



ANA LAURA JUNQUEIRA FONSECA

TRADUTORA PÚBLICA E INTÉRPRETE COMERCIAL - SWORN TRANSLATOR

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The undersigned, Public Translator and Commercial Interpreter, duly sworn and registered with the Board of Trade of the State of Minas Gerais - JUCEMG, under number 874, certifies that a document written in Portuguese was presented to be translated into English, which has been done to the best of her knowledge, because of her attributions, as follows. She further certifies that she is fluent in English and Portuguese, and this is an accurate translation of the original document: -----

(THE DOCUMENT PRESENTED WAS THE TENOR OF A MANAGEMENT REPORT.
THE DOCUMENT READS:) -----

[It bears a logo – Instituto Ramacrisna]

MANAGEMENT REPORT FOR THE FINANCIAL YEAR 2024.

Dear Associates, Private and Public Partners, and Society,

The Instituto Ramacrisna Executive Board, in compliance with the legal and statutory provisions, submits to your examination and resolution the Management Report, which highlights the main actions developed by Instituto Ramacrisna, the Financial Statements and the respective Explanatory Notes regarding the Company's equity and financial situation in the fiscal year ended December 31, 2024, compared to 2023.

This report incorporates the opinions of the Independent Audit and the Audit Committee. The Organization maintained its leading role in the delivery of social assistance services in 2024, as we noticed a new increase in public and private funders for our social assistance projects. This is due to a management with a lot of transparency, accurate accountability, and wide-ranging social impact results, reaching 207,236 care for children, young people and families in situations of social and personal vulnerability.

Experienced and innovative management with competent professionals is an intangible asset, fundamental for Instituto Ramacrisna to stand out with a strong social impact. The activities of the Young Apprentice Program, which promote professionalization and work and income, food security, culture and sports, were expanded to several districts of Betim and municipalities in the metropolitan region of Belo Horizonte.

In addition, the continuous project of own income generation carried out by the Institution, the Ramacrisna Fence Factory, currently a reference in self-sustainability, paid for about 20% of the basic expenses of social assistance, at the headquarters of Ramacrisna in Betim, with the result obtained from its operations.



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SOCIAL ROLE

In 2024, the Institute achieved important recognitions: the DOAR A+ Seal and the Best NGOs Award. This was the eighth consecutive year that Ramacrisna was ranked among the 100 best institutions in the Third Sector in Brazil.

Two thousand and twenty-four was the first year in which the Institute was certified with the Transparency Seal and Verified NGO, which proves free access to data and information demonstrating responsibility, accountability, conducting public knowledge of the approach of a social organization, and requesting cadastral and accounting adequacy.

Since 1994, Ramacrisna has received 58 awards that have made the Institute recognized, which reinforces our positive reputation and helps to win new partnerships.

SERVICES PERFORMED IN 2024

Partnership with the City Hall of Betim

101,869 participants in sports activities in collaboration with the Secretariat of Sports

11,079 participants in the art, culture and sports workshops of the CASA Project

2,126,810 meals provided in partnership with the Department of Health

733,356 meals provided at Popular Restaurants in Betim

Training Courses

17 courses

79 classes

1,184 qualified students

Learning

13 RMBH cities

643 young people hired as apprentices

164 were hired by the companies

132 business partners

300 young people received psychosocial care – “Se Cuida Jovem”

CAER - Ramacrisna Educational Support Center

224 participants in sports, cultural, computer and technology and programming activities

154 participants in judo activities

124 participants in chess activities



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80 medals in Chess and Judo

11 trophies in Judo

Cultural Activities

43 musicians in the Youth Orchestra receive lessons for string, wind, and percussion instruments.

46 presentations

18,100 is the estimated audience of the presentations

3,550 is the number of people assisted by the Library

1,352 borrowed books

Donations

3,452 food donations received from partners and delivered to families

9,196 people benefited

Fablab

4 courses

446 services in robotics, computer science and programming workshops

222 qualified students

Constructing the Future

3 cities assisted – Betim, Ibirité and Sarzedo

1,393 participants in sports activities

430 participants in professional qualification and entrepreneurship courses

Produtora Antenados

445 photographic covers

121 videos produced

71 clients assisted

Food provided at Ramacrisna - 88,909 meals

64,061 snacks

People

609 employees hired under the CLT regime

1,390 hours/training for employees

22 partnerships signed with companies

7 partnerships signed with the Betim City Hall



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THE PERSPECTIVES FOR THE FUTURE

Innovation is a constant search in the context of Ramacrisna, preserving its values, principles, and ethical performance, both in the area of management and in the opportunities to expand learning and insertion of students in the technological world, especially girls, aiming at their professional qualification and entry into the labor market. Adoption of ESG - Environmental, Social and Governance - policies as an institutional movement with the vision of mutual work with Society and strengthening compliance with the UN - United Nations - Global Compact in our country.

EXECUTIVE BOARD

Chief Executive Officer: Expedito Martins Chumbinho

Deputy Chief Executive Officer: Solange Bottaro

Chief Financial Officer: João Bosco de Oliveira Brant

Chief Social-Assistance Officer: Flávio Alves Gomes

Chief Managing Officer: Yukari Hamada

Rua Mestre Ramacrisna, 379 – Santo Afonso – Betim / MG – CEP: 32623-524

ramacrisna.org.br | 31 3438-5500

[It bears a logo - R&R AUDIT]

Independent member

Morison Global

Belo Horizonte, April 03, 2025

To

Honorable Chairman and Directors of

Instituto Ramacrisna

Betim - MG

Dear Sirs,

We attach the Final and Conclusive Opinion on the External Audit to the Explanatory Notes prepared by Instituto Ramacrisna, including the Financial Statements for the period as of December 31, 2024, comprising the Balance Sheet, the Income Statement for the Period, the Statement of Changes in Shareholders' Equity and the Statement of Cash Flow.



