



LUCAS LIVINGSTONE FELIZOLA SOARES DE ANDRADE
Sworn Public Translator

TS196905_006

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I, Lucas Livingstone Felizola Soares de Andrade, Sworn Public Translator, attest that I was presented with an original document in Portuguese language to be translated to the English language, which I perform in compliance with my duty, as follows://

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INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS FOR THE 4TH QUARTER OF 2024

FUNDAÇÃO DE EMPREENDIMENTOS

CIENTÍFICOS E TECNOLÓGICOS - FINATEC

SIA | QUADRA 3C | LOTE 3/4 | Nº 44 | SALA 110 | ED. COLUMBUS CENTER | ZONA INDUSTRIAL (GUARÁ) | BRASÍLIA/DF | ZIP Code: 71200-035

Brasília/DF, April 11, 2025.

To

Foundation of Scientific and Technological Enterprises - FINATEC

Av. L3 Norte - Ed. Finatec, Asa Norte

Brasília-DF, 70910-900 (Darcy Ribeiro Campus)

At.te.: Administration and Accounting

Prof. Dr. Augusto César de Mendonça Brasil

Subject: Fourth Quarter 2024 Audit Procedures Module

Dear Sirs and Mmes,

In compliance with the contractual obligations signed between the parties, we present below our Detailed Report for the 4th quarter of 2024 of the Fundação de Empreendimentos Científicos e Tecnológicos – Finatec.

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Our work was carried out according to NBC TSC 4400, issued by the Federal Accounting Council, equivalent to the international standard ISRS 4400, applicable to previously agreed-upon procedures.

We present the following for your consideration. These are the main results of our work.

Digitally signed by MENDES AUDITORIA

MENDES AUDITORIA CONSULTORIA E consultoria e contabilidade

CONTABILIDADE LTDA:03212229000188 LTDA:03212229000188

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CNPJ: 03.212.229/0001-88 | CRC/DF: 000835/O-6

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INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To

Foundation of Scientific and Technological Enterprises - FINATEC

At.te.: Administration and Accounting

Mr. Leonardo Nascimento

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1. Unqualified Opinion

We have audited the accompanying financial statements of Fundação Empreendimentos Científicos e Tecnológicos - Finatec, which comprise the Balance Sheet as on December 31, 2024 and the related Statements of Surplus/Deficit, Statement of Changes in Equity and Cash Flow, and Notes to the Financial Statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fundação de Empreendimentos Científicos e Tecnológicos Enterprises Foundation - Finatec as on December 31, 2024, the performance of its operations and the Balance Sheet as of that date, in accordance with accounting practices adopted in Brazil, specifically ITG 2002 - Non-Profit Entities issued by CFC Resolution 2015.

2. Main Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the course of our audit and were addressed in the planning and analysis of the financial statements, in order to form our opinion on those financial statements as a whole, and accordingly, we do not express a separate opinion on those matters.

The audit checked the reconciliations of current accounts and financial investments held at banks; analyzed accounts receivable with supporting documentation; examined the obligations to suppliers and other creditors; reviewed the contributions and taxes to which the entity is subject; examined the calculations of provisions for vacations and

charges; carried out an analytical review of the main income and expense accounts; carried out tests of analytical procedures for the main operating and administrative activities, such as: accounts receivable and receipts, purchases, accounts payable, personnel payroll and others deemed necessary in the course of the work; we examined the restricted accounts that are part of the projects carried out by Finatec. We examined the project advance accounts among other accounts the contingency provisions and we also examined the final balances presented in the financial statements, to the extent deemed necessary.

3. Other information accompanying the Financial Statements and the Auditor's Report

The auditor obtained all the other information before the date of his report and did not identify

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any material misstatements in the other information.

The result presented was a surplus of R\$39,497 thousand, largely due to the measurement at fair value, classified in the Investment account, in accordance with legislation and its provisioning for accounting realization carried out properly in accordance with international accounting standards.

4. Management's Responsibility for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, when applicable, matters related to its operational continuity and the use of this accounting basis in the preparation of the financial statements, unless management intends to liquidate the Entity or cease its operations, or has no realistic alternative but to do so. The Administrator of the Entity is the person with

responsibility for supervising the process of preparing the financial statements.

5. Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that the audit, conducted in accordance with Brazilian and international auditing standards, will always detect any relevant existing distortions.

It should be noted that distortions may arise from fraud or error and are considered material when, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of the audit conducted according to Brazilian and international auditing standards, we exercised professional judgment and maintained professional skepticism throughout the audit. Besides, it was part of our job:

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■ Identification and assessment of the risks of material misstatement in the

the financial statements, whether due to fraud or error; planning and performing audit procedures responsive to those risks; and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

■ Verification of internal controls relevant to the audit for

design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

■ Assessment of the appropriateness and reasonableness of the accounting policies used

of the accounting estimates and respective disclosures made by management.

■ Analysis of the appropriateness of management's use of the going concern basis of

accounting. Our conclusions are based on the audit evidence obtained up to the date of our report.

■ Evaluation of the general presentation, structure and content of the

financial statements, including disclosures, and whether the financial statements represent the corresponding transactions and events in a manner consistent with the objective of fair presentation.

Obtained an understanding of internal control sufficient to design an audit that is appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FINATEC's internal control.

Thus, in this financial year, we analyzed the reports sent by the legal department and identified an increase in contingency provisions, which was judged to be in accordance with CPC 25 - Provisions, contingent liabilities and contingent assets.

We concluded on the appropriateness of management's use of the going concern basis of accounting and on the permanence of the criteria in relation to the current year. We were hired to audit and review the FUND's financial statements for the 2023 financial year and we issued a reservation regarding the lack of provisioning for social obligations on financial investments. This

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point has been corrected by management and we therefore express an assurance opinion on the financial statements for this year in compliance, among other things, with this point.

Brasília/DF, April 11, 2025.

MENDES AUDITORIA

CONSULTORIA E CONTABILIDADE

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AUDITORIA CONSULTORIA E

CONTABILIDADE LTDA:03212229000188

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Mendes Auditoria, Consultoria e Contabilidade LTDA

CNPJ: 03.212.229/0001-88

CRC/DF-000835/O-6

PAULO CESAR DE MELO MENDES:38603667187

Digitally signed by PAULO

CESAR DE MELO

MENDES:38603667187

Data: 04.11.2025 07:42:55 PM -03'00'

Paulo César de Melo Mendes Accountant and Auditor | CRC/DF 8.900/05 CEO of Mendes Auditoria Contábil LTDA

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ASSET	Note	In Reais	
		2024	2023
CURRENT		254,331,356.01	194,887,754.96
CASH AND CASH EQUIVALENTS		210,734,975.97	166,052,261.62
NO RESTRICTIONS			
Cash	4.1	215.13	1,864.10
Banks w/ Movement - Unrestricted Funds	4.1	46,124.14	252,107.17
Financial Application - Unrestricted Resource	4.1	7,081,397.04	2,014,021.74
WITH RESTRICTION			
Banks w/ Movement - Restricted Resource	4.2	12,049,209.68	9,023,479.51
Financial Application - Restricted Resource	4.2	191,558,029.98	154,760,789.10
RECEIVABLES		43,596,380.04	28,835,493.34
WITH RESTRICTION			
Resources in Partnerships - Projects		25,510,177.60	18,552,492.10
Advances Made		12,729,611.80	5,566,636.02
Advances to Suppliers/Miscellaneous	5.3	1,291,243.55	39,514.86
Recoverable taxes	7	22,572.95	22,572.95
NO RESTRICTIONS			
Clients - Unrestricted Resources	5.1	107,173.72	475,928.74
Accounts Receivable - Projects	5.3	15,489.23	15,555.17
Reimbursements Receivable - Projects	5.3	281,107.01	281,796.58
Unrestricted			
Advances granted to Projects	5.3	1,072,558.05	1,102,073.95
Unrestricted Administrative Advances		2,310,327.78	2,523,521.99
Anticipated Expenses		7,588.55	7,951.12
Recoverable taxes	7	248,529.80	247,449.86
STOCKS		0.00	0.00
Stocks		0.00	0.00
NON-CIRCULATING		187,568,392.69	126,426,091.95
NO RESTRICTIONS			
LONG-TERM ASSETS		31,843.58	2,597,950.31
Long-term Receivables		30,903.04	51,504.40
Court Deposits	B	940.54	2,546,445.91
UNRESTRICTED INVESTMENTS		104,546,323.86	54,248,563.41
Unrestricted Financial Applications	4.3	54,567,459.22	50,818,563.41

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Lands	9	49,980,864.64	3,430,000.00
FIXED AND INTANGIBLE ASSETS		1,369,549.25	1,513,162.92
Unrestricted Fixed Assets	10.1	1,368,741.25	1512.354,92
Intangible	10.1	808.00	808.00
WITH RESTRICTION			
FIXED ASSETS		81,619,176.00	68,066,415.31
Fixed Asset With Restrictions	102	81,619,176.00	68,066,415.31
TOTAL ASSETS		441,900,248.70	321,313,846.91
LIABILITIES			
CURRENT		259,211,809.62	194,128,573.96
NO RESTRICTIONS		16,050,964.06	6.163.089.42
Social and Labor Obligations	12	1.411.016.97	1.298.809.53
Suppliers - No Restrictions	11	1,986,340.28	488,270.38
Loans and Financing		46,387.18	0.00
Other Unrestricted Obligations		10.00	794.02
Tax Obligations	14	1.058.769.19	157.363.19
Contingency Provisions	13	11,548,440.44	4217.852,30
WITH RESTRICTION		243,160,845.56	187,965,484.54
Accounts Payable - with restriction			0.00
Suppliers - With Restriction	11	2,093,047.64	2,803,668.57
Project Advances		1,026,170.87	1,102,073.95
Restricted Social and Labor Obligations		1,977,782.20	2,983,810.21
Other Restricted Bonds		5,287,817.21	69,084.66
Resources from Projects in Progress	15	232,776,027.64	181,006,847.15
NON-CIRCULATING		81,619,176.00	68,158,901.31
NO RESTRICTIONS		0.00	92,486.00
Federal installment payments	14	0.00	92,486.00
WITH RESTRICTION		81,619,176.00	68,066,415.31
Fixed Assets for Donation-With Restriction	10.2	81,619,176.00	68,066,415.31
NET EQUITY		101,069,263.08	59,026,371.64
Public Heritage	16	59,026,371.64	57,490,676.10
Surplus for the Period		39,497,386.07	1,535,695.54
Prior Year Adjustments	16	2,545,505.37	0.00
TOTAL LIABILITIES AND NET WORTH		441,900,248.70	321,313,846.91

BALANCE SHEET

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FOR THE YEARS ENDING ON 12/31/2024 AND 12/31/2023

