

INSTITUTO AME SUA MENTE

Independent auditor's report

**Financial Statements
as of December 31, 2025**

INSTITUTO AME SUA MENTE

**Financial Statements
as of December 31, 2025**

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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 (“the Entity”)**, which comprise the balance sheet as of December 31, 2025, and the related statements of income, comprehensive income, changes in equity, and cash flows for the year then ended, as well as the accompanying notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements referenced above adequately reflect, in all material aspects, the equity and financial position of **Instituto Ame Sua Mente** on December 31, 2025, the results of its operations and its cash flows for the year ending on that date, in accordance with the accounting practices adopted based on the provisions of ITG “2002 R1 - Non-Profit Entities,” and, for matters not addressed therein, NBC TG “1000 R1 - Accounting for Small and Medium-Sized Entities.”

Basis for Opinion on the Financial Statements

Our audit was conducted in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are further described in the section 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 forth in the Code of Professional Ethics for Accountants and the professional standards issued by the Federal Accounting Council (CFC), and we have fulfilled our other ethical responsibilities in accordance with these standards. We believe that the auditing evidence obtained provide a basis for our opinion.

Management’s Responsibilities 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 it 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 either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is 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 it is not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements may 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 based on the aforementioned financial statements.

As part of an audit in accordance with Brazilian and International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. Furthermore:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. We also obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls;
- 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 Entity's 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 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, March 13, 2026.

INSTITUTO AME SUA MENTE

Balance Sheets

as of December 31, 2025 and 2024

(in Reais)

Asset				Liability and net equity			
	Explanatory Note	31/12/2025	31/12/2024		Explanatory Note	31/12/2025	31/12/2024
Current				Current			
Cash and cash equivalents	4	3.094.574	2.176.724	Own resources			
Other accounts receivable		63.404	34.489	Suppliers		10.376	7.892
		3.157.978	2.211.214	Labor obligations		13.558	12.392
				Tax obligations		4.442	4.058
				Demobilization	5	128.380	99.730
				Projects to carry out	6	230.610	532.792
						387.366	656.865
Non-current				Non-current			
Fixed Assets		16.799	12.149	Credit from Individuals (natural/legal persons)		2.627	-
Intangible Assets		2.904	2.606			2.627	-
		19.703	14.755				
				Net Equity	7		
				Equity		1.569.103	733.886
				Fiscal Year Surplus		1.218.585	835.217
						2.787.688	1.569.103
Total Assets		3.177.681	2.225.968	Total Liabilities and Net Equity		3.177.681	2.225.968

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

Rodrigo Affonseca Bressan
President

Patricia Pierri
1SP228677/O-0

INSTITUTO AME SUA MENTE

Income Statements

Fiscal Years ending December 31, 2025 and 2024

(in Reais)

	Explanatory Note	31/12/2025	31/12/2024
Unrestricted Operating Revenue	8	4.639.545	3.441.206
Restricted Operating Revenue	9	828.369	948.031
Other Operating Revenue		-	1.559
Revenue from Volunteer Services	10	42.957	71.373
Total Net Operating Revenues		5.510.871	4.462.169
Administrative Expenses	11	(1.213.162)	(1.093.118)
Personnel Expenses	11	(350.347)	(554.659)
Financial Income		100.249	13.164
Project Expenses	12	(2.781.976)	(1.912.552)
Provision for Depreciation and Amortization	11	(4.093)	(2.444)
(+/-) Operating Expenses		(4.249.329)	(3.549.609)
Other Operating Expenses		-	(5.969)
Expenses with Volunteer Services	10	(42.957)	(71.373)
Other Expenses		(42.957)	(77.342)
Expenses and Costs		(4.292.286)	(3.626.952)
(=) Fiscal Year Surplus		1.218.585	835.217

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

Rodrigo Affonseca Bressan
President

Patricia Pierri
1SP228677/O-0

AME SUA MENTE INSTITUTE

Comprehensive Income Statements Fiscal Years ending December 31, 2025 and 2024 (In Reais)

	31/12/2025	31/12/2024
(=) Fiscal Year Surplus	1.218.585	835.217
Other comprehensive results	-	-
Total comprehensive income for the fiscal year	1.218.585	835.217

