content that support the dissemination of knowledge to society are based on the scientific literature and research. The objective is to make science the foundation of the Institute and translate it into a simple and accessible language, which makes sense for society and for all direct and indirect beneficiaries impacted by the social projects carried out, while seeking new partners for fundraising to maintain current projects as well as to undertake new ones in the coming years.

### 2. Preparation and presentation of financial statements

The financial statements were prepared and are being submitted in accordance with the accounting practices adopted in Brazil, based on the provisions contained in the ITG “2002 R1 - Non-profit entities,” and also in the NBC TG “1000 R1 - Accounting for small and medium-sized companies” for aspects not covered by ITG “2002 (R1) - Non-profit entity.”

The issuance of the financial statements was authorized by the Management on March 22, 2024.

### 3. Summary of main accounting policies

The main accounting policies applied in the preparation of these financial statements are presented below. These policies were applied consistently in the fiscal years covered.

Management's explanatory notes to financial statements  
Fiscal Years ending on December 31, 2023 and 2022  
(Expressed in Reais)

---

- 3.1. **Preparation and presentation basis:** The financial statements were prepared and are being presented as mentioned in Item 2 above.
- 3.2. **Presentation currency:** The financial statements are being presented in Reais.
- 3.3. **Calculation of Results:** Expenses are recognized on an accrual basis and income on actual receipts.
- 3.4. **Cash and cash equivalents:** These comprise cash on hand, bank deposits, and short-term financial investments that are recorded at the investment value plus income incurred up to the date on the balance sheet.
- 3.5. **Current and non-current assets:** Stated at cost amounts deducted, when applicable, from the corresponding provisions for reductions in recoverable value.
- 3.6. **Receivable contributions from associates:** The entity does not adopt a policy of recording the value of Members' receivable contributions, excluding losses due to dubious accounts or amnesties, directly recording its revenue when it is actually received.
- 3.7. **Fixed Assets:** Stated at acquisition cost, since depreciation is not being calculated using the straight-line method based on the useful life of these assets and accounting recognition.
- 3.8. **Intangible:** Includes rights to use software, amortized at a rate of 20% per year, and trademarks and patents.
- 3.9. **Current and non-current liabilities:** Stated at known and calculable values, plus, when applicable, the corresponding charges incurred;
- 3.10. **Provision for vacations and charges:** These were not calculated based on the rights acquired by employees up to the balance sheet date, and include the corresponding social contributions; Additionally, another estimated provision was set up for possible compensation arising from the cancellation of contracts estimating other labor costs and fines;
- 3.11. **Usage estimate:** The preparation of financial statements requires management to make estimates and assumptions, in its best judgment, that affect the reported amount of assets and liabilities, as well as the amount of revenue, costs, and expenses. Actual values may differ from the estimate.

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

---

### 4. Restatement of corresponding values

With the aim of improving its set of financial statements, the Management of Instituto Ame Sua Mente reassessed the recognition of restricted revenue made by Rede D'Or, previously recognized as an unrestricted donation, and its corresponding reflection in the financial statements, applying the said corrections retrospectively, as determined by accounting standards.

The following tables show a summary of the adjustments made, the balances as originally presented, the corrections made by the Company and the restated balances:

#### Summary of Adjustments

Description	Amount (R\$)
Reversal of Revenue from Rede D'Or	(538,500)
White-off of provision for FGTS 13th salary 2022	443
Cancellation of invoice 56 by Henrique Teruo Akiba duplicated	1,080
Cancellation of invoice 60 by Henrique Teruo Akiba duplicated	7,680
Cancellation of invoice 178 by Bemali Transportes duplicated	90
Cancellation of invoice 183 by Bemali Transportes duplicated	60
Cancellation of invoice 22 by Francisco Jaime Borges duplicated	3,050
Cancellation of invoice 9633 by BC Gráfica e Editora Ltda. Duplicated	10,030
Cancellation of invoice 551 by MAYTI - Clínica Médica duplicated	960
Cancellation of invoice 121 by Cereja's Promotora Eventos & Inventos duplicated	2,445
Cancellation of invoice 122 by Cereja's Promotora Eventos & Inventos duplicated	2,445
Cancellation of invoice 1387 by RMAJ Informática Eireli duplicated	1,377
Cancellation of invoice 80213 by IOTEC Informática Comércio e Serviços Ltda. duplicated	180
Cancellation of invoice 6420316 by Locaweb duplicated	120
Cancellation of invoice 419135 by WITTE Comércio duplicated	218
Write-off of provision for INSS related to 13th salary 2022	2,630
Write-off of provision for PIS related to 13th salary 2022	94
Write-off of provision for INSS related to vacations 2022/2023	1,453
Write-off of provision for FGTS related to vacations 2022/2023	418
Write-off of provision for PIS related to vacations 2022/2023	52
Provision for vacations 2022	(2,920)
Write-off of improperly unrecoverable taxes in 2022 - PIS/COFINS	(2,102)
Write-off of improperly unrecoverable taxes in 2022 - CSLL	(522)
Write-off of improperly unrecoverable taxes in 2022 - IRRF	(1,269)
<b>Total</b>	<b>(510,485)</b>