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

	Note	In Reais	
		2024	2023
WITH RESTRICTION			
Project resources		175,715,142.30	125,698,145.52
Total Project Resources	18.1	175,715,142.30	125.698.145.52
Project operating expenses			
Personnel and Charges Expenses		79,670,902.19	59,997,769.99
Expenses for Third Party Services		43,290,675.51	30,068,734.83
Consumables Expenses		3.713.380.88	4.771.316.56
Travel Expenses			
Operating and Administrative Expenses - DOA		12.411.366.55	9.452.425.06
Financial Expenses		2,997,427.50	3,814,755.04
Operating Expenses - DOP		7,071,818.73	1,914,402.65
Tax Expenses		1,367,876.43	1,517,911.68
Expenditure on Fixed Assets		25,191,694.51	14,160,829.71
Total Expenses	18.2	175,715,142.30	125,698,145.52
Project Results			
Management Operating Expenses			
No restrictions			
Administration Income		13.670.958.37	10.431.294.90
Revenues with Courses			6,650.00
Revenues with Events			
Financial Income		10,565,051.90	5.496.632.82
Deductions from Revenue		(10,478,844.54)	(35,000.03)
Other Rental Income		2,428,064.21	2.263.410.13
Other Operating Income		50,509,077.48	
Total Own Resources	17	66,694,307.42	18,162,987.82
Operating Expenses			
Personnel Expenses and Charges	19.1	11,435,115.30	10,309,054.45
Administrative Expenses	19.2	1.267.306.91	1.082.738.47

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Materials Expenses	19.3	346.394.92	375.983.63
Travel Expenses		106,855.40	13,280.05
Services Expenses	19.4	5.690.275.64	3,202,305.85
Sales Expenses			
Tax Expenses		1,154,002.09	62.09221
Financial Expenses		760,087.85	687,584.46
Legal Expenses		4.771.398.10	
Previous Year's Expenditure			
Foments		15.000.00	256,789.19
Support for UnB		254,776.75	
Project Support		1.040.22	
Project Reapplication		755,285.84	
Depreciation and Amortization Expenses		456,108.14	489,925.23
Other Operating Expenses		183,274.19	147,538.74
Total Own Expenses		27,196,921.35	16,627,292.28
SURPLUS/(DEFICIT) FOR THE PERIOD		39,497,386.07	1,535,695.54

INCOME STATEMENT FOR THE YEARS ENDING ON 12/31/2024 AND 12/31/2023

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN EQUITY FOR THE YEARS ENDING 12/31/2024 AND 12/31/2023

Description	In Reais			
	Equity	Equity	Investment Reserve	Accumulated Surplus/Deficit
Balance on December 31, 2022	56,763,632.68			727,043.42
Unrestricted Deficit Resources Transfer	727,043.42			(727,043.42)
Prior Year Adjustments				
Reserve to Equity Transfer				
Surplus for the Period				1,535,695.54

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Balance on December 31, 2023	57,490,676.10		1,535,695.54	59,026,371.64
Unrestricted Deficit Resources Transfer	1,535,695.54		(1,535,695.54)	
Prior Year Adjustments	2,545,505.37			2,545,505.37
Reserve to Equity Transfer				
Surplus for the Period			39,497,386.07	39,497,386.07
Balance on December 31, 2024	61,571,877.01		39,497,386.07	101,069,263.08

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Accounting Statements: Cash Flow Statement (CFS)

CASH FLOW STATEMENT FOR THE YEARS ENDING 12/31/2024 AND 12/31/2023

	In Reais	
	2024	2023
I - OPERATIONAL ACTIVITIES		
Surplus /(Deficit) for the Period	39,497,386.07	1,535,695.54
Prior Year Adjustments	2,545,505.37	0.00
(+) Depreciation/amortization for the period	456,108.14	489,925.23
(-) Adjustments affecting cash flow from operating activities	(46,550,864.64)	0.00
(+) Loss on write-off of fixed assets	0.00	0.00
	(4,051,865.06)	2,025,620.77
Change in assets		
RECEIVABLES	(7,162,286.21)	5,259,624.45
Recoverable taxes	(1,079.94)	(23,459.77)
Other Receivables	242,710.11	(2,258,127.03)
LONG-TERM ASSETS	2,566,106.73	20,601.36
Resources linked to Projects/Agreements	(7,840,593.23)	(2,795,020.22)
Anticipated Expenses	362.57	(7,951.12)
Amounts to be Identified/Unidentified Deposits	0.00	0.00
Cash in Transit	0.00	0.00
	(12,194,779.97)	195,667.67
Change in liabilities		

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Suppliers		1,498,069.90	488,270.38
Personnel Obligations		112,207.44	167,282.27
Tax obligations		901,406.00	11,146.46
Contingencies		7.330.588.14	6,255.90
Tax Liabilities - Long Term		(92,486.00)	(123,314.28)
Other Payables		(784.02)	(47,276.64)
Project Advances		(29,515.90)	(713,964.10)
Restricted Liabilities		68,824,024.79	(30,461,879.93)
		78,543,510.35	(30,673,479.94)
Net cash generated from operating activities		62,296,865.32	(28,452,191.50)
II - INVESTMENT ACTIVITIES			
Withdrawals from Financial Applications		(3,748,895.81)	(7,572,617.35)
Adjustments/acquisitions to restricted assets	10 2	(13,552,760.69)	(15,051,986.28)
Adjustments/acquisitions to unrestricted assets		(312,494.47)	(110,565.15)
Net cash generated and consumed in investing activities		(17,614,150.97)	(22,735,168.78)
III - NET INCREASE IN CASH AND CASH EQUIVALENTS			
IV - STATEMENT OF CHANGES IN CASH AND CASH EQUIVALENTS			
CASH AND CASH EQUIVALENTS BALANCE			
Beginning of financial year		166.052.261.62	217,239,621.90
End of financial year		210,734,975.97	166,052,261.62
VI - NET INCREASE IN CASH AND CASH EQUIVALENTS			
Change Related to Restricted Resources	20	39,822,971.05	(45,265,709.66)
Change Related to Unrestricted Resources	20	4,859,743.30	(5,921,650.62)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

1. Audit Procedures for the Fourth Quarter of 2024

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In accordance with contractual provisions, we present our report on the accounting aspects and other complements corresponding to the fourth quarter of 2024. Our tests were carried out in compliance with accounting and tax legislation and we emphasized our processes in verifying the internal controls presented.

1.1. Our evaluation process was based on scripts specially prepared in accordance with our audit plan based on our knowledge of the Entity's activities. Thus, the scope of our work involved various audit procedures, such as: inspection of supporting documents for expenses and income, analysis of contracts with service providers, analytical review of profit and loss accounts, various recalculation procedures, inquiries, among other matters.

1.2. We stress that, during the course of our services, no events were identified that involved or reflected on the Foundation's operational business in such a way as to jeopardize it, nor were there any obstacles imposed by management to the Audit's work.

1.3. As indicated in ANNEX 1, we verified with the Public Prosecutor's Office of the Federal District and Territories that there is no account judged irregular against the Foundation, information obtained on January 18, 2024, which is still in force, where no pending tax, labor, social security or Federal District Government agency has been identified.

1.4. As indicated in ANNEX 2, the Entity is registered under CNPJ No. 37.116.704/0001-34, and has the corporate name of Fundação de Empreendimentos Científicos e Tecnológicos, with headquarters at the Darcy Ribeiro University Campus, Gleba A, S/N - FINATEC, Asa Norte, Brasília - DF, ZIP Code: 70.910-900.

1.5. The Code of Ethics and Conduct remains in place.

1.6. With regard to the Accounting Records Policy, we observed, through tests of inquiries and documentary examinations, that the aspects of segregation of duties, bookkeeping using appropriate terminology, supported by accounting documents, are being carried out. The documents mention the existence of an Internal Audit, which is not in place. This is an old recommendation.

1.7. As far as the systems used are concerned, the four systems remain in place:

Table 1 - Systems Used

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No.	SYSTEM	USE
1	Sap Business One	Accounting system
2	Conveniar	Project/Purchase Management
3	Humanus	People Management
4	Fusion	Document/Archive Management

Source: Own Elaboration.

2. Audit Procedures: Fourth Quarter 2024 Financial Statements

2.1. With regard to aspects related to ITG 2002 (R1), we found that:

2.1.1. The accounting records remain segregated in such a way as to allow information to be compiled for users in general, including by type of activity. We have verified the possibility of issuing analytical trial balances by project. In our professional judgment, we consider this to be adequate for the purposes of disclosure as set out in ITG 2002 (R1).

2.1.2. We identified the segregation of bank accounts in their respective projects as provided for in Art. 4-C of Law 8.958/1994 and no payments outside the projects in our tests.

2.1.3. The Chart of Accounts used to draw up the monthly analytical trial balances is different from the Chart of Accounts in the Financial Statements, especially in the segregation of Restricted Funds. Even with incorrect registration, as per item (b). For the purposes of better monitoring and consistent use, we recommend that the Chart of Accounts used to prepare the monthly trial balances be converged with the provisions of ITG 2002 (R1).

2.2. With regard to the ECD - Digital Accounting Bookkeeping, the SPED CONTÁBIL 2024 version has been delivered, which we have imported into our system.

2.3. We note that the accounting sector continues to have internal control over the monthly monitoring of the Budget Forecast, which we consider to be an excellent internal control measure. In terms of analysis, we observed compliance with the Budget Forecast.

2.4. Records and payments

2.4.1. We did not identify any payments to members of the Supervisory or Senior Council as a result of their statutory duties, as provided for in Article 29, nor did we identify any distributions

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of profits to Directors as outlined in Article 30.

2.4.2. We have identified that Finatec's Employees are hired through Employment Contracts under the terms of the legislation in force, in compliance with Article 31 of the Bylaws.

2.5. We found that the provisions for vacation pay and 13th salary are being made monthly on an accrual basis.

2.6. Overall, the report on the provision for vacation/ 13th salary was reconciled with the accounting records as shown in the table, but the system does not indicate vacation pay, which can cause financial losses.