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

Rodrigo Affonseca Bressan
President

Patricia Pierri
1SP228677/O-0

AME SUA MENTE INSTITUTE

Statements of Changes in Net Equity Fiscal Years ending December 31, 2025 and 2024 (in Reais)

	Equity	Accumulated surpluses/ (deficit)	Total
Balance December 31, 2023	940.749	(206.863)	733.886
Income transfers	(206.863)	206.863	-
Fiscal year surplus	-	835.217	835.217
Balance on December 31, 2024	733.886	835.217	1.569.103
Income transfers	835.217	(835.217)	-
Fiscal year surplus	-	1.218.585	1.218.585
Balance on December 31, 2025	<u>1.569.103</u>	<u>1.218.585</u>	<u>2.787.688</u>

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

Rodrigo Affonseca Bressan
President

Patricia Pierri
1SP228677/O-0

INSTITUTO AME SUA MENTE

Cash Flow Statements

Fiscal Years ending December 31, 2025 and 2024

(In Reais)

	<u>31/12/2025</u>	<u>31/12/2024</u>
Net (deficit)/surplus for the fiscal year	1.218.585	835.217
Depreciation and amortization	4.093	3.153
Asset adjustments - Fixed assets	3.539	-
Provisions for vacations and charges	28.650	7.161
	<u>1.254.867</u>	<u>845.531</u>
Cash flow from operating activities		
Other accounts receivable	(28.915)	25.011
Suppliers	2.483	(853)
Labor obligations	1.166	2.962
Tax obligations	384	3.357
Projects to carry out	(302.182)	(142.795)
Non-current liabilities	2.627	-
(=) Net cash from operating activities	<u>(324.437)</u>	<u>(112.318)</u>
Cash flow from investing activities		
Acquisition of fixed and intangible assets	(12.580)	(9.624)
(=) Cash used in investing activities	<u>(12.580)</u>	<u>(9.624)</u>
(=) Net increase/(decrease) in cash or cash equivalents	<u>917.850</u>	<u>723.589</u>
Cash balance at the beginning of the fiscal year	2.176.724	1.453.135
Cash balance at the end of the fiscal year	3.094.574	2.176.724
(=) Net increase/(decrease) in cash or cash equivalents	<u>917.850</u>	<u>723.589</u>

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

Rodrigo Affonseca Bressan
President

Patricia Pierri
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Management's Explanatory Notes to the Financial Statements
Fiscal Years ended on December 31, 2025 and 2024
(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) 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 on raising public awareness of the importance of the issue, always with the aim of providing training and breaking down paradigms and stereotypes.

Our social interventions and the production of specialized content are grounded in scientific literature and research, ensuring that our efforts are evidence-based. 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.

Tax Reform

On December 20, 2023, Constitutional Amendment No. 132 was enacted, introducing major structural changes to Brazil's National Tax System. It established transition rules in the Temporary Constitutional Provisions Act (ADCT, Ato das Disposições Constitucionais Transitórias) for the gradual replacement of ICMS, ISS, PIS, COFINS, and IPI with a new consumption-based tax model.

On January 16, 2025, Complementary Law (LC) No. 214/2025 was enacted, creating and regulating the new consumption taxes—the Tax on Goods and Services (IBS), the Contribution on Goods and Services (CBS), and the Selective Tax (IS). The law defines taxable events, tax bases, applicable regimes, and governance, including the creation of the IBS Management Committee.

The constitutional tax immunity applicable to assets, income, and services tied to the core purposes of nonprofit entities—including charitable organizations and places of worship—was preserved under Amendment No. 132/2023. This protection continues to apply to COFINS and to corporate income taxes (IRPJ/CSLL) on net results (surplus). However, this immunity generally does not extend to economic or ancillary activities that are not directly related to an entity's core purpose. Such activities may be subject to IBS and CBS under Complementary Law No. 214/2025.

