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2024 ANNUAL REPORT

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ABOUT THE REPORT

Assaí Institute's 2024 Annual Report covers the activities and initiatives of the Institute in the period from January 1 to December 31, 2024. For any questions, comments, or suggestions about this report, contact institutoassai@institutoassai.org.br.

See our initiatives:





Balé da Ralé, supported organization **Maturity**, this is the word I would choose to describe the year 2024 for the Assaí Institute. A year in which we consolidated our initiatives implemented in 2023 and made great strides in our purpose of **promoting opportunities and paths to prosperity for people and communities**.

We strengthened our partnership with more than 300 social organizations, and worked to continue achieving the goals set for the 2023-2025 triennium on our fronts. We still have a long journey ahead of us, but we are very proud of what we have achieved to date.

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On the **Entrepreneurship** front, we are revising Academia Assaî's platform to further support small food businesses and we are due to launch a completely revamped platform in 2025. The 7th edition of our Academia Assaî Award recognized the power and regional diversity of entrepreneurs, with more than 11,000 participants who learned valuable lessons.



On the **Food Security** front, we began a new cycle of the *Mais Escolha* (More Choices) program, benefiting 2,112 families and 9 social organizations. We expanded the dissemination of educational content and concentrated our actions in cities in Brazil's north and northeast regions. Our Soup Kitchens program supported the work of 7 kitchens, distributing more than 290,000 ready-made, nutritionally balanced meals.

One of our objectives on this front is to act in times of emergency. That's why we stepped up donations of essential products in times of crisis, such as the heavy rains in Rio Grande do Sul and Maranhão.



On the **Sports and Citizenship** front, we held the 1st Sports and Citizenship Forum, an event where people shared their experiences and knowledge, with lectures, workshops, and discussions on how to promote citizenship through sports, with nearly 200 participants.

We also contributed to 15 Sports and Citizenship Festivals, events that celebrate and strengthen the work of the organizations we support and that encourage sports in vulnerable communities as a means of promoting citizenship.

And, as a way of mobilizing more people to take action for a more prosperous society, in 2024 Assaî's Volunteer Program was structured — with pilot actions taking place in regional offices and at the head office — and the Volunteer Policy was launched, paving the way for new initiatives as of 2025.

In the following pages, you will see the details of this year of hard work and many achievements, the greatest of which is our maturity and the certainty that we are on the right track.

Enjoy your reading!

Sandra Vicari *Executive Director*

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Our purpose

To promote opportunities and paths to prosperity for people and communities.

Our commitment

To promote positive social impact in the communities where we operate.

Our mission

To offer opportunities that impact the development of people and communities through initiatives focused on entrepreneurship, food security, and sports, whether autonomously or through partnerships.

Our vision

To effectively contribute to social development, transforming people's lives to achieve their dreams and prosperity.

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Click here to watch our institutional video. 0

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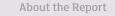
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Redes da Maré

Soup Kitchen



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Our values

We believe in people

We value each person's potential. And, with empathy, we work to help them through their transformation journey.

True commitment

We have a genuine commitment to society, promoting structured and quality mediumand long-term initiatives.

> Our work is guided by six UN Sustainable Development Goals (SDGs) and is focused Entrepreneurship, Food Security, and Sports and Citizenship.

2 ZERO HUNGER 1 NO POVERTY **Ň**¥**ŤŤ**ŤŤ **10** REDUCED INEQUALITIES 8 DECENT WORK AND ECONOMIC GROWTH M

Passion that transforms

people's lives for the better.

Ethics are not negotiable

We welcome with respect

and inclusion.

We are passionate about what we do,

but not when it comes to our ethics!

because we know that our efforts can change

In life, we can be flexible about many things,

We truly and genuinely embrace diversity

We join forces for the greater good

We believe in the power of partnerships

to boost results. After all, action is more important than being in the spotlight.





Distribution of Mais *Escolha* cards in Fortaleza, CE

ASSAI

ASS

Our management structure

To execute our strategy and develop our projects and programs, we have a team of dedicated people and four essential bodies:

DECISION-MAKING BODY

Composed of at least three members appointed by the Annual General Meeting, this is the highest level of guidance, is responsible for establishing the strategy and guidelines for investing the Institute's resources. Its chairman is Belmiro Gomes and its members are Anderson Castilho, Marly Yamamoto, José Monforte, and Silvia de Morais.

EXECUTIVE BOARD

ANNUAL GENERAL MEETING

Assaí Institute's highest and sovereign decision-making body,

composed of representatives of the sponsoring institutions

Sendas Distribuidora and Sol Nascente with voting rights.

It is chosen by the Annual General Meeting and is responsible for administration, management, and for following the guidelines proposed by the Board of Directors. Sandra Vicari is the Executive Director.

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SUPERVISORY BOARD

Its role is to supervise and

financial statements.

control the Institute's actions

to ensure compliance with its

legal obligations. Among their duties, its members analyze the



customers to extend the reach of

the projects

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2024 Highlights

830,000+ people benefited from all our programs

5.4 million+

meals¹ donated to families in situations of social and food vulnerability

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380 partner institutions working in communities around our stores

25,493 business management **15** sports institutions supported with

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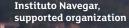
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The following sections of the report provide details of our initiatives on each of our three fronts and in our institutional projects.

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Entrepreneurship



I was about to give up on this dream when Academia Assaí encouraged me, telling me that my work is good and that I shouldn't quit. Thank you for the chance!" Melissa Alves, Santa Guloseima – artisanal confectionery

> Donuts & Cia, business participating in the Academia Assaí Award

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We inspire and strengthen entrepreneurship in the food sector driven by a greater purpose: to build a future of opportunities and growth for everyone, in line with our strategic direction for the three-year period 2023-2025.

Expand recurring access to information and training.

Maintain financial support for food entrepreneurs. Support social organizations that work to strengthen the entrepreneur targeted by the Assaí Institute.

Establish and expand operations with family farming entrepreneurs, supporting the development of economic models. About the Report

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Entrepreneurship is supported by <u>Academia Assaí</u>, created in 2017 with the mission of preparing micro and small business owners in the food sector through training, appreciation, and development of their ecosystem.



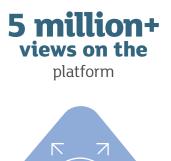
Face-to-face courses for entrepreneurs at Assaí stores 9 11 80

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Since 2022, Academia Assaí has been expanding its impact and is now part of the Assaí Institute's programs, promoting the generation of work and income by offering free online and face-to-face courses, differentiated content, events, podcasts, workshops, and financial support, among other initiatives that transform lives, strengthen dreams, and build opportunities for entrepreneurs.

Academia Assaí in numbers in 2024

212,000+ recurring users on the platform	25,000+ training certificates issued	5 r vie



0 Apostila do(a) EMPREENDEDOR (A) JORNADA PERMIA Becademiaassaicficial Academiaassei Face-to-face courses

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ENTREPRENEURSHIP

Learn about the four fronts where Academia Assaí focuses its efforts:

Information and training Training courses in business management.

Incentive, recognition, and appreciation Financial support to strengthen businesses and initiatives for recognition and appreciation.

other initiatives in the field of entrepreneurship Financial support for expanding initiatives that strengthen micro and small

Support for

business owners.

sector.

To learn more about our work, visit our platform www.academiaassai.com.br and Academia Assaí's social media: 0



Solutions for the ecosystem Contributing to solutions to strengthen the food entrepreneurship

> Academia Assaí Award

immersion week

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1 INFORMATION AND TRAINING

Aiming to prepare food entrepreneurs to stand out in an increasingly dynamic and competitive market, Academia Assaí offers a number of courses and incentives for professional development.

Online courses allow us to go beyond borders and reach every part of Brazil, impacting the lives of thousands of people with content that makes a difference. It is through these courses that we have a direct impact on the dreams and businesses of entrepreneurs in the food sector.

In 2024, Academia Assaí held 10 online courses in partnership with SEBRAE, in addition to the 11 permanent courses on the platform, and 2 new courses developed specifically for the 2024 Academia Award.

We also offered a face-to-face Business Management course for 22 classes, in 11 locations, with the aim of bringing Academia Assaí closer to Assaí stores and customers, thus expanding our reach.

In all, we issued 25,493 certificates, showing how far entrepreneurs have come in terms of management.

Our celebration of Entrepreneurs' Day, on October 5, was extended to the whole month, with a program that reflected market trends and needs. During the Entrepreneurs' Month, in October, we offered live online courses on the topics of "Artificial intelligence to leverage your business communication" and "Create professional images and designs to make your business stand out on social media." We also launched new exclusive downloadable content, a news guide and a podcast, free of charge, entitled "How communication can boost business."

In 2025, we will take things a step further with the launch of a fully revamped platform, with revised features and content, following a complete analysis conducted in 2024 in partnership with a specialist consultancy.