2.7. As for the staff, we identified the following composition:

Table 2 - Personnel Expenses

WITH RESTRICTION			
ACCOUNT	3 TRI ACUM	4 TRI	VAR %
44010101 - PERSONNEL EXPENSES AND CHARGES	R\$ 56,123,813.07	R\$ 79,670,902.19	42%
440101010100 - Tax-Free Scholarship	R\$ 36,682,600.50	R\$ 51,446,545.58	40%
440101010200 - Scholarship with Taxes	R\$ 2,427,985.89	R\$ 3,395,724.65	40%
440101010300 - Trainee	R\$ 567,641.93	R\$ 877,473.91	55%
440101010400 - Expense with Individuals	R\$ 9,691,334.28	R\$ 14,645,695.26	51%
440101010500 - Employer's Charges	R\$ 3,164,843.39	R\$ 4,545,622.74	44%
440101010600 - Ord. Sal. Grat and Others	R\$ 3,589,407.08	R\$ 4,759,840.05	33%
NO RESTRICTIONS			
ACCOUNT	3 TRI ACUM	4 TRI	VAR %
41010101 - REMUNERATION	R\$ 5,024,464.88	R\$ 6,790,520.15	35%
410101010002 - Wages and Salaries	R\$ 3,514,199.19	R\$ 4,810,408.12	37%
410101010004 - Vacation	R\$ 519,630.07	R\$ 691,320.48	33%
410101010005 - 13th Salary	R\$ 358,006.84	R\$ 494,335.79	38%
410101010009 - Annuity	R\$ 217,723.42	R\$ 297,387.42	37%
410101010010 - Daily	R\$ 4,160.00	R\$ 5,760.00	38%
410101010011 - Overtime	R\$ 145,480.50	R\$ 145,902.10	0%
410101010012 - Termination of Employment Contract	R\$ 49,335.72	R\$ 53,413.70	8%
410101010013 - Internship Grant	R\$ 71,729.14	R\$ 99,192.54	38%
410101010014 - Pro Labore	R\$ 144,200.00	R\$ 192,800.00	34%

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41010201 - SOCIAL CHARGES	R\$ 1,673,061.51	R\$ 2,244,654.29	34%
410102010001 - FGTS	R\$ 414,313.82	R\$ 537,489.87	30%
410102010002 - INSS	R\$ 1,212,403.95	R\$ 1,644,264.08	36%
410102010003 - PIS	R\$ 46,343.74	R\$ 62,900.34	36%
41010301 - BENEFITS	R\$ 1,649,952.37	R\$ 2,378,505.43	44%
410103010001 - Health Plan	R\$ 700,634.38	R\$ 1,023,782.17	46%
410103010002 - Transport Voucher	R\$ 31,731.38	R\$ 46,649.16	47%
410103010003 - Education and Training	R\$ 5,517.40	R\$ 9,487.10	72%
410103010004 - Life Insurance	R\$ 16,273.53	R\$ 21,234.89	30%
410103010006 - Food	R\$ 860,444.62	R\$ 1,230,378.47	43%
410103010008 - Dental Plan	R\$ 13,571.29	R\$ 18,868.85	39%
410103010009 - Occupational Medicine and Safety	R\$ 12,002.73	R\$ 16,855.89	40%
410103010010 - Scholarship	R\$ 9,777.04	R\$ 11,248.90	15%

Source: Own Elaboration.

2.8. We noticed an increase in personnel expenses, with the most notable variations in salaries and social charges. A detailed analysis of these factors is recommended to ensure compliance with the budgeted amount, avoiding future negative impacts. This increase in restricted spending can also be seen in the same area.

2.9. The recommendation to observe the established minimum quota of 5% of the total number of employees remains, considering the effects on the projects.

2.10. Payments of transport vouchers remain as highlighted in a previous audit: There has been a change in payments, which are now made through transport companies or by the Federal District's Secretary of State for Transport and Mobility, rather than in cash. However, it was possible to identify some entries with the counterpart in salaries payable, which may indicate that payments in cash are still being made. Despite this observation, there has been progress in the management of transportation expenses, as well as greater alignment with the guidelines provided by this audit. Food vouchers are managed by the outsourced company Flash Tecnologia e Instituição de Pagamento LTDA.

2.11. We verified the delivery of the Accessory Obligations, and their adequacy, with the Annual Social Information Report (RAIS) and (DIRF) being replaced by the delivery of the Digital Bookkeeping System for Social Security and Labor Tax Obligations (eSocial).

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2.12. We obtained access to the organizational chart of FINATEC's internal job structure, which we believe is well prepared in terms of the hierarchical structure of functions.

2.13. We reiterate the recommendation that the Internal Accident Prevention Commission (CIPA) be set up in accordance with current legislation and the recommendation of the previous audit, with improvements and a review of the fire-fighting system.

2.14. We carried out procedures to recalculate the FGTS paid in the period from January to June 2024 and found it to be appropriate.

2.15. With regard to budgetary aspects, the comparison between the budget balance sheet and the amount executed revealed that execution exceeded the planned budget in the expenditure categories, especially in Tax Expenditure and Administrative Expenditure. These expenses are detailed in chapter 3.8. It is essential to consider these dynamics for a complete analysis of budget performance.

Table 3 - Overview: Budget X Costs

THIRD QUARTER				
	Budgeted	Completed	≠	Δ
Operating Revenue	R\$ 2,882,500.00	R\$ 3,172,486.27	-R\$ 289,986.27	10%
Deduction from Revenue	-R\$ 6,000.00	-R\$ 7,680.87	R\$ 1,680.87	28.01%
GROSS INCOME	R\$ 2,876,500.00	R\$ 3,164,805.40	-R\$ 288,305.40	10.02%
Operating Expenses	-R\$ 4,395,394.48	-R\$ 6,815,316.50	R\$ 2,419,922.02	55.06%
Expenses with Personnel and Charges	-R\$ 2,967,352.49	-R\$ 2,836,958.71	-R\$ 130,393.78	-4.39%
Legal Expenses	-R\$ 9,000.00	-R\$ 1,730,960.95	R\$ 1,721,960.95	19132.90%
Depreciation Expense	-R\$ 127,200.00	-R\$ 109,686.85	-R\$ 17,513.15	-13.77%
Taxes and Fees	R\$ 0.00	-R\$ 28,283.24	R\$ 28,283.24	0.00%
Other Revenues	R\$ 630,000.00	R\$ 2,772,131.12	-R\$ 2,142,131.12	340.02%
Rental	R\$ 630,000.00	R\$ 658,093.66	-R\$ 28,093.66	4.46%
Others	R\$ 0.00	R\$ 2,114,037.46	-R\$ 2,114,037.46	0.00%
Other Expenses	-R\$ 123,000.00	-R\$ 61,135.87	-R\$ 61,864.13	-50.30%
Miscellaneous Losses	-R\$ 33,000.00	-R\$ 47,165.87	R\$ 14,165.87	42.93%
Promotion	-R\$ 90,000.00	-R\$ 13,970.00	-R\$ 76,030.00	-84.48%
OPERATING RESULT	-R\$ 1,011,894.48	-R\$ 939,515.85	-R\$ 72,378.63	-7.15%
EBITDA	-R\$ 884,694.48	-R\$ 829,829.00	-R\$ 54,865.48	-6.20%
Financial Income	R\$ 1,380,000.00	R\$ 1,551,575.55	-R\$ 171,575.55	12.43%

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Financial Expenditure	-R\$ 56,100.00	-R\$ 170,763.00	R\$ 114,663.00	204.39%
INCOME FOR THE PERIOD	R\$ 312,005.52	R\$ 441,296.70	-R\$ 129,291.18	41.44%

3. Accounting Statements

3.1. Cash and Cash Equivalents

3.1.1. We checked the accounting and administrative records of cash control and compared the balances. The entries in the ledger were analyzed and showed no inconsistencies or strange values. The counterparts are basically the ADM accounts for fund replenishments and suppliers, with a highlighted code within each entry. When we checked the records, we identified adequate reconciliation and satisfactory control.

a) The BANKS account is segregated between management accounts and project accounts, with a division between current accounts and financial investments, in accordance with ITC 2002. These accounts were checked using bank statements, and the balances of each account were compared to certify the conformity, integrity and existence of the balances, which was considered satisfactory.

b) The observation remains regarding the accounts with improper structural registration, a problem of classification of the structure of the cash chart of accounts (beginning 110101), when they are actually project bank accounts (current account and investment):

Table 4 - Cash Chart of Accounts - Start 110101

110101010094 - 7.586-8 CE: 06912 - Sis. Optico Camda Troposferica

110101010095 -7.587-6 CE: 06981 - Import Support-FAP/UnB/FCE-COMBEHF: Effects of aerobic exercise

110101010096 - 7551-5 Project: 06924 - APS - Bishop Award

110101010097 - 7.328-8 CE: 06930 - Making personal protective equipment - PPE

110101010098-7635-X Project: 06980 - OPAS/FINATEC

110101010099 - 7.632-5 CE: 06976 - IDIS/HUB/FINATEC

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110101010100 - 7468-3 Project: 06986 - OPAS/FINATEC

110101010101 - 7691-0 Project: 07012 - OPAS/FINATEC

110101010102 - 7694-5 Project: 07015 - CLAMPER/FINATEC

110101010103 - 7557-4 Project: 06891 - CLAMPER/UnB/FGA

110101010104 - 7706-2 Project: 07025 - MDH/FINATEC

110101010105 - 7705-4 Project: 07026 - MDH/FINATEC

110101010106 - 7727-5 Project: 06974 - FENAPAES/ICS

110101010107 - 7690-2 Project: 07011 - UNHCR/FINATEC

110101010108 - 7729-1 Project: 07032 - FUNDEP/UnB/FGA

110101020092 - 7706-2 Project: 07025 - S. Automatic Audience

110101020093 - 7705-4 Project: 07026 - S. Automatic Audience

110101020094 - 7727-5 Project: 06974 - RF CP Corpor Ágil

110101020095 - 7690-2 Project: 07011 - RF CP Corpor Ágil

c) Although the system recognizes the accounts in appropriate groups, their registration compromises the structure which we recommend for a review of the accounts.

3.1.2. Regarding advances for projects, we saw a decrease in the account balance, from R\$1,065,434.81 to R\$1,055,763.39, representing a small variation of -0.91%. In the period under review, advance amounted to 1,082,184.47, while refunds totaled R\$1,821,189.78. We noticed some outstanding amounts with old dates, from previous periods.

Table 5 - Advances for Projects

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Date	Advance Payments	Amount
10/30/2024	Advance of funds - MEMO 269/2024 - Project 07293	R\$ 211,199.63
10/05/2024	Advance of funds - Project 06925	R\$ 119,250.00
10/07/2024	Advance of funds - Project 06925	R\$ 119,250.00
11/06/2024	Advance of funds - Project 06925	R\$ 119,250.00
10/18/2024	Advance of funds - Memo 264/2024 - Project 07505	R\$ 94,657.89
10/24/2024	Advance of funds - MEMO 263/2024 - Project 07599	R\$ 84,000.00
12/20/2024	Advance of funds - MEMO 293/2024 - Project 07505	R\$ 83,657.89
11/27/2024	Advance of funds - MEMO 287/2024 - Project 07207	R\$ 54,800.00

Source: Own Elaboration.

a. In view of the above scenario, we reiterate our recommendations:

I - Establish safeguards so that FINATEC does not assume losses and surplus values from Projects.

II - Evaluate the effective recoverability of balances.

III - Make the applicable accounting adjustments, including any provision for losses.

b. We observed administrative control of these advances, with express authorization from the Board of Directors, including an Administrative Act, to make the initial projects viable and that, at the end, there is a check of the cash flow of each project. However, we recommend that the advances have a repayment period to avoid possible losses in the discontinuation of each project and future liquidity problems.