**Management's Explanatory Notes to the Financial Statements
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In addition, Complementary Law No. 224/2025 introduced a uniform 10% reduction in federal tax benefits. This change may affect nonprofit entities that rely on specific incentives or exemptions outside the scope of constitutional immunity. As a result, it is increasingly important to maintain clear accounting and tax segregation between core (potentially tax-exempt) and non-core (taxable) activities.

Accordingly, revenues from paid events, product sales, service provision, and other ancillary activities may be subject to IBS and CBS under Complementary Law No. 214/2025, in addition to any impacts arising from the reduction in tax benefits established by Complementary Law No. 224/2025. Expected impacts include a potential increase in the overall tax burden and the need to comply with new reporting and compliance requirements.

Full implementation of the new tax system will depend on additional regulations, particularly from the IBS Management Committee and the Federal Revenue Service. In response, the organization is mapping revenues and expenses by nature and purpose (core vs. non-core), establishing IBS and CBS compliance guidelines, reviewing registrations and credit rules, and working with the IT team to update ERP and tax systems and automate required reporting obligations.

Impact Assessment

The transition to the new tax system will take place gradually from 2026 through 2033. Because the process is still in its early stages and many aspects depend on sub-regulatory guidance, it is not yet possible to reliably estimate the quantitative impact of the Tax Reform on the Association's tax calculations.

On February 23, 2026, Normative Instruction RFB No. 2,307 was issued. Sections 1, 2 and 3 classify certain groups of philanthropic and nonprofit entities whose tax benefits will not be affected by the linear reduction established under current legislation.

In light of these provisions, and considering the Association's legal status, no measurable impacts were identified in the financial statements for the fiscal year ended December 31, 2025.

2. Preparation and Presentation of Financial Statements

The financial statements were prepared and are presented in accordance with accounting practices adopted in Brazil, based on the provisions of ITG "2002 R1 - Non-Profit Entities," and, for matters not addressed therein, NBC TG "1000 R1 - Accounting for Small and Medium-Sized Entities."

The issuance of the financial statements was authorized by the Management on March 13, 2026.

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.

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 Brazilian Reais;

3.3. Calculation of Income

Expenses are recognized on an accrual basis and income on actual receipts;

3.4. Cash and Cash Equivalents

These include financial investments with immediate liquidity, original maturities of 90 days or less, and an insignificant risk of changes in value. They are stated at acquisition cost plus any income earned up to the balance sheet date, and are adjusted to fair value when applicable, if that value is lower than the carrying amount.

3.4. Current and Non-Current Assets

Stated at cost amounts deducted, when applicable, from the corresponding provisions for reductions in recoverable value;

3.5. 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;

3.6. Intangible Assets

Includes rights to use software, amortized at a rate of 20% per year, and trademarks and patents;

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3.7. Current and Non-Current Liabilities

Stated at known and calculable values, plus, when applicable, the corresponding charges incurred;

3.8. Provisions for Vacations and Charges

These were calculated based on employees' accrued rights as of the balance sheet date and include the corresponding social security contributions. In addition, an estimated provision was recognized for potential compensation related to contract terminations, including estimated labor-related obligations and applicable penalties;

3.9. Estimated Usage

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.

3.10. Volunteer Services

In accordance with ITG 2002 Interpretation (R1) - Non-Profit Entities, the Entity began recognizing revenue from volunteer services, including those provided by members of its management bodies. These services are measured at their fair value, based on the amounts the Entity would have paid to contract these services in a similar market.

3.13. New Accounting Standards Effective January 1, 2026

A number of new standards have been issued for periods beginning after January 1, 2026:

- **IFRS S1 and IFRS S2 – General Requirements for Disclosure of Sustainability-Related Financial Information and Climate-Related Disclosures:** The Entity is monitoring the requirements of these standards. At present, they apply only to publicly traded companies. The Entity does not intend to adopt them voluntarily at this time. These standards are effective for reporting periods beginning on or after January 1, 2027.
- **Brazilian Accounting Standard CPC 51 / IFRS 18 – Presentation and Disclosure in Financial Statements:** The Entity is currently assessing the potential impacts of this standard, which becomes effective on January 1, 2027.

Amendments on the Classification and Measurement of Financial Instruments (CPC 39/IAS 32, CPC 40/IFRS 7, CPC 48/IFRS 9): The Entity is evaluating the potential effects of these amendments, which will be effective as of January 1, 2027.