> Feira Preta Degusta

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AFROBUSINESS

Since 2023, this initiative led by Academia Assai has been transforming lives by boosting the businesses of Black people in the food segment. Seeking to open paths and create opportunities, the program strengthens dreams, celebrates identities, and gives voice to stories that deserve to shine even brighter. News – Content from Academia Assaí's Portal related to Afroentrepreneurship, with special articles to inspire and boost food businesses, as well as exclusive episodes of the *Negócio em Dia* podcast.

Coluna Feira Preta —

Solutions for food entrepreneurship from the perspective and experience of Black people. This is an exclusive space for content in partnership with Feira Preta, produced exclusively for Academia Assaí.



INCENTIVE, RECOGNITION, AND APPRECIATION

In 2024, we held the 7th Academia Assaí Award, which consisted of five regional awards, as well as a national award.

This annual recognition is a way of encouraging food businesses run by small business owners to grow, gain structure, and become more attractive.

The 2024 event gave financial support to 2,100 participants, out of more than 11,000 entries in 3 categories: On-demand Sales, Physical Store, and Street Vendor.

I'm very grateful, happy, relieved, and I feel that I'm on the right track. This Academia Assaí Award has come to make me stronger. I'm going to invest in equipment to increase my production capacity, hire more people, and invest in marketing and finance to ensure that Cacau Crioula grows sustainably."

Vanessa Mara da Cruz,

winner in the 2024 Street Vendor category.

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Of the total number of participants, 210 finalists received R\$2,000 in cash and R\$500 in Assaí shopping vouchers and submitted a one-minute video about their business, competing for 30 regional winner prizes.

Regional winners were chosen by committees composed of approximately 15 members, including employees from the regions in question, partner social organizations, journalists, and representatives of the companies sponsoring Academia Assaí.

3.278,30² 4.60 (27.67)

Each region of Brazil has six winners, two in each category. In addition to the R\$3,000 cash prize, they received a smartphone and individual advisory services for their business, and took part in an immersive week in São Paulo to compete for the national prize.

At the national stage, the 30 regional winners took part in a week of capacity-building, practical experiences, and preparation to make a presentation about their business to a judging panel, which selected the national winner in each category. Each of them received R\$15,000 in cash, more than the R\$10,000 in 2023 and in addition to the amounts already received in the previous stages.

In addition to the national grand prize, participants in this stage competed for the Innovation, Technology, and Sustainability prizes, in the amount of R\$5,000 each (last year's prize was R\$3,000). About the Report

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Immersion in Financial Management for the Regional Winners of the Academia Assaí Award **兆**響

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2024 Academia Assaí Award



REMIO Academia Assai2024

₿ 15.00

Academia Assai2024

CATEGORIA TECNOLOGIA

Academia Assaí 2024

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Academia Assaí

National Awards

Ceremony

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SUPPORT FOR OTHER INITIATIVES IN THE FIELD OF ENTREPRENEURSHIP

In line with its vision of *effectively contributing to social development, transforming people's lives in order to achieve their dreams and prosperity,* the Assaí Institute works to boost regional initiatives that are closely familiar with the reality of each territory.

PROJECTS SUPPORTED IN 2024

Partner organization	Location	Name of the project	Description
Assessoria e Planejamento para Desenvolvimento (Asplande)	Niterói, RJ	Sabores do Rio (Flavors of Rio)	Helps train and promote entrepreneurship among women working in the gastronomy sector.
Centro Educacional e Profissional Coroadinho (CEPC)	São Luís, MA	Janela para o Futuro (Window to the Future)	Offers training courses in baking, confectionery, and typical foods, among others, through its bakery school and kitchen school.
Empreende Aí Educação	São Paulo, SP	<i>Despertando o Empreendedor na Gastronomia</i> (Unleashing the Entrepreneur in Gastronomy)	Offers training courses and support for micro and small business owners in the area of gastronomy, from low-income communities and favelas.
Grupo Anjos da Tia Stelinha	Rio de Janeiro, RJ	Professional Training	Provides free professional training courses in the food sector, aimed at increasing employability and generating income for women entrepreneurs.
Instituto Ciclos de Sustentabilidade e Cidadania	Ilhéus, BA	<i>Aceleradora Gastronômica de Ilhéus</i> (Culinary Accelerator of Ilhéus)	Offers microloans to small local business owners and provides training focused on the food sector.
Redes da Maré	Rio de Janeiro, RJ	Maré de Sabores (Tide of Flavors)	Offers professional training in gastronomy for women from the low-income community of Maré as well as other programs that generate sustainability for the development activities held by Casa das Mulheres da Maré.
Instituto Maria Mercês	Mauá, SP	Income Generation	Holds income-generation workshops, preparing participants to acquire the competencies, skills, practices, and technical and behavioral knowledge needed to perform an activity and become entrepreneurs. It focuses on empowering Black women, women refugees, and women suffering from domestic violence.
Vale do Dendê	Salvador, BA	Food Business Acceleration	Live streams with educational content aimed at the Black audience, with topics related to the gastronomy sector market, and the publication of a gastronomy e-book for the network of entrepreneurs taking part in the project.

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360 Forum

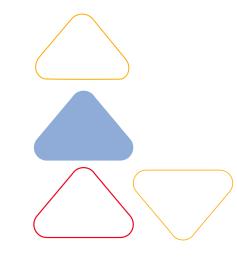
SOLUTIONS FOR THE ECOSYSTEM

We have strategic alliances with organizations that support the initiatives in which we believe and take part. In this way, these organizations can maintain and expand their activities, strengthening the entrepreneurship ecosystem.

Variation (m)

2024 was a year in which we expanded our participation in direct actions and in the development of public policies at federal and state level, focusing on micro-entrepreneurs and informal entrepreneurs. And this was only possible thanks to partners like the Assaí Institute, which believes in and contributes to this movement."

Mariana Rodrigues, Advocacy and Government Relations Leader at Aliança Empreendedora



Aliança Empreendedora

A partner that offers training and advocacy, with the aim of promoting positive social change for entrepreneurs. It conducts strategic initiatives through partnerships to contribute to the development of the sector, organizing research, developing knowledge and tools to create public policies.

Empreender 360

This initiative, led by *Aliança Empreendedora*, is a collaborative platform created to strengthen microentrepreneurship in Brazil, providing access to knowledge, networks, contact, and technical support for the development and sustainability of small businesses.

In 2024, as part of this initiative, we supported the Brazilian Microentrepreneurship Forum. The forum was held in Brasilia, DF, and gathered 318 players from the ecosystem across Brazil, including business owners, representatives from civil society, the government, and the private sector, aiming to find solutions to help people who are starting or already have their own business.

Empreender 360's delegation included 102 representatives from all regions, who engaged in dialogue with 21 federal government authorities and 6 ministries. The event was free of charge and discussed topics such as productive inclusion and climate justice. New developments in community entrepreneurship were also presented.

In addition, over the course of the year, the initiative led to the drafting of four policies and decrees related to this topic.

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Feira Preta

A strategic ecosystem focused on the economic upliftment of the Black population in Latin America, especially in Brazil, creating an environment conducive to the economic empowerment, growth, and prosperity of Black people. We have been partners of Feira Preta since 2018, supporting and participating in food business initiatives.

In 2024, one of our initiatives with Feira Preta was the institutional sponsorship of the Black Embassies (formerly *Casas PretaHub*) in <u>São Paulo (SP)</u> e <u>Cachoeira (BA)</u>, spaces dedicated to building a sense of belonging, information, and training for Black Brazilians.

We contributed to artistic, entrepreneurial, and cultural activities in these spaces, which are vital for fostering business and other activities, as well as supporting the gastronomic fairs held in Cachoeira (*Preta Degusta*) and donating baskets of food staples to the Quilombola communities in the region, which are important initiatives for strengthening the Black community, culture, and gastronomic entrepreneurship in this area.

Embaixada Preta Cachoeira

40 activities, with 1,587 participants

10 Quilombos

from donations of baskets of food staples

5 editions of the Feira Preta Degusta (from April to October), with the participation of 46 entrepreneurs





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Food Security

Our partnership with Assaí Institute is very important in the fight against hunger. Each and every day we are making sure that these people are being fed healthy food and providing them with food so that they can focus on other things in their lives."

Luna Arouca, Right to Health coordinator at Redes da Maré

Soup kitchen Redes da Maré



On this front, we work to provide socially vulnerable families with access to food, ready meals, and financial resources to buy food, helping combat food and nutritional insecurity in Brazil, so that together we can transform realities and build a fairer and more caring future.

1 ACCESS TO READY-MADE MEALS – Soup Kitchens

This project provides the population living in extreme poverty, especially homeless people, with access to ready-made, nutritious, and adequate meals, delivered by small- and medium-sized soup kitchens, helping increase food security for this population. We support two soup kitchens in São Paulo (*Instituto Céu Estrela Guia* and *Academia Carolinas*); the Instituto Paternus, in Fortaleza, CE; two soup kitchens run by the Gastromotiva NGO (one in Manaus, AM, and one in Dourados, MS); and Redes da Maré, in Rio de Janeiro.

Our strategic direction for the three-year period 2023-2025 defines our objectives as:

Strengthen soup kitchens.

