



**ANA LAURA JUNQUEIRA FONSECA**

**TRADUTORA PÚBLICA E INTÉRPRETE COMERCIAL - SWORN TRANSLATOR**

**Idiomas: INGLÊS/PORTUGUÊS - ENGLISH/PORTUGUESE / Matrícula JUCEMG N° 874**

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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 INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS. THE DOCUMENT READS:).-----

Belo Horizonte, February 06, 2026

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, 2025, comprising the Balance Sheet, the Income Statement for the Period, the Statement of Changes in Shareholders' Equity and the Statement of Cash Flow.

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

Yours sincerely,

[It bears a digital signature with the following contents:]

WARLEY DE OLIVEIRA DIAS:06672950 621

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R&R AUDITORIA E CONSULTORIA

Name: Warley de Oliveira Dias

Title: Executive Officer

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No member firm has liability for the acts or omissions of any other member firm arising out of its interest in Morison Global Limited.”

## INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable Directors and Managers of

**Instituto Ramacrisna**

Betim - MG

### Opinion

We audited the financial statements of Instituto Ramacrisna, which comprise the balance sheet as of December 31, 2025, 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, in compliance with such norms, are described in the following section titled "Responsibility of the auditor for the auditing of financial statements". We are independent in relation to the 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, and we have fulfilled our other ethical responsibilities in accordance with these standards. We believe that the audit evidence obtained is sufficient and appropriate to support our opinion.

### 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

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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.

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

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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 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 significant doubt about the operating continuity capacity of the Company. If we determine there is significant uncertainty, we must emphasize the relevant disclosures in the financial statements in our audit report or modify our opinion if the disclosures are insufficient. Our conclusions are based on audit evidence obtained until 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.

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Belo Horizonte, February 06, 2026

R&R AUDITORIA E CONSULTORIA

CRC/MG No. 5.198-02

CVM 8460

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Name: Warley de Oliveira Dias

Title: ACCOUNTANT

CRC/MG No. 094.865

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### Balance Sheet for the Years ended December 31, 2025, and 2024

(Values in Brazilian Reais)

| [-]                                       | Grade    | 2025       | 2024       |
|---|----------|------------|------------|
| Current Assets                            | [-]      | [-]        | [-]        |
| Cash and cash equivalents - unrestricted  | 6        | 14,671,326 | 15,900,510 |
| Cash and cash equivalents - restricted    | 6 and 12 | 16,222,198 | 14,369,573 |
| Accounts receivable - unrestricted        | 7        | 3,201,867  | 2,885,602  |
| Accounts receivable - restricted          | 7 and 12 | 19,176,910 | 10,459,986 |
| Inventories - unrestricted                | 9        | 2,845,944  | 1,887,548  |
| Inventories - restricted                  | 9 and 12 | 631,019    | 227,261    |
| Advance Payments                          | [-]      | 220,480    | 247,557    |
| Other accounts receivable                 | [-]      | 30,523     | 13,023     |
| Miscellaneous expenses to be appropriated | [-]      | 310,880    | 235,576    |
| [-]                                       | [-]      | 57,311,148 | 46,226,636 |
| Non-Current Assets                        | [-]      | [-]        | [-]        |



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|   |          |            |            |
|---|----------|------------|------------|
| Long-Term Assets                                | [-]      | [-]        | [-]        |
| Deposits in Court                               | 10       | 2,981,962  | 2,981,962  |
| Accounts receivable - restricted                | 7 and 12 | 681,375    | 3,333,366  |
| Investment                                      | [-]      | 325,086    | 310,553    |
| Fixed Assets                                    | 11       | 23,206,647 | 18,136,920 |
| Intangible                                      | 11       | 1,495,230  | 1,074,698  |
| [-]   | [-]      | 28,690,300 | 25,837,499 |
| TOTAL ASSET                                     | [-]      | 86,001,448 | 72,064,134 |
| [-]   | [-]      | [-]        | [-]        |
| Current Liabilities                             | [-]      | 1,155,289  | 1,004,654  |
| Suppliers - unrestricted                        | 12       | 574,892    | 347,540    |
| Suppliers - restricted                          | 13       | 23,408     | 40,817     |
| Loans and Financing                             | [-]      | 1,705,679  | 1,251,131  |
| Obligations and social charges - unrestricted   | 12       | 3,994,065  | 4,111,848  |
| Obligations and social charges - restricted     | [-]      | 1,045,078  | 657,411    |
| Sundry creditors                                | 12       | 32,142,545 | 23,930,798 |
| Agreements and partnerships to be accounted for | [-]      | 21,601     | 20,149     |
| Taxes payable                                   | [-]      | 97,911     | 79,600     |
| Advances to Clients                             | [-]      | 40,760,470 | 31,443,947 |
| Non-Current Liabilities                         | 13       | 397,680    | 356,161    |
| Loans and Financing                             | 9        | 3,905,320  | 3,905,320  |
| Provision for contingencies                     | [-]      | 4,303,000  | 4,261,482  |
| Net Equity                                      | 14       | 33,944,758 | 27,946,670 |
| Shareholder's equity                            | 14.a     | 2,413,948  | 2,413,948  |
| Asset Valuation Adjustments                     | 14.b     | 4,579,273  | 5,998,088  |
| Surplus of the year                             | [-]      | [-]        | [-]        |

