

Accounting Statements

INSTITUTO DESIDERATA

December 31, 2023 and 2022

with Independent Auditors' Report

NOSSOS ESCRITÓRIOS

São Paulo

Alameda Rio Negro, 503 - 1º andar
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May 22, 2024

To the counsellors and administrators of

INSTITUTO DESIDERATA

Ref.: Independent Auditor's Report on the Accounting Statements

Dear all,

For the present, we are referring you to the care of V.S.^a the Independent Auditor's Report on the Financial Statements ended on December 31, 2023 and 2022
INSTITUTO DESIDERATA

Kind Regards,

Alexandre Chiaratti do Nascimento

Partner

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INSTITUTO DESIDERATA

Accounting statements

December 31, 2023 and 2022

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Other comprehensive income statement

Statement of changes in equity

Statement of cash flows

Notes to the financial statements

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INSTITUTO DESIDERATA

CNPJ: 05.919.093/0001-76

“INDEPENDENT AUDITOR’S REPORT ON ACCOUNTING STATEMENTS”**Opinion**

We examined the accounting statements of **INSTITUTO DESIDERATA** which include the balance sheet, on December 31, 2023, and the respective income statements, other comprehensive income, changes in equity and cash flows for the year concluded on that date, as well as the corresponding explanatory notes, including the summary of the main accounting policies.

In our opinion, the accounting statements properly present, in all relevant aspects, the equity and financial status of the institution, on December 31, 2023, the performance of its operations and cash flow for the year concluded on that date, according to the accounting practices adopted in Brazil.

Base for Opinion

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

Responsibility of the administration regarding the accounting statements

The administration is responsible for the elaboration and proper presentation of the accounting statements, according to the accounting practices adopted in Brazil and with the internal controls it has determined as necessary to allow the elaboration of accounting statements that are free of relevant distortion, regardless of if caused by fraud or error.

In the elaboration of the accounting statements, the administration is responsible for evaluating the capacity of the Institution to keep operating, publicizing, when applicable, the subjects related with its operational continuity, and the use of this accounting base in the elaboration of those accounting statements, unless the administration intends to

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liquidate the Company or conclude its operations, or if there is no realistic alternative to prevent the conclusion of the operations.

The parties in charge of the institution's administration are those responsible for supervising the process of elaborating the accounting statements.

Responsibilities of the auditor for auditing accounting statements

Our objectives are to obtain reasonable safety that the accounting statements, elaborated as a set, are free of relevant distortion, regardless of if caused by fraud or error, and to issue an auditing report with our opinion. Reasonable safety means a high level of safety, but not a guarantee that the auditing performed according to the Brazilian and international auditing guidelines can always detect the possible existing relevant distortions. The distortions can be a result of fraud or error, and are considered relevant when, individually or together, can influence, from a reasonable perspective, the economic decisions of the users made based on the referred accounting statements.

As part of the auditing process, according to the Brazilian and international auditing guidelines, we exert our professional judgment and maintain professional skepticism throughout the process. Besides:

- We identify and assess the risks of relevant distortion in the accounting statements, regardless of if caused by fraud or error; we plan and execute auditing procedures as a response to such risks, and we obtain evidence of appropriate and sufficient auditing to base our opinion. The risk of not detecting relevant distortion, resulting from fraud, is higher than that of error, once fraud may involve the act of hacking internal controls, collusion, forgery, omission, or intentional false representations.
- We understand the relevant internal controls for the auditing process to plan appropriate procedures under the circumstances, but not with the objective of expressing our opinion regarding the efficacy of the institution's internal controls.
- We assess the accounting policies and use, and the reasonability of the accounting estimations and the respective publications made by the administration.
- We make a conclusion about the adequate use, by the administration, of the accounting base of operational continuity and, based on the auditing evidence, if there is relevant uncertainty in relation to events or conditions that may raise significant doubt regarding the ability of operational continuity. If we conclude there is relevant uncertainty, we must point it out in our report for the respective publications in the accounting statements, or include changes in our opinion, if the publications are inadequate. Our conclusions are based on the auditing evidence obtained until the date of our report. However, future events or

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conditions may lead the institution to no longer maintain its operational continuity.

