Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

How To Fill Out Form G-1450

1. Type or print legibly in black ink.
2. Complete the "**Applicant's/Petitioner's/Requester's Information**," "**Credit Card Billing Information**," and "**Credit Card Information**" sections and sign the authorization. **NOTE:** The credit card must be issued by a U.S. bank.
3. Place your Form G-1450 ON TOP of your application, petition, or request package.

NOTE: Failure to provide the requested information may result in DHS and your financial institution not accepting the payment. DHS cannot process credit card payments without an authorized signature.

NOTE: Please see the USCIS Form G-1450 website for additional information.

We recommend that you print or save a copy of your completed Form G-1450 to review in the future and for your records.

By completing this transaction, you agree that you have paid for a government service and that the filing fee, biometric services fee and all related financial transactions are final and not refundable, regardless of any action DHS takes on an application, petition, or request. You must submit all fees in the exact amounts. DHS will charge your credit card up to the amount you authorize below.

Please refer to the form(s) you are filing for additional information, or you may call the USCIS Customer Contact number at **1-800-375-5283**. For TTY (deaf or hard of hearing) call: **1-800-767-1833**.

Applicant's/Petitioner's/Requester's Information (Full Legal Name)		
Given Name (First Name) Veneto	Middle Name (if any) Tax USA	Family Name (Last Name) LLC
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name) Otavio	Middle Name (if any) H	Family Name (Last Name) SILVA
Credit Card Holder's Billing Address:		
Street Number and Name 5051 La Jolla Blvd	Apt. Ste. Flr. ☒ ☐ ☐	Number 202
City or Town San Diego	State CA	ZIP Code 92109
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number 5102419336	Credit Card Holder's Email Address otavio@yousalaw.com	

Credit Card Information		
Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount $ 530.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

Authorization for Credit Card Transactions

Department of Homeland Security

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Applicant's/Petitioner's/Requester's Information (Full Legal Name)		
Given Name (First Name) Veneto	Middle Name (if any) Tax USA	Family Name (Last Name) LLC
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name) Otavio	Middle Name (if any) H	Family Name (Last Name) SILVA
Credit Card Holder's Billing Address:		
Street Number and Name 5051 La Jolla Blvd	Apt. Ste. Flr. ☒ ☐ ☐	Number 202
City or Town San Diego	State CA	ZIP Code 92109
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number 5102419336	Credit Card Holder's Email Address otavio@yousalaw.com	
Credit Card Information		
Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount $ 300.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

How To Fill Out Form G-1450

1. Type or print legibly in black ink.
2. Complete the "**Applicant's/Petitioner's/Requester's Information**," "**Credit Card Billing Information**," and "**Credit Card Information**" sections and sign the authorization. **NOTE:** The credit card must be issued by a U.S. bank.
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NOTE: Failure to provide the requested information may result in DHS and your financial institution not accepting the payment. DHS cannot process credit card payments without an authorized signature.

NOTE: Please see the USCIS Form G-1450 website for additional information.

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Please refer to the form(s) you are filing for additional information, or you may call the USCIS Customer Contact number at **1-800-375-5283**. For TTY (deaf or hard of hearing) call: **1-800-767-1833**.

Applicant's/Petitioner's/Requester's Information (Full Legal Name)		
Given Name (First Name) Veneto	Middle Name (if any) Tax USA	Family Name (Last Name) LLC
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name) Otavio	Middle Name (if any) H	Family Name (Last Name) SILVA
Credit Card Holder's Billing Address:		
Street Number and Name 5051 La Jolla Blvd	Apt. Ste. Flr. ☒ ☐ ☐	Number 202
City or Town San Diego	State CA	ZIP Code 92109
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number 5102419336	Credit Card Holder's Email Address otavio@yousalaw.com	

Credit Card Information		
Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount $ 2965.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

YOUSA
LAW FIRM

O-1A
NON-IMMIGRANT VISA PETITION

Petitioner: VENETO TAX USA LLC
Beneficiary: MORANDIM, Renato

HS Law Corp
P.O Box 90487
San Diego - CA - United States

TABLE OF CONTENTS

Petitioner: **VENETO TAX USA LLC**
Beneficiary: **RENATO MORANDIM**
Type of Petition: **O-1A NON-IMMIGRANT VISA PETITION**