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|---|-----|------------|------------|
| [-]                                       | [-] | 40,937,979 | 36,358,706 |
| [-]                                       | [-] | [-]        | [-]        |
| TOTAL LIABILITIES AND<br>COMPANY'S EQUITY | [-] | 86,001,448 | 72,064,134 |

**Income Statement for the Years Ended December 31, 2025, and 2024**

**(Values in Brazilian Reais)**

|   | Grade | 2025         | 2024         |
|---|-------|--------------|--------------|
| Social Assistance Activities                            | [-]   | [-]          | [-]          |
| Donations from Individuals                              | [-]   | 319,107      | 343,669      |
| Donations from Legal Entities                           | [-]   | 487,862      | 418,554      |
| Revenues from Charitable<br>Agreements and Partnerships | [-]   | 34,293,854   | 40,478,331   |
| Revenues from Popular Restaurant<br>Activities          | [-]   | 7,940,874    | 7,420,091    |
| Revenues from Young Apprentice<br>Activities            | [-]   | 10,498,405   | 8,410,111    |
| Equity Revenues   | [-]   | 575,261      | 46,281       |
| (=) Gross operating revenues                            | 16    | 54,115,362   | 57,117,038   |
| Costs of services provided                              | 17    | (55,439,536) | (56,963,389) |
| Personnel and fees                                      | [-]   | (32,127,008) | (33,908,849) |
| Services provided by third parties                      | [-]   | (7,090,523)  | (6,595,372)  |
| Direct material applied                                 | [-]   | (16,222,004) | (16,459,167) |
| (=) Gross operating profit                              | [-]   | (1,324,173)  | 153,649      |
| Administrative Expenses                                 | [-]   | (1,328,881)  | (1,353,651)  |
| Administrative expenses                                 | [-]   | (20,776)     | (69,465)     |
| Donation expenses                                       | [-]   | (9,531)      | -            |
| Legal/judicial expenses                                 | [-]   | [-]          | (35,811)     |
| Overhead  | [-]   | (1,298,574)  | (1,248,375)  |
| (=) Operating profit before financial<br>income         | [-]   | (2,653,054)  | (1,200,002)  |

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|---|-----|--------------|--------------|
| Financial results                                 | 18  | (48,534)     | 983          |
| Financial expenses                                | [-] | (80,829)     | (94,885)     |
| Revenue from financial investments                | [-] | 32,295       | 95,868       |
| (=) Net deficit for the year of Social Assistance | [-] | (2,701,589)  | (1,199,019)  |
| Income Generating Activities                      | [-] | [-]          | [-]          |
| Revenues from Sales of Screens and Wires          | [-] | 20,112,722   | 21,188,284   |
| Revenue from Provision of Miscellaneous Services  | [-] | 479,760      | 417,615      |
| Cancellations and returns                         | [-] | (182,760)    | (170,345)    |
| Discounts granted                                 | [-] | (4,486)      | (3,550)      |
| (=) Net revenue from sales and services           | 16  | 20,405,235   | 21,432,004   |
| Cost of products sold and services provided       | [-] | [-]          | [-]          |
| Labor used  | 17  | (1,566,488)  | (1,506,027)  |
| Services provided by third parties                | 17  | (1,147,325)  | (716,313)    |
| Direct and indirect material                      | 17  | (12,846,328) | (13,845,164) |
| (=) Gross operating profit                        | [-] | 4,845,094    | 5,364,501    |
| Administrative Expenses                           | [-] | 240,676      | 802,031      |
| Administrative expenses                           | [-] | [-]          | [-]          |
| Legal/judicial expenses                           | [-] | (109,839)    | (41,196)     |
| Overhead  | [-] | (692,883)    | (288,055)    |
| Expenses Recovery                                 | [-] | 1,043,399    | 1,131,282    |
| (=) Operating profit before financial income      | [-] | 5,085,771    | 6,166,531    |
| Financial results                                 | 18  | 2,195,091    | 1,030,575    |
| Financial expenses                                | [-] | (726,122)    | (966,711)    |
| Revenue from financial investments                | [-] | 2,821,936    | 1,883,739    |



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|--------------------------------------|-----|-----------|-----------|
| Other financial income (expenses)    | [-] | 99,277    | 113,547   |
| (=) Net surplus of Income Generation | [-] | 7,280,861 | 7,197,107 |
| (=) Ramacrisna's net surplus         | [-] | 4,579,273 | 5,998,088 |

Statement of Changes in Shareholders' Equity for the Years Ended December 31, 2025, and 2024

(Values in Brazilian Reais)

| Description                       | Grade | Shareholders' Equity | Adjustment of Asset Evaluation | Accumulated Surplus | Net Equity |
|-----------------------------------|-------|----------------------|--------------------------------|---------------------|------------|
| Balance on December 31, 2023      | [-]   | 23,912,718           | 2,413,948                      | 4,033,952           | 30,360,618 |
| Incorporation of previous results | 14.a  | 4,033,952            | -                              | (4,033,952)         | -          |
| Surplus of the year               | 14.c  | -                    | -                              | 5,998,088           | 5,998,088  |
| Balance December 31, 2024         | [-]   | 27,946,670           | 2,413,948                      | 5,998,088           | 36,358,706 |
| Incorporation of previous results | 14.a  | 5,998,088            | -                              | (5,998,088)         | -          |
| Surplus of the year               | 14.c  | -                    | -                              | 4,579,273           | 4,579,273  |
| Balance on December 31, 2022      | [-]   | 33,944,758           | 2,413,948                      | 4,579,273           | 40,937,979 |