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We remain at your disposal for any additional clarifications that may be necessary.

Sincerely,

Signed: [Illegible signature]

R&R AUDITORIA E CONSULTORIA

Name: Warley de Oliveira Dias

Title: Executive Officer

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable Directors and Managers of the Ramacrisna Institute

Betim - MG

Opinion

We audited the financial statements of Instituto Ramacrisna, which comprise the balance sheet as of December 31, 2024, and the respective statements of income, comprehensive income, changes in equity and cash flows for the year ended on that date, as well as the corresponding Explanatory Notes, including a summary of the main accounting policies. In our opinion, the financial statements referred to above have been prepared, in all material respects, following the accounting practices adopted in Brazil applicable to non-profit entities.

Basis for Opinion

Our audit was conducted according to Brazilian and international audit standards. Our responsibilities, according to these standards, are described in the following section entitled "Auditor's responsibility for the audit of the financial statements". We are independent in relation to Instituto Ramacrisna, in accordance with the relevant ethical requirements established in the Code of Ethics for Professional Accountants and the professional standards issued by the Federal Accounting Council. We have fulfilled our other ethical responsibilities in accordance with these standards. The audit evidence obtained is sufficient and appropriate to support our opinion.

This document has been digitally signed by the signatory(ies) listed in the signature protocol. To validate the signatures, go to:
<https://sdocs.safeweb.com.br/porta/Validador?publicID=fe4bd3ef-a702-4441-8799-40a0f8bef7fb>



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Emphasis

According to Explanatory Note 5, Instituto Ramacrisna has volunteers with training in the most diverse professional areas, who participate in the activities according to their specificities and needs. ITG 2002, in item 19, determines that voluntary work, including members of management bodies' functions, must be recognized at the fair value of the service provided as if the financial disbursement had occurred. However, Instituto Ramacrisna did not measure and recognize volunteer work, considering that the cost to generate this information would be greater than its benefit.

Other information that accompanies the financial statements and the auditor's report

The Management of Instituto Ramacrisna is responsible for this other information that comprises the management report.

Our opinion on the financial statements does not cover management's report, and we do not express any form of audit conclusion in this report.

In connection with the audit of the financial statements, our responsibility is to read management's report and consider whether it is materially inconsistent with the financial statements or with our knowledge obtained in the audit, or appears to be materially distorted. If, based on the work performed, we conclude that the management report contains a material misstatement, we are required to communicate this fact. We have had access to the management report and have nothing to report on it.

Management and governance responsibilities for financial statements

The Management of Instituto Ramacrisna is responsible for preparing the financial statements in accordance with the accounting practices adopted in Brazil and for the Internal Controls, which it determined as necessary to allow the preparation of financial statements free from material distortion, regardless of whether caused by fraud or error.

When preparing the financial statements, the Management is responsible for assessing the ability of Instituto Ramacrisna 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 Instituto Ramacrisna, or cease its operations, or has no realistic alternative to avoid the closure of operations.



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Those responsible for the governance of Instituto Ramacrisna are those responsible for supervising the process of preparing the financial statements.

Auditor's responsibility for auditing 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 not a guarantee, that the audit carried out in accordance with Brazilian and international auditing standards will always detect any existing relevant distortions. Distortions may result from fraud or error and are considered material when, individually or together, they can influence, within a reasonable perspective, the economic decisions of users, taken based on the financial statements mentioned above.

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

- We identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, plan and perform audit procedures in response to such risks, and obtain sufficient appropriate audit evidence to support our opinion.

The risk of not detecting a material misstatement resulting from fraud is greater than that resulting from error, since fraud may involve circumventing Internal Controls, collusion, falsification, omission, or intentional false representations.

- We obtained an understanding of the Internal Controls relevant to the audit to plan appropriate audit procedures, but not to express an opinion on the effectiveness of Instituto Ramacrisna's Internal Controls.

- We assess the adequacy of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the Management.

- We conclude on the appropriateness of the use, by the Management, of the accounting basis of operational continuity and, based on the audit evidence obtained, whether there is significant uncertainty in relation to events or conditions that may give rise to considerable doubt about the operating continuity capacity of the Company. If we determine there is considerable uncertainty, we must emphasize the relevant disclosures in the financial statements in our audit report or modify our opinion if the disclosures are



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insufficient. Our conclusions are based on audit evidence obtained up to the date of our report. However, future events or conditions may lead to Instituto Ramacrisna no longer remaining in operational continuity.

We communicate with those responsible for governance regarding, among other aspects, the planned scope, timing of the audit, and significant audit findings, including any significant deficiencies in Internal Controls that we identify during our work.

Belo Horizonte, April 03, 2025

R&R AUDITORIA E CONSULTORIA

CRC/MG No. 5.198-02

CVM 8460

Signed: [illegible signature]

Name: Warley de Oliveira Dias

Title: ACCOUNTANT

CRC/MG No. 094.865

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Instituto Ramacrisna - 17.283.532/0001-86			
Balance Sheet for the Year Ended		(Values in Brazilian Reais)	
[-]	Grade	2024	2023
Current Assets			
Cash and cash equivalents - unrestricted	6	15,900,510	14,803,247
Cash and cash equivalents - restricted	6	14,369,573	14,441,645
Accounts receivable - unrestricted	7	2,885,602	2,240,749
Accounts receivable - restricted	7	10,459,986	18,053,337
Inventories	4.7	2,114,809	2,800,087
Advance Payments	[-]	247,557	211,461
Other accounts receivable	[-]	13,023	13,023
Accounts Receivable Lawsuits - Unrestricted	4.5	-	-
Miscellaneous expenses to be appropriated	[-]	235,576	648,381
[-]	[-]	46,226,636	53,211,931