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

The following are the updated financial statements, as per their re-submission:

Asset	12/31/2022 Resubmitted	Adjustments	Original 12/31/2022
<b>Current</b>			
<b>Own resources</b>			
Cash and cash equivalents (unrestricted)	1,272,962	-	1,272,962
Cash and cash equivalents (restricted)	252,686	-	252,686
Other accounts receivable	-	(3,893)	3,893
	<u>1,525,648</u>	<u>(3,893)</u>	<u>1,529,541</u>
<b>Non-current</b>			
Fixed Assets	6,878	-	6,878
	<u>6,878</u>	<u>-</u>	<u>6,878</u>
<b>Total Assets</b>	<u><u>1,532,526</u></u>	<u><u>(3,893)</u></u>	<u><u>1,536,419</u></u>

Liability and net equity	12/31/2022 Resubmitted	Adjustments	Original 12/31/2022
<b>Current</b>			
<b>Own resources</b>			
Suppliers	395	(28,812)	29,207
Labor obligations	8,121	(444)	8,565
Tax obligations	1,599	(923)	2,522
Payable: Vacation, 13th Salary, and Related Charges	13,779	(1,728)	15,507
Provision for terminations	-	-	-
Projects to carry out	567,883	538,500	29,383
	<u>591,777</u>	<u>506,593</u>	<u>85,184</u>
<b>Net Equity</b>			
Equity	399,690	-	399,690
Accumulated net surpluses	140,897	-	140,897
(Deficits)/Net surpluses for the fiscal year	400,162	(510,485)	910,647
	<u>940,749</u>	<u>(510,485)</u>	<u>1,451,235</u>
<b>Total Liabilities and Net Equity</b>	<u><u>1,532,526</u></u>	<u><u>(3,893)</u></u>	<u><u>1,536,419</u></u>

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

	12/31/2022 Resubmitted	Adjustments	Original 12/31/2022
Unrestricted gross revenue	1,568,292	-	1,568,292
Revenue with restrictions	2,049,540	(538,500)	2,588,040
Revenue from provision of services	28,393	-	28,393
Other operating revenues	67,056	-	67,056
Revenue from volunteering services	44,501	-	44,501
<b>Total operating revenues</b>	<b>3,757,781</b>	<b>(538,500)</b>	<b>4,296,281</b>
Administrative expenses	(1,352,582)	(148,288)	(1,204,294)
Personnel Expenses	(169,696)	2,172	(171,868)
Financial Income	(597)	-	(597)
Project expenses	(1,961,214)	(210,384)	(1,750,830)
Reimbursement of project expenses	173,050	384,514	(211,464)
Provision for depreciation and amortization	(2,080)	-	(2,080)
<b>(+/-) Operating expenses and revenue</b>	<b>(3,313,119)</b>	<b>28,014</b>	<b>(3,341,133)</b>
Penalties			
Provision of volunteering services	(44,501)		(44,501)
<b>Other Expenses</b>	<b>(44,501)</b>	<b>-</b>	<b>(44,501)</b>
<b>Expenses and costs</b>	<b>(3,357,619)</b>	<b>28,014</b>	<b>(3,385,634)</b>
<b>(=) Surplus/(deficit) for the fiscal year</b>	<b>400,162</b>	<b>(510,485)</b>	<b>910,647</b>

## INSTITUTO AME SUA MENTE

### Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

---

#### 5. Cash and cash equivalents

Cash and cash equivalents are represented by cash on hand, bank accounts, and investments at first-tier banks, which can be redeemed in less than 90 days:

	<u>2023</u>	<u>2022</u> (re-submitted)
<b>Financial investment with restrictions</b>		
Banco do Brasil CDB (Projects to carry out)		
Banco do Brasil Renda Fácil		
Banco do Brasil CDB (Projects to carry out)(*)	738,964	252,686
(Banco do Brasil (Reserve Fund)	(41,136)	-
<b>Banco do Brasil CDB (Projects to carry out)</b>	<u>697,828</u>	<u>252,686</u>
<b>Financial Investment without Restriction</b>		
Banco do Brasil	347,590	907,708
Banco do Brasil Automático Mais	366,581	326,467
Banco do Brasil Reserve Fund	41,136	38,787
<b>Total</b>	<u>755,307</u>	<u>1,272,962</u>
<b>Total Financial Investments</b>	<u>1,453,135</u>	<u>1,525,648</u>

(\*) The total financial investments refer to the Comunidade do Selo and SulAmérica (Rede D'Or) and a portion of the Reserve Fund for contractual terminations.