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4. 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>2025</u>	<u>2024</u>
Restricted Financial Investment		
Banco do Brasil (Bússola)	-	116,806
Banco do Brasil (Itaú Social SEEDPR) (b) (c)	119,938	333,288
Banco do Brasil (Itaú Social Seduc Pará)	78,203	-
Banco do Brasil (Unibanco) (b) (c)	73,166	82,698
Total	<u>271,306</u>	<u>532,792</u>
Unrestricted Financial Investment		
Banco do Brasil CDB (b)	125,849	-
Banco do Brasil (a)	1,905,160	934,411
Banco do Brasil Automático Mais (a)	424,422	383,005
Banco do Brasil CDB (Institucional) (b)	177,616	140,013
Banco do Brasil Rende Fácil (a)	15,720	12,003
Banco do Brasil Fundo de Reserva (a) (b)	174,500	174,500
Total	<u>2,823,268</u>	<u>1,643,932</u>
Total Financial Investments	<u>3,094,574</u>	<u>2,176,724</u>

- (a) The "Banks - Account Movement" balances represent checking accounts held at top-tier national financial institutions (Banco do Brasil). The amounts allocated to the reserve fund are related to demobilization; however, in substance, these funds are considered unrestricted, as explained in Note 06;
- (b) The investments consist of shares in a primary investment fund indexed to the DI rate. These are classified as cash and cash equivalents due to their immediate liquidity and the fact that Management routinely redeems these funds in line with the Institute's cash flow needs. The investments track daily interest rate variations tied to CDB/RDB and BB Aplicação (92% yield in 2025), as well as RF CP Empresa Ágil (yielding 10.14%);
- (c) Total financial investments represent funds invested with financial institutions.

5. Demobilization

According to ITG 2000, clearing accounts are not mandatory. They serve to control and record significant events, such as rights and obligations that will arise in the future and may affect the Entity's assets.

If the entire Institute workforce were demobilized, the estimated costs related to notice pay, FGTS penalties, and social security charges would amount to R\$128,380 as of December 31, 2025 (R\$99,730 as of December 31, 2024), as reflected in the 'Provision for Contingencies - Terminations' account."

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Management's Explanatory Notes to the Financial Statements Fiscal Years ended on December 31, 2025 and 2024 (Expressed in Reais)

6. Projects to carry out

As of December 31, 2025, the Institute has a balance of R\$271,610 recorded under current liabilities, designated for the implementation of the projects described below:

Projects	Type	Opening Balance	Transfer	Incoming Funds	Investment Income	Reimbursement	Expenditures	Institutional Funds	Current Balance with Restriction	Grant/Subsidy Balance
Rede D'or - Bússola	Restricted	116.896	-	-	-	-	-	116.896	-	-
Formação de Gestores Unibanco	Restricted	82.798	-	294.000	4.941	4.052	312.625	-	73.166	69.114
Seed /PR/ Itaú Social Literacy	Restricted	333.100	-	-	15.470	2.518	226.114	-	124.973	122.455
Seduc/Pará Itaú Social Literacy	Restricted	-	-	328.670	-	34.125	289.630	-	73.166	39.040
Ame sua Mente na Escola	Unrestricted	-	-	1.819.193	149.991	-	1.110.337	868.847	-	-
Bússola	Unrestricted	-	18.594	-	-	-	18.594	-	0	-
Ame sua Mente na Escola Pocket	Unrestricted	-	30.500	-	-	-	30.500	-	-	-
Geração de Conhecimento	Unrestricted	-	759.727	-	-	-	759.727	-	0	-
Comunidade de Aprendizagem	Unrestricted	-	34.450	-	-	-	34.450	-	-	-
Total		532.793	843.271	2.441.863	170.401	40.695	2.781.976	975.742	271.305	230.610