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

Statement of Cash Flow for the Years Ended December 31, 2024, and 2025

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(Values in Brazilian Reais)

| [-]   | 2025                 | 2024         |
|---|----------------------|--------------|
| Cash flow from operating activities   | [-]                  | [-]          |
| Surplus of the year   | 4,579,273            | 5,998,088    |
| Adjustment to reconcile net income for the year with resources from operating activities: | [-]                  | [-]          |
| Depreciation/amortization   | 1,155,824            | 1,160,614    |
| Adjusted net surplus  | 5,735,097            | 7,158,702    |
| (Increase) Decrease in Assets   | [-]                  | [-]          |
| Accounts receivable   | - without limitation | (644,853)    |
| [-]   | [-]                  | [-]          |
| Accounts receivable   | - with restriction   | 7,593,351    |
| Inventory   | [-]                  | 685,278      |
| Other Assets  | [-]                  | [-]          |
| [-]   | [-]                  | 376,709      |
| [-]   | [-]                  | 8,010,485    |
| Increase (Decrease) in liabilities  | [-]                  | [-]          |
| Suppliers - unrestricted  | 250,834              | (35,233)     |
| Suppliers - restricted  | 127,153              | 365,932      |
| Obligations and social charges - unrestricted   | 454,548              | 271,740      |
| Obligations and social charges - restricted   | (117,783)            | 1,012,744    |
| Agreements and partnerships to be accounted for   | 8,211,747            | (11,410,578) |
| Other Liabilities   | [-]                  | (427,949)    |
| [-]   | [-]                  | (10,223,344) |
| Cash generated from operating activities  | 7,259,947            | 4,945,842    |
| Cash flow used in investment activities   | [-]                  | [-]          |
| (Increase) Decrease in long-term accounts   | (14,533)             | 2,394,340    |
| Acquisitions of Assets and Rights   | (6,646,083)          | (6,337,115)  |

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|  |             |             |
|--|-------------|-------------|
| Net cash consumed by investing activities              | (6,660,616) | (3,942,775) |
| Cash flow used in financing activities                 | [-]         | [-]         |
| Increase (Decrease) in Loans and Financing             | 24,110      | 22,123      |
| Net cash consumed by financing activities              | 24,110      | 22,123      |
| (=) Change in cash and cash equivalents                | 623,441     | 1,025,191   |
| Cash and Cash Equivalents at the Beginning of the Year | 30,270,083  | 29,244,892  |
| Cash and Cash Equivalents at the End of the Year       | 30,893,524  | 30,270,083  |
| Net increase in cash and cash equivalents              | 623,441     | 1,025,191   |

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

## **EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS PREPARED ON 12/31/2025 AND 12/31/2024**

### **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 10 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 lead to the minimization of school dropout, raising the level of education of children and adolescents, professional qualification of young people and adults, youth protagonism and community empowerment.

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.

Ramacrisna became 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 No. 1.288, issued on 12.01.66;
- CEBAS – Certificate of Charitable Entity of Social Assistance, renewed through Ordinance No. 49/2022 of May 25, 2022, 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;
- Certificate with DOAR Seal - Concept A+ issued in 2025;
- 19th position in the ranking of the 75 best in Brazil - Thedotgood 2025;
- Highlight Minas Gerais edition 2025;
- Social Impact Award - 2025;
- Certified as an Experienced Fundraiser - 2025;
- International Recognition-Global Humanitarian Award - India - 2025.

## **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 purpose is: To transform lives, bringing out the best in people.

Its Mission is: To transform lives through innovative solutions, in education and professionalization, aiming at human, cultural, social and environmental development.

Its Vision is: By 2027, to be a self-sustaining organization, generating positive social and environmental impact for the world.



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Instituto Ramacrisna's 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. Provide social assistance services;

II. Offer coexistence services and strengthen bonds for children, adolescents, young people, adults and older people;

III. Carry out management and actions, such as: creating, promoting, fostering, organizing, coordinating and executing projects, events, programs and activities aimed at the areas of work, productive inclusion, entrepreneurship, art, culture, health, environmental protection and ecological activities, education, sport, performance sports, sports activities, leisure and recreation aimed at children, adolescents, young people, adults and older people and/or with disabilities, providing social inclusion and the effectiveness of citizenship;

IV. Develop and/or execute professional qualification courses;

V. Develop and/or execute workshops and social assistance activities;

VI. Conduct the Adolescent Apprentice Program;

VII. Manage and/or maintain Popular Restaurants;

VIII. Perform activities related to Special Social Protection;

IX. Develop actions aimed at ensuring the human right to adequate food for the public in a state of food insecurity and carry out other actions, such as: promotion, management and execution of services, projects and programs in the area of nutritional food security;

X. Promote the protection of the cultural, artistic, historical, ecological, economic and social heritage of the country, contributing to its enhancement and advancement, as well as to safeguard the overall well-being of its collaborators, the surrounding community and the beneficiaries served.

XI. Promote and increase public participation in events and cultural spaces at the national and international levels held by the Institute.

XII. Develop quality of life at work, health promotion and psychosocial care programs for employees, in accordance with the forms of occupational safety and health.



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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 any 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, 2025.

### **3. 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 2002/2012 - 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. 1.185/09, 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.