Forms	• Form G-1450 in the amount of $530 towards I-129 form filling fee • Form G-1450 in the amount of $300 towards Asylum Program fee • Form G-1450 in the amount of $2965 towards premium processing fee • Form I-907 – Request for Premium Processing Service • Form G-1145 – E-Notification of Application/Petition Acceptance • Form G-28 – Notice of Entry of Appearance as Attorney • Form I-129 – Petition for a Nonimmigrant Worker • Form I-129 O Supplement
Petition Cover Letter	• Petition Cover Letter • Exhibit List
Exhibit A **PETITIONER'S DOCUMENTATION**	• Articles of Organization – Veneto Tax USA LLC • Sunbiz Entity Record / Certificate of Status – Veneto Tax USA LLC • EIN IRS Application • EIN IRS Letter • Operating Agreement • Mercury Bank Letter – Veneto Tax USA LLC Business Account • Employment Agreement – Renato Morandim and Veneto Tax USA LLC
Exhibit B **BENEFICIARY PROFESSIONAL QUALIFICATIONS AND BACKGROUND**	• Bachelor's Degree in Accounting Sciences – Electronic Diploma • Postgraduate Specialization in Tax Law • Master's Degree in Business Administration • MBA Specialization Program in Financial Intelligence • CRC – Regional Accounting Council Registration and Card • CRA – Regional Administration Council Registration and Card • Resume
Exhibit C **EVIDENCE SUPPORTING ELIGIBILIY CRITERIA**	**C.I – Evidence of the beneficiary's membership in associations in the field for which classification is sought, which require outstanding achievements of their members, as judged by recognized national or international experts** • **IBGC – Brazilian Institute of Corporate Governance** ○ IBGC Declaration of Membership ○ IBGC Bylaws – Translated • **IBEF – Brazilian Institute of Finance Executives** ○ IBEF-Paraná Declaration of Association – Translated ○ IBEF Bylaws – Translated • **IBRI – Brazilian Institute of Investor Relations** ○ IBRI Declaration of Collaboration – Translated ○ IBRI Bylaws – Translated

	C.II - Evidence of published material in professional or major trade publications or other major media about the beneficiary, relating to the beneficiary's work in the field • Exame PME – Edition No. 62, June 2013 – Translated • Revista Exame – Full Edition – Translated **C.III – Evidence of the beneficiary's original scientific, scholarly, or business -related contributions of major significance in the field** • M&A – Rodoe Entregas – Translated • M3Bank – Translated • Investment in Startup – Locker Technology Company – Translated • Contrato Social – M3 Pagamentos – Merged • Project NY – NDRS 2022 MOVE3 BBI V5 – Bradesco BBI Non-Deal Roadshow • Master's Thesis on Capital Markets and IPO Dynamics **C.IV - Evidence that the beneficiary has been employed in a critical or essential capacity for organizations and establishments that have a distinguished reputation** • Service Agreement – Veneto Perícia Contábil Ltda. and Pronto Cargo do Brasil Ltda. • Recognition Letter – TakeLog – Translated • Recognition Plaque – TakeLog – Translated • Recognition Letter – Pronto Farma – Translated • Recognition Trophy – Pronto Farma – Translated • Contrato Social – Veneto Perícia Contábil – Translated • CNPJ Card – Veneto Perícia Contábil Ltda. • Jall Cards Cartões e Serviços Ltda. – Corporate Amendment – Translated • CNPJ Card – Levoo (Front) – Translated • CNPJ Card – Levoo (Back/QSA) – Translated • QSA – Levoo – Administrator Registration – Translated **C.V - Evidence that the beneficiary has either commanded a high salary or will command a high salary or other remuneration for services** • Service Agreement specifying executive remuneration for financial advisory services. • Employment Agreement – Veneto Tax USA LLC (Annual Salary: USD 72,000) • Income Tax Return 2025 – Merged • Income Tax Return 2025 – Receipt – Merged • Bank Statement – Cora Bank – 2025 – Translated • Bank Statement – Translated • Salary Benchmarking Research

<u>Exhibit D</u> **ADVISORY OPINION / CONSULTATION**	• Advisory Opinion – Magnus Chaib Campos, Partner, KPMG Brasil
<u>Exhibit E</u> **EXPERT AND RECOMMENDATION LETTERS**	• Elie J. Sherique – Partner, Machado Meyer Advogados • Guilherme Juliani – CEO, Grupo MOVE3 • Eduardo Chiba – Executive • Eduardo Kina – Executive
<u>Exhibit F</u> **PERSONAL DOCUMENTS**	• Birth Certificate and Corresponding Translation • Passport's Biometrics Page • U.S. Visa Page • Marriage Certificate and Corresponding Translation • Divorce Certificate and Corresponding Translation • Derivative's Birth Certificate and Corresponding Translation • Derivative's Passport's Biometrics Page • Derivative's U.S. Visa Page