#### 6. Other accounts receivable

During the year, the Entity paid expenses for the Rede D'Or Project (e.g. Sulamérica) using funds from the Institution, to be reimbursed:

	<u>2023</u>	<u>2022</u> (re-submitted)
Refundable amount	59,500	-
	<u>59,500</u>	<u>-</u>



## INSTITUTO AME SUA MENTE

### Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

---

#### 7. Fixed and intangible assets

Stated based on the original cost deducted from depreciation and amortization as follows:

	<u>2023</u>	<u>Rate</u>	<u>Additions</u>	<u>Subtractions</u>	<u>2022 (re-submitted)</u>
Furniture, fixtures, and commercial installations	2,785		-	-	2,785
Computer equipment	12,176		3,169	-	9,007
	<u>14,961</u>		<u>3,169</u>	-	<u>11,792</u>
Furniture, fixtures, and commercial installations	(1,010)	10%	(302)	-	(708)
Computer equipment	(6,377)	20%	(2,171)	-	(4,206)
	<u>(7,387)</u>		<u>(2,473)</u>	-	<u>(4,914)</u>
Trademarks and patents	710		710	-	-
<b>Total Fixed Assets and Intangibles</b>	<u><b>8,284</b></u>				<u><b>6,878</b></u>

Management appropriated the amounts of depreciation and amortization to the income for the fiscal year.

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

---

### 8. Provision for contractual terminations

This constitutes a reserve of financial investments in a specific account fund in the estimated value of R\$ 99,235, with R\$ 69,430 for the Reserve Fund (see note no. 05) for compensation of funds and fines imposed on FGTS in the event of contractual termination without a monthly forecast for this purpose and R\$29,805 refers to the provision for vacations and 13th salary.

### 9. Projects to carry out

Refers to the Contract Agreement signed by Rede D'Or, Sulamérica's successor for ASM projects. At the end of August, the net balance was R\$675,588. Consisting of R\$ 582,697 from Rede D'Or with balances from other projects in the amount of R\$ 92,890 that the Administration will execute as indicated in note No. 05.

### 10. Net equity and income for the fiscal year

Presented as updated values and includes the accumulated surpluses and deficits calculated each fiscal year plus any adjustments that may have occurred. The values are fully allocated to maintaining the entity's activities and complying with current legal provisions.

The Entity does not remunerate the members of its Board of Directors and Advisory Boards, or associates and does not distribute or grant benefits in any form.

### 11. Operating income

	<u>2023</u>	<u>2022 (re-submitted)</u>
Operating income		
Donations to Legal Entities	1,064,992	416,677
Donations to Individuals	1,455,172	1,051,521
Donations to Associations and Institutions	175,000	100,094
	<u>2,695,164</u>	<u>1,568,292</u>
Provision of Services	<u>59,185</u>	<u>28,549</u>

### 12. Restricted Revenue

	<u>2023</u>	<u>2022 (re-submitted)</u>
Subsidy Municipal Finance Department	-	212,374
Donation Associations	-	1,837,166
	<u>-</u>	<u>2,049,540</u>

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

### 13. Operating expenses

	2023	2022 (re-submitted)
<b>Personnel Expenses</b>		
Salaries, wages, bonuses, and other employee benefits	(164,336)	(53,209)
Vacation Provision	(16,611)	(11,079)
13th Salary Provision	(13,356)	(9,461)
Medical care	-	(29,342)
Meal and Food Voucher	(33,190)	(22,102)
Life Insurance	(673)	(147)
INSS Provision	(1,816)	(815)
FGTS Provision	(554)	(548)
PIS Provision	(69)	(29)
Social Contribution - Social Security	(46,660)	(30,809)
Social Contribution - FGTS	(13,928)	(8,133)
Other Contributions and Donations	-	(3,004)
PIS without payroll	(1,836)	(1,017)
<b>Total personnel expense</b>	<b>(293,030)</b>	<b>(169,696)</b>
<b>Administrative expenses</b>		
Fuels and Lubricants	-	(2,493)
Parking and Tolls	(3,105)	(6,949)
Legal expenses - notary	(882)	(5,024)
Certifications	(229)	-
Depreciation and Amortization Charges	(2,473)	(2,080)
Kitchen and Pantry	(72)	(30)
Rentals and Condominium	(70,391)	(70,180)
Locomotion	(6,177)	-
Occupational Health	(1,220)	-
Telephone	(471)	(145)
Accounting, Tax, and Labor Consulting	(21,111)	(15,369)
Administrative Consulting	(860,432)	(586,435)
Office Supplies	(224)	(10,669)
Supplies and consumables	(36)	-
Books and newspapers	(150)	-
Hygiene and Cleaning Services	-	-
Building Maintenance Services	-	(1,850)
Post Office and Carriers	(1,144)	(737)
Reprography	(25,351)	(66,440)
Fees and Contributions to Class Associations	-	(237)
IT Consulting Services	(33,988)	(85,926)
Meal and Snacks	(13,596)	-
Courses and Lectures	(19,300)	(506)
Health Plan	(175,449)	(116,296)
Banking Expenses	(4,809)	-
Interest, Penalties, and Banking Expenses	-	(11,558)
Civil Liability Insurance	-	(697)
Parties, Get-Togethers, and Events	(40,963)	(18,008)
Planning, Marketing, and Legal Consulting Service	(267,772)	(279,473)
Technology	(28,753)	-
Freight and Carts	(3,180)	(21)
Travel and Stays	(10,936)	(2,376)
Training Service	-	(53,045)
Auditing Services	(6,758)	(18,117)
<b>Total Administrative Expenses</b>	<b>(1,597,276)</b>	<b>(1.352.582)</b>
Financial revenue	57,617	-
Financial expenses	(618)	(597)
<b>Financial Income</b>	<b>56,999</b>	<b>(597)</b>