- We assess the general presentation, the structure, and the content of the accounting statements, including the publications, and if the individual and consolidated accounting statements represent the corresponding transactions and events in a compatible manner with the adequate presentation objective.

We communicate with the parties in charge of governance about the planned reach, among other aspects, such as the time of auditing and the significant observations, including possible significant deficiencies in internal controls we may have identified while we were working.

São Paulo - SP, May 22, 2024

AUDISA AUDITORES ASSOCIADOS
CRC/SP 2SP 024298/O-3

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Alexandre Chiaratti do Nascimento
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INSTITUTO DESIDERATA
BALANCE SHEETS
On December 31, 2023 and 2022
(In reais)

ASSETS	Nota	2023	2022	LIABILITIES	Nota	2023	2022
CURRENT				CURRENT			
Cash and cash equivalents	4	20.960	34.216	Suppliers		-	(101)
Financial investments	5	3.101.847	3.199.979	Labor obligations	7	212.574	229.728
Advances		23.840	18.901	Tax obligations	8	36.966	36.611
Accounts receivable		-	144	Projects and Agreements to be executed	9	935.119	1.015.520
Taxes to be offset		89	89				
Total current assets		<u>3.146.737</u>	<u>3.253.329</u>	Total current liabilities		<u>1.184.659</u>	<u>1.281.757</u>
NON-CURRENT				Equity	10		
Fixed assets	6	38.197	59.269	Shareholders' equity		2.030.841	1.882.688
				Prior year adjustment		436	
Total non-current assets		<u>38.197</u>	<u>59.269</u>	Surplus/(Deficit for the year)		(31.002)	148.153
				Total equity		<u>2.000.275</u>	<u>2.030.841</u>
TOTAL ASSETS		<u>3.184.934</u>	<u>3.312.598</u>	TOTAL LIABILITIES AND PL		<u>3.184.934</u>	<u>3.312.598</u>

The Notes are an integral part of the financial statements.

Renata de Campos Couto
CPF: 042.968.817-28
CEO

Marcelo Alves Caridade
Accountant CRC/RJ 116408-6

INSTITUTO DESIDERATA
INCOME STATEMENT
On December 31, 2023 and 2022
(In reais)

Description	Note	2023	2022
OPERATING REVENUES - PROGRAMS			
Resources from Government Entities	11	-	122.083
Resources from National Entities	11	2.567.923	870.439
Resources from International Organizations	11	1.178.446	998.497
TOTAL REVENUE WITH RESTRICTIONS		3.746.369	1.991.020
Voluntary Contributions and Donations	11	2.425.185	2.297.636
TOTAL REVENUE WITHOUT RESTRICTIONS		2.425.185	2.297.636
PURPOSE AND SOCIAL ACTIVITIES			
Social Activities	12	(5.789.830)	(3.565.474)
GROSS OPERATING PROFIT		381.724	723.182
OPERATING (EXPENSES) INCOME			
Personnel expenses	13	(329.090)	(402.870)
Services provided by third parties	14	(172.844)	(263.687)
Administrative Expenses			
Infrastructure	14	(178.445)	(72.856)
Administrative	14	(48.438)	(119.897)
Taxes, Fees and Contributions		(803)	(4.225)
Depreciation		(11.201)	(15.951)
Result Write-off of fixed assets		(9.871)	-
Financial result, net	15	337.965	304.457
		(412.726)	(575.028)
SURPLUS (DEFICIT) FOR THE YEAR		(31.002)	148.153

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

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CEO

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Accountant CRC/RJ 116408-6

INSTITUTO DESIDERATA
OTHER COMPREHENSIVE INCOME STATEMENT
On December 31, 2023 and 2022
(In reais)

Description	2023	2022
Surplus (Deficit) for the year	(31.002)	148.153
Other comprehensive results in PL(*)	436	-
Total comprehensive income	<u>(30.566)</u>	<u>148.153</u>

The accompanying notes are an integral part of these financial statements.