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Non-Current Assets			
Long-Term Assets			
Deposits in Court	9	2,981,962	2,981,962
Accounts receivable - restricted	7	3,333,366	5,741,816
Investment	[-]	310,553	296,443
Fixed Assets	10	18,136,920	13,095,420
Intangible	10	1,074,698	940,163
[-]	[-]	25,837,499	23,055,806
TOTAL OF THE ASSET	[-]	72,064,134	76,267,737
[-]	Grade	2024	2023
Current Liabilities			
Suppliers - unrestricted	[-]	840,360	875,593
Suppliers - restricted	[-]	511,834	145,902
Loans and Financing	12	40,817	37,561
Obligations and social charges - unrestricted	[-]	1,251,131	979,391
Obligations and social charges - restricted	[-]	4,111,848	3,099,104
Miscellaneous creditors - unrestricted	[-]	369,383	321,338
Miscellaneous creditors - restricted	[-]	288,028	724,359
Agreements and partnerships to be accounted for	11	23,930,798	35,341,376
Taxes payable - unrestricted	[-]	19,409	24,833
Taxes payable - restricted	[-]	740	1,537
Advances to Clients	[-]	79,600	113,041
[-]	[-]	31,443,947	41,664,034
Non-Current Liabilities			
Financing	12	48,204	61,360
Loan	12	307,957	276,405
Provision for Contingencies	9	3,905,320	3,905,320
[-]	[-]	4,261,482	4,243,085
Net Equity			
Shareholder's equity	[-]	27,946,670	23,912,718
Asset Valuation Adjustments	13	2,413,948	2,413,948
Surplus (Deficit) for the Year	[-]	5,998,088	4,033,952
[-]	[-]	36,358,706	30,360,618
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	[]	72,064,134	76,267,737



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Income Statement for the Year Ended		(Values in Brazilian Reais)		
[-]		Grade	2024	2023
Social Assistance Activities				
Donations from Individuals	[-]		343,669	297,250
Donations from Legal Entities	[-]		418,554	264,593
Revenues from Charitable Agreements and Partnerships	[-]		40,478,331	22,162,856
Revenues from Popular Restaurant Activities	[-]		7,420,091	8,806,376
Revenues from Young Apprentice Activities	[-]		8,410,111	6,223,247
Equity Revenues	[-]		46,281	8,028
(=) Gross operating revenues	[-]		57,117,038	37,762,349
Costs of services provided	[-]		(56,963,389)	(38,646,033)
Personnel and fees	[-]		(33,908,849)	(20,077,865)
Services provided by third parties	[-]		(6,595,372)	(4,162,474)
Direct material applied	[-]		(16,459,167)	(14,405,695)
(=) Gross operating profit	[-]		153,649	(883,684)
Administrative Expenses	[-]		(1,353,651)	(815,730)
Administrative expenses	[-]		(69,465)	(24,957)
Donation expenses	[-]			(1,350)
Legal/judicial expenses	[-]		(35,811)	(4,500)
General expenses	[-]		(1,248,375)	(784,923)
(=) Operating profit before financial income	[-]		(1,200,002)	(1,699,414)
Financial results	[-]		983	107,689
Financial expenses	[-]		(94,885)	(76,684)
Revenue from financial investments	[-]		95,868	184,372
(=) Net deficit for the year of Social Assistance	[-]		(1,199,019)	(1,591,725)
Income Generating Activities				
Revenues from Sales of Screens and Wires	[-]		21,188,284	18,006,985
Revenue from Provision of Miscellaneous Services	[-]		417,615	302,284
(-) Sales deductions	[-]		[-]	[-]
Cancellations and returns	[-]		(170,345)	(8,084)
Discounts granted	[-]		(3,550)	(3,061)
Taxes on sales	[-]		-	-



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(=) Net revenue from sales and services	[-]	21,432,004	18,298,124
Cost of products sold and services provided	[-]	[-]	[-]
Labor used	[-]	(1,506,027)	(1,307,741)
Services provided by third parties	[-]	(716,313)	(576,274)
Direct and indirect material	[-]	(13,845,164)	(11,680,677)
(=) Gross operating profit	[-]	5,364,501	4,733,432
Administrative Expenses	[-]	802,031	(271,614)
Administrative expenses	[-]	[-]	(563,924)
Legal/judicial expenses	9	(41,196)	-
General expenses	[-]	(288,055)	(263,610)
Expenses Recovery	[-]	1,131,282	555,920
(=) Operating profit before financial income	[-]	6,166,531	4,461,818
Financial results	[-]	1,030,575	1,163,859
Financial expenses	[-]	(966,711)	(714,267)
Revenue from financial investments	[-]	1,883,739	1,743,545
Other financial income (expenses)	[-]	113,547	134,581
(=) Net surplus of Income Generation	[-]	7,197,107	5,625,677
(=) Ramacrisna net surplus (deficit)	[-]	5,998,088	4,033,952

The explanatory notes are an integral part of the financial statements.

Statement of Changes in Shareholders' Equity for the Year Ended

(Values in Brazilian Reais)				
Description	Shareholders' Equity	Adjustment of Asset Evaluation	Accumulated Surplus (Deficit)	Net Equity
Balance on December 31, 2021	17,188,507	2,413,948	4,524,799	24,127,255
Incorporation of previous results	4,524,799	[-]	(4,524,799)	-
Surplus of the year	[-]	[-]	2,199,411	2,199,411
Balance on December 31, 2022	21,713,306	2,413,948	2,199,411	26,326,666
Incorporation of previous results	2,199,411	[-]	(2,199,411)	-
Surplus of the year	[-]	[-]	4,033,952	4,033,952



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Balance on December 31, 2023	23,912,717	2,413,948	4,033,952	30,360,618
Incorporation of previous results	4,033,952	[-]	(4,033,952)	[-]
Surplus of the year	[-]	[-]	5,998,088	5,998,088
Balance on December 31, 2024	27,946,669	2,413,948	5,998,088	36,358,706

The explanatory notes are an integral part of the financial statements.