### 14. Expenses and costs

The costs correspond to specific expenses incurred in the Saúde Mental na Escola Project:

# INSTITUTO AME SUA MENTE

## Management's explanatory notes to financial statements Fiscal Years ending on December 31, 2023 and 2022 (Expressed in Reais)

	<u>2023</u>	<u>2022 (Resubmitted)</u>
<b>Saúde Mental na Escola Project</b>		
Administrative Consulting	-	(338,046)
Planning and Marketing Consulting Service	-	(743,526)
IT Consulting Services	-	(48,984)
Training Services	-	(400,840)
Software Maintenance Services	-	(3,162)
Wage Apportionment	-	(34,146)
Courses and Lectures	-	(1,085)
Financial expenses	-	(939)
Administrative Expenses for Project	(130)	(180,102)
Technology and operations	(1,015)	-
	<u>(1,145)</u>	<u>(1,750,830)</u>
<b>Bússola Project</b>		
Administrative Consulting	(10,800)	(106,900)
IT Consulting Services	-	(47,920)
Courses and Lectures	-	(23,390)
Training Services	-	(31,949)
Internet	-	(224)
Content Production	(20,000)	-
HR content	(21,101)	-
HR management	(16,000)	-
Communication	(3,358)	-
	<u>(71,259)</u>	<u>(211,463)</u>
(-) Ame Sua Mente na Escola Project Reimbursement	-	173,050
	-	<u>173,050</u>
<b>Comunidade Selo Project</b>		
Administrative Consulting	(42,600)	-
Technology and operations	(3,272)	-
Management and monitoring	(19,000)	-
Content Production	(74,850)	-
Lectures	(1,500)	-
Gifts	(217)	-
Evaluation	(18,600)	-
	<u>(160,039)</u>	<u>-</u>
<b>Sulamérica D'Or Project</b>		
Material	(42,000)	-
HR management	(17,500)	-
	<u>(59,500)</u>	<u>-</u>
<b>ASM na Escola Project - EFAPE</b>		
Administrative Consulting	(25,000)	-
IT Consulting Services	(11,124)	-
HR management and monitoring	(57,980)	-
Technology and operations	(23,211)	-
Evaluation	(60,000)	-
Lectures	(10,500)	-
	<u>(187,815)</u>	<u>-</u>
<b>ASM na Escola Project - Santos</b>		
Administrative Consulting	(100,315)	-
Salaries	(13,200)	-
Taxi/transportation	(96)	-
Food reimbursement	(3,078)	-
Evaluation and monitoring	(30,000)	-
Technology and operations	(6,550)	-
HR specialists and facilitators	(85,356)	-
Travel and Stays	(700)	-
Lectures	(9,500)	-
HR management and monitoring	(130,200)	-
	<u>(378,995)</u>	<u>-</u>
<b>Communication Project</b>		
Salaries	(14,000)	-
HR management and monitoring in the project	(38,500)	-
Content Production	(148,200)	-
Digital presence on social networks	(28,000)	-
Gifts	(100)	-
	<u>(228,800)</u>	<u>-</u>
<b>Total cost</b>	<u><u>(1,087,553)</u></u>	<u><u>(1,788,164)</u></u>

**15. Subsequent events**

The Administrators declare that there are no facts that occurred subsequent to the end of the year that could have a significant effect on the company's equity or financial situation or that could have an effect on its future results.