### **4. 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. Revenues from public and private partnerships are recognized when employment contracts, purchases of materials and contracting of services are made, according to ITG 2002.

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

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



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4.4 - Accounts receivable - unrestricted, they correspond to the amounts receivable from customers for the generation of their own 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 restriction on current assets refers to amounts receivable from public agencies and private companies arising from partnerships entered into in 2025 with installments receivable during 2026.

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 and 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 7.8 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.

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



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

4.11 - The Financial Statements are presented in Brazilian Reais, which is the functional currency of the Entity.

## **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 for which they are not easily obtained from other sources. The estimates and the respective assumptions are based on historical experience and other factors considered relevant. 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 also in subsequent periods if the revision affects both the current period and future periods.

The main estimates made by Management 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:



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|  |            |            |
|--|------------|------------|
| Cash and Cash Equivalents - unrestricted | [-]        | [-]        |
| [-]                                      | 2025       | 2024       |
| Fixed Fund                               | 4,400      | 4,400      |
| Cash at banks                            | 25,197     | 45,894     |
| Investments with immediate liquidity     | 14,641,729 | 15,850,216 |
| Total                                    | 14,671,326 | 15,900,510 |
| Cash and Cash Equivalents - restricted   | [-]        | [-]        |
| [-]                                      | 2025       | 2024       |
| Fixed Fund                               | 2,000      | 2,000      |
| Cash at banks                            | 6          | 1,685,357  |
| Investments with immediate liquidity     | 16,220,192 | 12,682,216 |
| [-]                                      | 16,222,198 | 14,369,573 |
| Total                                    | 30,893,524 | 30,270,083 |

Short-term investments refer to investments in fixed income funds with immediate liquidity, covering post-fixed, pre-fixed, inflation-indexed and alternative operations, as well as investments in Structured Transaction Certificates (CoE), Bank Deposit Certificates (DDB), shares and said investments are held with top-tier financial institutions and are remunerated by the average variation between 100% and 109% of the Interbank Deposit Certificate (CDI).

## 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 from its own income generation.

|   |           |           |
|---|-----------|-----------|
| Accounts Receivable - unrestricted                          | 2025      | 2024      |
| Accounts receivable from the Screens Manufacturing Activity | 2,713,519 | 2,231,733 |
| Accounts receivable from the Young Apprentice activity      | 437,842   | 617,054   |
| Accounts receivable from the Popular Restaurant activity    | 29,114    | 20        |
| Accounts receivable, other activities                       | 20,997    | 35,025    |
| Donations receivable  | 395       | 1,770     |



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|       |           |           |
|-------|-----------|-----------|
| Total | 3,201,867 | 2,885,602 |
|-------|-----------|-----------|

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, and 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                | 2025       | 2024       |
| Public Partnerships                             | [-]        | [-]        |
| Popular Restaurant Centro                       | 2,355,505  | 1,848,317  |
| Popular Restaurant Teresópolis                  | 1,409,921  | 1,047,345  |
| SCFV - TC 001/2018 VIVA O ESPORTE               | 5,462,222  | 3,128,141  |
| SCFV - Poupança Jovem                           | 641,302    | 641,302    |
| S A - Banco de alimentos - PA 52309/2018        | 897,683    | 478,230    |
| S.A SAÚDE - Seg Alim e Nut rede SUS             | 4,613,359  | 887,939    |
| 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            | 622,700    | -          |
| SCFV - Qualify - PA 36412/20                    | 40,099     |            |
| Subtotal  | 16,060,804 | 8,049,287  |
| Private Partnerships                            | [-]        | [-]        |
| Reimbursement of health insurance expenses 2017 | 2,249      | 2,249      |
| Petrobras Construindo o Futuro VI               | 2,651,991  | 2,408,451  |
| SCFV - Criança Esperança - Bons                 | 20,000     |            |
| Private Partnerships                            | 2,674,240  | 2,410,700  |
| Incentive/Sponsorship Laws                      | [-]        | [-]        |
| ESP - Tatame Cidadão II - Rede                  | 258,899    | -          |
| ESP - Tatame Cidadão II - Weg                   | 50,000     | -          |
| CULT FIA PMB Meu Cordel - CEMIG                 | 132,968    | -          |
|   | 441,867    | -          |
| Total current                                   | 19,176,910 | 10,459,986 |

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|                                   |         |           |
|-----------------------------------|---------|-----------|
| Private Partnerships              | [-]     | [-]       |
| Petrobras Construindo o Futuro VI | 681,375 | 3,333,366 |
| Total non-current                 | 681,375 | 3,333,366 |

## 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 own 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.

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. INVENTORIES

The Institute's inventories comprise raw materials, goods purchased from third parties for resale, finished products intended for marketing, as well as various materials and foodstuffs linked to the activities of restaurants.

|   |           |           |
|---|-----------|-----------|
| Inventories – Screens                       | 2025      | 2024      |
| Raw Material and Products under Preparation | 2,763,175 | 1,769,136 |
| Fences                                      |           |           |
| Manufactured Fences and Benefited Products  | 82,769    | 118,413   |
| Total Factory Stocks Screens:               | 2,845,944 | 1,887,548 |
| Stocks – Popular Restaurants                | 2025      | 2024      |
| Disposable                                  | 6,907     | 1,898     |
| Food Kinds                                  | 422,293   | 159,083   |

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|  |           |           |
|--|-----------|-----------|
| Cleaning and Hygiene Material          | 201,818   | 66,279    |
| Total Inventories Popular Restaurants: | 631,019   | 227,261   |
| Total Inventories:                     | 3,476,962 | 2,114,809 |

## 10. PROVISION FOR CONTINGENCIES 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. Based on the opinion of your external legal advisors.