Statement of Cash Flow for the Year Ended	(Values in Brazilian Reais)	
[-]	2024	2023
Cash flow from operating activities		
Surplus of the year	5,998,088	4,033,952
Adjustment to reconcile net income for the year with resources from operating activities:		
Depreciation/amortization	1,160,614	1,004,325
Provision for Contingencies	-	
Adjusted net surplus	7,158,702	5,038,277
(Increase) Decrease in Assets		
Accounts receivable - unrestricted	(644,853)	(297,202)
Accounts receivable - restricted	7,593,351	(10,789,750)
Inventories	685,278	(776,295)
Other Assets	376,709	(275,147)
[-]	8,010,485	(12,138,394)
Increase (Decrease) in liabilities		
Suppliers - unrestricted	(35,233)	556,623
Suppliers - restricted	365,932	126,451
Obligations and social charges - unrestricted	271,740	170,745
Obligations and social charges - restricted	1,012,744	676,905
Agreements and partnerships to be accounted for	(11,410,578)	22,846,865
Other Liabilities	(427,949)	881,992
[-]	(10,223,344)	25,259,581
Cash generated from operating activities	4,945,842	18,159,464
Cash flow used in investment activities		
(Increase) Decrease in long-term accounts	2,394,340	(5,760,220)
Acquisitions of Assets and Rights to Assets	(6,337,115)	(3,309,526)
Net cash consumed by investing activities	(3,942,775)	(9,069,745)



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Cash flow used in financing activities		
Increase (Decrease) in Loans and Financing	22,123	(76,182)
Net cash consumed by financing activities	22,123	(76,182)
(=) Change in cash and cash equivalents	1,025,191	9,013,537
Cash and Cash Equivalents at the Beginning of the Year	29,244,892	20,231,356
Cash and Cash Equivalents at the End of the Year	30,270,083	29,244,893
Net increase in cash and cash equivalents	1,025,191	9,013,537

The explanatory notes are an essential part of the financial statements.

[It bears a logo – Instituto Ramacrisna]

INSTITUTO RAMACRISNA

CNPJ No. 17.283.532/0001-86

EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS PREPARED ON
12/31/2024 AND 12/31/2023

1. OPERATIONAL CONTEXT

Instituto Ramacrisna is a non-profit and charitable association, headquartered at Rua Mestre Ramacrisna, 379, Bairro Santo Afonso, in the City of Betim, State of Minas Gerais. It operates in the area of basic care and protection for families in the Municipalities of Betim/MG, and 13 cities in the Metropolitan Region of Belo Horizonte, which participate in the programs developed in accordance with the National Social Assistance Plan, and in the form contained in its articles of organization.

Instituto Ramacrisna aims to promote the local development of communities in situations of social vulnerability through actions that minimize school dropouts, raise the level of education of children and adolescents, professionalize young people and adults, promote youth protagonism, and empower communities.

The actions seek to promote the growth of the human being through art, culture, education, sports, professionalization, generation of work and income and social support, without discrimination of race, color, gender or religion, working with families in situations of social vulnerability, so that through self-knowledge, they become self-sufficient.

Since its creation 66 years ago, 2,313,078 people have benefited. Ramacrisna has become the holder of several titles and certificates, such as:

- Title of State Public Utility, Law No. 2,215, issued on 08.24.60;
- Municipal Public Utility Title of Betim, Law No. 1,462, issued on 09.22.81;



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- Municipal Public Utility of Belo Horizonte: Law number 1,288, issued on 12.01.66;
- CEBAS - Certificate of Charitable Entity of Social Assistance, renewed through Ordinance No. 62/2021 of May 27, 2021, issued by the Ministry of Citizenship;
- Qualification as OSCIP - Civil Society Organization of Public Interest by the State Department of Planning and Management of the State of Minas Gerais;
- Certificate of Registration of Social Assistance Entity - 382 on 06/11/1959;
- National Council for Social Assistance: Certificate number 60.188/62.
- Council for the Rights of Children and Adolescents of Betim: 01 of 2.12.92;
- Municipal Council of Social Assistance of Betim: 001;
- Council for the Rights of Children and Adolescents of Belo Horizonte: 0420;
- Qualification with the Social Organization in Betim, Minas Gerais, on March 29, 2022;
- Certificate with DOAR Seal - Concept A+ issued in 2024;
- Certificate with Transparency Seal to free access to information issued in 2024;
- 169th position in the ranking of the 200 best in the world - Thedotgood 2024;
- 15th position in the ranking of the 50 best in Brazil - Thedotgood 2024;
- Certified with Verified NGO Seal - Concept A+ issued in 2024.

2. CORPORATE ASPECTS

Instituto Ramacrisna has as its administrative structure the General Meeting, the Board of Directors, an Executive Board, and an Audit Committee. Its Mission is to transform lives through innovative solutions in education and professionalization, aiming at human, cultural, social and environmental development.

Its Vision is to be a self-sustaining organization that generates positive social and environmental impact worldwide by 2027.

Its purpose is to transform lives, bringing out the best in people.

Instituto Ramacrisna primary statutory purpose is to provide services typified by CNAS Resolution No. 109/2009, with priority being given to basic social protection services, classified by SUAS, as validated by the Betim Social Assistance Council, through proof of registration No. 007, which discriminates as follows:

- I. Service of Coexistence and Strengthening of Bonds for children, adolescents, young people, adults, and older people;
- II. Development of professional qualification courses;



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III. Development of workshops;

IV. Young Apprentice Project;

V. Maintenance of Popular Restaurants.

The Entity's management informs that it acts additionally in the educational complementation, through technology, sports, art, and cultural activities for children and adolescents; and it was not observed until the date of presentation of the financial statements relevant disruption in the communities and economic activities in the main areas where the Entity operates. Management understands that up to the date of presentation of the financial statements, no significant impacts were identified that could modify the assumptions of its cause and the measurement of its assets and liabilities in the financial statements as of December 31, 2024.