Renata de Campos Couto
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CEO

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INSTITUTO DESIDERATA
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
On December 31, 2023 and 2022
(In reais)

Description	Equity	Accumulated Surplus/Deficit	Total
BALANCES AS OF DECEMBER 31, 2021	1.832.303	50.385	1.882.688
Fiscal Year Surplus		148.153	148.153
Adjustments from previous years		-	-
Transfer of results for the 2022 financial year	148.153	(148.153)	-
BALANCES AS OF DECEMBER 31, 2022	1.980.456	50.385	2.030.841
Exercise surplus		(31.002)	(31.002)
Adjustments from previous years		436	436
Transfer of results for the 2023 financial year	(31.002)	31.002	-
BALANCES AS OF DECEMBER 31, 2023	1.949.454	50.821	2.000.275

The accompanying notes are an integral part of these financial statements.

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INSTITUTO DESIDERATA
STATEMENT OF CASH FLOWS
On December 31, 2023 and 2022
(In reais)

Description	2023	2022
Cash flow from operating activities		
(Deficit) Surplus for the year	(31.002)	148.153
Adjustment to reconcile profit for the year to the cash generated by operational activities		
Depreciation	11.201	15.951
	(19.802)	164.104
(Increase) decrease in current and non-current assets		
Advances	(4.939)	13.550
Accounts receivable	144	50.000
Taxes Recoverable	-	(89)
	(4.795)	63.461
Increase (decrease) in current and non-current liabilities		
Suppliers	101	(6.648)
Labor obligations	(17.153)	64.317
Tax obligations	356	(1.313)
Projects and Agreements to be Executed	(80.401)	(545.481)
Adjustments from previous years	436	-
	(96.662)	(489.125)
Net cash generated by operating activities	(121.259)	(261.560)
Investment activities		
Acquisition/Write-off of assets - fixed assets	9.871	(33.937)
Financial application	98.132	258.817
Net cash consumed by investment activities	108.003	224.880
(Reduction) of availability during the year	(13.256)	(36.680)
Cash and cash equivalents beginning of the period	34.216	70.896
Cash and cash equivalents at the end of the period	20.960	34.216
(Reduction) of availability during the year	(13.256)	(36.680)

The accompanying notes are an integral part of these financial statements.

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1. Operational context

Founded in 2003 in Rio de Janeiro, the Desiderata Institute is an OSCIP - Civil Society Organization of Public Interest - that has been building an innovative history of joint action with public managers, united by common objectives in the health area, and its mission is to promote solutions that guarantee prevention, diagnosis and timely care for the health of children and adolescents.

The Institute focuses its efforts exclusively on health. Health is a field that demands highly complex action strategies, requiring not only the participation, but also the broad dedication and constant investment of governments and society.

Currently, the Institute is supported entirely by donations from individuals and companies and works mainly on:

a) Pediatric oncology

The Pediatric Oncology area aims to contribute to greater chances of cure for children and adolescents with cancer treated by the Unified Health System (SUS) in Rio de Janeiro. To this end, the following programs are developed:

a.1) United for Healing

In 2023, the main results of Unidos Pela Cura were:

- 14 meetings with the central level of the Municipal Health Department and the State Health Department to redesign and qualify the flow of referrals from Primary Care to SER;
- 45th meeting of the United for the Cure Strategic Committee held;
- 70 Primary Health Care professionals from the state of Rio de Janeiro qualified to identify the signs and symptoms of childhood cancer;
- Publication of the report "Unidos pela Cura: conquistas da estratégia de diagnóstico precoce do câncer infantojuvenil no Rio de Janeiro 2007 - 2023" (United for the Cure: achievements of the strategy for the early diagnosis of childhood cancer in Rio de Janeiro 2007 - 2023)"
- Speaker at the XVIII Brazilian Congress and XXXIV Latin American Congress of Pediatric Oncology in Florianópolis

a.2) Expansion United for Healing

In 2023, the main results of the United for the Cure Expansion Program were:

- Launch of the "Global Initiative against Childhood Cancer in Pernambuco: Promoting Early Diagnosis", in partnership with PAHO and *St. Jude Children's Research Hospital*
- Creation and publication of the Strategic Committee in the Official Gazette of the State of Pernambuco
- 1 Technical Note prepared in partnership with PAHO, St. Jude Children's Research Hospital, and specialists from Pernambuco on the specificities of Child and Adolescent Cancer in the state
- Presentation of the project at the Interagency Health Commission (CIR) for managers from 19 municipalities in the state's Metropolitan Region, from Regional Health Regency I (GERES I).

a.3) Network Strengthening Program

In 2023, the main results of the Network Strengthening Program were:

Notes to the financial statements

December 31, 2023 and 2022

(in reais)

- Renovation and humanization of 2 paediatric wards at Jesus Municipal Hospital;
- Launch of the Pediatric Palliative Care Course developed in institutional partnership with the Maternity School of the Federal University of Rio de Janeiro (UFRJ);
- Conducting the class "Civil Society and Paediatric Palliative Care" as part of the Specialization Course in Paediatric Palliative Care with an emphasis on Primary Care.

a.4) Health Information Program

In 2022, the main results of the Health Information Program were:

- Mapping of institutions working in the field of pediatric oncology nationwide;
- Report on the public panel of the Rio de Janeiro State Regulation Complex.
- Presentation of the Panorama of Pediatric Oncology in Brazil, at the table Cancer Epidemiology based on Registries at the 22nd Meeting of the Brazilian Association of Cancer Registries.

b) Childhood obesity

The Childhood Obesity area aims to promote prevention, surveillance and adequate care for overweight children and adolescents. In 2023, the main results of the Obesity Program were:

b.1) Legislative advocacy

Approval of Bill 1662/2019 in the Rio City Council and Bill 40/2023 in Niterói;

Preparation of technical materials (technical notes and fact sheets) to support the actions;

Body-to-body advocacy to sensitize legislators to the issue in the City Councils of Rio de Janeiro (PL 1662/19) and Niterói (PL 40/23);

Face-to-face mobilization actions in the legislative houses on the days when the Bills were on the voting agenda;

Preparation and publication of the Practical Guide to Healthy Canteens;

Co-creation of the "Eating Well at School" communication campaign.

b.2) Data production and monitoring

Updating the digital version of the Panorama of Obesity in Children and Adolescents, with the inclusion of new data, historical series and a platform for political pressure;

Support for the Food Marketing in Brazilian Schools survey in the municipalities of Niterói and Rio de Janeiro;

Completion of the survey to evaluate the food environment and the food served at the Getúlio Vargas Filho Municipal Hospital (Niterói), the final product of which is a technical note that will support regulation;

Completion of the first phase of the econometric study, which estimated the costs of childhood obesity on the SUS.

b.3) Advocacy in the executive

Renewal of the partnership with the Niterói Municipal Health Department, which resulted in the development of a line of care for the management of childhood obesity, implemented in the municipality's six health regions;

Meetings were held with the Niterói Health Surveillance Department on the need to inspect school canteens following the passing of Bill 95/22 and Bill 40/23;

Meetings with the Niterói Municipal Secretariat to discuss the standardization of the food profile to be served at the Getúlio Vargas Filho Municipal Hospital and the Decree Regulating the Canteen Law.