Request for Premium Processing Service

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-907
OMB No. 1615-0048
Expires 02/28/2027

For USCIS Use Only	Request Physically Received by USCIS	Returned	Resubmitted	Receipt
	Date _____ Date _____	Date _____ Date _____	Date _____ Date _____	Action Block
	Remarks			

To be completed by an attorney or accredited representative (if any).	☒ Select this box if Form G-28 or Form G-28I is attached.	Attorney State Bar Number (if applicable)	Attorney or Accredited Representative USCIS Online Account Number (if any)
		343486	007492625438

▶ **START HERE - Type or print in black ink.**

Part 1. Information About the Person Filing This Request

1. Alien Registration Number (A-Number) (if any)
▶ **A-** N/A

2. USCIS Online Account Number (if any)
▶ 007492625438

3. Family Name (Last Name): HAVERROTH SILVA
Given Name (First Name): Otavio
Middle Name: N/A

4. Company or Organization Named in the Related Case (If filed on behalf of a company or organization)
HS Law Corp

5. Mailing Address

In Care Of Name
Otavio Haverroth Silva

Street Number and Name: PO Box 90487
Apt. ☐ Ste. ☐ Flr. ☐ Number: N/A

City or Town: San Diego
State: CA
ZIP Code: 92169 *USPS ZIP Code Lookup*

Province: N/A
Postal Code: N/A
Country: USA

6. Is your current mailing address the same as your physical address? ☒ Yes ☐ No

If you answered "No" to **Item Number 6.**, provide your physical address in **Item Number 7.**

Part 1. Information About the Person Filing This Request (continued)

7. Physical Address

Street Number and Name | Apt. ☐ Ste. ☐ Flr. ☐ | Number

City or Town | State | ZIP Code

Province | Postal Code | Country

8. Request for Premium Processing Service (select **only one** box):

☐ I am the **petitioner** who is filing or has filed a petition eligible for Premium Processing Service.

☒ I am the attorney or accredited representative **for the petitioner** who is filing or has filed a petition eligible for Premium Processing Service. (Complete and submit Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative, or Form G-28I, Notice of Entry of Appearance as Attorney In Matters Outside the Geographical Confines of the United States, if Form G-28 or Form G-28I has not been submitted with the petition.)

☐ I am the **applicant** who is filing or has filed an application eligible for Premium Processing Service.

☐ I am the attorney or accredited representative **for the applicant** who is filing or has filed an application eligible for Premium Processing Service. (Complete and submit Form G-28 or Form G-28I, if Form G-28 or Form G-28I has not been submitted with the application.)

Part 2. Information About the Request

1. Form Number of Related Petition or Application: `I-129`

2. Receipt Number of Related Petition or Application: `N/A`

3. Classification or Eligibility Requested: `N/A`

4. Petitioner or Applicant in the Related Case

Family Name (Last Name): `N/A` | Given Name (First Name): `Veneto Tax USA LLC` | Middle Name: `N/A`

5. Beneficiary in the Related Case

Family Name (Last Name): `MORANDIM` | Given Name (First Name): `Ricardo` | Middle Name: `N/A`

6. Name of Point of Contact for the Company or Organization

Family Name (Last Name): `GUERRA BOLD` | Given Name (First Name): `Gabriel` | Middle Name: `N/A`

Position Title: `Non-Member Manager Authority`

7. Company or Organization IRS Employer Identification Number (EIN) (if any): `365174989`

Part 2. Information About the Request (continued)

8. Address of Petitioner, Applicant, Company, or Organization Named in Related Case

Street Number and Name	Apt.	Ste.	Flr.	Number
7901 4th St North	☐	☐	☐	

City or Town	State	ZIP Code
St Petersburg	FL	33702

Province	Postal Code	Country
		USA

Part 3. Requestor's Statement, Contact Information, Declaration, Certification, and Signature

NOTE: Read the **Penalties** section of the Form I-907 Instructions before completing this section.