DATE	TRANSACTION	VLR	OBS
10/24/2022	346475	-R\$ 12,000.00	Loan - Project 07121
11/09/2023	436176	-R\$ 47,200.00	Advance of funds - MEMO 455/2023 - Project 07256
01/19/2024	453434	-R\$ 80,473.68	Advance of funds - Project 07505
03/07/2024	474343	-R\$ 25,206.67	Advance of funds - MEMO 455/2023 - Project 07256
03/07/2024	474343	-R\$ 25,206.67	Advance of funds - MEMO 455/2023 - Project 07256
04/04/2024	519383	-R\$ 3,576.65	Advance for project 07433 MEMO 085/2024 - source entry 481751
04/04/2024	519383	-R\$ 2,682.49	Advance for project 07433 MEMO 085/2024 - source entry 481750
04/04/2024	519383	-R\$ 2,682.49	Advance for project 07433 MEMO 085/2024 - source entry 481752
04/04/2024	477034	-R\$ 2,100.00	Advance for project 07433 MEMO 085/2024
04/09/2024	476217	-R\$ 1,800.00	Resource Addendum - MEMO 093/2024 - project 7539
04/10/2024	483961	-R\$ 25,206.67	Advance of funds - Project 07256

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04/16/2024	486887	-R\$ 191,183.20	Advance of funds - Project 07433
04/25/2024	484190	-R\$ 1,140.58	Advance of funds - MEMO 093/2024 - project 7539
05/03/2024	484213	-R\$ 23,950.00	Resource Addendum - MEMO 093/2024 - project: 7539
05/06/2024	490655	-R\$ 25,206.66	Resource Addendum - MEMO 455/2024 - Project 07256
05/09/2024	487018	-R\$ 2,100.00	Advance for project 07433 MEMO 0852024
05/21/2024	498084	-R\$ 1,575.00	Advance of funds - Memo 141/2024 - Project 07443
06/07/2024	504669	-R\$ 35,760.00	Advance of funds - Project 07256
06/07/2024	507556	-R\$ 2,100.00	Advance for project 07433 MEMO 0852024
TOTAL		-R\$ 511,150.76	

3.2. RECEIVABLES

3.2.1. With a total receivable balance of R\$ 43,596,380.04, 90.7% of which refers to projects, and 9.3% to unrestricted credits. Demonstrating good progress in the quarter.

3.2.2. We checked the financial and accounting records against the report issued by the Federal Data Processing Service (Serpro) and found no discrepancies in the process.

3.2.3. We requested that the expiration date of the registered client portfolio be monitored. However, the accounting and finance sector does not have a report on the expiration date of the portfolio, due to the dependence on the public budget, the dependence on the decentralizing body and the University's billing flow. The recommendation to implement this control remains, given that in our tests we observed some records with an entry date, but did not identify their write-off until the period analyzed, which could be an indication of unpaid customers due to lack of collection.

3.3. Restricted Resources - Projects

3.3.1. The balances of the project accounts were analyzed, as well as their entries and supporting documentation. The balances did not show any inconsistencies within the sample, all the values were in line with the value found in the bank statements. Also within a sample of entries/movements, no major inconsistencies were detected in the

entries and no documentation relating to transactions, with the exception of proof of income received. We have not identified any difference between the values of old balance projects that have not yet been resolved.

3.3.2. We analyzed the contracts for these projects as part of the supporting documentation. In addition, a comparison table was drawn up between assets and liabilities relating to restricted

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resources, as shown below:

Table 6 - Project Comparison: Third Quarter

RESTRICTED - ASSET	R\$ 324,780,021.56	RESTRICTED LIABILITIES	-R\$ 324,780,021.56
Banks w/ Movement - Restricted Resource	R\$ 12,049,209.68	Accounts Payable - with restriction	R\$ 0.00
Financial Application - Restricted Resource	R\$ 191,558,029.98	Suppliers - With Restriction	R\$ 2,093,047.64
Resources in Partnerships Projects	-R\$ 25,510,177.60	Project Advances	R\$ 1,026,170.87
Advances Made	R\$ 12,729,611.80	Restricted Social and Labor Obligations	R\$ 1,977,782.20
Advances to Suppliers/Miscellaneous	R\$ 1,291,243.55	Other Restricted Bonds	R\$ 5,287,817.21
Values to Identify	R\$ 0.00	Resources from Projects in Progress	R\$ 232,776,027.64
Recoverable taxes	R\$ 22,572.95	Contingency Provisions	R\$ 0.00
Fixed Asset With Restrictions	R\$ 81,619,176.00	Fixed Assets for Donation With Restriction	-R\$ 81,619,176.00
UNRESTRICTED - ASSET	R\$ 117,120,227.14	UNRESTRICTED LIABILITIES	-R\$ 117,120,227.14
Cash	R\$ 215.13	Social and Labor Obligations	R\$ 1,411,016.97
Banks w/ Movement - Unrestricted Funds	R\$ 46,124.14	Suppliers - No Restrictions	R\$ 1,986,340.28
Financial Application Unrestricted Resource	-R\$ 7,081,397.04	Loans and Financing	R\$ 46,387.18
Clients - Unrestricted Resources	R\$ 107,173.72	Other Unrestricted Obligations	R\$ 10.00
Accounts Receivable - Projects	R\$ 15,489.23	Tax Obligations	R\$ 1,058,769.19
Reimbursements Receivable Projects - Unrestricted	-R\$ 281,107.01	Contingency Provisions	R\$ 11,548,440.44
Advances granted to Projects	R\$ 1,072,558.05	Federal installment payments	R\$ 0.00
Administrative advances	R\$ 2,310,327.78	Equity	R\$ 59,026,371.64
NO RESTRICTIONS			

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Anticipated Expenses	R\$ 7,588.55	Other Reserves	R\$ 39,497,386.07
Recoverable taxes	R\$ 248,529.80	Surplus for the Period	R\$ 2,545,505.37
Long-term Receivables	R\$ 30,903.04		
Court Deposits	R\$ 940.54		
Unrestricted Financial Applications	R\$ 54,567,459.22		
Lands	R\$ 49,980,864.64		
Unrestricted Fixed Assets	R\$ 1,368,741.25		
Intangible	R\$ 808.00		

Source: Own Elaboration.

3.4. Non-current Assets

3.4.1. Investments

The XP Investimentos and BTG Pactual account, with a total value of R\$ 54,567,459.22, is considered adequate in terms of the integrity, existence and conformity of the balances. It is classified as “non-current” due to future investments with no intention of being made in the near future and the Board's intention not to use these funds in the short term.

3.4.2. Lands

The Land account was measured in this financial year, in accordance with CPC.28 - Investment Property, item 33: "After initial recognition, an entity that chooses the fair value method must measure all its investment property at fair value, except in the cases described in item 53."

The expert report No. 10.955/2024 and No. 10.956/2024, carried out by the Câmara de Valores Imobiliários do Distrito Federal, based on Fair Value, resulted in a gain of R\$ 46,550,864.64. We have verified its adequacy and counterpart in Results.

Our request was complied with, and the Capital Gains Provisions account has a balance of R\$10,473,944.54.

3.4.3. Fixed assets

With regard to unrestricted fixed assets, we checked the tax documents for the items included in Fixed Assets and found no discrepancies.

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With regard to Restricted Fixed Assets, we found that the accounting records were kept in parallel with the liabilities.

3.5. Liabilities

3.5.1. Current Liabilities

3.5.1.1. Suppliers

The analysis of the restricted suppliers account, whose balance is R\$1,986,340.28, is a significant increase on the previous period. This was due to the provisioning of labor obligations for projects, which is not in accordance with the rules,

Although it contains Executive Board Act No. 009/2019, instituting the procedure, it is not in line with the norms and goes beyond the line of project resource management. Despite the administration's justifications, we recommend that it not be repeated and that it be reversed in the next financial year. This procedure does not distort the result, but it does contravene the project registration and control regulations.

The payment tests remain unchanged. The analyses, carried out through random sampling of tax documents made available by FINATEC, confirmed the regularity of the balances

3.5.1.2. Tax and Labor Obligations

Composed basically of labor and social security charges, where we carried out composition tests together with the payroll, we did not identify any discrepancies. We note that payments are made on the correct dates and are duly appropriated.

3.5.1.3. Contingency Provisions

In relation to contingency provisions, we saw a significant increase, partly due to the provisioning of the asset recommended in item 3.4.2, partly due to the analysis of the new structure of lawyers hired in the period. We also noted the provisioning of case No. 000035161.2022.5.10.0013, in the amount of R\$11,751.96. It should be noted that there are other significant lawsuits in which FINATEC is a defendant, however, they are not classified as probable realization in the legal report but are duly detailed in the notes to the financial statements, in line with the standard.

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Chart 7 - Case in the 13th Labor Court of Brasília.

Process	Place	Defendant	Date of Distribution	Subject	Amount
Proc. 0000351 61.2022.5.10.0013	13th Labor Court of Brasília	Defendant: FINATEC	05/10/2022	Overtime charges, job accumulation	Action: R\$ 249,594.27

Source: Own Elaboration.

3.5.1.4. Current Liabilities Projects and Other Obligations

During the audit process, a discrepancy was identified in relation to the movement recorded in the "Other Liabilities" accounting group. According to the clarifications received, this movement was due to operations linked to projects in the final stages of contracting with the Universidade Brasília (UnB) at the end of the 2024 financial year.

The funds earmarked for these projects were temporarily allocated to a single account, with the intention of later redistributing them to the specific accounts for each project. The problem was formally reported to the Universidade de Brasília.

However, the accounting recognition was found to have been carried out inappropriately, with the funds being allocated to the "Other Liabilities" group, when the correct procedure would have been to record them in a transitory account, in accordance with the accounting rules and principles linked to specific project accounts, but which did not alter the result.

3.6. NET EQUITY

3.6.1. Equity

Unchanged account with a balance of R\$59,026,371.64.

3.6.2. Surplus

It has a surplus balance of R\$39,497,386.07, a high amount due to the revaluation of land in previous quarters.

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3.7. Revenue

3.7.1. Restricted Revenues

Revenues from projects amounted to R\$ 175,715,142.30. Our tests are compatible with the variation in inflows of funds to banks and customers, and we did not identify any discrepancies.

3.7.2. Unrestricted Revenues

Own resources of R\$ 66,694,307.42, with significant non-operating revenue of R\$ 50,509,077.48 and Deductions from Revenue of R\$ 10,478,844.54, the latter referring to the deduction of Revenue from Capital Gains.

3.8. Expenses

3.8.1 . Operating Expenses

The most significant account was Personnel Expenses and Charges, where our tests did not identify any significant discrepancies.

Own revenues and personnel costs

We carried out a study on the behavior and comparison of income and personnel expenses, containing a comparison of the evolution of each item.

Table 8 - Personnel Expenses x Revenue

REVENUE X EXPENSE		Personnel expenses	Period:
REVENUE	OWN	PERSONNEL	
RESOURCES	EXPENSES	represented	
R\$ 66,694,307.42	R\$ 11,435,115.30	17% of	4TH QUARTER
17%		own resources	2024

REVENUE X EXPENSE			Personnel	Period: 4th
INCOME	FROM	EXPENSE WITH PROJECT	expenses	

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PROJECTS	PERSONNEL		
R\$ 175,715,142.30	R\$ 79,670,902.19	accounted for 45%	QUARTER
45%		of revenue	2024

Source: Own Elaboration.

As shown, personnel expenses correspond to 17% of Finattec's total revenue, while the comparison with restricted resources shows a percentage of 45%, which recommends budget reduction studies.

CONSULTANCY AND ADVISORY FEES AND MAINTENANCE, UPKEEP AND SECURITY OF FACILITIES.

3.8.2 Food

No budget has been set aside for food, and the payment of food vouchers is outsourced. No inconsistencies were found in this process.