Notes to the financial statements

December 31, 2023 and 2022

(in reais)

b.4) Strategic alliances and networks

Participation in the Food Policy Program - a program organized by Bloomberg/GHAI that brings together four Brazilian organizations that work in advocacy on issues such as school feeding, taxation and labelling;

Participation in the Alliance for Adequate and Healthy Food - a coalition working to promote and defend the Human Right to Adequate Food;

b.5) EAD - Training

Launch of Desiderata's new virtual learning environment

Two courses on obesity were offered, targeting Primary Health Care professionals in the states of Rio de Janeiro and Pernambuco;

1236 professionals qualified in the state of Rio;

C) Institutional:

In commemoration of our 20 years of history, we held an event with the aim of celebrating and reflecting on the challenges and achievements of children's public health in Brazil, addressing themes that have accompanied our trajectory of collective work for the improvement of children's public health: The importance of public health policy for children: achievements and challenges; Advocacy as an instrument for guaranteeing rights; The role of information in the construction of public policies in children's health; Adolescents, how to reach and care for them; Paths taken by Desiderata to strengthen health care for children and adolescents. The event took place on August 3rd at the Rio Othon Palace hotel, with 178 guests in attendance.

2. Basis of preparation and presentation of the financial statements

The financial statements have been prepared by and are the responsibility of the Entity's management and are presented in accordance with CPC PME (R1), issued by the Accounting Pronouncements Committee (CPC). The main accounting policies applied in the preparation of these financial statements are set out below. These policies have been applied consistently over the years presented, unless otherwise stated.

As this is a non-profit association, the financial statements have also been prepared including the specific legislation applicable to non-profit institutions, issued by the Federal Accounting Council (CFC), in particular ITG 2002 (R1) - Non-profit entities of August 21, 2015, which aims to guide compliance with legal requirements on accounting procedures to be fulfilled by non-profit legal entities under private law.

The Institute's financial statements for the year ended December 31, 2023 were authorized for issue by the Board of Directors on May 22, 2024.

3. Summary of main accounting practices

a) Functional currency and presentation of financial statements

The Institute's functional currency is the Brazilian Real, which is also the currency in which the financial statements are prepared and presented.

b) Current and non-current assets and liabilities

Notes to the financial statements

December 31, 2023 and 2022

(in reais)

Assets are recognized in the balance sheets only when it is probable that future economic benefits will flow to the Institute and their cost or value can be reliably measured.

Liabilities are recognized in the balance sheet when the Institute has a legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic resources will be required to settle it.

Some liabilities involve uncertainties as to their term and value, and are estimated as they are incurred and recorded through a provision.

Provisions are recorded based on the best estimates of the risk involved.

Current and non-current assets are stated at the amounts at which they would be realized or at cost, whichever is the lower, taking into account amortization, monetary and exchange variations in accordance with contractual conditions.

They are classified as current assets when they are expected to be realized within 12 months of the balance sheet date or are essentially held for trading purposes.

Current and non-current liabilities are stated at the amounts at which they will be settled, considering the date of each balance sheet, including accrued interest and monetary variations in accordance with the contractual conditions.

They are classified as current liabilities when they are essentially held for trading purposes or are due to be settled within 12 months of the balance sheet date.

c) Cash and cash equivalents and marketable securities

Cash and cash equivalents include cash on hand, positive balances on current accounts, financial investments with immediate liquidity or redeemable within 90 days of the acquisition dates and with insignificant risk of change in value.

Securities are investments held for the purpose of trading.

These investments are measured at fair value through profit or loss, with gains and losses from changes in fair value recognized in the income statement.

d) Fixed assets

It is recorded at acquisition cost less accumulated depreciation.

Depreciation is calculated using the straight-line method, applying rates that take into account the useful economic life of the assets, the valuation of which is reviewed annually and adjusted if necessary.

e) Taxation

The Institute is a non-profit organization and therefore enjoys immunity from Income Tax and Social Contribution according to article 15 of Law No. 9,532/97.

f) Accounting judgments, estimates and assumptions

The preparation of financial statements requires management to use judgment in determining accounting estimates.

Notes to the financial statements

December 31, 2023 and 2022

(in reais)

The accounting estimates were based on objective and subjective factors, based on management's judgment, to determine the appropriate amount to be recorded in the financial statements.

The settlement of transactions involving these estimates may result in amounts different from those estimated due to inaccuracies inherent in the process of determining them.

The Institute's management reviews its estimates and assumptions on an annual basis.