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 that, 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.

## 11. FIXED AND INTANGIBLE ASSETS

| [-]          | %    | 2024      | [-]      | [-]       | [-]                                | 2025      | 2024      |
|--------------|------|-----------|----------|-----------|------------------------------------|-----------|-----------|
| Description  | Rate | Net       | Addition | Write-off | Depreciation<br>on<br>Amortization | Net       | Net       |
| Fixed Assets | [-]  | [-]       | [-]      | [-]       | [-]                                | [-]       | [-]       |
| Land         | 0%   | 4,014,708 | -        | -         | -                                  | 4,014,708 | 4,014,708 |

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|  |         |                |                |                    |           |                |                |
|--|---------|----------------|----------------|--------------------|-----------|----------------|----------------|
| Buildings                                  | 4%      | 2,250,14<br>1  | 8,972,79<br>1  | -                  | (319,922) | 10,903,0<br>10 | 2,250,14<br>1  |
| Constructio<br>ns in<br>progress           | 0%      | 5,435,33<br>1  | 635,067        | (5,972,790.<br>95) | -         | 97,607         | 5,435,33<br>1  |
| Furniture /<br>Utensils                    | 10<br>% | 200,478        | 90,070         | (739.3)            | (35,381)  | 254,429        | 200,478        |
| Machinery<br>and<br>Equipment              | 10<br>% | 1,120,48<br>1  | 365,703        | (100,475)          | (114,051) | 1,271,65<br>8  | 1,120,48<br>1  |
| Computers<br>and<br>peripherals            | 20<br>% | 602,515        | 592,034        | (621)              | (214,728) | 979,200        | 602,515        |
| Vehicles                                   | 20<br>% | 635,695        | 572,228        | (259,582)          | (86,400)  | 861,941        | 635,695        |
| Electro-<br>electronic<br>Devices          | 20<br>% | 222,926        | 99,092         | (80)               | (80,728)  | 241,210        | 222,926        |
| Library and<br>Application<br>Collection   | 20<br>% | 96,716         | -              | -                  | (20,672)  | 76,044         | 96,716         |
| Musical<br>Instrument                      | 20<br>% | 15,618         | 109            | -                  | (8,736)   | 6,991          | 15,618         |
| Tools                                      | 10<br>% | 52,544         | 13,789         | (766)              | (6,164)   | 59,403         | 52,544         |
| Project<br>Assets                          | [-]     | 3,480,97<br>1  | 1,004,94<br>5  | (54,266)           | -         | 4,431,65<br>0  | 3,480,97<br>1  |
| Machinery<br>and<br>Equipment<br>- Lending | [-]     | 8,796          | -              | -                  | -         | 8,796          | 8,796          |
| Total Fixed<br>Assets                      | [-]     | 18,136,9<br>20 | 12,345,8<br>28 | (6,389,321)        | (886,779) | 23,206,6<br>47 | 18,136,9<br>20 |

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|                          |     |           |         |   |           |           |           |
|--------------------------|-----|-----------|---------|---|-----------|-----------|-----------|
| Software License for Use | [-] | 1,074,698 | 689,576 | - | (269,044) | 1,495,230 | 1,074,698 |
| Total Intangible Assets  | [-] | 1,074,698 | 689,576 | - | (269,044) | 1,495,230 | 1,074,698 |

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 economic useful life of the assets.

In 2025, Instituto acquired a building with the purpose of expanding and strengthening the development of its institutional activities and the projects executed by it. The amounts corresponding to the investment made are duly recorded under the item "Buildings".

Instituto periodically verifies the existence of indications of possible losses due to impairment of its fixed assets, and the next evaluation will take place in 2026, and if there 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.

## 12. 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, cash equivalents and accounts receivable, with restriction.

For the accounting of its government subsidies, the Entity complied with Resolution No. 1.305 of the Brazilian Federal Accounting Council - CFC that approved NBC TG 07 - Government Subsidy and Assistance, and CFC Resolution No. 1409/12 that approved ITG 2002.

|   |           |         |
|---|-----------|---------|
| Agreements and partnerships to be accounted for | [-]       | [-]     |
| [-]   | 2025      | 2024    |
| S A - Banco de alimentos - PA 52309/2018        | 1,243,597 | 863,546 |
| CMDCA BH - Rescue of Citizenship                | 3,014     | 3,014   |