I understand that U.S. Citizenship and Immigration Services (USCIS) will refund the Premium Processing Service fee to the person listed in **Part 1.** of this request if USCIS does not take an action on the related case within the applicable processing timeframe. I understand that case actions include a referral for investigation of suspected fraud, misrepresentation, or the issuance of an approval notice, a request for evidence, a notice of intent to deny, or a denial notice.

Requestor's Statement

NOTE: Select the box for either **Item A.** or **B.** in **Item Number 1.** If applicable, select the box for **Item Number 2.**

1. Requestor's Statement Regarding the Interpreter

A. ☒ I can read and understand English, and I have read and understand every question and instruction on this request and my answer to every question.

B. ☐ The interpreter named in **Part 4.** read to me every question and instruction on this request and my answer to every question in N/A, a language in which I am fluent, and I understood everything.

2. Requestor's Statement Regarding the Preparer

☐ At my request, the preparer named in **Part 5.**, N/A, prepared this request for me based only upon information I provided or authorized.

Requestor's Contact Information

3. Requestor's Daytime Telephone Number: 5102419336

4. Requestor's Mobile Telephone Number (if any): 5102419336

5. Requestor's Fax Number (if any): N/A

6. Requestor's Email Address (if any): otavio@legalhs.com

Requestor's Declaration and Certification

Copies of any documents I have submitted are exact photocopies of unaltered, original documents, and I understand that USCIS may require that I submit original documents to USCIS at a later date. Furthermore, I authorize the release of any information from any and all of my records that USCIS may need to determine my eligibility for the immigration benefit that I seek.

I furthermore authorize release of information contained in this request, in supporting documents, and in my USCIS records, to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

Part 3. Requestor's Statement, Contact Information, Declaration, Certification, and Signature (continued)

I certify, under penalty of perjury, that all of the information in my request and any document submitted with it were provided or authorized by me, that I reviewed and understand all of the information contained in, and submitted with, my request and that all of this information is complete, true, and correct.

Requestor's Signature

7. Requestor's Signature 

Date of Signature (mm/dd/yyyy): 06/23/2026

NOTE TO ALL REQUESTORS: If you do not completely fill out this request or fail to submit required documents listed in the Instructions, USCIS may deny your request.

Part 4. Interpreter's Contact Information, Certification, and Signature

Provide the following information about the interpreter.

Interpreter's Full Name

1. Interpreter's Family Name (Last Name): N/A

Interpreter's Given Name (First Name): N/A

2. Interpreter's Business or Organization Name (if any): N/A

Interpreter's Mailing Address

3. Street Number and Name: N/A

Apt. ☐ Ste. ☐ Flr. ☐ Number: N/A

City or Town: N/A

State: N/A

ZIP Code: N/A

Province: N/A

Postal Code: N/A

Country: N/A

Interpreter's Contact Information

4. Interpreter's Daytime Telephone Number: N/A

5. Interpreter's Mobile Telephone Number (if any): N/A

6. Interpreter's Email Address (if any): N/A

Interpreter's Certification

I certify, under penalty of perjury, that:

I am fluent in English and N/A, which is the same language specified in **Part 3.**, **Item B.** in **Item Number 1.**, and I have read to this requestor in the identified language every question and instruction on this request and his or her answer to every question. The requestor informed me that he or she understands every instruction, question, and answer on the request, including the **Requestor's Declaration and Certification**, and has verified the accuracy of every answer.

Part 4. Interpreter's Contact Information, Certification, and Signature (continued)

Interpreter's Signature

7. Interpreter's Signature

N/A

Date of Signature (mm/dd/yyyy)

N/A

Part 5. Contact Information, Declaration, and Signature of the Person Preparing this Request, if Other Than the Requestor

Provide the following information about the preparer.

Preparer's Full Name

1. Preparer's Family Name (Last Name)

Preparer's Given Name (First Name)

2. Preparer's Business or Organization Name (if any)

Preparer's Mailing Address

3. Street Number and Name

Apt. ☐ Ste. ☐ Flr. ☐ Number

City or Town

State

ZIP Code

Province

Postal Code

Country

Preparer's Contact Information

4. Preparer's Daytime Telephone Number

5. Preparer's Mobile Telephone Number (if any)

6. Preparer's Email Address (if any)

Preparer's Statement

7.A. ☐ I am not an attorney or accredited representative but have prepared this request on behalf of the requestor with the requestor's consent.

B. ☐ I am an attorney or accredited representative and my representation of the requestor in this case ☐ extends ☐ does not extend beyond the preparation of this request.