Establish partnerships to create a transfer payment project for food together with initiatives aimed at education on food and nutrition, thereby ensuring that the families supported can make better choices. Engage Assai's customers in our cause of fighting hunger by mobilizing them to donate food to socially vulnerable people.

Mobilize other partner companies and industries to increase the impact of the program by 50%.

Monitor the social impact on assisted families.

Our goal is to serve **518,000 meals** by 2025, with the support of **10 soup kitchens** over the course of three years.

> This is a place where we know that, in addition to food, there will be classes, plays, conversation circles... In addition to food, many doors have been opened."
> Carlos Alencar Vieira, beneficiary of Redes da Maré

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FOOD SECURITY

ACCESS TO RESOURCES FOR FOOD CHOICE – Mais Escolha

A concrete gesture of care: this is Mais Escolha (More Choices), our initiative that distributes cards for purchasing food in Assaí stores, with a monthly credit of R\$105 for a period of 6 months, preferably to families living in extreme poverty and suffering from food insecurity primarily registered with the Federal Government's CadÚnico program.

Initially, 1,866 families were selected until the end of 2023. However, in the first cycle, which lasted until May, 74 more women joined. The cycle ended with 1,940 families, primarily headed by black women and single mothers in situations of social



and food vulnerability, in the cities of Santarém, PA, Serrinha, BA, and São Paulo, SP, who received the food card.

In 2024, the second cycle of *Mais Escolha* moved into the North and Northeast regions of Brazil, supporting nine social organizations in the states of Alagoas, Bahia, Ceará, Pernambuco, Piauí, Sergipe, Amazonas, Roraima, and Pará, totaling 2.112 families.

> 🕨 🕇 This Assaí Institute project will help supplement my income. I'm a single mother; I have two children. So, it will really help." **Rita de Cássia dos** Santos Andrade. beneficiary of Mais *Escolha*, Fortaleza, CE

NORTHEAST REGION

AEACA O Consolador. in Maceió. AL

- Casa do Sol Padre Luís Lintner. in Salvador. BA
- Fundação Cajuína, in Teresina, PI
- ▶ IDESQ, in Fortaleza, CE
- Instituto Ágatha, in Aracaju, SE
- Instituto Maria da Penha, in Cabo de Santo Agostinho, PE

The teams at participating Assaí stores are trained to welcome and assist this audience regarding operational issues and to guide people when they have questions.

More than just a program, this is Assaí Institute's commitment to combating food insecurity and transforming lives, enabling autonomy and protecting the dignity of families when choosing the food they buy.

NORTH REGION

- Fundação Bom Samaritano, in
 - Parauapebas, PA
- Instituto Acariquara,

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- in Manaus, AM Instituto Pirilampos,
- in Boa Vista. RR

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lais Escolha Roraima

3 ACCESS TO NON-PERISHABLE FOOD

Through food donations, we are constantly providing support to socially vulnerable people. In 2024, the donations made through our initiatives or in response to emergency situations amounted to more than 328 metric tons, which benefited more than 27,000 families in partnership with 120 social institutions across Brazil.

We also help communities that have suffered from natural disasters or calamities.

In 2024, we offered our help to the population affected by the floods in the state of Rio Grande do Sul by donating 28 metric tons of food, 3 truckloads of drinking water, 2,500 blankets, and 750 mattresses to the Red Cross of Paraná, the Civil Defense of Paraná, and *Central Única das Favelas* (CUFA).

During this period, we also supported the people of Rio Grande do Sul through a partnership with *Pedagogia de Emergência*, an institution that helps children and young adults overcome traumas caused by extreme situations, such as wars, urban violence, and natural disasters. The institution helped 1,500 children affected by the floods, and our support included teaching and therapeutic resources, as well as building materials to renovate a school damaged by the floods.

Through another initiative, we mobilized Assaí employees to help the people of Rio Grande do Sul in a crowdfunding campaign in which, for every R\$1 donated by people, the Institute donated another R\$1, and the total amount was used to buy 350 mattresses and 1,640 blankets for the victims.

We also extended our help to the victims of the rains in the state of Maranhão, donating 500 baskets of food staples to the families affected, in partnership with the *NGO Ação da Cidadania.* And the Assaí stores in Rio de Janeiro received donations of nonperishable food as well as hygiene and cleaning products, which were sent to the victims of the rains in the state with the help of the *NGO Instituto Nós em Movimento.*

Food Is Something We Share

Our traditional campaign to mobilize and engage society takes place every year in the month of Christmas in all Assaí stores. With the participation of approximately 115 social organizations, in 2024 the campaign collected more than 422 metric tons of food, which was distributed to thousands of people assisted by the projects run by these partner organizations. Watch the campaign video here.

Total volume donated to the *Alimento a Gente Compartilha* (Food Is Something We Share) campaign

288 metric tons 378 metric tons 418 metric tons 422 metric tons 2021 2022 2023 2024



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4 ACCESS TO FRUIT AND VEGETABLES – Destino Certo

Destino Certo is our program to fight food waste, an initiative that connects solidarity and sustainability. Food that has been rejected because of its appearance but is fit for consumption, such as fruit and vegetables, is sent to organizations that need these donations.



Through partnerships with initiatives such as the *Sesc Mesa Brasil* Program, the São Paulo Food Bank Organization, and other smalland medium-sized social organizations, we ensure that this food reaches those who need it most, transforming lives and promoting a fairer and more conscious future.

A total of 1,975 tons of products were distributed in 2024, equivalent to more than 3.6 million meals, helping more than 490,000 socially vulnerable people. Today, 201 organizations receive recurring support from Assaí's donations, through 284 donor stores.

The social and environmental impact of the program is significant because, in addition to contributing with donations to vulnerable communities, it reduces food waste and landfill disposal, also helping to avoid the emission of greenhouse gases into the atmosphere.

5 ACCESS TO INFORMATION ON HEALTHY EATING PRACTICES

We believe that food and nutrition education is a vital step toward transforming lives. That's why we work tirelessly to bring knowledge and raise awareness of healthier and more balanced food choices among the beneficiaries of our Food Security projects.

In 2024, we doubled our efforts, expanding the production and availability of content on our website, so that more people can have access to information that inspires change and promotes a more decent and healthy life.

Along with the card for buying food in Assaí stores, all beneficiaries of the 2nd cycle of *Mais Escolha* (2024), for example, received tips

and guidance on how to eat healthier. Through folders, content sent via WhatsApp, and educational videos on the website, the women assisted were able to review their purchasing and consumption habits.

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Institutional partnerships against hunger



In 2024, in order to strengthen our commitment to fighting hunger and food waste, the Assaí Institute became a signatory to the **Pact Against Hunger**, a movement whose mission is to engage society and promote solutions to reduce food waste and eradicate hunger in Brazil.



Assaí also sponsored the **Integrated Program for Sustainability** (FIS - *Formação Integrada para Sustentabilidade*), an elective course, offered by the Getulio Vargas Foundation's School of Business Administration in São Paulo (FGV-Eaesp), aiming to promote transformative education for sustainability.

In the FIS 29 edition, the challenge for the 18 participants was to develop solutions to combat food waste. With this goal in mind, the group took part in a practical immersion at an Assai unit in Curitiba, PR, to learn about the operations of the Destino Certo program and interact with the employees responsible for making donations.

The program's final deliverable was a set of recommendations and practical proposals for improving *Destino Certo* and other Assai initiatives, which were presented to a panel of experts, academics, and a company representative, who assessed the feasibility and impact of the solutions suggested. Click <u>here</u> to see a menu with the solutions.



Since 2023, we have also been co-financiers of the <u>Todos à Mesa</u>, (Everyone at the Table) Movement, a Brazilian coalition of companies and organizations that are joining forces to reduce the impacts of hunger in Brazil and work to reduce food waste by strengthening redistribution networks, fostering the creation of a favorable regulatory environment for food donation, and raising awareness of the issue.

In 2024, the movement entered into a partnership with *Alagoas sem Fome* (Alagoas without Hunger), a state government program that coordinates efforts in this area. This collaboration between the Alagoas State Government and the *Todos à Mesa* Movement includes conducting studies to identify opportunities for optimizing resources and expanding the food redistribution network. This initiative will involve the Assaí Institute, complementing our monthly donations of more than 3 metric tons of food to 4 NGOs in Alagoas.



Our partnership with the Todos à Mesa Movement also included our contribution to the study <u>Do desperdício</u> <u>à mesa - estratégias de redistribuição de alimentos</u> <u>para um Brasil sem fome</u> (From waste to the table food redistribution strategies for a hunger-free Brazil), which outlines a number of food redistribution strategies to help end hunger among the Brazilian population.

Among other results, the study showed that nearly 20 million people live in severe and moderate food insecurity in Brazil and that redistributing food is a crucial strategy for fighting hunger.

The Assaí Institute also contributed to Bill 2,874/2019, which provides for the donation of food by companies to non-profit organizations with the aim of reducing food waste and helping fight hunger in Brazil.