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|   |           |           |
|---|-----------|-----------|
| ESP - Esporte em movimento - Vale S/A       | 98,779    | 179,794   |
| ESP - Esporte em Movimento Goldman Banco    | (318,718) | (242,753) |
| ESP - Tatame Cidadão - Vale S/A             | (5,695)   | (16)      |
| ESP - Check Mate – VALE                     | 64        | 58        |
| ESP- Esporte em movimento Goldman Corretora | 27,656    | 27,656    |
| ESP - Tatame Cidadão - WEG                  | 16        | 16        |
| ESP - Esporte em Movimento                  | 192,324   | 253,378   |
| ESP Vencer, Acreditar, Lutar                | 977,590   | 892,646   |
| Localiza - Technology in Focus              | 7         | -         |
| Petrobras - Building the Future             | 6,271,387 | 7,730,523 |
| Poupança Jovem                              | 641,302   | 641,302   |
| Descubra Betim Program                      | 41,627    | 36,312    |
| Descubra BH Program                         | 337,267   | 413,842   |
| Free Course Project - Digital Inclusion     | 15,000    | 14,985    |
| Restaurant Centro                           | 3,311,579 | 2,430,948 |
| Popular Restaurant Teresópolis              | 2,137,013 | 1,777,155 |
| SA Saúde - Seg Alim e Nut Rede SUS          | 5,894,611 | 1,256,790 |
| Seg Alim Rest Imbiruçu - PA 20.             | 48,527    | -         |
| SCFV - Descubra BH II Program               | 92,115    | 93,850    |
| SCFV - TC 001/2018 SEMES                    | 6,648,431 | 4,151,104 |
| CULT - Philharmonic Orchestra               | (1,800)   | 32,124    |
| SCFV - EP Mauro Tramonte                    | 216,188   | 42,285    |
| SCFV - Qualify - PA 36412                   | 40,099    | 212,696   |
| Circuito Empreender WEG                     | 2,265     | 2,009     |
| SCFV - Projeto Casa PA 41365                | 2,236,403 | 1,531,591 |
| PROF - Localiza Mecânica de Autos           | 17,893    | 2,583     |
| CULT - Isso é coisa de criança - Mala       | 48,912    | 193,704   |
| CULT - Orq Fil. Ramacrisna - 2024_2025      | 206,793   | 440,000   |
| Japan Government - Motorcycle School        | -         | 15,944    |

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|  |            |            |
|--|------------|------------|
| ESP - Tatame Cidadão II - Rede Card                    | 356,592    | 261,330    |
| PROF Na Transformação do Saber TF                      | 139,954    | 569,987    |
| FIA Meninas em Rede - PA 31.317/2024                   | -          | 14,145     |
| CULT - Making Music and Art Project                    | -          | 1,600      |
| Sotreq Digital Wave                                    | 9,030      | 690        |
| Revoada WEG  | 8,284      | 85,964     |
| CULT - Pronac 250850 - Orchestra Tour                  | 118,083    | -          |
| CULT Philharmonic Orchestra Ramacrisna 2024 - ESSENCIS | 123,102    | -          |
| CULT FIA PMB Meu Cordel – Essencis                     | 33,020     | -          |
| CULT FIA PMB Meu Cordel – CEMIG                        | 132,968    | -          |
| SCFV - Criança Esperança - Bons de Nota 2025/2026      | 18,995     | -          |
| ESP - Check Mate II - Nextar Tecnologia                | 2,196      | -          |
| ESP - Tatame Cidadão II - WEG                          | 90,973     | -          |
| ESP - Check Mate II - WEG                              | 127,099    | -          |
| ES - Raízes do Esporte - Balance                       | 99,356     | -          |
| ES - Raízes do Esporte - Nextar                        | 2,071      | -          |
| AP - FabLab - Robótica Educacional - WEG               | 198        | -          |
| SCFV - EP Lucas Lasmar                                 | 223,365    | -          |
| SCFV - EP Elismar Prado                                | 141,399    | -          |
| AP - Municipal Tax Amendment PBH Sérgio Fernando       | 41,139     | -          |
| AP- In Imp. Mun. PBH Sérgio Fernando - Conecta Project | [-]        | [-]        |
| Audiovisual  | 50,479     | -          |
| Total  | 32,142,545 | 23,930,798 |

The acronym SCFV means Service of Coexistence and Strengthening of Bonds, a typification used in Social Assistance services. FIA means Encouraged Childhood and Adolescence Fund (*Fundo Incentivado da Infância e Adolescência*), ESP means Sports

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(Esportes), and SA means Food Safety (*Segurança Alimentar*), and CULT means Culture (*Cultura*). In 2025, we entered into significant partnerships with Cultural Incentives, Enforcement Amendments and Sports Funds.

| Asset   | 2025       | 2024       |
|---|------------|------------|
| Cash and cash equivalents - restricted          | 16,222,198 | 14,369,573 |
| Inventories - restricted                        | 631,019    | 227,261    |
| Accounts Receivable - restricted CP             | 19,176,910 | 10,459,986 |
| Accounts Receivable - restricted LP             | 681,375    | 3,333,366  |
| Total Assets                                    | 36,711,502 | 28,390,186 |
| Liability                                       | [-]        | [-]        |
| Suppliers - restricted                          | 574,892    | 347,540    |
| Obligations and social charges - restricted     | 3,994,065  | 4,111,848  |
| Agreements and partnerships to be accounted for | 32,142,545 | 23,930,798 |
| Total Liabilities                               | 36,711,502 | 28,390,186 |

### 13. LOANS AND FUNDING

| [-]                              | 2025    | 2024    |
|----------------------------------|---------|---------|
| Consortium 8207915/2020 (i)      | 60,826  | 70,343  |
| Consortium 8207916/2020 (i)      | 4,693   | 27,963  |
| Adm Fee - Consortium 8207916 (i) | -       | (2,422) |
| Adm Fee - Consortium 8207915 (i) | -       | (6,862) |
| Loan XP 800037353 (ii)           | 355,569 | 307,957 |
| Total                            | 421,088 | 396,978 |
| Short Term                       | 23,408  | 40,817  |
| Long Term                        | 397,680 | 356,161 |

(i) 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%.