NOTE: If you are an attorney or accredited representative, you may need to submit a completed Form G-28 or Form G-28I with this request.

Part 5. Contact Information, Declaration, and Signature of the Person Preparing this Request, if Other Than the Requestor (continued)

Preparer's Certification

By my signature, I certify, under penalty of perjury, that I prepared this request at the request of the requestor. The requestor then reviewed this completed request and informed me that he or she understands all of the information contained in, and submitted with, his or her request, including the **Requestor's Declaration and Certification**, and that all of this information is complete, true, and correct. I completed this request based only on information that the requestor provided to me or authorized me to obtain or use.

Preparer's Signature

8. Preparer's Signature

Date of Signature (mm/dd/yyyy)

Part 6. Additional Information

If you need extra space to provide any additional information within this petition, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this petition or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name): HAVERROTH SILVA | Given Name (First Name): Otavio | Middle Name: N/A

2. A-Number (if any) ► **A-** N/A

3.A. Page Number: N/A **3.B.** Part Number: N/A **3.C.** Item Number: N/A

3.D. N/A

4.A. Page Number: N/A **4.B.** Part Number: N/A **4.C.** Item Number: N/A

4.D. N/A

5.A. Page Number: N/A **5.B.** Part Number: N/A **5.C.** Item Number: N/A

5.D. N/A

e-Notification of Application/Petition Acceptance

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form G-1145

What Is the Purpose of This Form?

Use this form to request an electronic notification (e-Notification) when U.S. Citizenship and Immigration Services accepts your immigration application. This service is available for applications filed at a USCIS Lockbox facility.

General Information

Complete the information below and clip this form to the first page of your application package. You will receive one e-mail and/or text message for each form you are filing.

We will send the e-Notification within 24 hours after we accept your application. Domestic customers will receive an e-mail and/or text message; overseas customers will only receive an e-mail. Undeliverable e-Notifications cannot be resent.

The e-mail or text message will display your receipt number and tell you how to get updated case status information. It will not include any personal information. The e-Notification does not grant any type of status or benefit; rather it is provided as a convenience to customers.

USCIS will also mail you a receipt notice (I-797C), which you will receive within 10 days after your application has been accepted; use this notice as proof of your pending application or petition.

USCIS Privacy Act Statement

AUTHORITIES: The information requested on this form is collected pursuant to section 103(a) of the Immigration and Nationality Act, as amended INA section 101, et seq.

PURPOSE: The primary purpose for providing the information on this form is to request an electronic notification when USCIS accepts immigration form. The information you provide will be used to send you a text and/or email message.

DISCLOSURE: The information you provide is voluntary. However, failure to provide the requested information may prevent USCIS from providing you a text and/or email message receipting your immigration form.

ROUTINE USES: The information provided on this form will be used by and disclosed to DHS personnel and contractors in accordance with approved routine uses, as described in the associated published system of records notices [**DHS/USCIS-007 - Benefits Information System and DHS/USCIS-001 - Alien File (A-File) and Central Index System (CIS)**, which can be found at **www.dhs.gov/privacy**]. The information may also be made available, as appropriate for law enforcement purposes or in the interest of national security.

Complete this form and clip it on top of the first page of your immigration form(s).

Applicant/Petitioner Full Last Name	Applicant/Petitioner Full First Name	Applicant/Petitioner Full Middle Name
LLC	Veneto Tax USA	N/A

Email Address	Mobile Phone Number (Text Message)
	3214433537

Notice of Entry of Appearance as Attorney or Accredited Representative

Department of Homeland Security

DHS Form G-28
OMB No. 1615-0105
Expires 05/31/2021

Part 1. Information About Attorney or Accredited Representative

1. USCIS Online Account Number (if any)

► 0 0 7 4 9 2 6 2 5 4 3 8

Name of Attorney or Accredited Representative

2.a. Family Name (Last Name): HAVERROTH SILVA

2.b. Given Name (First Name): Otavio

2.c. Middle Name: N/A

Address of Attorney or Accredited Representative

3.a. Street Number and Name: PO Box 90487

3.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A

3.c. City or Town: San Diego

3.d. State: CA **3.e.** ZIP Code: 92169 *(USPS ZIP Code Lookup)*

3.f. Province: N/A

3.g. Postal Code: N/A

3.h. Country: USA

Contact Information of Attorney or Accredited Representative

4. Daytime Telephone Number: 5102419336

5. Mobile Telephone Number (if any): 5102419336

6. Email Address (if any): otavio@legalhs.com

7. Fax Number (if any): N/A

Part 2. Eligibility Information for Attorney or Accredited Representative

Select **all applicable** items.