Items subject to these estimates and assumptions include the definition of the useful lives of fixed assets and their recoverability, risk analysis for determining provisions, including for contingencies, among others.

g) Determination of income and expenditure

Income and expenses are recorded on an accrual basis.

Income from donations, contributions, agreements, partnerships, aid and subsidies, for specific application, whether or not funds are set up, and the respective expenses are recorded in their own accounts, including equity accounts, segregated from the entity's other accounts.

The surplus/deficit relating to the Institute's activities is incorporated into or absorbed by the company's assets only at the end of each financial year.

h) Cash flow statement

The cash flow statements have been prepared and are presented in accordance with technical pronouncement CPC PME - Accounting for Small and Medium-sized Companies, issued by the Accounting Pronouncements Committee (CPC).

4. Cash and cash equivalents

Description	2023	2022
Unrestricted resources	17.982	24.999
Restricted resources	2.978	9.217
	20.960	34.216

(*) Resources for the exclusive use of signed projects (PRONON, UMANE, Chevron, GHAI, My Child Matters and St Jude Children's Research Hospital).

5. Securities

Description	2023	2022
Unrestricted resources	2.294.665	2.216.093
Restricted resources	807.182	983.886
	3.101.847	3.199.979

Financial investments are remunerated with fixed income - CDB and referenced funds - and are held with first-rate, low-risk financial institutions.

(*) Resources for the exclusive use of signed projects (PRONON, UMANE, Chevron, GHAI, My Child Matters and St Jude Children's Research Hospital).

6. Fixed assets

Description	Depreciation rates	Net value in 2022	Acquisitions	Write-offs	Depreciation	Net value in 2023
Technology equipment	20%	49.398	0	0	(11.201)	38.197
Machinery and equipment	10%	0	0	0	0	0
Furniture and utensils	10%	9.871	0	(9.871)	0	0
Balances		59.269	0	(9.871)	(11.201)	38.197

7. Labor obligations

Description	2023	2022
Social charges	58.421	56.933
Vacation provision	154.153	172.795
	212.574	229.728

8. Tax obligations

Description	2023	2022
IRRF on payroll	36.946	32.305
IRRF on service providers	0	1.005
IRRF withheld from service invoices	2	710
ISS withheld from service invoices	0	389
CCSRF withheld from service invoices	18	2.201
	36.966	36.610

9. Agreements to be signed

They come from agreements signed and their main objective is to carry out predetermined projects and activities linked to the training of health professionals related to childhood cancer. The Institute periodically reports its entire financial and operational flow to the relevant bodies, and all documentation is available for any inspection.

When the funds made available by these bodies are used, the positive balances are applied and the income reverted to the respective project. All movements of these funds are recorded in their own accounts, including equity accounts, which are segregated from other accounts.

Revenue is appropriated according to the execution of the agreements.

The movement in balances is shown below:

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Description	2022	Income (*)	Disbursement	Net value in 2023
GHAJ (a)	148.325	1.592.403	(1.178.446)	562.283
CHEVRON (b)	715.120	643.322	(1.356.167)	2.276
UMANE (c)	61.164	1.226.636	(1.197.098)	90.702
RJZ	68.494	583	(69.077)	0
UPC – Expansão Pernambuco (e-g)	0	524.707	(369.808)	154.899
INSTITUTO PHI	22.416	0	(21.854)	562
Specific projects (h)	0	257.300	(132.903)	124.397
Balances	1.015.520	4.244.952	(4.325.353)	935.119

(*) The funds received are updated by the yields on the financial investments.

a) GHAJ

The main objectives of the 21-month project "Advocacy to promote healthier food environments for children and adolescents through the regulation of ultra-processed foods (UPPs)" are : to support the implementation of draft laws approved in the city of Rio de Janeiro and Niterói, which restrict the distribution, sale and marketing of UPPs in public and private schools; to promote the approval and implementation, in the city of Niterói, of a draft law aimed at regulating the height of the display of UPPs in retail stores to limit exposure and marketing to children; to promote the approval of a federal policy, supported by the Ministry of Health, which defines public procurement rules that restrict the supply of UPPs in federal hospitals. The amount raised from GHAJ/Bloomberg to carry out this project was U\$585,000 (R\$2,878.20). In the year 2023, it was R\$1,535,500.