PRESENTATION OF FINANCIAL STATEMENTS

The Financial Statements have been prepared and are being presented in accordance with accounting practices adopted in Brazil, in special compliance with the provisions contained in the Brazilian Accounting Standards ITG 2002 - Non-Profit Entities, approved by resolution No. 1.409/12 of the Federal Accounting Council, in particular NBC TG 1000 and NBC TG 26 – Presentation of Financial Statements, approved by CFC Resolution No. 1. 185109, amended the nomenclature from NBC T 19.27 to NBC TG 26, according to CFC Resolution No. 1.329/11.

The provisions of Laws No. 11.638/07, Law No. 11.941/09, Law No. 91-1935, Law No. 13.019/14 as amended by Law No. 13.204/15 and Law No. 13.900/19 and Complementary Law No. 187/2021, which guides the actions of social assistance entities in the public and private spheres, were also complied with.

MAIN ACCOUNTING PRACTICES

The Brazilian accounting standards, described in detail below, have been consistently applied to the years presented in these financial statements, namely:

4.1—Revenues and expenses were recognized monthly, respecting the accrual basis of accounting. According to ITG 2002, revenues from public and private partnerships are recognized when employment contracts, purchases of materials, and contracts of services are made.

4.2 - The rights and obligations of the entity are in accordance with their actual values.

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4.3 - Financial investments are stated at their value plus the corresponding income, appropriated up to the balance sheet date.

4.4 - Accounts receivable - unrestricted, they correspond to the amounts receivable from customers for the generation of their income, through the production, sale of goods, and the provision of services in the normal course of activities. Most sales are made on the basis of normal credit terms, and accounts receivable are not subject to interest. The carrying amounts of trade and other receivables are reviewed to determine if there is any objective evidence that the amounts will not be recoverable. If there is evidence, an impairment loss is recognized immediately in the Income Statement for the Period.

4.5 - Accounts receivable – with a restriction on current assets refer to amounts receivable from public agencies and private companies arising from partnerships entered into in 2024 with installments receivable during 2025.

4.6 - Inventories are stated at the average cost of acquisitions and lower than the replacement cost or the net realizable value. They are represented by maintenance and consumption materials, along with the materials applied in canvas and food factories, cleaning products, and packaging in popular restaurants. The cost of finished products includes the cost of raw materials plus the inputs necessary for manufacturing, in specific cases. The values from the inventories recorded do not exceed market values. They work under the guidelines of CFC Resolution No. 1.170/09 (NBC TG 16).

4.7 - The provision for vacations and charges was calculated based on the rights acquired by employees up to the balance sheet date, and includes the corresponding social charges presented under the heading obligations and social charges.

4.8 - The methodology applied in the preparation of the Cash Flow Statement was indirect. Under this method, the net cash flow from operating activities is determined by adjusting the surplus for the year for items that do not affect cash, such as depreciation, provision for contingencies during the period. In addition to all other items whose effects on cash are due to investment or financing activities, according to item 4.8 of TG 1000. In accounts receivable - unrestricted, the amounts receivable from Donations from Individuals and Legal Entities were calculated, together with the other transactions of other accounts receivable recorded in Assets.

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4.09 - Loans taken are recognized at the principal amount plus interest contracted, *pro rata temporis* capitalized.

4.10 - On the date of these financial statements, it is not possible to measure other risks that may arise and consequently result in losses or risks to the Entity's business. Management concluded that the financial statements appropriately present the entity's equity position, performance and cash flows.

5. MAIN ACCOUNTING JUDGMENTS AND SOURCES OF UNCERTAINTIES IN ESTIMATES

In applying accounting policies, Management must make judgments and estimates regarding the carrying amounts of assets and liabilities that are not easily obtained from other sources. The estimates and respective assumptions are based on historical experience and other relevant factors. Actual results may differ from these estimates.

The underlying estimates and assumptions are continually reviewed. The effects arising from revisions made to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only this period or in subsequent periods if the revision affects both the current period and future periods.

Management's main estimates when preparing the financial statements include the useful life of its fixed and intangible assets, the residual value of fixed assets and losses, with the recoverable value of receivables.

Current assets and liabilities accounts, as well as non-current assets and liabilities accounts, are presented at cost or realizable value, including, when applicable, income and monetary variations earned and are recorded at present value. No cases were identified with the need to adjust the present value.

ITG 2002 determines that voluntary work, including that by management body members, in exercising their functions, must be recognized at the fair value of the service provided as if the financial disbursement had occurred. However, Instituto Ramacrisna did not measure and recognize volunteer work, considering that the cost to generate this information would be greater than its benefit.

6. CASH AND CASH EQUIVALENTS

The cash and financial resources held can be presented as follows:

Cash and Cash Equivalents - unrestricted



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[-]	2024	2023
Fixed Fund	4,400	4,400
Cash in bank account	45,894	825,129
Investments with immediate liquidity	15,850,216	13,973,718
Total	15,900,510	14,803,247

Cash and Cash Equivalents - restricted

[-]	2024	2023
Fixed Fund	2,000	2,750
Cash in bank account	1,685,357	201,762
Investments with immediate liquidity	12,682,216	14,237,133
Total	14,369,573	14,441,645
[-]	30,270,083	29,244,893

The amounts received from the contracts and partnerships signed in December 2024 are duly applied in conservative modalities to protect against monetary devaluation.

7. ACCOUNTS RECEIVABLE

These assets derive from activities whose financial consideration originates from private resources for the sustainability of assistance programs and projects carried out by the Entity, whether from third parties or its income generation.