- Rede D'or Bússola Project - Remaining project funds authorized by the Investor for unrestricted use;
- School Management Training Project- Made possible through a partnership with the Instituto Unibanco, this project created a new distance learning course (EAD) specifically designed for school managers. The course curriculum was based on the six notebooks titled Recommendations on Mental Health for School Management, prepared by the Ame Sua Mente Institute. During 2025, a pilot program was carried out with educators from the State Departments of Education of Maranhão and Amazonas;
- SEED PARANÁ Project - With support from the Fundação Itaú Social, the training course was expanded to the state of Paraná. The project delivered a comprehensive training course focused on Mental Health (Ame Sua Mente na Escola) for educators within SEED/PR, coordinated by the DEIN (Department of Inclusive Education). This initiative aims to equip the state with essential knowledge and resources to expand and enhance mental health promotion efforts within the school community. To achieve this, the following phases were proposed:

SEED PARANÁ Project - With support from the Fundação Itaú Social, the training course was expanded to the state of Paraná. The project delivered a comprehensive training course focused on Mental Health (Ame Sua Mente na Escola) for educators within SEED/PR, coordinated by the DEIN (Department of Inclusive Education). This initiative aims to equip the state with essential knowledge and resources to expand and enhance mental health promotion efforts within the school community. To achieve this, the following phases were proposed:

- **Phase 1:** The Ame sua Mente na Escola Course was offered to educators, including the DEIN team. In parallel with the training, the educational context was assessed and additional content was identified to complement the Ame sua Mente na Escola Course. This informed the development of lesson scripts focused on mental health topics prioritized by SEED-PR;
 - **Phase 2:** The Ame sua Mente na Escola Course was made available to educators in the State's education system. During this stage, the previously developed scripts were also shared with educators.
- SEDUC Pará Project: With support from the Fundação Itaú Social, the project was implemented through two integrated components: educator training and the development of school-based protocols focused on Mental Health.

Objectives

- To promote Mental Health literacy through the Ame Sua Mente na Escola training program, aimed at educators in the public education system of the state of Pará and

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Management's Explanatory Notes to the Financial Statements Fiscal Years ended on December 31, 2025 and 2024 (Expressed in Reais)

others engaged with the topic. The program seeks to broaden understanding of mental health and enhance strategies for support and intervention within the school environment;

- To strengthen the capacity of educators in Pará to address mental health challenges by providing practical guidance and protocols, thereby improving their practices.
- (e) Ame Sua Mente na Escola Project - São Paulo (SP): SEDUC SP (EFAPE and CONVIVA)/Centro Paula Souza - The Ame sua Mente na Escola training course aims to train educators and school administrators in the public education system on topics related to mental health. In 2025, the training course included a new group of professionals from SEDUC SP: 400 school psychologists. Throughout 2025, the Institute trained more than 3,000 educators from the São Paulo state education system and over 400 educators from Centro Paula Souza, the organization responsible for training teachers at ETECs and FATECs across the State of São Paulo. This initiative was carried out through a partnership between the Institute and the Secretaria de Educação do Estado de São Paulo (SEDUC-SP, São Paulo State Department of Education)/ Escola de Formação dos Profissionais da Educação (EFAPE, School for Training Education Professionals), and Centro Paula Souza, with funding provided by a consortium of donors.
- (f) Geração de Conhecimento (Knowledge Generation) Project: Investment focused on communication initiatives aimed at raising public and educator awareness about Mental Health.
- (g) Comunidade de Aprendizagem (Learning Community) Project - Investment dedicated to the design and development of a learning community model involving public school educators.

7. Net Equity

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.

8. Unrestricted Operating Revenue

As of December 31, 2025, the Institute had a balance of R\$ 4,639,545 recorded as unrestricted operating revenue. These are funds received from various sources that the organization is free to use at its discretion.

	<u>2025</u>	<u>2024</u>
Operating Revenue		
Donations Legal Entities	1,408,851	975,556
Donations Individuals	3,089,189	2,350,001
	<u>4,498,040</u>	<u>3,325,557</u>
Provision of Services	67,135	17,450
Project Management Fee	74,370	98,199

INSTITUTO AME SUA MENTE

**Management's Explanatory Notes to the Financial Statements
Fiscal Years ended on December 31, 2025 and 2024
(Expressed in Reais)**

	<u>141,505</u>	<u>115,649</u>
Total Operating Revenue	<u>4,639,545</u>	<u>3,441,206</u>

Management's Explanatory Notes to the Financial Statements
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(Expressed in Reais)

9. Restricted Operating Revenue

As of December 31, 2025, the Institute has a balance of R\$ 828,369 recorded as restricted operating revenue. These funds represent resources received for specific purposes within each project.