3.8.3 Event Expenses

This account was adjusted in relation to the budget balance, the amounts budgeted and executed are aligned and it was verified that the Expenses with Events were carried out in accordance with the amount previously approved in the budget.

3.8.4 Consulting and Advisory Services

We identified discrepancies between the amount budgeted and the amount executed, repeating the scenario from the previous period. We emphasize the need to adjust the budget.

3.8.5 Maintenance, Conservation and Security of Facilities

There was no budget set aside for this account, but no inconsistencies were identified.

3.8.6 IT and Data Processing

No budget foreseen, but no inconsistencies detected.

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3.8.7 Labor Legal Expenses

These refer to provisions for legal proceedings, which have already been mentioned.

3.8.8 Cofins Expense

This relates to the provision for the payment of Cofins, adopted this year.

The other expenses were analyzed and we did not identify any discrepancies in the records.

4. Report Conclusion

The accounts of the Fundação de Empreendimentos Científicos e Tecnológicos - Finatec for the fourth quarter of 2024 were examined by this audit, which was based on the preparation of this report with comments and technical suggestions on problems that came to our attention during this period.

It should be noted that this audit was carried out in accordance with the Brazilian Accounting Standards (NBC), to which end the sampling process was used to verify records, examine accounting procedures and the documentary base to the depth and extent deemed necessary in order to issue an opinion on this Accountability for the Fourth Quarter of 2024.

We have identified the adequacy of the accounting records. It should be noted that the result was a surplus of R\$39,497 thousand, largely due to a measurement at fair value in accordance with CPC 28 - Investment Property. Its cash flow increased due in large part to the increase in projects and its operating result was positive, demonstrating good management and a positive financial situation.

Our suggestions were accepted with regard to contingency provisions, future capital gains, better segregated and controlled project control, recognition of necessary prior adjustments, which demonstrates good management and compliance.

There remains a steady stream of projects with good financial management. The financial ratios are good, with the institution's liquidity and solvency. For internal control purposes, we point out the budgetary issue and the rate of personnel expenses that exceeded what was planned. As far as financial controls are concerned, we believe they are adequate and consistent, with improvements in receiving. The formalization of the Inventory of individual assets, such as furniture and fixtures,

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vehicles, computers and headquarters contributes to the adequacy of future records that follow.

We also believe that the aspects of financial and asset control are adequate and well-structured, and that institutional risk is low due to tax issues.

Thus, in the most relevant aspects, the adequacy of the assertions in the Accountability Report was deemed adequate. Based on these observations, we believe they are justified and recommend approval, without qualification."

Brasília/DF, April 11, 2025.

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CONSULTORIA E CONTABILIDADE

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ACCOUNTANT AND AUDITOR - CRC/DF: 8.900/05

Annex 1 - Budget X Costs

REVENUE	YTD			
ACCOUNT	Forecast	Completed	Execution (%)	Var (R\$)
REVENUE MANAGEMENT	R\$ 8,195,833.33	R\$ 7,966,162.46	-3%	-R\$ 229,670.87
Revenue from Project Management Contract	R\$ -	R\$ -	0%	R\$ -
Revenue from Project Management Agreements	R\$ -	R\$ -	0%	R\$ -
Gross Revenue from Events	R\$ 583,333.33	R\$ 606,250.76	4%	R\$ 22,917.43
Revenue with Restaurant	R\$ -	R\$ -	0%	R\$ -
Course Revenue - Finatec Academy	R\$ -	R\$ -	0%	R\$ -
Revenue from prospecting new projects	R\$ -	R\$ -	0%	R\$ -
Project Management Revenue - DOA	R\$ 5,559,166.67	R\$ 5,990,989.60	8%	R\$ 431,822.93
Rental Income	R\$ 1,470,000.00	R\$ 1,368,922.10	-7%	-R\$ 101,077.90
Revenue from Other Activities	R\$ 583,333.33	R\$ -	-100%	-R\$ 583,333.33
FINANCIAL INCOME	R\$ 3,220,000.00	R\$ 5,441,565.35	69%	R\$ 2,221,565.35
Financial investments	R\$ 3,220,000.00	R\$ 4,457,875.59	138%	R\$ 1,237,875.59
Interest and Fines Received	R\$ -	R\$ 151.95	0%	R\$ 151.95
Discounts Obtained	R\$ -	R\$ 983,537.81	0%	R\$ 983,537.81
Positive Exchange Variation	R\$ -	R\$ -	0%	R\$ -
DEDUCTION FROM REVENUE	R\$ -	-R\$ 600.00	0%	-R\$ 600.00
Tax w/o Services Rendered	R\$ -	R\$ -	0%	R\$ -
ICMS w/o Sales	R\$ -	R\$ -	0%	R\$ -
Discount Granted	R\$ -	-R\$ 600.00		
Canceled Revenue - Restaurant	R\$ -	R\$ -	0%	R\$ -
Canceled Revenue - Events	R\$ -	R\$ -	0%	R\$ -
NON-OPERATING REVENUES	R\$ -	R\$ 48,929,101.59		
Credit Recovery	R\$ -	R\$ 2,378,236.95	0%	R\$ 2,378,236.95
Revenue from Fair Value Valuation Gain	R\$ -	R\$ 46,550,864.64		R\$ 46,550,864.64
TOTAL REVENUE	R\$ 11,415,833.33	R\$ 62,336,229.40	446%	R\$ 50,920,396.07

EXPENSES	YTD			
ACCOUNT	Forecast	Completed	Execution (%)	Var (R\$)
COMPENSATION	R\$ 4,072,541.71	R\$ 3,814,453.09	94%	-R\$ 258,088.62
Salaries and Wages	R\$ 3,390,510.48	R\$ 2,669,474.43	79%	-R\$ 721,036.05
Prizes and Bonuses	R\$ -	R\$ -	0%	R\$ -
Vacation	R\$ 442,491.23	R\$ 416,734.86	94%	-R\$ 25,756.37
13th Salary	R\$ -	R\$ 281,327.49	0%	R\$ 281,327.49

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Prior Notice	R\$ -	R\$ -	0%	R\$ -
Indemnities	R\$ -	R\$ -	0%	R\$ -
Productivity	R\$ -	R\$ -	0%	R\$ -
Service Time Bonus	R\$ -	R\$ 165,955.57	0%	R\$ 165,955.57
Daily Rates	R\$ -	R\$ 3,200.00	0%	R\$ 3,200.00
Overtime	R\$ 71,540.00	R\$ 66,983.82	94%	-R\$ 4,556.18
Termination of Employment Contract	R\$ 168,000.00	R\$ 45,407.04	27%	-R\$ 122,592.96
Internship Scholarship	R\$ -	R\$ 53,569.88	0%	R\$ 53,569.88
Pro Labore	R\$ -	R\$ 111,800.00	0%	R\$ 111,800.00
SOCIAL CHARGES	R\$ 1,242,334.18	R\$ 1,272,252.57	102%	R\$ 29,918.39

FGTS	R\$ 1,120,368.76	R\$ 323,598.49	29%	-R\$ 796,770.27
INSS	R\$ 121,965.42	R\$ 913,699.38	749%	R\$ 791,733.96
PIS on Payroll	R\$ -	R\$ 34,954.70	0%	R\$ 34,954.70
BENEFITS	R\$ 1,357,313.23	R\$ 1,278,119.90	94%	-R\$ 79,193.33
Health Insurance	R\$ 1,257,896.56	R\$ 549,325.31	44%	-R\$ 708,571.25
Transport Allowance	R\$ 24,500.00	R\$ 21,917.19	89%	-R\$ 2,582.81
Education and Training	R\$ 72,000.00	R\$ 599.60	1%	-R\$ 71,400.40
Life Insurance	R\$ -	R\$ 14,476.62	0%	R\$ 14,476.62
Food	R\$ -	R\$ 661,610.28	0%	R\$ 661,610.28
Uniforms	R\$ -	R\$ -	0%	R\$ -
Dental Plan	R\$ -	R\$ 10,423.73	0%	R\$ 10,423.73
Occupational Medicine and Safety	R\$ 2,916.67	R\$ 10,860.81	372%	R\$ 7,944.14
Scholarships	R\$ -	R\$ 8,906.36		
LEGAL EXPENSES	R\$ -	R\$ -	0%	R\$ -
Labor Legal Expenses	R\$ -	R\$ -	0%	R\$ -
Labor Legal Expenses	R\$ -	R\$ -	0%	R\$ -
ADMINISTRATIVE EXPENSES	R\$ 330,000.00	R\$ 608,580.50	184%	R\$ 278,580.50
Water and Sewage Expenses	R\$ 63,000.00	R\$ 38,039.59	60%	-R\$ 24,960.41
Electricity Expenses	R\$ 175,000.00	R\$ 162,925.46	93%	-R\$ 12,074.54
Telecommunication Services Expenses	R\$ 28,000.00	R\$ 45,107.85	161%	R\$ 17,107.85
Expenses with Newspapers, Magazines and Periodicals	R\$ 7,000.00	R\$ -	0%	-R\$ 7,000.00
Event Expenses	R\$ -	R\$ 321,718.22	0%	R\$ 321,718.22
Expenses with Operating Systems	R\$ -	R\$ -	0%	R\$ -
Vehicle Insurance Expenses	R\$ 10,000.00	R\$ 4,340.14	43%	-R\$ 5,659.86
Building Insurance Expenses	R\$ 6,000.00	R\$ 2,232.52	37%	-R\$ 3,767.48
Vehicle Expenses	R\$ -	R\$ 3,963.00	0%	R\$ 3,963.00
Expenses with Trade Associations	R\$ 16,000.00	R\$ 18,194.59	114%	R\$ 2,194.59
Expenses with Quality of Life Program	R\$ -	R\$ 4,800.00	0%	R\$ 4,800.00
Expenses with Administrative Fees	R\$ 25,000.00	R\$ 7,259.13	29%	-R\$ 17,740.87
EXPENSES WITH MATERIALS	R\$ 488,900.00	R\$ 186,576.21	38%	-R\$ 302,323.79
Materials for Use and Consumption	R\$ 11,600.00	R\$ 179,885.06	1551%	R\$ 168,285.06