Accounts receivable - unrestricted	2024	2023
Accounts receivable from Fabril Telas activity	2,231,733	1,805,801
Accounts receivable from the Young Apprentice activity	617,054	398,671
Accounts receivable from the Popular Restaurant activity	20	17,575
Accounts receivable other activities	35,025	17,500
Donations receivable	1,770	1,202
Total	2,885,602	2,240,749

The amounts receivable from partnerships, of public or private origin, are represented by the amounts contained in the terms of partnership and contracts duly signed between the parties. The public ones are disclosed in official newspapers, as provided for in Article 2, item III of Law No. 13.204/2015. These amounts can only be applied to the activities established under the terms agreed between the parties.

Accounts receivable - restricted	2024	2023
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Public Partnerships		
Popular Restaurant Centro	1,848,317	244,535
Popular Restaurant Teresópolis	1,047,345	167,361
SCFV - TC 001/2018 VIVA O ESPORTE	3,128,141	1,342,627
SCFV - Poupança Jovem	641,302	641,302
S A - Banco de alimentos - PA 52309/2018	478,230	84,883
S.A SAÚDE - Seg Alim e Nut rede SUS	887,939	1,594,287
Free Course Project - Digital Inclusion	15,000	15,000
CMDCA BH - Rescue of Citizenship	3,014	3,014
SCFV - Projeto Casa PA 41365/2023 TC		11,872,000
Subtotal	8,049,287	15,965,008
Private Partnerships		
Reimbursement of health insurance expenses 2017	2,249	2,249
Petrobras Construindo o Futuro VI	2,408,451	2,062,080
SCFV Bons de Nota - Brazil Foundation	[-]	24,000
Private Partnerships	2,410,700	2,088,329
Total current	10,459,986	18,053,337
Private Partnerships		
Petrobras Construindo o Futuro VI	3,333,366	5,714,816
Total non-current	3,333,366	5,714,816

8. FINANCIAL RISK MANAGEMENT

Labor Liability Risk: The activities developed by Instituto Ramacrisna expose it to various market risks and liquidity risk. Although the responsibility for the full transfer of financial resources by the City Hall of Betim and others is guaranteed under the terms of agreements entered into, the generation of a labor liability through the management of employees may entail a liquidity risk in the future. To face this risk, including due to the measures adopted according to note 4.10, Instituto Ramacrisna has sought to reserve resources for the payment of expenses with the respective labor terminations in its availability with its income generation.

Credit risk: Credit risk arises from cash and cash equivalents and is related to credit exposure to clients.

Liquidity risk: Failure to receive public funds within the time provided for in the partnership agreement may result in liquidity risks. Concerning loans and financing, the amounts

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presented originate from FINAME of fixed assets, in this case, a Truck vehicle and a consortium of heavy vehicles.

Impairment loss of assets: After evaluating the assets of Instituto Ramacrisna, it was concluded that there is no indication that these assets suffered impairment loss.

9. PROVISION FOR CONTINGENCY AND DEPOSITS IN COURT

Instituto is a party to proceedings in the administrative or judicial spheres on tax, civil, and labor matters arising from the normal course of its operations. Therefore, in the year, it did not constitute a provision for contingencies, based on the opinion of its external legal advisors, since the expectations of loss were considered possible or remote.

The balances of the deposits in court originate from tax proceedings under discussion regarding the IPI - Tax on Industrialized Products and the IPTU - Urban Territorial Property Tax, for which the Institute constituted the provision for loss (non-current liabilities) and the judicial deposit was made, in the amount of BRL2,981,962. Deposits in court are made in court in a bank account linked to a lawsuit, and judicial deposits can only be handled by court order.

In addition, in 2022, a provision for contingencies related to the discussion of ICMS-ST collection in the extinct project of the Mass Factory was recorded, in the amount of BRL923,358.10 (current liabilities). The Management understands by the non-payment of the tax, since having filed a declaratory action for recognition of its tax immunity, in the course of such collection, it obtained a partial result, which it defined on 03/08/2023 by the approval to recognize the right to immunity provided for in art. 150, VI, "c" of CF/88 and the unenforceability of ICMS by the Entity as a taxpayer under the law in the operations in which it carries out.

10. FIXED AND INTANGIBLE ASSETS

Fixed and intangible assets are stated at acquisition cost. Depreciation and amortization are calculated using the straight-line method, based on rates that contemplate the assets' economic useful life.

Description	Fee %	2023	Addition	Write-off	Depreciati on Amortizati on	2024	2023
		Net				Net	Net
Fixed Assets							



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Land	0%	4,014,708	-	-	-	4,014,708	4,014,708
Buildings	4%	2,543,137	-	-	(292,996)	2,250,141	2,543,137
Constructions in progress	0%	1,265,600	4,169,731	-	-	5,435,331	1,265,600
Furniture / Utensils	10%	165,114	68,790	-	(33,427)	200,478	165,114
Machinery and Equipment	10%	691,513	580,900	(5,796)	(146,136)	1,120,481	691,513
Computers and peripherals	20%	389,799	418,623	(8,908)	(196,999)	602,515	389,799
Vehicles	20%	595,823	254,337	(35,500)	(178,966)	635,695	595,823
Electro-electronic Devices	20%	213,680	91,373	(250)	(81,877)	222,926	213,680
Library and Application Collection	20%	4,828	96,480	-	(4,592)	96,716	4,828
Musical Instruments	20%	24,728	0	-	(9,110)	15,618	24,728
Tools	10%	6,148	49,222	(1,135)	(1,691)	52,544	6,148
Project Assets	[-]	3,171,546	311,652	(2,227)	-	3,480,971	3,171,546
Machinery and Equipment - Lending	[-]	8,796	-	-	[-]	8,796	8,796
Total Fixed Assets	[-]	13,095,419	6,041,109	(53,816)	{945,794}	18,136,919	13,095,419
Software License for Use	[-]	940,163	349,818	-	(215,284)	1,074,698	940,163
Total Intangible Assets	[-]	940,163	349,818	-	(215,284)	1,074,698	940,163

In 2024, we started civil works on new buildings at Instituto Ramacrisna to expand spaces for sports such as judo and soccer and to expand our income-generation program, Cercas Ramacrisna. The amounts invested are recorded under the heading "Construction in progress."