DO DECOERDÍCI

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Sports and Citizenship



In addition to financial resources, the Assaí Institute has been providing us with technical and pedagogical knowledge, contributing to the organization and execution of the project. This has even helped us to recognize our own role as a social entrepreneur." Juliano Nobumichi Tanabe, member of Associação Leão de Judá de Cultura e Artes Marciais \equiv

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Balé da Ralé, supported organization

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We believe in sports as a catalyst for changing lives and promoting social inclusion. Through this front, we support organizations that bring hope and opportunities to vulnerable communities, using sports as a path to education, citizenship, and development. Our commitment is to strengthen these initiatives so they can continue to offer their communities opportunities for a more prosperous life.

Our strategic direction for the three-year period 2023-2025 is to:

Create a program to support and strengthen social institutions that promote physical activities and sports in our communities.

Our goal by 2025 is to support 10 to 15 communities in Brazil's North and Northeast regions, contributing to the activities of these institutions so that they can promote ongoing activities for their beneficiaries.

> By 2025, we expect 5 supported institutions to be structured with some degree of autonomy, mobilizing new resources and with greater public engagement and retention.

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ACEB Vila Nova Cachoeirinha, supported organization In 2024, we continued with the actions related to our 1st Sports and Citizenship Call for Proposals, which was launched in August 2023 to strengthen civil society organizations that offer sports in vulnerable communities as a means of promoting citizenship.

SCOLA



We support Sports and Citizenship on four fronts:

MANAGEMENT SUPPORT

- Management training, with a focus on institutional development.
- Support for the creation of an Institutional Improvement Plan (PMI).
- Collective and individual follow-up and mentoring after completion of the training program.

METHODOLOGICAL SUPPORT

- Pedagogical skills for professionals involved in core activities, specifically focused on sports for citizenship.
- Support for the creation of an Educational Execution Plan (PPE).
- Follow-up, after completion, with proposals for practical activities and monitoring of the content in the curriculum.

FINANCIAL SUPPORT

15 organizations receive financial contributions of up to R\$90,000 each over the course of the project to be used for the PPE and PMI.

STRENGTHENING THE SPORTS ECOSYSTEM

Promoting integration between the institutions supported to strengthen networks and create a collaborative community of organizations that use sports to promote citizenship. Sports and Citizenship Festival Conjunto Gramoré Sports Center

> The 15 organizations supported throughout 2024 are the result of the performance obtained in previous modules and of the Call for Proposals held in 2023. The pedagogical skills and robust management achieved from the outset could be observed and recognized in practice.

From November 27 to 30, all 15 institutions organized the **Sports and Citizenship Festival**, which included a number of sports and citizenship activities being held simultaneously in different cities. The events also celebrated the second-to-last semester of the program.

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ORGANIZATIO	DN	LOCATION	NAME OF THE EVENT	ACTIVITIES	Message from the Executive Board
ACESA	Associação Cultural e Esportiva Aquidabã	Aracaju (SE)	Instituto Assaí Handball Festival	Talking circles, warm-up, practice, and handball matches, evaluations and get-togethers.	We are the Assai Institute Entrepreneurship
A	Associação Cultural, Esportiva e Beneficente de Vila Nova Cachoeirinha (ACEB)	São Paulo (SP)	2nd 'Moves that Transform' Tournament	Futsal, volleyball, and basketball competitions.	Food Security
	Associação Leão de Judá de Cultura e Artes Marciais	Porto Velho, RO	Life Skill <i>Leão de Judá</i> Brazilian Jiu-Jitsu	Gray belt test for trained students; registration of students on a medical platform, offering a health monitoring app; registration of athletes on the Khan Academy platform, made available by <i>Leão</i> <i>de Judá</i> , which provides content from the Brazilian Common Core Curriculum (BNCC); haircuts, massage, swimming pool, soccer, lectures on oral hygiene; and distribution of school supplies and oral hygiene kits.	Sports and Citizenship Institutional Projects Partner
balé Ralé	Associação Meu Sonho de Balé	Natal (RN)	<i>Nossas Raízes</i> (Our Roots)	Workshops to learn about the dances <i>forró</i> and <i>coco de roda, capoeira</i> circles, a trivia competition, a <i>capoeira</i> musicality class, and initiation of children of <i>Balé da Ralé Capoeira</i> .	Organizations Financial Statements
(FRANCE)	Associação Ramos de Karatê Educacional (Arpake)	Parauapebas (PA)	ARPAKE and Assaí - Sports and Citizenship for All!	Consultations with doctors, psychologists, nutritionists, dentists, and physiotherapists, blood pressure checks, rapid testing for sexually transmitted infections (STIs), vaccinations, a lecture about Blue November, a lecture about neurodivergent children (Autism Spectrum Disorder - ASD, and Attention-Deficit/Hyperactivity Disorder - ADHD), haircuts, assistance with social security issues, and an in-house futsal tournament.	Credits
ARSPFC	Associação Recreativa São Paulo Futebol Clube	Ananindeua (PA)	<i>Bom de Escola – Bom de Bola</i> Futsal Sports Festival	Fun games, futsal matches, citizen services (nutritional assessment, pet care, and haircuts).	
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Centro de Promoção Social Fênix	São Paulo (SP)	Festival Fênix 2024	Jiu-jitsu, <i>capoeira</i> , and ballet performances and a drawings and art exhibition.	<u> </u>
	)				INSTITUTO ASSAI

#### SPORTS AND CITIZENSHIP

ORGANIZAÇÃO		LOCAL	NOME DO EVENTO	ATIVIDADES	About the Report
CENTRO ACTIVITY OF	Centro Desportivo do Conjunto Gramoré	Natal (RN)	Festival celebrating Assaí Atacadista's 50th anniversary - Prof. Wallace Costa Soccer Trophy	A soccer tournament adapted for the under-9, under-11, and under-14 age groups, an environmental contest, social activities (haircuts, blood sugar and blood pressure checks), and an awards and certifications ceremony.	Message from the Executive Board
	Centro Social, Cultural, Educacional Mestre Caiçara	Belém (PA)	<i>Capoeira</i> with citi- zenship	A warm-up and stretching class, a practical <i>capoeira</i> class, functional <i>capoeira</i> for people who don't practice this sport, a <i>maculelê</i> class, health services (blood pressure checks, blood sugar control and massage therapy), and talks about the history of <i>capoeira caiçara</i> .	We are the Assaí Institute Entrepreneurship Food
	Confederação Brasileira de Karatê-Do Tradicional Esportiva e Educacional	Recife (PE)	Sports Day	Citizenship activities (information services provided by the Center for Social Services (CRAS) and the Women's Office) and sports activities (demonstration classes in karate, swimming, functional sports, <i>capoeira</i> , and self-defense).	Security Sports and Citizenship
	Instituto Caminho dos Campeões	Boa Vista (RR)	1st Kime In-house Festival and Tournament	<i>Bunkai</i> and <i>Kata</i> performances, games, bouncy castle, foosball, awards and an in-house tournament for white to red belt beginners.	Institutional Projects Partner Organizations
INSTITUTO	Instituto Igor Arcanjo	Salvador (BA)	<i>Caminhada da Família Pérolas</i> (Família Pérolas Walk)	Stretching, a walk around the Tororó Dike (2.6 kilometers), a tourist attraction in Salvador, with a sound car animating the walk, a jiu-jitsu seminar, and a dance class.	Financial Statements Credits
NAVEGAR	Instituto Navegar – Esporte, Educação e Meio Ambiente	Natal (RN)	Sports and Citi- zenship Sailboat Race: results of the <i>Bora Navegar</i> project	Awarding of diplomas to students in the project, presentation of results and impacts on society, social and environmental impacts on the Potengi River estuary, strengthening of partnerships in support of water sports in Rio Grande do Norte, sailboat race along the Potengi River.	
	Instituto Novo Tempo de Desenvolvimento Humano, Educação Profissional, Esporte e Social	Teixeira de Freitas (BA)	World Cup	Talks on sports and citizenship, warm-ups, goal kicks, running with the ball, blood pressure checks, and games such as bouncy castle and ball house.	
Maarta Maa	Projeto Viamar	Cabedelo (PB)	Viamar Impact: the Power of Sports in Citizenship	Skateboarding, beach soccer, futsal, and 3x3 basketball, development in Social Training and Sustainability for employees of Viamar and other organizations, with a focus on sports and citizenship.	

#### **Sports and Citizenship Forum**

In June 2024, the Assaí Institute, in partnership with *Rede Esporte pela Mudança Social* (REMS), held the 1st Sports and Citizenship Forum, an event filled with experience and knowledge sharing, talks, workshops, and discussions on how to promote citizenship through sports.

The event was attended by approximately 200 people, including representatives of organizations supported by the Institute, associates, and members of REMS. The event emphasized the importance of effective partnerships to maximize the impact of sports on society.

> Sports and Citizenship Forum Workshop

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#### Favelas Cup

ASSAI

Since 2019, Assaí has been the official wholesaler of the soccer tournament between *favelas* in São Paulo, which mobilizes more than 600,000 people from more than 100 *favelas* in the state, organized by *Central Única das Favelas* (CUFA).