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IT Materials	R\$ 450,000.00	R\$ -	0%	-R\$ 450,000.00
Maintenance Materials	R\$ 18,900.00	R\$ -	0%	-R\$ 18,900.00
Fuels and Lubricants	R\$ 8,400.00	R\$ 6,691.15	80%	-R\$ 1,708.85
TRAVEL EXPENSES	R\$ 39,500.00	R\$ 80,436.75	204%	R\$ 40,936.75
Registration for Congresses and Events	R\$ -	R\$ -	0%	R\$ -
Travel Expenses	R\$ -	R\$ 30,676.11	0%	R\$ 30,676.11
Expenses with Tickets and Accommodation	R\$ 39,500.00	R\$ 49,760.64	126%	R\$ 10,260.64
SERVICE CHARGES	R\$ 2,915,493.68	R\$ 3,005,605.22	103%	R\$ 90,111.54
Event Organization Expenses	R\$ 629,950.00	R\$ 20,349.00	3%	-R\$ 609,601.00
Consulting and Advisory Services	R\$ 367,125.00	R\$ 1,058,990.29	288%	R\$ 691,865.29
Postal Services, Notaries and Publications	R\$ 2,100.00	R\$ 1,622.65	77%	-R\$ 477.35
Registry and Procedural Expenses	-R\$ 7,000.00	R\$ 1,055.86	15%	-R\$ 5,944.14
INACTIVE				
Promotion and Advertising	R\$ 67,000.00	R\$ 3,137.50	5%	-R\$ 63,862.50
Graphic and Reprographic Services	R\$ -	R\$ 28,928.84	0%	R\$ 28,928.84
Legal Services - INACTIVE	R\$ 826,064.31	R\$ -	0%	-R\$ 826,064.31
Transportation, Freight and Storage	R\$ 50,000.00	R\$ 35,347.56	71%	-R\$ 14,652.44
Facilities Maintenance, Conservation, and Security	R\$ -	R\$ 729,754.31	0%	R\$ 729,754.31
Transportation and Driving - INACTIVE	R\$ -	R\$ 242.00	0%	R\$ 242.00
Auditing, Accounting and Forensics	-R\$ 675,081.04	R\$ 86,000.00	13%	-R\$ 589,081.04
INACTIVE				
IT and Data Processing	R\$ -	R\$ 547,414.37	0%	R\$ 547,414.37
Engineering & Architecture Services	R\$ 291,173.33	R\$ 226,750.00	78%	-R\$ 64,423.33
Medical, Hospital and Laboratory	-R\$ -	R\$ 14,272.15		
INATIVA				
Technical Analysis - INACTIVE	R\$ -	R\$ -		
Software	R\$ -	R\$ -		
Reimbursement Expenses	R\$ -	R\$ 9,206.83		
Expenditure on imports - INACTIVE	R\$ -	R\$ -		
Expenditure on Third-Party Services	R\$ -	R\$ 242,533.86		
Renovation of Facilities - INACTIVE	R\$ -	R\$ -		
TAX EXPENSES	R\$ 47,900.00	R\$ 4,171,423.28	8709%	R\$ 4,123,523.28
Expenses with Employer's Union Contribution	R\$ -	R\$ -	0%	R\$ -
Expenses with IRRF on Financial Investments	R\$ 4,900.00	R\$ -	0%	-R\$ 4,900.00
Expenses with ICMS	R\$ -	R\$ -	0%	R\$ -
ITBI Expenses	R\$ -	R\$ -	0%	R\$ -
IPVA Expenses	R\$ 3,000.00	R\$ 3,413.47	114%	R\$ 413.47
Tax Expenses	R\$ 5,000.00	R\$ -	0%	-R\$ 5,000.00
ISS Expenses	R\$ 14,000.00	R\$ 8,883.74	63%	-R\$ 5,116.26

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Expenses with INSS Patronal	R\$ -	R\$ -		
Expenses with Tax Fines	R\$ 21,000.00	R\$ 26,795.52		
Labor Legal Expenses	R\$ -	R\$ 3,106,165.95		
Cofins Expense	R\$ -	R\$ 1,026,164.60		
PIS Expense	R\$ -	R\$ -		
BANKING AND FINANCIAL EXPENSES	R\$ 129,000.00	R\$ 468,700.58	363%	R\$ 339,700.58
Interest and Fines	R\$ 1,000.00	R\$ 1,037.96	104%	R\$ 37.96
Bank Charges	R\$ 126,000.00	R\$ 271,434.44	215%	R\$ 145,434.44
Negative Exchange Variation	R\$ -	R\$ -	0%	R\$ -
Discounts Granted	R\$ -	R\$ -	0%	R\$ -
IOF - Tax on Financial Transactions	R\$ 2,000.00	R\$ 196,228.18	9811%	R\$ 194,228.18
Negative Profitability	R\$ -	R\$ -	0%	R\$ -
PROMOTION	R\$ 210,000.00	R\$ 42,390.00	20%	-R\$ 167,610.00
Support Notice	R\$ -	R\$ -	0%	R\$ -
Project Support	R\$ 35,000.00	R\$ -	0%	-R\$ 35,000.00
Support for UnB	R\$ 175,000.00	R\$ 42,390.00	24%	-R\$ 132,610.00
Event Support	R\$ -	R\$ -	0%	R\$ -
Import Support	R\$ -	R\$ -	0%	R\$ -
DEPRECIATION AND AMORTIZATION OF OWN-USE ASSETS	R\$ 296,800.00	R\$ 267,684.50	90%	-R\$ 29,115.50
Expense w/ Furniture and Utencils Depreciation	R\$ 5,600.00	R\$ 5,973.35	107%	R\$ 373.35
Expense w/ Building Depreciation	R\$ 175,000.00	R\$ 181,446.06	104%	R\$ 6,446.06
Expense w/ Machinery and Equipment Depreciation	R\$ 18,200.00	R\$ 16,395.56	90%	-R\$ 1,804.44
Expense w/ Vehicle Depreciation	R\$ 10,500.00	R\$ -	0%	-R\$ 10,500.00
Expense w/ Equipment and Data Processing Depreciation	R\$ 87,500.00	R\$ 63,869.53	73%	-R\$ 23,630.47

MISCELLANEOUS LOSSES	R\$ 50,000.00	R\$ 10,224.27	20%	-R\$ 39,775.73
Uncollectible Losses	R\$ -	R\$ -	0%	R\$ -
Miscellaneous Losses	R\$ 25,000.00	R\$ 10,224.27	41%	-R\$ 14,775.73
Provisions for Doubtful Debtors	R\$ -	R\$ -	0%	R\$ -
Cancellation of Sales/Services from Previous Years	R\$ -	R\$ -	0%	R\$ -
Expense with Project Disallowance	R\$ 25,000.00	R\$ -	0%	-R\$ 25,000.00
OTHER NON-OPERATING EXPENSES	R\$ 7,000.00	R\$ 99,600.32	1423%	R\$ 92,600.32
Miscellaneous Losses	R\$ 7,000.00	R\$ 0.50	0%	-R\$ 6,999.50
Losses on Disposal of Fixed Assets	R\$ -	R\$ -	0%	R\$ -
Losses of Lost or Obsolete Goods	R\$ -	R\$ -	0%	R\$ -
Reapplication in Projects	R\$ -	R\$ 99,599.82	0%	R\$ 99,599.82
TOTAL EXPENSES	R\$ 11,186,782.79	R\$ 15,306,047.19	137%	R\$ 4,119,264.40

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RESULT	YTD			
	Forecast	Completed	Var (%)	Var (R\$)
SURPLUS/DEFICIT	R\$ 229,050.54	R\$ 47,030,182.21	20433%	R\$ 46,801,131.67

Source: Own Elaboration.

Annex 2 - Negative Certificates: Brazilian Federal Revenue Office

[There appears coat of arms]

MINISTRY OF FINANCE

Federal Revenue Service of Brazil

National Treasury Attorney-General's Office

**POSITIVE CERTIFICATE WITH DEBT NEGATIVE EFFECTS RELATING TO THE
FEDERAL TAXES AND THE UNION'S ACTIVE DEBT**

Name: FUNDACAO DE EMPREENDIMENTOS CIENTÍFICOS E TECNOLÓGICOS

CNPJ: 37.116.704/0001-34

Except for the right of the National Treasury to collect and register any debts of liability of the above-identified taxpayer that may be assessed, it is hereby certified that:

1. there are debts administered by the Brazilian Federal Revenue Office (RFB) with suspended enforceability under the terms of art. 151 of Law No. 5.172, on October 25, 1966 - National Tax Code (CTN), or subject to a court decision that determines their disregard for the purposes of certifying tax good standing, or not yet due: and

2. there are no entries in the Union's Active Debt (DAU) at the Attorney General's Office of the National Treasury (PGFN).

As provided in arts. 205 and 206 of the CTN, this document has the same effects as the negative certificate.

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This certificate is valid for the Head Office and its branches and, in the case of a federative entity, for all public bodies and funds of the direct management linked to it. It refers to the situation of the taxable person within the scope of the RFB and PGFN and also includes the social contributions provided for in points 'a' to 'd' of the sole paragraph of art. 11 of Law No. 8.212, of July 24th, 1991.

The acceptance of this certificate is subject to verification of its authenticity online at <<http://rfb.gov.br>> or <<http://www.pgfn.gov.br>>.

Certificate issued free of charge based on RFB/PGFN Joint Ordinance No. 1.751, on 10/2/2014 Issued at 03:03:03 PM on 09/13/2024 <Brasília time and date>.

Valid until 03/12/2025.

Certificate control code: 5035.A7E1.D7A3.24C0

Any erasure or amendment will invalidate this document.

Source: Receita.fazenda.gov.br

Annex 3 - Negative Certificates: FGTS Certificate of Good Standing

[There appears logo of CAIXA]

Certificate of Good Standing from FGTS - CRF

Registration: 37.116.704/0001-34

Company name: fundacao de empreendimentos científicos e tecnologia

Address: camp univ d ribeiro ed finatec 01 01 setor ss04 / asa norte/ Brasilia/ df/ 70910-900

Caixa Econômica Federal, using the powers conferred upon it by Article 7 of Law 8.036, on May 11, 1990, hereby certifies that, on this date, the company identified above is in good standing with the Severance Indemnity Fund (FGTS).

This Certificate will not serve as proof against collection of any debts related to contributions

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and/or charges due, arising from obligations with the FGTS.

Validity: 09/12/2024 to 10/11/2024

Certification Number: 2024091204410334570400

Information obtained on 09/16/2024 03:43:12 PM

The use of this Certificate for the purposes provided for by Law is subject to verification of authenticity on the Caixa website:

www.caixa.gov.br

Source: www.caixa.gov.br.

Annex 4 - Negative Certificates: Federal District Government

[There appears coat of arms]

GOVERNMENT OF THE FEDERAL DISTRICT STATE DEPARTMENT OF ECONOMY
UNDERSECRETARY OF REVENUE

POSITIVE CERTIFICATE OF DEBTS WITH NEGATIVE EFFECT

CERTIFICATE N°:	285089464842024
NAME:	FUNDACAO DE EMPREENDIMENTOS CIENTÍFICOS E TECNOLOGICOS
ADDRESS:	DARCY RIBEIRO UNIVERSITY CAMPUS GLEBA A FINATEC S/N
CITY:	ASA NORTE
CNPJ:	37.116.704/0001-34
CF/DF	0734875900100
PURPOSE:	WITH GDF

WE CERTIFY THAT

THERE IS A DEBT IN THE PROCESS OF BEING OFFSET AGAINST A PRECATORY.

The acquirer is jointly and severally liable for the above debts, based on Article 130 of Law 5.172/66 - CTN.

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Positive Certificate with Negative Effect, based on art. 151 combined with art. 206 of Law 5.172/66 - CTN.

The right of the Federal District Treasury to collect, at any time, any debts that may be determined is reserved.

This certificate covers consultation of all debts, including those related to the Active Debt.

Certificate issued in accordance with District Decree No. 23.873 on 07/04/2003, free of charge.