(ii) 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

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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 (“DI Rate”), capitalized monthly.

#### **14. SHAREHOLDERS' EQUITY**

##### **a) Shareholders' Equity**

The Shareholders' Equity in 2025, in the amount of BRL33,944,758 (BRL27,946,670 in 2024), is presented at updated amounts and comprises equity increased or decreased by the surplus or deficit for the year.

##### **b) Asset valuation adjustment**

The valuation of assets is related to land, which did not suffer realization in 2025 because they were not sold and did not suffer depreciation records according to the accounting standard, so the balance remained the same.

##### **c) Surplus for the year**

The surplus for the year ended December 31, 2025, was BRL4,579,273 (surplus of BRL5,998,088 in 2024).

#### **15. SOCIAL ASSISTANCE PRACTICED**

The social assistance projects carried out are in accordance with the guidelines of the Law No. 8.742/93, Organic Law of Social Assistance. The entity provides services or carries out its activities free of charge, on a continuous and planned basis, to its users and to those who require them, without any discrimination. In 2024, the services performed that were funded with third-party resources and own generation are detailed.

| Service Nomenclature according to Typification | Resource Origin | Type                    | Project Name at Instituto Ramacrisna |
|--|-----------------|-------------------------|--------------------------------------|
| Culture  | Public          | Collaboration Agreement | Culture                              |
| ESP  | Private         | Private Partnership     | Check Mate – VALE                    |
| Income and Employment – Juvenile               | Public          | Collaboration Agreement | Descubra Program                     |

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|----------------------------------|---------|-------------------------|---|
| Income and Employment – Juvenile | Public  | Collaboration Agreement | New Directions                          |
| Income and Employment – Juvenile | Public  | Collaboration Agreement | Descubra II Program                     |
| Income and Employment – Juvenile | Public  | Collaboration Agreement | Descubra BH II                          |
| SCFV                             | Public  | FDCA                    | Education for the future                |
| SCFV                             | Public  | FDCA                    | Building Citizenship                    |
| SCFV                             | Public  | FDCA                    | Orchestrating the Future                |
| SCFV                             | Public  | FDCA                    | Free Course Project - Digital Inclusion |
| SCFV                             | Public  | FDCA                    | CMDCA BH - Rescue of Citizenship        |
| SCFV                             | Private | Private Partnership     | Petrobras                               |
| SCFV                             | Private | Private Partnership     | Localiza - Technology in Focus          |
| SCFV                             | Public  | Collaboration Agreement | Live the Sport                          |
| Safety Food                      | Public  | Collaboration Agreement | Popular Restaurant Centro               |
| Food Safety                      | Public  | Collaboration Agreement | Popular Restaurant Teresópolis          |
| Safety Food                      | 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 - Esporte em Movimento              |
| ESP                              | Private | Incentivized Fund       | ESP Vencer, Acreditar, Lutar            |
| SCFV                             | Private | FDCA                    | SCFV - FABLAB PA 52.270/2022            |

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|                                  |         |                         |                                       |
|----------------------------------|---------|-------------------------|---------------------------------------|
| SCFV                             | Private | Private Partnership     | SCFV Bons de Nota - Brazil Foundation |
| SCFV                             | Public  | Parliamentary Amendment | SCFV - EP Mauro Tramonte              |
| Income and Employment Juvenile – | Private | FDCA                    | SCFV - Qualify - PA 36412             |
| SCFV                             | Public  | FDCA                    | Digital Connection 47.907/2           |
| Income and Employment Adults –   | Private | Private Partnership     | Circuito Empreender WEG               |
| 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 |
| Income and Employment Adults –   | Private | Private Partnership     | Japan Government - Motorcycle School  |
| ESP                              | Private | Private Partnership     | ESP - Tatame Cidadão II - Rede Card   |
| Income and Employment Juvenile – | Private | FDCA                    | PROF Na Transformação do Saber TF     |
| SCFV                             | Private | FDCA                    | FIA Meninas em Rede - PA 31.317/2024  |
| Culture                          | Private | Private Partnership     | CULT - Making Music and Art Project   |
| Income and Employment Juvenile – | Private | Private Partnership     | Sotreq Digital Wave                   |

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|                                  |         |                     |   |
|----------------------------------|---------|---------------------|---|
| Income and Employment Adults –   | Private | Private Partnership | Revoada WEG   |
| Culture                          | Private | Incentivized Fund   | CULT - Pronac 250850 - Orchestra Tour                         |
| Culture                          | Private | Incentivized Fund   | CULT Philharmonic Orchestra Ramacrisna 2024 - ESSENCIS        |
| SCFV                             | Private | FDCA                | CULT FIA PMB Meu Cordel – Essencis                            |
| SCFV                             | Private | FDCA                | CULT FIA PMB Meu Cordel – CEMIG                               |
| SCFV                             | Private | Private Partnership | SCFV - Criança Esperança - Bons de Nota 2025/2026             |
| ESP                              | Private | Incentivized Fund   | ESP - Check Mate II - Nextar Tecnologia                       |
| ESP                              | Private | Incentivized Fund   | ESP - Tatame Cidadão II - WEG                                 |
| ESP                              | Private | Incentivized Fund   | ESP - Check Mate II - WEG                                     |
| ESP                              | Private | Incentivized Fund   | ES - Raízes do Esporte - Balance                              |
| ESP                              | Private | Incentivized Fund   | ES - Raízes do Esporte - Nextar                               |
| Income and Employment Juvenile – | Private | Private Partnership | FabLab - Robótica Educacional - WEG                           |
| SCFV                             | Public  | Promotion Agreement | SCFV - EP Lucas Lasmar  |
| SCFV                             | Public  | Promotion Agreement | SCFV - EP Elismar Prado                                       |
| SCFV                             | Public  | Promotion Agreement | SCFV - EP Mauro Tramonte                                      |
| Income and Employment Juvenile – | Public  | Promotion Agreement | AP - Mandatory Municipal Budget Amendment PBH Sérgio Fernando |