In 2024, for the second consecutive year, the Assaí Institute supported the tournament by donating one metric ton of nonperishable food to the communities of the teams that played in the men's and women's finals.



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Sports and Citizenship Forum Plenary Session

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( Parag)

# Institutional Projects

This community action gives us joy, a sense of fulfillment, and hope in humanity, because many volunteers from the Assaí Institute have left their homes to share hope, love, and empathy." **Ewerton Barros**, President of Associação Cultural, Esportiva e Beneficente de Vila Nova Cachoeirinha (ACEB)

Charity Christmas, ACEB Vila Nova Cachoeirinha organization About the Report

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#### **INSTITUTIONAL PROJECTS**

In addition to our commitment to our three fronts, we want to go further and expand our social impact through institutional projects that touch lives and transform realities.

In 2024, the highlight of this journey was volunteering — a collective force of solidarity and dedication, in which each action represented a gesture of empathy and commitment to a fairer and more humane future.

Assai's Volunteer Program was structured and is intrinsically linked to the values of the Assai Institute, offering opportunities for employees from Assai's headquarters and regional offices to practice citizenship in a qualified manner, contributing to the development of society through volunteering, working in the areas of Food Security, Entrepreneurship, and Sports for Citizenship with simplicity and ethics, reflecting our care for Our People and our passion for what we do.

The Corporate Volunteer Policy was launched on December 5 – International Volunteer Day – defining the rules of the program and providing information to ensure its proper execution, helping people practice citizenship both inside and outside the company.

The Assaí Institute is responsible for the entire management of the Volunteer Program, from planning the activities to evaluating the results achieved. The program is aimed at employees at Assaí's headquarters and regional offices, but in the future it may include employees from stores and distribution centers, family members, and third parties.

Through its actions, the Assaí Volunteer Program also aims to introduce employees to the social organizations that benefit from the Assaí Institute and the Sustainability area.

> Volunteer Action, *Cores do Amanhã* organization

SAI

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#### **OUR FIRST VOLUNTEER ACTIONS**

Throughout 2024, we conducted several pilot actions so we could learn from them and ensure that the Volunteer Policy could be implemented in 2025 in a solid and systematic way.

The city of Fortaleza, CE, was chosen to host our first volunteer action. In partnership with the Paternus Institute, we organized an action to give food to those who need it most, preparing and distributing nutritious meals to socially vulnerable people. Fifteen volunteers took part, benefiting 340 people.

In Recife, PE, we organized a volunteer action to provide moments of interaction, connection, and affection for children of different ages, in partnership with the *Cores do Amanhā* organization. The event included reading circles, recreational activities, and the preparation and distribution of food, benefiting nearly 95 children and involving 24 volunteers.

Employees at Assai headquarters in São Paulo, SP, prepared and distributed 800 nutritious meals to socially vulnerable people, in partnership with the social organization *Academia Carolinas*. We had 26 volunteers, directly benefiting 800 people.

#### CHARITY CHRISTMAS

With our traditional *Árvore Solidária* (Charity Tree) campaign, employees from Assaí headquarters had the opportunity to sponsor more than 170 children and adolescents from *Associação Cultural, Esportiva e Beneficente de Vila Nova Cachoeirinha* (ACEB). Some of the initiatives included recreational workshops, planting seedlings, and a 'dream bulletin board,' and participants also received gifts at a gathering with the participation of Santa Claus and 26 Assaí volunteers. About the Report

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Charity Christmas, ACEB Vila Nova Cachoeirinha

#### Warm Clothing is Something We Share

Realizing its potential to mobilize and raise awareness in society, since 2011 Assaí has been promoting the **Agasalho a Gente Compartilha** (Warm Clothing is Something We Share) campaign, an initiative which, in 2023, switched to the Assaí Institute. In 2024 a total of 54 metric tons of clothes, warm clothes, and blankets in good condition were collected, an increase of 26% compared to the 2023 campaign.

The initiative took place during the month of June, in all Assaí stores, raising awareness among employees, customers, and suppliers of the importance of donating new clothes or clothes in good condition to vulnerable people before the onset of winter.

Held in partnership with 29 organizations, including the Salvation Army, Uneafro, and Rotary, the campaign benefitted more than 17,000 people assisted by social projects run by these institutions.

#### **Prosperar Program**

This is a partnership between the Getulio Vargas Foundation (FGV) and the Assaí Institute that offers higher education of excellence by providing scholarships to high potential students who do not have the financial resources to pursue higher education. The scholarships are intended for undergraduate courses in Business Administration or Public Administration at FGV. A total of 11 students benefited in 2024, who received scholarships to cover the cost of teaching material, food, housing, and transportation.



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#### PARTNER ORGANIZATIONS

AACC - ASSOCIAÇÃO DE AMIGOS DA CRIANCA COM CÂNCER DE MATO GROSSO 03.186.621/0001-08

AACD - ASSOCIAÇÃO DE ASSISTÊNCIA À CRIANCA **DEFICIENTE - SP** 60.979.457/0001-11

AAMA - ASSOCIACÃO AMERICANENSE DE ACOLHIMENTO 52.154.424/0001-04

AAMAE - ASSOCIAÇÃO DE ASSISTÊNCIA À MULHER. AO ADOLESCENTE E À CRIANÇA ESPERANCA 06.234.994/0001-97

AASC - ASSOCIAÇÃO DE APOIO SOCIAL DE CAMACARI 26.816.516/0001-00

AAV - ASSOCIAÇÃO ACONCHEGO E VIDA 39.580.578/0001-08

ABACC - ASSOCIAÇÃO BENEFICENTE AÇÃO CIDADANIA E CULTURA 12.299.112/0001-74

ABARF - ASSOCIAÇÃO BENEFICENTE DOS AGOSTINIANOS **RECOLETOS DE FORTALEZA** 08.960.433/0001-09

ABAS - ASSOCIAÇÃO BENEFICENTE DE ASSISTÊNCIA SOCIAL 34.844.299/0001-82

ABID - ASSOCIAÇÃO BENEFICENTE 03.508.076/0001-10

ABRAC - ASSOCIACÃO BENEFICENTE DE RENOVAÇÃO E ASSISTÊNCIA À CRIANÇA 74.501.032/0001-07

ABRACE - ASSOCIACÃO BRASILEIRA DE ASSISTÊNCIA ÀS FAMÍLIAS DE CRIANCAS PORTADORAS DE CÂNCER E HEMOPATIAS 01.973.478/0001-60

ABRIGO SÃO VICENTE DE PAULO 10.248.060/0001-81

> ABSW - ASSOCIAÇÃO BRASILEIRA DA SÍNDROME DE WILLIAMS 05.143.689/0001-27 ACADEMIA CAROLINAS 24.866.909/0001-95 ACAM - ASSOCIAÇÃO DE

CIDADANIA ATIVA JARDIM MACEDÔNIA 44.695.260/0001-02 ACÃO DA CIDADANIA 00.346.076/0001-73

ACÃO MORADIA 04.172.671/0001-90

AÇÃO SOCIAL VICENTE MORETTI 33.831.322/0001-31

ACEAI - ASSOCIAÇÃO CENTRO EDUCACIONAL DE ACÃO **INTEGRADA** 05.502.662/0001-83

ACEB - ASSOCIACAO CULTURAL, ESPORTIVA E BENEFICENTE DE VILA NOVA CACHOEIRINHA 06.035.952/0001-27 ACESA - ASSOCIAÇÃO CULTURAL E ESPORTIVA

AQUIDABÃ 33.023.784/0001-22 ACESP - ASSOCIAÇÃO ACOLHIDA COM ESPERANCA DA GRANDE SÃO PAULO 12.383.013/0001-76

ACOLD - ASSOCIACÃO COMUNITÁRIA LUCAS DANTAS 09.016.822/0001-35

ADIC - ASSOCIAÇÃO PARA O DESENVOLVIMENTO DE INICIATIVAS DE CIDADANIA DO **RIO GRANDE DO NORTE** 07.708.428/0001-32

ADRA BRASIL - AGÊNCIA ADVENTISTA DE DESENVOLVIMENTO E RECURSOS ASSISTENCIAIS 01.467.063/0001-15 ADRA LESTE - AGÊNCIA ADVENTISTA DE DESENVOLVIMENTO E RECURSOS ASSISTENCIAIS LESTE 17.798.849/0001-55 AEACA - ASSOCIAÇÃO EDUCACIONAL E ASSISTENCIAL CASA DOS AMARELINHOS 12.517.900/0001-90