b) CHEVRON

The Desiderata Institute's mission is to promote solutions that guarantee prevention, diagnosis and timely care for the health of children and adolescents. To this end, it carries out actions to humanize treatment in Rio de Janeiro's public hospitals, setting the scene for the diagnosis and treatment of children and adolescents. To this end, using funds raised from Chevron in the amount of R\$1,355,215.09 (R\$610,090 in 2023), a project was carried out to humanize wards 201 and 202 at Hospital Municipal Jesus. The wards occupy a total area of 305 square meters and receive children and adolescents up to the age of 18 with health problems considered to be of medium complexity.

c) UMANE

The project "Intervention plans for the prevention and care of childhood obesity", funded by Umame, aims to carry out advocacy, communication, organization of the line of care in primary care, training and data monitoring actions, in an integrated and long-term manner, to qualify prevention, treatment and data recording as pillars for the containment of childhood obesity. This is a three-year project, from 2023 to 2025. The amount raised for 2023 was R\$660,000.

d) José Luiz Egydio Setubal Foundation

The Desiderata Institute designed and implemented a project to automate and improve its Interactive Online Panorama of Obesity in Children and Adolescents with the support of the José Luiz Egydio Setubal Foundation. This was the fourth version of the Panorama of Obesity in Children and Adolescents, which consisted of updating the tool. In addition to changing the

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layout, we included food consumption data from the country's 5,570 municipalities, historical graphs and new ways of visualizing the data, as well as extending the years covered by the tool and including a political pressure tool. The amount raised for this project in 2023 was R\$57,000.

e) My Child Matters

Over the last 19 years, Unidos pela Cura has achieved important results in Rio de Janeiro, ensuring that children with suspected cancer in Primary Care reach diagnosis and treatment centers within 3 working days. With the aim of ensuring that all children and adolescents in Brazil have the same chance of a cure, in 2023 we began a strategy to strengthen the early diagnosis of childhood cancer in Pernambuco, using Unidos pela Cura as an inspiration. The project will last four years. The My Child Matters program is one of the funders, and in 2023 the donation was R\$135,206.89.

f) St Jude Children's Research Hospital

Over the last 19 years, Unidos pela Cura has achieved important results in Rio de Janeiro, ensuring that children with suspected cancer in Primary Care reach diagnosis and treatment centers within 3 working days. With the aim of ensuring that all children and adolescents in Brazil have the same chance of a cure, in 2023 we began a strategy to strengthen the early diagnosis of childhood cancer in Pernambuco, using Unidos pela Cura as an inspiration. The project will last four years. St. Jude is one of the funders, and in 2023 the donation was R\$ 191,508.

g) RD Raia Drogasil

Over the last 19 years, Unidos pela Cura has achieved important results in Rio de Janeiro, ensuring that children with suspected cancer in Primary Care reach diagnosis and treatment centers within 3 working days. With the aim of ensuring that all children and adolescents in Brazil have the same chance of a cure, in 2023 we began a strategy to strengthen the early diagnosis of childhood cancer in Pernambuco, using Unidos pela Cura as an inspiration. The project will last four years. RD Raia Drogasil is one of the funders, and in 2023 the donation was R\$ 175,000.

h) Specific projects

Lunch organized by Antonia Frering, founder and board member of the Institute, with the aim of raising funds to donate colonoscopy and endoscopy equipment to Hospital Municipal Jesus. The lunch took place in October and the total amount raised was R\$257,300.00, which will be used for its intended purpose in 2023 and 2024. The amount for donating equipment was less than the funds raised, so in addition to donating the equipment, we will be renovating a humanized space.