Valid until December 15, 2024. *

* Note: Certificates issued during the period of emergency in the field of public health, due to the risk of a pandemic of the new coronavirus, referred to in Decree No. 40 475, on 02/28/2020, will have their validity limited to the period in which this situation lasts.

Certificate issued via internet on 09/16/2024 at 03:46:29 PM and must be validated at <https://www.receita.fazenda.df.gov.br>.

Annex 5 - Negative Certificates: Labor Debts

[There appears coat of arms]

JUDICIARY BRANCH LABOR COURTS

OCCUPATIONAL DEBT CLEARANCE CERTIFICATE

Name: FUNDACAO DE EMPREENDIMENTOS CIENTÍFICOS E TECNOLOGICOS (HQ AND BRANCHES)

CNPJ: 37.116.704/0001-34

Certificate No: 63845425/2024

Issuance: 09/16/2024, at 03:49:39 PM

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Validity: 03/15/2025 - 180 (one hundred and eighty) days from the date of issue.

This is to certify that FUNDACAO DE EMPREENDIMENTOS CIENTÍFICOS E TECNOLÓGICOS (HQ AND BRANCHES), registered with the CNPJ under No. 37.116.704/0001-34, IS NOT IN DEFAULT with the National Bank of Labor Debtors.

Certificate issued based on articles 642-A and 883-A of the Consolidation of Labor Laws, added by Laws No. 12.440/2011 and 13.467/2017, and on CGJT Act 01/2022, on January 21, 2022. The data contained in this Certificate are the responsibility of the Labor Courts.

In the case of a legal entity, the Certificate certifies the company in relation to all its establishments, agencies or branches.

Acceptance of this certificate is subject to verification of its authenticity on the Superior Labor Court's website (<http://www.tst.jus.br>).

Certificate issued free of charge.

IMPORTANT INFORMATION

The National Registration of Labor Debtors contains the data necessary to identify natural and legal persons who are in default before the Labor Courts with regard to the obligations established in a final and unappealable sentence or in labor court agreements, including social security payments, fees, costs, emoluments or payments determined by law; or arising from the execution of agreements signed before the Labor Public Prosecutor's Office, the Pre-Trial Conciliation Commission or other titles that, by legal provision, have enforceable force.

Source: cndt-certidao.tst.jus.br.

Annex 6 - CNPJ Card

[There appears coat of arms]

FEDERATIVE REPUBLIC OF BRAZIL

NATIONAL REGISTER OF LEGAL ENTITIES

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REGISTRATION NUMBER 37.116.704/0001-34 HEAD OFFICE

REGISTRATION STATEMENT AND REGISTRATION STATUS

OPENING DATE:

05/08/1992

CORPORATE NAME

FUNDACAO DE EMPREENDIMENTOS CIENTÍFICOS E TECNOLOGICOS

ESTABLISHMENT NAME (TRADE NAME):

FINATEC

SIZE

OTHER

CODE AND DESCRIPTION OF THE MAIN ECONOMIC ACTIVITY

94.99-5-00 - Associative activities, not previously specified

CODE AND DESCRIPTION OF SECONDARY ECONOMIC ACTIVITIES

63.99-2-00 - Other information service provision activities not previously specified

72.10-0-00 - Research and experimental development in natural and physical sciences

72.20-7-00 - Research and experimental development in the social sciences and humanities

85.50-3-02 -Education support activities, except school cashiers

CODE AND DESCRIPTION OF LEGAL NATURE 306-9 - Private Foundation

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CPO CAMPUS UNIVERSITÁRIO DARCY RIBEIRO GLEBA A FINATEC

NUMBER

S/N

ADDRESS LINE 2

ZIP CODE

70.910-900

NEIGHBORHOOD/DISTRICT

ASA NORTE

MUNICIPALITY

BRASILIA

STATE

DF

E-MAIL ADDRESS finatec@finatec.org.br

PHONE

(61) 3348-042 9/ (61) 3 34 8-047 5

FEDERAL ENTITY IN CHARGE (EFR) *****

REGISTRATION STATUS

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ACTIVE

REGISTRATION DATE 11/03/2005

REASON FOR REGISTRATION STATUS

SPECIAL STATUS

DATE OF THE SPECIAL STATUS *****

Approved by RFB Normative Instruction No. 2.110, on December 6, 2022. Issued on 09/16/2024 at 03:35:07 PM (Brasilia time).

Annex 7 - Minutes of Election and Investiture

[There appears logo of FINATEC]

MINUTES OF THE TWENTY-FOURTH (EXTRAORDINARY) MEETING OF THE SUPERIOR COUNCIL OF THE FUNDAÇÃO DE EMPREENDIMENTOS CIENTÍFICOS E TECNOLÓGICOS - FINATEC On the fourteenth day of August in the year two thousand and twenty-three, at eighteen hours and ten minutes, via videoconference, the members of the Superior Council of the Fundação de Empreendimentos Científicos e Tecnológicos - FINATEC met, chaired by Prof. Sandro Augusto Pavlik Haddad. The following Advisors were present: Dr. Cecília Leite Oliveira, Prof. Fátima de Souza Freire, Prof. Henrique Araújo Costa, Prof. José Eloi Guimarães Campos, Prof. Loana Nunes Velasco, Prof. Lúcio Remuzat Rennó Junior, Prof. Maria Emilia Machado Telles Walter and Prof. Simone Perecmanis, As a guest of the Chairman of the Board, the Superintendent of Finatec, Mr. Gustavo Abrantes Condeixa, was present at this meeting. The President of the Council, Prof. Sandro Haddad, verified the existence of a quorum for the meeting and, on second call, declared the meeting open, reading out the agenda. 1 - MINUTES: 1.1) Justification for absences; 2 - GENERAL AFFAIRS: 2.1) Announcements from the Chair of the Board of Governors, 2.2) Announcements from the Executive Board, 2.3) Announcements from Advisors; 3 - AGENDA: 3.1) Election of Finatec's Executive Board. He then began work on item: 1 - MINUTES: Justifications for absences; which were communicated by Mrs. Cristina Simeoni. She informed him that Prof. Carlos Alberto Gurgel Veras was absent because he was on vacation, Prof. Mário Lúcio de Ávila, was absent because he was working in

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the field, and Prof. Wildo Navegantes de Araújo was absent because he was taking part in a master's degree exam at the same time. Continuing, Prof. Sandro Haddad moved on to item: 2 - GENERAL AFFAIRS: 2.1) Announcements by the Chair of the Board of Governors: Prof. Haddad was present. Sandro opened the meeting by clarifying the actions resulting from the filings made under Opinion No. 018/2023-1st PJFEIS, and what measures would be taken by the Board of Governors to review all the acts carried out in the meantime; 2.2) Announcements by the Executive Board: No announcements; 2.3) Announcements by Advisors. No announcements. Continuing the meeting, the Chairman of the Board addressed the item: 3- AGENDA: 3.1) Election of Finatec's Executive Board: Prof. Sandro Haddad reported that the notice of election of members for the positions had been widely publicized, with publication in the local newspaper, on FINATEC's website and within the Universidade de Brasília. The only slate registered was made up of: Prof. Augusto César de Mendonça Brasil, Prof. Daniel Monteiro Rosa and Prof. Renata Aquino da Silva. The Chairman of the Board put the matter to the vote and the following were unanimously elected: for the position of Chief Executive Officer: Prof. Augusto César de Mendonça Brasil, Brazilian, separated, professor of higher education, professional address: Campus Gama - Universidade de Brasília, Área Especial de Indústria, Projeção A, UnB, Setor Leste, Gama/DF - ZIP Code: 72.444-240, residential address: Rua 9 Sul - Lotes 11 E 13 - Bl. A, Apt. 201-A, Residencial Piazza d'Italia, Aguas Claras, ZIP Code: 71.938-360 - Brasília/DF, e-mail: ambrasil@unb.br, cell: (61) 9 8107-4500, registered with the RG under no. 3.229.092-PC-PA, Exp. 19/12/2018 and CPF: 187.412.582-15; for the position of Director-Secretary: Prof. Renata Aquino da Silva, Brazilian, divorced, professor of higher education, professional address: Universidade de Brasília, Faculdade UnB Planaltina, Área Universitária n.º 1, Vila Nossa Senhora de Fátima - Planaltina DF, ZIP Code: 73.330-000, residential address: SQN 214, Bloco C, Ap. 209 - Brasília/DF, ZIP Code: 70.873-030, e-mail: reaquino@unb.br, mobile: (61) 9 9212-6941, registered with the RG under no. 1.415.681-SSP-DF, Exp. 08/31/2022 and CPF: 584.898.001-20 and for the position of Financial Director: Prof. Daniel Monteiro Rosa, Brazilian, married, professor of higher education, professional address: Universidade de Brasília, Faculdade de Tecnologia, Departamento de Engenharia Mecânica ENM, Campus Darcy Ribeiro, Asa Norte, Brasília/DF, ZIP Code: 72.405-610, residential address: SHIN QI 8, Conjunto 6, Casa 3 - Lago Norte, ZIP Code: 71.520-260. Brasília/DF, E-mail: daniel.rosa@unb.br, mobile: (61) 9 9301-7597, registered with RG (General Registration) No. 2.423.942-SSP-PA, Exp. 08/02/1991 and CPF: 450.720.272-87. The term of office of the elected Executive Board will run from August 15, 2023 to May 25, 2025. In view of the need to hold a new election on this date, due to the determination of the Public Prosecutor's Office to oversee the Foundation, as a result of Opinion No. 018/2023-1ª PJFEIS, which resulted in Filing No. 038/2023- 1ª PJFEIS, the term of office should end in May 2025, in order to comply with the provisions of Art. 16 of Finatec's Bylaws, notably the provision for a term of office of 02 (two) years, with only one reappointment allowed.

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There being no further business, the Chairman of the Board adjourned the meeting, and I, Cristina Luisa Simeoni, Assistant to the Executive Board, drew up these minutes, which, when read and approved, are signed in person by the Chairman of the Board of Governors, Prof. Sandro Augusto Pavlik Haddad and the others present using the D4Sign electronic signature system.