AEM - ASSOCIAÇÃO ESTRELA DA MANHÃ 39.453.260/0001-58

AJECE - ASSOCIAÇÃO

JEOUIEENSE DE CEGOS 42.718.171/0001-09

ALFA - RIO DE JANEIRO DE MÃOS DADAS PELA PAZ SERVINDO EM AMOR

08.471.821/0001-18 ALJ - ASSOCIACÃO LEÃO DE JUDÁ DE CULTURA E ARTES

MARCIAIS 46.775.815/0001-43

AMABI - ASSOCIAÇÃO DE MÃES E AMIGOS DO BAIRRO ITABERABA

08.008.324/0001-88 AMAC - ASSOCIAÇÃO DE

MULHERES DE ATITUDE COM COMPROMISSO SOCIAL

24.119.219/0001-72 AMADIS - ASSOCIAÇÃO DOS MORADORES E AMIGOS DO DISTRITO INDUSTRIAL

39.408.049/0001-13 AMAR - INSTITUTO

ASSISTÊNCIA SOCIAL E EDUCACÃO

10.844.922/0001-39 AMIGOS DO BEM

05.108.918/0001-72

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DA SERRA 27.564.699/0001-79 APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE ANÁPOLIS 01.113.810/0001-17

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE ARACAJU 13.046.636/0001-16

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE ARAPIRACA 16.739.798/0001-28

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE BELÉM 04.975.561/0001-67

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS **DE CAMPINA GRANDE** 70.097.894/0001-65

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS **DE CAMPO GRANDE** 03.025.707/0001-40

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE CARAGUATATUBA 48.672.323/0001-58

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE CUIABÁ 03.488.590/0001-31

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS **DE DOURADOS** 03.368.578/0001-93

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE FEIRA DE SANTANA 13.609.771/0001-22

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE FORTALEZA 07.143.845/0001-85

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE FOZ DO IGUACU 77.413.649/0001-69

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS **DE GARANHUNS** 10.136.752/0001-38

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APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE IMPERATRIZ

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE JUAZEIRO DO NORTE 07.670.367/0001-61

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE MACAÉ 06.946.217/0001-75

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE MACAPÁ 05.984.661/0001-12

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE MACEIÓ 12.321.592/0001-22

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS **DE MANAUS** 04.216.628/0001-80

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE MARACANAÚ 35.003.680/0001-81

APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE MARINGÁ

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APAE - ASSOCIAÇÃO DE PAIS E AMIGOS DOS EXCEPCIONAIS DE PRESIDENTE PRUDENTE

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SALVADOR

SANTARÉM

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15.233.505/0001-73

05.407.390/0001-32

SANTO ANDRÉ

SÃO LUIZ

SÃO VICENTE

57.599.847/0001-51

06.048.565/0001-25

57.730.087/0001-70

SERRA TALHADA

SETE LAGOAS

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01.986.023/0001-80

25.002.270/0001-62

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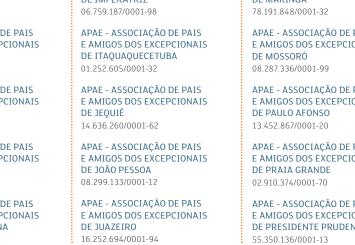
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APRAESPI - ASSOCIAÇÃO DE PREVENÇÃO, ATENDIMENTO ESPECIALIZADO E INCLUSÃO DA PESSOA COM DEFICIÊNCIA DE RIBEIRÃO PIRES 57.621.377/0001-85

APS DOWN - ASSOCIAÇÃO DE PAIS E AMIGOS DE PORTADORES DE SÍNDROME DE DOWN 86.771.136/0001-10

ARIL - ASSOCIAÇÃO DE REABILITAÇÃO INFANTIL LIMEIRENSE 51.472.447/0001-02

ARPAKE - ASSOCIAÇÃO RAMOS DE KARATÊ EDUCACIONAL 05.637.622/0001-49

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ASAPI - ASSOCIAÇÃO DOS APOSENTADOS E PENSIONISTAS DE PAULISTA 05.890.427/0001-26

ASILO JOÃO KUHL FILHO 51.486.587/0001-21

ASPAN - ASSOCIAÇÃO PROMOCIONAL DO ANCIÃO DR. **10ÃO MEIRA DE MENEZES** 08.558.819/0001-80

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04.149.694/0001-84 ASSEMBLEIA DE DEUS MINISTÉRIO ITATUBA

35.519.543/0001-02 ASSOCIAÇÃO 99POR1 - ORGULHO DE SER SOLIDÁRIO

33.818.349/0001-94 ASSOCIAÇÃO ALIANCA DE MISERICÓRDIA

04.186.468/0001-73 ASSOCIAÇÃO ALIANÇA EMPREENDEDORA

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46.584.791/0001-45 ASSOCIAÇÃO ANJOS DA RUA 38.378.975/0001-20

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> ASSOCIAÇÃO CASA DA CRIANCA ZENAIDE DE SOUZA LIMA 47.351.804/0001-07

ASSOCIAÇÃO CASA DA **ESPERANÇA - SANTOS** 58.218.207/0001-17

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08.585.407/0001-30 ASSOCIAÇÃO CLUBE DE MÃES

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> ASSOCIAÇÃO COLORINDO A VIDA - CASA RONALD MC DONALD 09.112.341/0001-23

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ASSOCIAÇÃO LAR SEMENTE DO AMOR

00.612.230/0001-01 ASSOCIAÇÃO MADRE MARIA

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> > FUNDO SOCIAL DE SOLIDARIEDADE DE HORTOLÂNDIA

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SESC - SERVICO SOCIAL DO COMÉRCIO - CAMPO GRANDE 03.560.440/0002-72

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SESC - SERVICO SOCIAL DO COMÉRCIO - CURITIBA 03.584.427/0042-40

SESC - SERVICO SOCIAL DO COMÉRCIO - DOURADOS 03.560.440/0006-04

SESC - SERVICO SOCIAL DO COMÉRCIO - GARANHUNS 03.482.931/0004-04

SESC - SERVICO SOCIAL DO COMÉRCIO - GOIÂNIA 03.671.444/0011-19

SESC - SERVIÇO SOCIAL DO COMÉRCIO - ILHOTAS 03.581.526/0007-96

SESC - SERVICO SOCIAL DO COMÉRCIO - INTERLAGOS 03.667.884/0011-00

SESC - SERVIÇO SOCIAL DO COMÉRCIO - IPIRANGA 03.667.884/0017-98

SESC - SERVICO SOCIAL DO COMÉRCIO - ITAQUERA 03.667.884/0016-07

SESC - SERVICO SOCIAL DO COMÉRCIO - JOÃO PESSOA 03.602.934/0013-25

SESC - SERVICO SOCIAL DO COMÉRCIO - JUAZEIRO 03.612.122/0006-31

SESC - SERVICO SOCIAL DO COMÉRCIO - JUNDIAÍ 03.667.884/0044-60

SESC - SERVICO SOCIAL DO COMÉRCIO - LONDRINA 03.584.427/0011-44

SESC - SERVICO SOCIAL DO COMÉRCIO - MARINGÁ - MESA BRASIL 03.584.427/0055-65

SESC - SERVICO SOCIAL DO COMÉRCIO - MARINGÁ 03.584.427/0022-05

SESC - SERVICO SOCIAL DO COMÉRCIO - OSASCO 03.667.884/0036-50

SESC - SERVICO SOCIAL DO COMÉRCIO - PALMAS 03.779.012/0001-54

SESC - SERVICO SOCIAL DO COMÉRCIO - PETROLINA 03.482.931/0006-76

SESC - SERVICO SOCIAL DO COMÉRCIO - PIRACICABA 03.667.884/0022-55

SESC - SERVICO SOCIAL DO COMÉRCIO - RECIFE - CURADO 03.482.931/0021-05

SESC - SERVICO SOCIAL DO COMÉRCIO - RECIFE - SANTO AMARO 03.482.931/0001-61

SESC - SERVIÇO SOCIAL DO COMÉRCIO - RIBEIRÃO PRETO 03.667.884/0027-60

SESC - SERVICO SOCIAL DO COMÉRCIO - RIO GRANDE DO NORTE 03.591.097/0001-42

SESC - SERVICO SOCIAL DO COMÉRCIO - RONDONÓPOLIS 03.658.968/0002-89

SESC - SERVICO SOCIAL DO COMÉRCIO - SANTOS 03.667.884/0026-89

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56.391.808/0001-00

DE HELIÓPOLIS

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21.308.951/0001-00

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13.787.932/0001-78

24.994.428/0001-65

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SOCIEDADE RECREATIVA

CULTURAL E FILANTRÓPICA

NOVA JUNINA DO ORGULHO

UDAM - UNIÃO DE AMIGOS

UNAS - UNIÃO DE NÚCLEOS,

ASSOCIAÇÕES DOS MORADORES

UNISF - UNIÃO DA SAÚDE SEM

VIDA VALORIZAÇÃO INDIVIDUAL

VILA VICENTINA DE SETE LAGOAS

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DO DEFICIENTE ANÔNIMO

CONQUISTA

CAMPOS

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(Convenience Translation into English from the Original Previously Issued in Portuguese)

# **INDEPENDENT AUDITOR'S REPORT**

To the Management and Directors of Instituto Assaí

#### **Opinion**

We have audited the accompanying financial statements of Instituto Assaí ("Institute"), which comprise the balance sheet as at December 31, 2024 and the related statements of income, of changes in equity and of cash flows for the year then ended, and notes to the financial statements, including the material accounting policies.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Instituto Assaí as at December 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with accounting practices adopted in Brazil applicable to small- and medium-sized entities (technical pronouncement CPC PME (R1)), as well as with the interpretation for non-profit entities (technical interpretation ITG 2002 (R1)).