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|----------------------------------|--------|---------------------|--|
| Income and Employment – Juvenile | Public | Promotion Agreement | AP- In Imp. Mun. PBH Sérgio Fernando - Conecta Audiovisual Project |
|----------------------------------|--------|---------------------|--|

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, ESSENCIS, CEMIG 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 - FDCA. Public agreements were executed with the Municipality of Betim and with the Public Prosecutor's Office of the State of Minas Gerais in connection with the "Descubra" project, and the entity also obtained state and municipal parliamentary amendments.

## **16. OPERATING REVENUE**

The revenues of Instituto Ramacrisna derive from Social Assistance Activities and Income Generation Activities. Social Assistance revenues come mainly from donations, agreements, partnerships and operating revenues from social programs. Income Generation revenues comprise, substantially, the sale of screens and wires and the provision of services, net of cancellations, returns and discounts.

|  |            |            |
|--|------------|------------|
| Social Work Activity                                 | [-]        | [-]        |
| [-]  | 2025       | 2024       |
| Donations from Individuals                           | 319,107    | 343,669    |
| Donations from Legal Entities                        | 487,862    | 418,554    |
| Revenues from Charitable Agreements and Partnerships | 34,293,854 | 40,487,331 |
| Revenues from Popular Restaurant Activities          | 7,940,874  | 7,420,091  |
| Revenues from Young Apprentice Activities            | 10,498,405 | 8,410,111  |
| Equity Revenues                                      | 575,261    | 46,281     |
| Gross operating revenues:                            | 54,115,362 | 57,117,038 |
| Income Generating Activities                         | 2025       | 2024       |
| Revenues from Sales of Screens and Wires             | 20,112,772 | 21,188,284 |
| Revenue from Provision of Miscellaneous Services     | 479,760    | 417,615    |
| Cancellation of returns                              | (182,760)  | (170,345)  |

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|--------------------------------------|------------|------------|
| Discounts granted                    | (4,486)    | (3,550)    |
| Net Revenue from sales and services: | 20,405,235 | 21,432,004 |

## 17. OPERATING COSTS

The costs incurred in the activities of Instituto Ramacrisna are related to Social Assistance Activities and Income Generation Activities, mainly comprising expenses with personnel and charges, services provided by third parties and consumption of materials directly applied in the execution of social programs, production and provision of services.

|                                       |              |              |
|---------------------------------------|--------------|--------------|
| Costs of Social Assistance Activities | [-]          | [-]          |
| [-]                                   | 2025         | 2024         |
| Personnel and fees                    | (32,127,008) | (33,908,849) |
| Services provided by third parties    | (7,090,523)  | (6,595,372)  |
| Direct material applied               | (16,222,004) | (16,459,167) |
| Total Costs:                          | (55,439,536) | (56,963,389) |
| Costs of Social Assistance Activities | 2025         | 2024         |
| Labor used                            | (1,566,488)  | (1,506,027)  |
| Services provided by third parties    | (1,147,325)  | (716,313)    |
| Direct and indirect material          | (12,846,328) | (13,845,164) |
| Total Costs:                          | (15,560,141) | (16,067,504) |

## 18. FINANCIAL RESULT

Instituto Ramacrisna's financial result comprises income from financial investments and financial expenses.

|  |           |           |
|--|-----------|-----------|
| Financial Result of Social Assistance Activities | [-]       | [-]       |
| [-]  | 2025      | 2024      |
| Financial expenses                               | (80,829)  | (94,885)  |
| Revenue from financial investments               | 32,295    | 95,868    |
| Financial Statement:                             | (48,534)  | 983       |
| Financial Result of Social Assistance Activities | 2025      | 2024      |
| Financial expenses                               | (726,122) | (966,711) |
| Revenue from financial investments               | 2,821,936 | 1,883,739 |
| Other financial income (expenses)                | 99,277    | 113,547   |

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|                      |           |           |
|----------------------|-----------|-----------|
| Financial Statement: | 2,195,091 | 1,030,575 |
|----------------------|-----------|-----------|

## 19. SOCIAL SECURITY TAX 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:

| Enjoyed exemptions | 2025      | 2024      |
|--------------------|-----------|-----------|
| INSS               | 4,763,316 | 4,985,546 |
| RAT                | 476,333   | 498,566   |
| Third Parties      | 785,955   | 822,607   |
| Total              | 6,025,604 | 6,306,718 |

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

## 21. 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, 2025.

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Name: Expedito Martins Chumbinho

Title: President

Document: CPF: 010.810.986-00

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BOTTARO:25602101691

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Name: Solange Bottaro

Title: Vice President

Document: CPF: 256.021.016 - 91

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Name: Daniela Suzi da Silva

Title: Accounting Coordinator

Document: CRC/MG No. 123288/0

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



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FONSECA**

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