1.a. ☒ I am an attorney eligible to practice law in, and a member in good standing of, the bar of the highest courts of the following states, possessions, territories, commonwealths, or the District of Columbia. If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

Licensing Authority: California

1.b. Bar Number (if applicable): 343486

1.c. I (select **only one** box) ☒ am not ☐ am subject to any order suspending, enjoining, restraining, disbarring, or otherwise restricting me in the practice of law. If you are subject to any orders, use the space provided in **Part 6. Additional Information** to provide an explanation.

1.d. Name of Law Firm or Organization (if applicable): HS Law Corp

2.a. ☐ I am an accredited representative of the following qualified nonprofit religious, charitable, social service, or similar organization established in the United States and recognized by the Department of Justice in accordance with 8 CFR part 1292.

2.b. Name of Recognized Organization: N/A

2.c. Date of Accreditation (mm/dd/yyyy): N/A

3. ☐ I am associated with N/A, the attorney or accredited representative of record who previously filed Form G-28 in this case, and my appearance as an attorney or accredited representative for a limited purpose is at his or her request.

4.a. ☐ I am a law student or law graduate working under the direct supervision of the attorney or accredited representative of record on this form in accordance with the requirements in 8 CFR 292.1(a)(2).

4.b. Name of Law Student or Law Graduate: N/A

Part 3. Notice of Appearance as Attorney or Accredited Representative

If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

This appearance relates to immigration matters before (select **only one** box):

1.a. ☒ U.S. Citizenship and Immigration Services (USCIS)

1.b. List the form numbers or specific matter in which appearance is entered.

I-129 I-907

2.a. ☐ U.S. Immigration and Customs Enforcement (ICE)

2.b. List the specific matter in which appearance is entered.

N/A

3.a. ☐ U.S. Customs and Border Protection (CBP)

3.b. List the specific matter in which appearance is entered.

N/A

4. Receipt Number (if any)

► N/A

5. I enter my appearance as an attorney or accredited representative at the request of the (select **only one** box):

☐ Applicant ☒ Petitioner ☐ Requestor

☐ Beneficiary/Derivative ☐ Respondent (ICE, CBP)

Information About Client (Applicant, Petitioner, Requestor, Beneficiary or Derivative, Respondent, or Authorized Signatory for an Entity)

6.a. Family Name (Last Name): GUERRA BOLD

6.b. Given Name (First Name): Gabriel

6.c. Middle Name: N/A

7.a. Name of Entity (if applicable)

Veneto Tax USA LLC

7.b. Title of Authorized Signatory for Entity (if applicable)

Non Member Manager Authority

8. Client's USCIS Online Account Number (if any)

► N/A

9. Client's Alien Registration Number (A-Number) (if any)

► A- N/A

Client's Contact Information

10. Daytime Telephone Number

7868355886

11. Mobile Telephone Number (if any)

7868355886

12. Email Address (if any)

legal@asselfis.com

Mailing Address of Client

NOTE: Provide the client's mailing address. **Do not** provide the business mailing address of the attorney or accredited representative **unless** it serves as the safe mailing address on the application or petition being filed with this Form G-28.

13.a. Street Number and Name: PO Box 90487

13.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A

13.c. City or Town: San Diego

13.d. State: CA **13.e.** ZIP Code: 92169

13.f. Province: N/A

13.g. Postal Code: N/A

13.h. Country

USA

Part 4. Client's Consent to Representation and Signature

Consent to Representation and Release of Information

I have requested the representation of and consented to being represented by the attorney or accredited representative named in **Part 1.** of this form. According to the Privacy Act of 1974 and U.S. Department of Homeland Security (DHS) policy, I also consent to the disclosure to the named attorney or accredited representative of any records pertaining to me that appear in any system of records of USCIS, ICE, or CBP.

Part 4. Client's Consent to Representation and Signature (continued)

Options Regarding Receipt of USCIS Notices and Documents

USCIS will send notices to both a represented party (the client) and his, her, or its attorney or accredited representative either through mail or electronic delivery. USCIS will send all secure identity documents and Travel Documents to the client's U.S. mailing address.

If you want to have notices and/or secure identity documents sent to your attorney or accredited representative of record rather than to you, please select **all applicable** items below. You may change these elections through written notice to USCIS.