# **Basis for opinion**

We conducted our audit in accordance with Brazilian standards on auditing. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the Institute in accordance with the relevant ethical requirements in the Code of Ethics for Professional Accountants and the professional standards issued by the Brazilian Federal Accounting Council (CFC), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

# **Deloitte**

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INSTITUTO ASSAI

# Responsibilities of Management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting practices adopted in Brazil applicable to small- and mediumsized entities (technical pronouncement CPC PME (R1)), as well as with the interpretation for non-profit entities (technical interpretation ITG 2002 (R1)), and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Institute's ability to continue as a going concern and disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless Management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

# Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements taken 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 is not a guarantee that an audit conducted in accordance with Brazilian standards on auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with Brazilian standards on auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.

# **Deloitte**.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Convenience translation

The accompanying financial statements have been translated into English for the convenience of readers outside Brazil.

São Paulo, May 26, 2025

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DELOITTE TOUCHE TOHMATSU Auditores Independentes Ltda.

Natacha R. Jantos

Natacha Rodrigues dos Santos Engagement Partner

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# FINANCIAL STATEMENTS

# INSTITUTO ASSAÍ

BALANCE SHEETS December 31, 2024 and 2023 (In Brazilian Reais)

Assets	Note	12/31/2024	12/31/2023	Liabilities	Note	12/31/2024	12/31/2023
Current				Current			
Cash and cash equivalents	4	9,304,909	9,187,212	Suppliers	5	71,648	268,162
Other credits		488	8,125	Cost of labor	6	227,862	220,340
Deferred tax asset		10,674	2,315	Tax obligations		39,890	28,630
Total current assets	-	9,316,071	9,197,652	Total short-term liabilities	-	339,400	517,132
Long-term				Long-term			
Intangible		772	772	Provision for legal risks	7	-	15,300
Total long-term assets	-	772	772	Total long-term assets		-	15,300
Total assets		9,316,843	9,198,424	Equity			
	=			Net assets	8	8,977,443	8,665,992
				Total equity	-	8,977,443	8,665,992
				Total liabilities and equity		9,316,843	9,198,424

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

# INSTITUTO ASSAÍ

STATEMENT OF INCOME Fiscal periods ended December 31, 2024 and 2023 (In thousands of Brazilian Reais)

	Note	2024	2023
Net operating revenue	9	13,959,895	8,481,395
Operating expenses			
Personnel expenses	10	(1,802,684)	(1,093,117)
Administrative expenses	11	(8,136,131)	(3,958,802)
Gratuities	9	(4,329,695)	(3,108,123)
Total operating expenses		(14,268,510)	(8,160,042)
Operating income before financial result		(308,615)	321,353
Financial income		811,818	811,876
Financial expenses		(191,752)	(200,036)
Net financial result	12	620,066	611,840
Surplus for the period		311,451	933,193

#### INSTITUTO ASSAÍ

# STATEMENT OF CHANGES IN EQUITY Fiscal periods ended December 31, 2024 and 2023 (In thousands of Brazilian Reais)

	Net assets	Accumulated surplus	Total
Balances as of			
December 31, 2022	7,732,799		7,732,799
Surplus for the period	-	933,193	933,193
Transfer to net assets	933,193	(933,193)	-
Balances as of December 31, 2023	8,665,992		8,665,992
Surplus for the period	-	311,451	311,451
Transfer to net assets	311,451	(311,451)	-
Balances as of December 31, 2024	8,977,443	-	8,977,443
December 51, 2024	3,377,445	=	0,577,445

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# INSTITUTO ASSAÍ

STATEMENT OF CASH FLOWS Fiscal periods ended December 31, 2024 and 2023 (In Brazilian Reais)

	12/31/2024	12/31/2023		12/31/2024	12/31/2023
Cash flows from operations			Cash flow from investments		
Surplus for the period	311,451	933,193	Acquisition of intangible assets	-	(772)
Adjustments to the surplus	511,451	555,155	Net cash used in investments	-	(772)
Civil contingencies (Note #7)	(13,300)	15,300			
Changes in assets and liabilities			Increase in cash and cash equivalents	117,697	1,415,793
Increase (reduction) in assets in			Statement of changes in cash and cash equivalents		
Other credits	7,637	(8,125)	At the beginning of the period (Note #4)	9,187,212	7,771,419
Deferred tax asset	(8,359)	(2,315)	At the end of the period (Note #4)	9,304,909	9,187,212
Increase (reduction) in liabilities in			Increase in cash and cash equivalents	117,697	1,415,793
Suppliers (Note #5)	(196,514)	233,507			
Labor and social costs (Note #6)	7,522	220,340			
Tax obligations	11,260	24,665			
Civil contingencies (Note #7)	(2,000)	-			
Net cash from operations	117,697	1,416,565			

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

#### INSTITUTO ASSAÍ

ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS FOR THE FISCAL PERIODS ENDED DECEMBER 31, 2024 AND 2023 (In Brazilian Reais, unless stated otherwise)

## **1. OPERATIONAL CONTEXT**

Instituto Assaí, hereinafter referred to as "Institute", was legally established on March 10, 2022 and has its headquarters at Ave. Aricanduva, 5,555 São Paulo - SP and has Sendas Distribuidora S.A. and ASN Atacadista Ltda. as its supporting entities.

Instituto Assaí was created in 2022 to develop and implement the social investment strategy of Sendas Distribuidora S.A. Operating independently and on a non-profit basis, its purpose is to promote opportunities and create paths to prosperity for people and communities. The creation of the Institute reflects the importance of the Social Responsibility agenda to its supporting entity and our commitment towards social impact. The Institute proposes to act in an even more focused and structured manner on three fronts:

- > Entrepreneurship: supporting actions aimed at food entrepreneurism;
- ▶ Food: combating food insecurity;
- Sports: strengthening small institutions that promote sports activities.

2024 was a year of achievements for Instituto Assaí in all three fronts. As the organization responsible for managing Assaí's social investments, the Institute carried out projects and initiatives that promoted the development of the social organizations and micro and small food entrepreneurs it supports. New developments included the publication of the Corporate Volunteer Policy and initiatives involving Assaí employees in certain regions of Brazil.

# 2. PRESENTATION OF THE FINANCIAL STATEMENTS AND BASIS FOR PREPARATION

#### a) Presentation of the financial statements

The financial statements were prepared and are presented in accordance with accounting principles adopted in Brazil applicable to small- and medium-sized companies, and that follow Brazilian corporate law and the technical pronouncement CPC PME (R1), issued by the Accounting Pronouncements Committee - CPC and approved by the Federal Accounting Council - CFC, with ITG 2002 (R1) - Non-Profit Entities interpretation.

In preparing the financial statements, Management is responsible for assessing the Institute's ability to continue operating, and disclosing, as applicable, matters related to its going concern and using the going concern basis of accounting, unless the Executive Board either intends to liquidate the Institute or cease its operations, or has no realistic alternative but to do so.

The disclosure of the financial statements was authorized by the Executive Board on May 26 2025.

#### b) Basis for preparation

The financial statements were prepared on a historical cost basis, with the exception of nonderivative financial instruments measured at fair value through profit or loss, where applicable.

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# 3. MATERIAL ACCOUNTING POLICIES

The material accounting policies and practices applied in the preparation of these financial statements are described in each corresponding accompanying note, except for the ones below, which are related to more than one accompanying note. These accounting policies and practices were consistently applied for the fiscal periods presented.

#### a) Functional currency and presentation currency

The items included in the financial statements are measured in Reais - R\$, which is the functional and presentation currency of the financial statements, representing the currency of the main economic environment where the Institute operates.

#### b) Calculation of the surplus (deficit) for the period

The surplus (deficit) for the period is calculated in accordance with the accrual basis accounting, with the exception of income from donations, since these are recorded in the books when they are effectively received in cash. The surplus for the period will be incorporated into Equity in accordance with legal and statutory requirements, since the surplus will be used entirely in Brazil, in the support and development of its institutional objectives.

#### c) Classification of assets and liabilities as current and long-term

As asset should be classified as current when it meets any of the following criteria:

- it is expected to be realized or intended to be sold or consumed in the normal course of the Institute's operating cycle.
- it is expected to be realized within twelve months after the date of the balance sheet.
- A liability should be classified as current when it meets any of the following criteria:
- it is expected to be settled during the Institute's normal operating cycle.
- it should be settled within twelve months after the date of the balance sheet.

Assets or liabilities that exceed 12 months should be classified as long-term.

#### d) Tax exemptions and taxation

The Institute is not-for-profit and is exempt from paying income tax and social security contributions on surpluses. In addition, according to Law No. 9,532/1997 and Provisional Measure No. 2,158-35/2001, non-profit organizations can be exempt from the Tax for Social Security Financing (COFINS) and the PIS/PASEP contribution on income from their core activities.