Instituto Ramacrisna periodically verifies the existence of indications of possible losses due to impairment of its fixed assets. The next assessment will take place in 2025. If there

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are such indications, if the net book value exceeds the recoverable value, an estimate of loss for devaluation will be made, adjusting the net book value to the recoverable value.

11. AGREEMENTS AND PARTNERSHIPS TO BE ACCOUNTED FOR

The amounts presented correspond to balances to be accounted for arising from public and private partnerships, duly increased by financial income from amounts transferred and not invested in activities until the end of the year, which must be remunerated via financial investments. Such obligations are combined with the amounts recorded in Assets, in the cash group and cash equivalents, and accounts receivable, with restrictions.

Agreements and partnerships to be accounted for	2024	2023
S A - Banco de alimentos - PA 52309/2018	863,546	714,798
Brazil Foundation Ampliando Fro	-	8,244
CMDCA BH - Rescue of Citizenship	3,014	3,014
Criança Esperança - 2022	-	21,073
Diageo Brasil	-	25,115
ESP - Sport on the move - Vale S/A	179,794	156,052
ESP - Sport on the move - Goldman Bank	(242,753)	(2,569)
ESP - Tatame Cidadão - Vale S/A	(16)	54,491
ESP - Check Mate – VALE	58	213,402
ESP - Sport on the move - Goldman Broker	27,656	33,056
ESP - Tatame Cidadão - WEG	16	16
ESP - Sport on the move	253,378	393,718
ESP - Win, Believe, Fight	892,646	805,211
Localiza - Technology in Focus	-	16,711
Petrobras - Building the Future	7,730,523	9,533,085
Poupança Jovem	641,302	414,706
Discover Betim Program	36,312	33,425
Discover BH Program	413,842	439,565
Free Course Project - Digital Inclusion	14,985	15,036
Restaurant Centro	2,430,948	855
Popular Restaurant Teresópolis	1,777,155	1,117,652
SA Saúde - Seg Alim e Nut Rede SUS	1,256,790	2,262,249
SCFV - Discover BH II Program	93,850	203,386
SCFV - TC 001/2018 SEMES	4,151,104	2,368,857

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CULT - Philharmonic Orchestra	32,124	176,416
SCFV - Dança Viva PA 56.707	-	21,630
SCFV - FABLAB PA 52.270/2022	-	93,617
SCFV - Good Grade - Brazil F	-	79,985
SCFV - EP Mauro Tramonte	42,285	179,964
SCFV - Qualify - PA 36412	212,696	300,463
FIA - Youth of the Future PA 48	-	136,934
FIA - Digital Connection 47.907/2	-	107,346
Weg Entrepreneur Circuit	2,009	49,928
SCFV - Projeto Casa PA 41365	1,531,591	14,509,802
PROF - Localiza Mecânica de Autos	2,583	[-]
CULT - Isso é coisa de criança - Mala	193,704	[-]
CULT - Orq Fil Ramacrisna - 2024_2025	440,000	[-]
Japan Government - Motorcycle School	15,944	[-]
ESP - Tatame Cidadão II - Rede Card	261,330	[-]
PROF. - In the Transformation of Knowledge TF	569,987	[-]
FIA - Girls in a Network - PA 31.317/2024	14,145	[-]
CULT - Making Music and Art Project	1,600	[-]
Sotreq Digital Wave	690	[-]
Revoada WEG	85,964	[-]
Total	23,930,798	35,341,376
[-]		

The acronym SCFV means Service of Coexistence and Strengthening of Bonds (Serviço de Convivência e Fortalecimento de Vínculos), a typification used in Social Assistance services. FIA means Encouraged Childhood and Adolescence Fund (Fundo Incentivado da Infância e Adolescência), ESP means Sports, and SA means Food Safety (Segurança Alimentar), and CULT means Culture (Cultura). In 2024, we signed significant partnerships with the Petrobrás Foundation for the execution of the 4-year-long Building the Future project and the Casa Project, a partnership signed with the City Hall of Betim. This partnership aims to implement 24 social assistance poles to serve the population in social vulnerability more closely in their resident territories, with an expected duration of 12 months ending in January 2025.

12. LOANS AND FINANCING

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The loans were taken from the financial institution Banco do Brasil, in the form of a Consortium to allow the acquisition of fixed assets, Tractor Implement, through CONSORTIUM 8207915 contracts, with maturity scheduled for 2028 and CONSORTIUM 8207916 in 2026, both with a final management fee of 12.15%.

The financing refers to amounts taken from BANCO XP S.A., a financial institution that granted us the credit with the guarantee of fiduciary sale of the machinery for the production of screens and fences. Interest Rate (post-fixed): 100% of the DI-Cetip Over Rate (Extra-Group), calculated and disclosed by B3 S.A.

- Brasil, Bolsa, Balcão ("OI Rate"), capitalized monthly.

13. SHAREHOLDER'S EQUITY

Shareholders' equity comprises the initial balance, plus or minus the amounts of the surplus or deficit that occurred.

The valuation of assets is related to land, which did not suffer realization in 2024 because they were not sold and did not suffer depreciation records according to the accounting standard, so the balance remained the same.