1.a. ☒ I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.

1.b. ☒ I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or Travel Document) that I receive to the U.S. business address of my attorney or accredited representative (or to a designated military or diplomatic address in a foreign country (if permitted)).

NOTE: If your notice contains Form I-94, Arrival-Departure Record, USCIS will send the notice to the U.S. business address of your attorney or accredited representative. If you would rather have your Form I-94 sent directly to you, select **Item Number 1.c.**

1.c. ☐ I request that USCIS send my notice containing Form I-94 to me at my U.S. mailing address.

Signature of Client or Authorized Signatory for an Entity

2.a. Signature of Client or Authorized Signatory for an Entity

2.b. Date of Signature (mm/dd/yyyy) 06/23/2026

Part 5. Signature of Attorney or Accredited Representative

I have read and understand the regulations and conditions contained in 8 CFR 103.2 and 292 governing appearances and representation before DHS. I declare under penalty of perjury under the laws of the United States that the information I have provided on this form is true and correct.

1. a. Signature of Attorney or Accredited Representative

1.b. Date of Signature (mm/dd/yyyy) 06/23/2026

2.a. Signature of Law Student or Law Graduate

N/A

2.b. Date of Signature (mm/dd/yyyy) N/A

Part 6. Additional Information

If you need extra space to provide any additional information within this form, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this form or attach a separate sheet of paper. Type or print your name at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1.a Family Name (Last Name): GUERRA BOLD

1.b. Given Name (First Name): Gabriel

1.c. Middle Name: N/A

2.a. Page Number: N/A **2.b.** Part Number: N/A **2.c.** Item Number: N/A

2.d.

N/A

3.a. Page Number: N/A **3.b.** Part Number: N/A **3.c.** Item Number: N/A

3.d.

N/A

4.a. Page Number: N/A **4.b.** Part Number: N/A **4.c.** Item Number: N/A

4.d.

N/A

5.a. Page Number: N/A **5.b.** Part Number: N/A **5.c.** Item Number: N/A

5.d.

N/A

6.a. Page Number: N/A **6.b.** Part Number: N/A **6.c.** Item Number: N/A

6.d.

N/A

Petition for a Nonimmigrant Worker

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-129
OMB No. 1615-0009
Expires 12/31/2027

For USCIS Use Only	Receipt	Partial Approval (explain)	Action Block
Class: _____ No. of Workers: _____ Job Code: _____ Validity Dates: _____ From: _____ To: _____	☐ **Classification Approved** ☐ Consulate/POE/PFI Notified At: _____ ☐ Extension Granted ☐ COS/Extension Granted		

► **START HERE - Type or print in black ink.**

Part 1. Petitioner Information

If you are an individual filing this petition, complete **Item Number 1. If you are a company or an organization filing this petition,** complete **Item Number 2**.

1. Legal Name of Individual Petitioner

Family Name (Last Name) | Given Name (First Name) | Middle Name

2. Company or Organization Name

Veneto Tax USA LLC

3. Mailing Address of Individual, Company or Organization

In Care Of Name: Otavio Haverroth Silva

Street Number and Name: PO Box 90487 | Apt. ☐ Ste. ☐ Flr. ☐ Number: N/A

City or Town: San Diego | State: CA | ZIP Code: 92169

Province: N/A | Postal Code: N/A | Country: USA

4. Contact Information

Daytime Telephone Number: 3214433537 | Mobile Telephone Number: 3214433537 | Email Address (if any):

Other Information

5. Federal Employer Identification Number (FEIN)
► 352958163

6. Are you a nonprofit organized as tax exempt or a governmental research organization? ☐ Yes ☒ No

Part 1. Petitioner Information (continued)

7. Individual IRS Tax Number
► N/A

8. U.S. Social Security Number (if any)
► N/A

Part 2. Information About This Petition

1. Requested Nonimmigrant Classification (Write classification symbol): O-1A

2. **Basis for Classification** (select **only one** box):

- [X] **a.** New employment.
- [ ] **b.** Continuation of previously approved employment without change with the same employer.
- [ ] **c.** Change in previously approved employment.
- [ ] **d.** New concurrent employment.
- [ ] **e.** Change of employer.
- [ ] **f.** Amended petition.