On the other hand, the Institute is subject to COFINS taxation on interest income from financial investments at a rate of 4%, PIS taxation on payroll at a rate of 1%, and Inheritance and Donation Tax (ITCMD) in accordance with the legislation of the domicile state of each donor, in contrast to the state of São Paulo, where in 2024 the rate of 4% is levied on amounts received as donations with individual amounts starting at R\$88,400.

#### e) Use of estimates and judgments

The preparation of financial statements in accordance with Brazilian standards requires Management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses.

The financial statements, therefore, include estimates relating to the selection of the useful lives of fixed and intangible assets, provisions for risks and contingent liabilities, and determination of the fair value of gratuities. Estimates are continuously revised, and revisions of accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

# f) Provisions

A provision is recognized, as a result of a past event, if the Institute has a legal or constructive obligation that can be reliably estimated, and it is likely that monetary resources will be required to settle the obligation.

# g) Intangible

Intangible assets acquired separately are measured at cost on initial recognition, less amortization and any losses due to non-recovery. Internally generated assets, excluding capitalized software development costs, are reflected in the income statement for the period in which they were incurred. Intangible assets with an indefinite useful life are not amortized, but are subject to recovery tests at the end of the period or whenever there is an indication that their book value may not be recovered, either individually or at the cost-generating unit (CGU) basis.

On December 31, 2024, the Institute's intangible assets consisted of trademarks and patents classified as intangible assets with an indefinite useful life.

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# 4. CASH AND CASH EQUIVALENTS

These comprise cash, bank accounts, and short-term financial investments with high liquidity, and which are subject to an insignificant risk of change in value, with the intention and possibility of being redeemed in the short term—up to 90 days from the date of investment—without loss of yield.

	2024	2023
Cash and bank deposits	12,582	51,786
Financial investments (i)	9,292,327	9,135,426
Total	9,304,909	9,187,212

(i) The Institute had a financial investment in CDB (Certificate of Bank Deposit) - from Itaú bank, remunerated at a middle rate of 85% p.a. of the CDI (Certificate of Interbank Deposit) in 2024 (80% in 2023).

# 5. SUPPLIERS

	2024	2023
Services	43,955	118,162
Transfers to Social Organizations	27,693	150,000
Total	71,648	268,162

#### 6. COST OF LABOR

	2024	2023
Accrued payroll	39,503	42,056
Accrued INSS (Social Security)	31,485	49,169
Accrued FGTS (Govt. Severance Fund)	8,188	18,659
Provision for vacation pay	146,974	107,469
Other payable contributions and benefits	1,712	2,987
Total	227,862	220,340

## 7. PROVISION FOR LEGAL RISKS

In the normal course of its activities, the Institute is subject to tax, labor, and civil proceedings. Supported by the opinion of its legal advisors and, where applicable, specific opinions issued by specialists, Management assesses the expected outcome of ongoing proceedings and determines whether a provision for contingencies should be established. On December 31, 2024, the Institute had no outstanding civil, labor, or tax proceedings involving probable and/or possible losses.

In 2023, the Institute was involved in one civil lawsuit concerning pain and suffering. Based on legal counsel's assessment, the loss was classified as probable with an estimated disbursement of R\$15,300.00. This amount was recorded as a provision in the Institute's liabilities. In 2024, the lawsuit was partially ruled in favor of the plaintiff, resulting in an obligation to pay R\$2,000.00. This amount was settled on April 2, 2024, thus ending the lawsuit. The amount paid was less than the original estimate, reflecting a partial reversal of the provision, as shown in the notes.

# 8. EQUITY

The Institute's net equity consists of the surpluses accumulated in each period and transferred annually to the Institute's "Net Assets" heading. In the event of the Institute's dissolution, once the liabilities have been settled, the remaining assets will be allocated to another legal entity qualified under Law 9,790 of March 23, 1999, preferably one with the same business purpose



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# 9. NET OPERATING REVENUE

The Institute receives donations from legal entities and individuals who voluntarily support its work, and are recognized when ownership of the funds is transferred.

As established in the ITG 2002 (R1) - Non-Profit Entities Interpretation, the Institute measures revenues from volunteer work by members of Management bodies, and services and goods received free of charge at their fair value, taking into account the amounts that the Institute would have to pay for hiring similar services in an active market.

Revenues from volunteer work and services received free of charge are recognized in the income statement for the period as revenue in the operating revenue group against operating expenses.

	2024	2023
Donations from individuals	82,564	11,000
Donations from the supporting entity (a)	10,000,000	5,600,000
(-) ITCMD w/o donations	(452,364)	(237,728)
Gratuities - food (b)	3,791,696	2,213,687
Gratuities - voluntary work (b)	537,999	894,436
Total	13,959,895	8,481,395

# a) Donations from the supporting entity

According to the Institute's statutes, the funds come from donations from its supporting entities. Donations follow the schedule agreed upon with the supporting entity and is linked to the Institute's planning for the year.

# b) Revenue from gratuities

**Food** - Amounts referring to the food products received as donations that were passed on by the Institute to the projects it supports.

**Volunteer Work -** The Chairman of the Board of Directors, the Board members, and the Supervisory Board members carry out their activities on a voluntary basis. They do not receive any remuneration or benefits. The same applies to professionals from Sendas Distribuidora S.A. who collaborated with the Institute.

# **10. PERSONNEL EXPENSES**

The Institute offers its employees benefits such as medical assistance, baskets of food staples, life and personal accident insurance, and child daycare allowance. The costs related to the actions described are recognized in the income statement when incurred.

	2024	2023
Salaries and wages	1,021,320	521,351
Vacation pay	130,589	149,846
13th salary	85,671	60,140
INSS (Social Security)	277,849	195,131
FGTS (Govt. Severance Fund)	128,883	68,785
PIS (Employee Integration Contribution)	10,280	6,274
Benefits	148,091	91,590
Total	1,802,684	1,093,117

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# **11. ADMINISTRATIVE EXPENSES**

# **12. FINANCIAL RESULT**

	2024	2023
Advisory services	1,691,802	1,277,296
Consulting services	451,444	738,310
Travel	629,656	403,272
Grocery voucher	1,507,065	388,775
Donations to entrepreneurs	-	350,319
Donations to social organizations	1,056,973	-
Photo and video	275,355	159,994
Marketing	724,494	145,754
Legal services	158,015	140,205
Pet shelter	108,000	108,000
Audit services	53,645	65,015
Sponsorship	15,000	47,619
Education and training	39,384	36,105
Donations for animal rescue	-	24,227
Software license / lease	67,793	21,100
Other administrative expenses	39,282	52,811
Donations Rio Grande do Sul	82,602	-
Other charity expenses	1,070,320	-
Institutional support	178,601	-
Reversal of provision for contingencies	(13,300)	
	8,136,131	3,958,802

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	2024	2023	
Financial income			
Income from financial investments	811,818	811,876	
Financial expenses			
Bank charges	(1,224)	(753)	
Interest and fines	(22)	(600)	
IOF (Tax on Financial Operations)	(130)	(1,008)	
Income tax on financial investments	(190,376)	(197,675)	
Financial result, Net	620,066	611,840	



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# **13. FINANCIAL INSTRUMENTS**

The Institute only operates with non-derivative financial instruments that include cash and cash equivalents, suppliers, accounts payable, and salaries, vacation pay and charges, whose values are equivalent to their fair value. In the periods of 2024 and 2023, the Institute did not carry out any transactions with derivatives. Due to the characteristics and form of operation, as well as its equity and financial position as of December 31, 2024, the Institute is subject to the following factors:

## Credit risk

This arises from the possibility of the Institute incurring losses as a result of default of its financial institutions where its funds are deposited or where it has financial investments. In order to mitigate such risks, the Institute does not make speculative investments in derivatives or in any other risk-bearing asset, and has internal controls in place to continuously monitor the profitability and liquidity of its investments.

# Liquidity risk

This is the risk of the Institute encountering difficulties in meeting the obligations associated with its financial liabilities, which are settled via cash payments or another financial asset. The Institute's approach to managing liquidity is to ensure that it always has sufficient liquidity to meet its obligations, without causing unacceptable losses or jeopardizing its reputation. Management considers this risk to be low.

# Interest rate risk

This risk arises from the possibility of the Institute incurring losses due to fluctuations in interest rates on its financial investments. Management considers this risk to be low.

# **14. RELATED PARTIES**

The Institute does not pay the members of its Board of Directors or Supervisory Board, including its president. The services provided by key Management personnel are valued and recorded as volunteer work, as mentioned in accompanying note #9.

The Institute does not distribute any portion of its assets or income in any form whatsoever, and fully invests the funds earmarked for maintaining its activities in Brazil.

Transactions with related parties refer to donations received from its supporting entity, which totaled R\$10,000,000 in 2024 (R\$5,600,000 in 2023).



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*Leão de Judá,* supported organization