	<u>2025</u>	<u>2024</u>
Seed/PR Itaú Social	226,114	161,975
Formação de Gestores Unibanco	312,625	232,521
Sul América Rede D'Or	-	137,509
Bússola	-	416,026
Seduc/Pará Itaú Social	289,630	-
	<u>828,369</u>	<u>948,031</u>

10. Volunteer Services

Revenue from volunteer services, when applicable, is measured at fair value, based on the amounts the Institute would have to pay to contract these services in a similar market. As established in ITG 2002 (R1) - Non-Profit Entities, the Institute recognizes revenue from volunteer services, including that provided by members of the administrative bodies. This revenue is recorded in the income statement under operating revenue, with a corresponding offset in operating expenses.

As of December 31, 2025, the Institute received volunteer services from members of the administrative bodies in the exercise of their administrative, financial, and social functions. These services were measured at a total fair value of R\$ 42,957 (R\$ 71,373 as of December 31, 2024).

Volunteer Services	
Advisory Board	1,468
Board of Directors	16,992
Technology Board	1,924
Audit Board	927
Consulting Services	6,655
President	14,991
Total	<u>42,957</u>

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Management's Explanatory Notes to the Financial Statements Fiscal Years ended on December 31, 2025 and 2024 (Expressed in Reais)

11. Operating Expenses

	2025	2024
Personnel Expenses		
Salaries, wages, bonuses, and other employee benefits	(80,575)	(161,416)
Stipend	(13,422)	(12,000)
Vacation Provision	(22,286)	(23,567)
13th Salary Provision	(14,862)	(17,955)
Medical Care	(144,210)	(208,603)
Meal and Food Voucher	(32,532)	(45,353)
Life Insurance	(584)	(1,202)
INSS Provision	(2,964)	(8,371)
FGTS Provision	(3,520)	(2,770)
PIS Provision	(440)	(333)
Social Contribution - Social Security	(6,905)	(53,966)
Social Contribution - FGTS	(7,188)	(16,108)
Other Contributions and Donations	(-)	(989)
Transportation/Commuting	(465)	(-)
PIS on Payroll	(1,769)	(2,029)
Provision for Terminations	(18,625)	(-)
Total Personnel Expenses	(350,347)	(554,659)
Administrative Expenses		
Parking and Tolls	(6,313)	(3,840)
Legal Expenses - Notary	(705)	(1,093)
Certifications	(1,224)	(5,257)
Depreciation and Amortization Charges	(4,093)	(2,444)
Kitchen and Pantry	(133)	(-)
Rentals and Condominium	(89,090)	(73,301)
Commuting	(7,355)	(7,603)
Occupational Health	(2,102)	(1,837)
Telephone	(11)	(507)
Accounting, Tax, and Labor Consulting	(25,890)	(18,984)
Administrative Consulting	(581,970)	(851,356)
Office Supplies	(958)	(1,237)
Supplies and consumables	(27,112)	(-)
Books and newspapers	(6,958)	(1,512)
Software Maintenance Services	(-)	(290)
Post Office and Curriers	(545)	(99)
Reprography	(184)	(25,117)
IT Consulting Services	(19,411)	(17,961)
Meal and Snacks	(8,717)	(26,224)
Courses and Lectures	(18,099)	(3,213)
Parties, Get-Togethers, and Events	(226,262)	(3,067)
Planning, Marketing, and Legal Consulting Service	(33,391)	(-)
Technology	(40,695)	(33,976)
Freight and Carts	(3,493)	(2,203)
Travel and Stays	(1,939)	(-)
Pharmacy	(-)	(210)
Gifts	(1,870)	(450)
Reimbursement	(82)	(-)
Content Production	(76,252)	(-)
Auditing Services	(14,341)	(13,781)
Human Resources Consulting	(8,298)	-
COFINS	(6,703)	-
TFE (Business License Fee)	(2,764)	-
Other Taxes, Fees, and Contributions	(298)	-
Total Administrative Expenses	(1,217,258)	(1,095,562)
	(1,567,602)	(1,650,221)