10. Net worth

The Institute has shareholders' equity of R\$2,000,275 (R\$2,030,841 in 2022). The surpluses (deficits) for each financial year are approved by the General Meeting and incorporated into the Institute's equity.

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11. Income from donations

Description	2023	2022
<u>Unrestricted resources</u>		
Donations from individuals	2.325.057	2.202.643
Donations from legal entities	61.534	94.993
Project Administration Fee	38.595	0
<u>Restricted resources (*)</u>		
Donations from legal entities	3.746.369	1.991.020
	<u>6.171.554</u>	<u>4.288.656</u>

(*) Resources for the exclusive use of signed projects (PRONON, UMANE, Chevron, GHAI, My Child Matters and St Jude Children's Research Hospital).

12. Costs of Social Activities

Description	2023	2022
Projects and Partnerships	1.254.393	30.775
Seminars and events	238.353	343.252
Travel	211.557	27.318
Third-party services - operational support	1.811.012	1.482.696
Personnel costs	2.274.516	1.681.433
	<u>5.789.830</u>	<u>3.565.474</u>

These are expenses related to the social activities of the Desiderata Institute. Personnel costs allocated to this group refer to employees directly involved in the institution's core activities.

13. Personnel Expenditure

Description	2023	2022
Wages and salaries	243.634	275.921
INSS	46.826	53.200
FGTS	16.022	18.553
PIS	1.818	2.381
Food assistance	6.682	33.812
Medical assistance	11.619	15.472
Other personnel expenses	2.490	3.531
	<u>329.090</u>	<u>402.870</u>

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Expenditure on staff in the Institute's administrative area has been allocated to this group of accounts.

14. Administrative Expenditure

Description	2023	2022
<u>Third-party services</u>		
Personal services	650	52.306
Accounting/auditing advice	86.593	92.002
Legal advice	6.471	17.166
IT services	46.638	36.533
Technical consultancy and advisory services	13.266	33.784
Translation, proofreading and editing services	93	0
Courses and training		1.104
Publications, Digital Marketing and Communication		11.913
Trade associations	18.833	16.495
Other services	300	2.384
<u>Infrastructure</u>		
Rent and condominium	112.812	23.837
Telephone and internet	64.593	7.998
Maintenance of furniture and equipment	0	34.832
Other Expenditure	1.040	6.189
<u>Use and consumption</u>		
Materials	3.357	11.010
Meals	1.109	2.580
Legal Expenditure	4.280	6.853
Post, transportation and rental services	35.357	88.739
Other expenses	4.334	10.715
	399.726	456.440

15. Financial Results

Description	2023	2022
<u>Financial Income</u>		
Income from financial investments	357.193	308.817
<u>Expenditure</u>		
Expenditure	(20.031)	(4.360)
	337.161	304.457

16. Immunity from income tax and exemption from social security contributions

The Institute is a non-profit organization, immune from income tax and exempt from social security contributions on surpluses. With regard to other taxes on the Entity's own activities, we would highlight the following: (a) Social Integration Program (PIS) - 1% contribution levied on the payroll; (b) contribution to the National Social Security Institute (INSS) relating to the employer's contribution levied on the payroll and third parties - 25.5% contribution.

17. Financial instruments and risk management

The Institute has no operations involving derivative financial instruments and keeps its cash and cash equivalents in financial institutions with solid liquidity.

17.1. Liquidity risk

The Institute uses its resources to meet its operational obligations and to pay creditors. The Institute's liquidity and cash flow control is monitored in a timely manner by the management areas, in order to ensure that previous fundraising is sufficient to maintain its schedule of commitments and does not generate liquidity risks.

17.2. Credit risk

Credit risk is the risk that the counterparty to a deal will not fulfill an obligation under a financial instrument or contract with a third party, which would lead to financial loss. In order to mitigate credit risk, the Institute seeks to centralize its investments in first-rate institutions.

18. Subsequent events

After 31/12/2023 until 22/05/2024, the date of authorization for its issue, there have been no events that could significantly alter these Financial Statements and there are no indications that the Institute's activities and operations will be compromised.