14. SOCIAL ASSISTANCE PRACTICED

The social assistance projects carried out are in accordance with the guidelines of Law No. 8.742/93, Organic Law of Social Assistance. The entity provides services or performs its actions free of charge, continuously and planned, for users and those who need them, without any discrimination. In 2024, the services performed were funded with third-party resources and self-generated, and broken down.

Service Nomenclature according to Typification	Resource Origin	Type	Project Name at Instituto Ramacrlsna
SCFV	Private	Private Partnership	Brazil Foundation
SCFV	Private	Private Partnership	Petrobras
SCFV	Private	Private Partnership	Localiza - Technology in Focus
SCFV	Public	Collaboration Agreement	Viva o Esporte - Semes
SCFV	Public	Collaboration Agreement	Citizen education

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Food Safety	Public	Collaboration Agreement	Popular Restaurant Centro
Food Safety	Public	Collaboration Agreement	Popular Restaurant Teresópolis
Food Safety	Public	Collaboration Agreement	Food Safety and Hospital Nutrition
Food Safety	Public	Collaboration Agreement	Food Bank
ESP	Private	Incentivized Fund	ESP - Tatame Cidadão - WEG
ESP	Private	Incentivized Fund	ESP - Sport on the move
ESP	Private	Incentivized Fund	ESP - Win, Believe, Fight
Culture	Private	Incentivized Fund	CULT-- Philharmonic Orchestra
SCFV	Public	Parliamentary Amendment	SCFV - Dança Viva PA S6.707
SCFV	Private	FOCA	SCFV - FABLAB PA S2.270/2022
SCFV	Private	Private Partnership	SCFV - Bons de Nota -Brazil Foundation
SCFV	Public	Parliamentary Amendment	SCFV - EP Mauro Tramonte
Income and Employment - Youth	Private	FOCA	SCFV - Qualify - PA 36412
Income and Employment - Youth	Public	FOCA	Youth of the Future PA 48
SCFV	Public	FOCA	Digital Connection 47.907/2
Income and Employment - Adults	Private	Private Partnership	Weg Entrepreneur Circuit
SCFV	Public	Collaboration Agreement	SCFV - Projeto Casa PA 41365
Income and Employment - Adults	Private	Private Partnership	PROF - Localiza Mecânica de Autos
Culture	Private	Incentivized Fund	CULT - Isso é coisa de criança - Mala
Culture	Private	Incentivized Fund	CULT - Orq Fil Ramacrisna - 2024 2025

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Income and Employment - Adults	Private	Private Partnership	Japan Government - Motorcycle School
ESP	Private	Private Partnership	ESP - Tatame Cidadão II - Rede Card
Income and Employment - Youth	Private	FOCA	PROF. - In the Transformation of Knowledge TF
5CFV	Private	FOCA	FIA - Girls in a Network - PA 31.317/2024
Culture	Private	Private Partnership	CULT - Making Music and Art Project
Income and Employment - Youth	Private	Private Partnership	Sotreq Digital Wave
Income and Employment - Adults	Private	Private Partnership	Revoada WEG

The main partners whose source of funds was private are the Rotary Club of Belo Horizonte - Liberdade, Petrobrás, Brazil Foundation, Localiza Fleet, Weg, Vale S.A., SOTREQ and the Government of Japan, through the Funds of Federal Incentives for Sport and Culture, and also our priority partner, the Municipal Council of Children and Adolescents of Betim, through the Fund for the Rights of Children and Adolescents - FOCA. For the Discover project, public contracts were signed with the city hall of Betim and the Public Prosecutor's Office of the State of Minas Gerais, and state parliamentary amendments were obtained.

15. SOCIAL SECURITY EXEMPTIONS ENJOYED

Following the Sole Paragraph, Article 4, of Decree No. 2.536, of 04/07/98, the amounts related to social security exemptions are shown below, as if they were enjoyed during the year of:

Enjoyed exemptions	2024	2023
INSS	4,985,546	3,004,317
RAT	498,566	300,430
Third parties	822,607	495,715
Total	6,306,718	3,800,461

16. INVESTMENT OF RESOURCES AND COMPENSATION

Instituto Ramacrisna does not distribute profits or results or compensate any of its members due to the positions for which they were elected, as provided for in its articles

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of organization. The association's resources are fully invested in the country and in maintaining its institutional objectives following the statutory provisions.

17. INSURANCE

Instituto Ramacrisna adopts the policy of contracting insurance coverage for assets subject to risks for amounts considered sufficient to cover possible claims.

Betim (MG), December 31, 2024.

Signed: [illegible signature]

Name: Expedito Martins Chumbinho

Title: President

Document: CPF: 010.810.986-00

Signed: [illegible signature]

Name: Solange Bottaro

Title: Vice President

Document: CPF: 256.021.016 - 91

Signed: [illegible signature]

Name: Daniela Balbina de Souza Crespo Marra

Title: Controllership Manager

CRC/MG No. 74.949

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Pages: 26

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TWO THOUSAND AND TWENTY FIVE IN THE CITY OF BELO HORIZONTE, STATE
OF MINAS GERAIS, FEDERATIVE REPUBLIC OF BRAZIL.



**ANA LAURA JUNQUEIRA
FONSECA**

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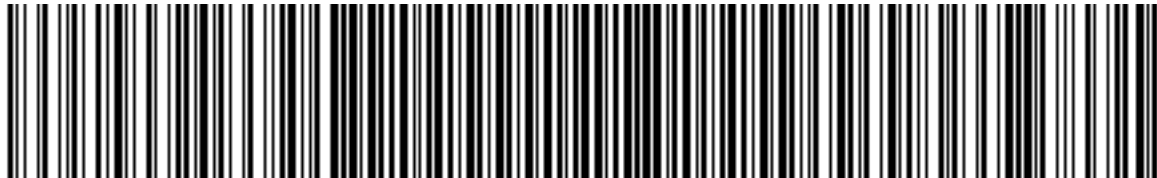
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