[There appears stamp of Office of Brasília with number 175520]

Prof. Sandro Augusto Pavlik Haddad Chairman of the Board of Governors	[There appears signature]
Dr. Cecilia Leite Oliveira Advisor	
Prof. Fátima de Souza Freire Advisor	
Prof. Henrique Araujo Costa Advisor	

245th Meeting of the Finales Board of Governors 08/14/2023

Company		FINATEC, 2024																					
Title				Date	Worked by	Contents																	
ASSET				30/Aug/24		A																	
Concept	Comment	%	Balance 2024	% Change	Variation	% ant.	Balance 2023	% Change	Variation	Balance 2022	% Change	Variation	Balance 2021	% Change	Variation	Balance 2020	% Change	Variation	Balance 2019	Sum Debit 2024	Sum Credit 2024	Adjustments 2024	Risk
A - ASSET	Estimated risk (%Var%)	10.00	389,898,392.93	21.35	68,584,546.02	100.00	321,313,846.91	100.00	321,313,846.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,207,657,603.84	817,759,210.91	0.00	Moderate
A1 - Asset	Estimated risk (%Var%)	10.00	389,898,392.93	21.35	68,584,546.02	100.00	321,313,846.91	100.00	321,313,846.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,207,657,603.84	817,759,210.91	0.00	Moderate
A11 - CURRENT ASSETS	Estimated risk (%Var%)	47.66	185,834,910.74	8.86	15,128,371.71	53.13	170,706,539.03	100.00	170,706,539.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	681,051,187.68	495,216,276.94	0.00	Low
A1101 - CASH AND CASH EQUIVALENTS	Estimated risk (%Var%)	45.76	178,419,994.36	7.45	12,367,732.74	51.68	166,052,261.62	100.00	166,052,261.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	637,716,652.39	459,296,658.03	0.00	Low

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A1102 - ACCO UNTS RECEIV ABLE	Esti mate d risk (%,V ar%)	0.8 2	3,189,08 0.51	70.05	1,313,7 26.07	0.58	1,875,35 4.44	100. 00	1,875,35 4.44	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	16,048,9 35.96	12,859,8 55.45	0.00	Low
A1104 - ADVAN CES	Esti mate d risk (%,V ar%)	1.0 2	3,974,82 5.95	57.51	1,451,3 03.96	0.79	2,523,52 1.99	100. 00	2,523,52 1.99	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	20,481,6 00.08	16,506,7 74.13	0.00	Low
A1105 - PREPAI D EXPENS ES	Esti mate d risk (%,V ar%)	0.0 0	2,480.12	- 68.81	- 5,471.0 0	0.00	7,951.12	100. 00	7,951.12	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	8,862.95	6,382.83	0.00	Low
A1106 - TAXES TO RECOV ER	Esti mate d risk (%,V ar%)	0.0 6	248,529. 80	0.44	1,079.9 4	0.08	247,449. 86	100. 00	247,449. 86	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	6,771,65 7.58	6,523,12 7.78	0.00	Very low
A12 - ACCO UNTS RECEIV ABLE - PROJEC TS	Esti mate d risk (%,V ar%)	7.5 9	29,592,3 94.37	22.38	5,411,1 78.44	7.53	24,181,2 15.93	100. 00	24,181,2 15.93	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	171,603, 619.55	142,011, 225.18	0.00	Very low
A1201 - ACCO UNTS RECEIV ABLE - PROJEC TS	Esti mate d risk (%,V ar%)	3.3 7	13,151,4 23.09	- 29.26	- 5,440,5 83.87	5.79	18,592,0 06.96	100. 00	18,592,0 06.96	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	133,458, 102.12	120,306, 679.03	0.00	Very low
A1202 - PROJEC T ADVANCE CES	Esti mate d risk (%,V ar%)	4.2 1	16,418,3 98.33	194.9 4	10,851, 762.31	1.73	5,566,63 6.02	100. 00	5,566,63 6.02	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	38,116,8 61.36	21,698,4 63.03	0.00	Mod erate
A1203 - TAXES TO RECOV ER- PROJEC TS	Esti mate d risk (%,V ar%)	0.0 1	22,572.9 5	0.00	0.00	0.01	22,572.9 5	100. 00	22,572.9 5	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	22,572.9 5	0.00	0.00	Very low
A13 - NON- CURRE NT ASSETS - RLP	Esti mate d risk (%,V ar%)	13. 75	53,607,6 65.60	0.36	191,151 .88	16.6 2	53,416,5 13.72	100. 00	53,416,5 13.72	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	139,458, 092.18	85,850,4 26.58	0.00	Very low
A1301 -	Esti	13.	51,009.7	0.38	191,151	15.8	50,818,5	100.	50,818,5	0.0	0.0	0.00	0.0	0.0	0.00	0.0	0.0	0.00	0.0	136,860,	85,850,4	0.00	Very

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INVESTMENTS	Estimated risk (%Var)	08	15.29		.88	2	63.41	00	63.41	0	0		0	0		0	0		0	141.87	26.58		low
A1302 - LP ACCOUNTS RECEIVABLE	Estimated risk (%Var)	0.01	51,504.40	0.00	0.00	0.02	51,504.40	100.00	51,504.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,504.40	0.00	0.00	Very low
A1303 - LP AMOUNTS RECOVERABLE	Estimated risk (%Var)	0.65	2,546.445.91	0.00	0.00	0.79	2,546.445.91	100.00	2,546.445.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,546.445.91	0.00	0.00	Very low
A14 - NON-CURRENT FIXED ASSETS	Estimated risk (%Var)	31.00	120,863,422.22	65.54	47,853,843.99	22.72	73,009,578.23	100.00	73,009,578.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,544,704.43	94,681,282.21	0.00	Low
A1401 - INVESTMENTS	Estimated risk (%Var)	12.82	49,980,864.64	1,357.17	46,550,864.64	1.07	3,430,000.00	100.00	3,430,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,961,729.28	49,980,864.64	0.00	Moderate
A1402 - FIXED ASSETS	Estimated risk (%Var)	0.34	1,327,664.52	-12.21	-184,690.40	0.47	1,512,354.92	100.00	1,512,354.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,482,392.04	26,154,727.52	0.00	Very low
A1403 - FIXED ASSETS PROJECTS - CONTRACTS	Estimated risk (%Var)	6.22	24,234,032.0	28.01	5,303,309.35	5.89	18,930,693.85	100.00	18,930,693.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,088,467.72	1,854,464.52	0.00	Very low
A1404 - FIXED ASSETS PROJECTS - AGREEMENTS	Estimated risk (%Var)	4.18	16,312,830.32	-19.02	-3,831,149.24	6.27	20,143,979.56	100.00	20,143,979.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,917,630.85	16,604,800.53	0.00	Very low
A1406 - INTANGIBLE	Estimated risk (%Var)	0.00	808.00	0.00	0.00	0.00	808.00	100.00	808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	808.00	0.00	0.00	Very low
-	-	392.55	1,530,586,320.18	1,726.49	274,322,674.44	390.99	1,256,263,645.74	2,200.00	1,256,263,645.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,801,507,176.98	3,270,920,856.80	0.00	-

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Source: Own Elaboration.

Dynamic Role

Company:	FINA TEC, 2024																						
Title				Date	Worke d by	Con tents																	
LIABI LITIES				30/A ug/24		P																	
Concept	Com ment	%	Balance 2024	% Chan ge	Variati on	% ant.	Balance 2023	% Cha nge	Variatio n	Bal anc e 202 2	% Cha nge	Variatio n	Bal anc e 202 1	% Cha nge	Variatio n	Bal anc e 202 0	% Cha nge	Variatio n	Bal anc e 201 9	Sum Debit 2024	Sum Credit 2024	Adjust ments 2024	Risk
P - LIABILI TES	Estima ted risk (%,V ar%)	10 0.0 0	343,441, 619.04	6.89	22,127, 772.13	100. 00	321,313, 846.91	100. 00	321,313, 846.91	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	584,823, 022.70	928,264, 641.74	0.00	Mod erate
P2 - Liabilities	Estima ted risk (%,V ar%)	10 0.0 0	343,441, 619.04	6.89	22,127, 772.13	100. 00	321,313, 846.91	100. 00	321,313, 846.91	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	584,823, 022.70	928,264, 641.74	0.00	Mod erate
P21 - CURREN T LIABILI TES	Estima ted risk (%,V ar%)	2.7 4	9,396,14 0.35	52.46	3,233,0 50.93	1.92	6,163,08 9.42	100. 00	6,163,08 9.42	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	36,501,3 92.56	45,897,5 32.91	0.00	Low
P2101 - CURREN T LIABILI TES	Estima ted risk (%,V ar%)	0.4 0	1,390,82 9.17	184.8 5	902,55 8.79	0.15	488,270. 38	100. 00	488,270. 38	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	14,037,7 70.29	15,428,5 99.46	0.00	Mod erate
P2102 - TAX AND LABOR OBLIGAT IONS	Estima ted risk (%,V ar%)	0.8 0	2,736,66 4.86	87.94	1,280,4 92.14	0.45	1,456,17 2.72	100. 00	1,456,17 2.72	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	20,426,7 17.05	23,163,3 81.91	0.00	Mod erate
P2103 - OTHER LIABILI TES	Estima ted risk (%,V ar%)	0.0 0	794.02	0.00	0.00	0.00	794.02	100. 00	794.02	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	6,104.40	6,898.42	0.00	Very low
P2104 - PROVISI	Estima ted risk (%,V ar%)	1.5 3	5,267,85 2.30	24.89	1,050,0 00.00	1.31	4,217,85 2.30	100. 00	4,217,85 2.30	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	0.0 0	0.00	0.0 0	2,030,80 0.82	7,298,65 3.12	0.00	Very low

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ONS	risk (%,V ar%)																						
P22 - CURREN T LIABILI TIES PROJECT S	Estim ated risk (%,V ar%)	59.80	205,372,535.99	9.26	17,407,051.45	58.50	187,965,484.54	100.00	187,965,484.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	253,165,584.60	458,538,120.59	0.00	Low
P2201 - CURREN T LIABILI TIES PROJECT S	Estim ated risk (%,V ar%)	1.39	4,757,705.15	21.81	851,962.63	1.22	3,905,742.52	100.00	3,905,742.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,967,999.04	73,725,704.19	0.00	Very low
P2202 - TAX AND LABOR OBLIGAT IONS PROJECT S	Estim ated risk (%,V ar%)	0.87	3,000,940.94	0.57	17,130.73	0.93	2,983,810.21	100.00	2,983,810.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,955,379.92	76,956,320.86	0.00	Very low
P2203 - OTHER OBLIGAT IONS PROJECT S	Estim ated risk (%,V ar%)	0.02	70,172.21	1.57	1,087.55	0.02	69,084.66	100.00	69,084.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	677,973.01	748,145.22	0.00	Very low
P2204 - PROJECT RESOUR CE	Estim ated risk (%,V ar%)	57.51	197,527,498.29	9.13	16,520,651.14	56.33	181,006,847.15	100.00	181,006,847.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,563,732.63	307,091,230.92	0.00	Low
P2207 - PROVISI ONS	Estim ated risk (%,V ar%)	0.00	16,219.40	100.00	16,219.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,219.40	0.00	Mod erate
P23 - NON- CURREN T LIABILI TIES - ELP	Estim ated risk (%,V ar%)	20.28	69,646,571.06	2.18	1,487,669.75	21.21	68,158,901.31	100.00	68,158,901.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,899,474.34	78,546,045.40	0.00	Very low
P2301 - FIXED ASSETS	Estim ated risk (%,V ar%)	20.25	69,554,085.06	2.19	1,487,669.75	21.18	68,066,415.31	100.00	68,066,415.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,899,474.34	78,453,559.40	0.00	Very low
P2302 - TAX OBLIGAT IONS	Estim ated risk (%,V ar%)	0.03	92,486.00	0.00	0.00	0.03	92,486.00	100.00	92,486.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,486.00	0.00	Very low
P24 - NET EQUITY	Estim ated	17.19	59,026,371.64	0.00	0.00	18.37	59,026,371.64	100.00	59,026,371.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286,256,571.20	345,282,942.84	0.00	Very low

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Source: Own Elaboration.

Annex 10 - Materiality Study

Source: Own Elaboration.

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