Management's Explanatory Notes to the Financial Statements
Fiscal Years ended on December 31, 2025 and 2024
(Expressed in Reais)

12. Project Expenses

The costs correspond to specific expenses incurred in the projects:

With Restriction

	<u>2025</u>	<u>2024</u>
Gestores Unibanco		
HR Management and Monitoring	(119,132)	(42,750)
HR Specialists	(23,500)	(59,500)
Path Production	(55,610)	(21,500)
Evaluation and Monitoring	(20,000)	(50,000)
Content	(62,000)	(25,000)
Management Fee	(31,500)	(33,771)
Income Tax on Financial Investments	(681)	-
COFINS on Income from Financial Investments	(202)	-
	<u>(312,625)</u>	<u>(232,521)</u>
Seed / PR Itaú Social Literacy Project		
HR Management and Monitoring	(86,050)	(45,500)
HR Specialists - Online and In-Person Classes	(26,706)	(14,500)
Content Production	(4,500)	(13,000)
In-Person Training Sessions	(3,000)	(3,000)
LMS Platform Operations	-	(1,547)
Distance Learning	(31,911)	-
Evaluation	(70,000)	(20,000)
Overhead Administration Fee	-	(64,428)
Income Tax on Financial Investments	(3,284)	-
COFINS on Income from Financial Investments	(664)	-
	<u>(226,114)</u>	<u>(161,975)</u>
Seduc / Pará Itaú Social Literacy Project		
HR Management and Monitoring	(83,832)	-
Literacy for Educators	(32,000)	-
Protocol Production for Educators	(32,250)	-
LMS Platform Operations	(19,672)	-
Communication	(13,460)	-
Trips	(35,546)	-
Management Fee (15%)	(42,870)	-
Evaluation and Monitoring	(30,000)	-
	<u>(289,630)</u>	<u>-</u>

INSTITUTO AME SUA MENTE

Management's Explanatory Notes to the Financial Statements Fiscal Years ended on December 31, 2025 and 2024 (Expressed in Reais)

Without Restriction

	2025	2024
ASM na Escola Project - EFAPE		
HR Management and Monitoring	(328,010)	(164,839)
HR Specialists and Facilitators	(141,800)	(269,326)
Technology and Operations	(247,124)	(83,989)
Evaluation	(83,600)	(60,000)
New Module	-	(48,000)
Communication	(175,578)	(169,700)
Gifts	-	(472)
Participation in Forums	(9,000)	-
Content Production	(125,224)	-
	(1,110,337)	(796,326)
Bússola Project		
Wage Apportionment	-	(1,500)
Evaluation	-	(30,000)
Technology	(18,266)	(63,267)
Telephone	(329)	-
HR Content	-	(84,500)
HR Management	-	(137,000)
Communication	-	(28,500)
	(18,594)	(344,767)
Comunidade Selo Project		
Evaluation	-	(3,300)
	-	(3,300)
Comunidade de Aprendizagem Project		
Training and Development	(34,450)	-
	(34,450)	-
Ame sua Mente na Escola Pocket Project		
Coordination	(2,400)	-
Management	(11,200)	-
Experts in Synchronous Classes	(4,500)	-
Evaluation	(12,400)	-
	(30,500)	-
Geração de Conhecimento Project		
Consulting Services	(45,023)	(32,255)
Social Media and Promotion	(92,152)	(133,798)
Website Maintenance - WordPress Platform	(93,057)	(19,566)
Press Office	(100,518)	(91,379)
Institutional Report	(26,870)	(5,578)
Production of Materials	-	(77,812)
Gifts	-	(2,426)
Reprography	-	(10,850)
Communication	(383,974)	-
Events and Campaigns	(8,593)	-
Translation	(9,539)	-
	(759,727)	(373,664)
Total Project Costs and Expenses	(2,781,976)	(1,912,552)

13. 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.