3. **Provide the most recent petition/application receipt number for the beneficiary. If none exists, indicate "None."**
► none

4. **Requested Action** (select **only one** box):

- [X] **a.** Notify the office in **Part 4.** so each beneficiary can obtain a visa or be admitted. (**NOTE:** A petition is not required for E-1, E-2, E-3, H-1B1 Chile/Singapore, or TN visa beneficiaries.)
- [ ] **b.** Change the status and extend the stay of each beneficiary because the beneficiary(ies) is/are now in the United States in another status (see instructions for limitations). This is available only when you check "New Employment" in **Item Number 2.**, above.
- [ ] **c.** Extend the stay of each beneficiary because the beneficiary(ies) now hold(s) this status.
- [ ] **d.** Amend the stay of each beneficiary because the beneficiary(ies) now hold(s) this status and is/are not seeking additional time from the current authorized period of stay.
- [ ] **e.** Extend the status of a nonimmigrant classification based on a free trade agreement. (See Trade Agreement Supplement to Form I-129 for TN and H-1B1.)
- [ ] **f.** Change status to a nonimmigrant classification based on a free trade agreement. (See Trade Agreement Supplement to Form I-129 for TN and H-1B1.)

5. **Total number of workers included in this petition.** (See instructions relating to when more than one worker can be included.)
► 1

Part 3. Beneficiary Information (Information about the beneficiary/beneficiaries you are filing for. Complete the blocks below. Use the Attachment-1 sheet to name each beneficiary included in this petition.)

1. Type of Beneficiaries Requested (select **only one** box) [X] Named [ ] Unnamed (for H-2A or H-2B petitions only)

2. **If an Entertainment Group, Provide the Group Name**

3. **Provide Name of Beneficiary**

Family Name (Last Name)	Given Name (First Name)	Middle Name
MORANDIM	Renato	N/A

Part 3. Beneficiary Information (Information about the beneficiary/beneficiaries you are filing for. Complete the blocks below. Use the Attachment-1 sheet to name each beneficiary included in this petition.) (continued)

4. Provide all other names the beneficiary has used. Include nicknames, aliases, maiden name, and names from all previous marriages.

Family Name (Last Name)	Given Name (First Name)	Middle Name

5. Other Information

Date of birth (mm/dd/yyyy): 02/20/1968

Sex: ☒ Male ☐ Female

U.S. Social Security Number (if any): ► N/A

Alien Registration Number (A-Number): ► A- N/A

Country of Birth: Brazil

Province of Birth: Sao Paulo

Country of Citizenship or Nationality: Brazil

6. If the beneficiary is in the United States, complete the following:

Date of Last Arrival (mm/dd/yyyy): N/A

I-94 Arrival-Departure Record Number: ► N/A

Passport or Travel Document Number: N/A

Date Passport or Travel Document Issued (mm/dd/yyyy): N/A

Date Passport or Travel Document Expires (mm/dd/yyyy): N/A

Passport or Travel Document Country of Issuance: N/A

Current Nonimmigrant Status: N/A

Date Status Expires (mm/dd/yyyy) or D/S: N/A

Student and Exchange Visitor Information System (SEVIS) Number (if any): N/A

Employment Authorization Document (EAD) Number (if any): N/A

7. Current Residential U.S. Address (if applicable) (do not list a P.O. Box)

Street Number and Name: N/A

Apt. ☐ Ste. ☐ Flr. ☐ Number: N/A

City or Town: N/A

State: N/A

ZIP Code: N/A

Part 4. Processing Information

1. If a beneficiary or beneficiaries named in **Part 3.** is/are outside the United States, or a requested extension of stay or change of status cannot be granted, state the U.S. Consulate or inspection facility you want notified if this petition is approved.

a. Type of Office (select only one box): ☒ Consulate ☐ Pre-flight inspection ☐ Port of Entry

b. Office Address (City): Sao Paulo

c. U.S. State or Foreign Country: Brazil

Part 4. Processing Information (continued)

d. Beneficiary's Foreign Address

Street Number and Name: 131 Wagih Assad Abdalla
Apt. Ste. Flr. Number:
City or Town: Sao Paulo
State: N/A
Province: Sao Paulo
Postal Code: 05651020
Country: Brazil

2. Does each person in this petition have a valid passport? ☒ Yes ☐ No. If no, go to **Part 9.** and type or print your explanation.

3. Are you filing any other petitions with this one?
☐ Yes. If yes, how many? ▶ ☒ No

4. Are you filing any applications for replacement/initial I-94, Arrival-Departure Records with this petition? Note that if the beneficiary was issued an electronic Form I-94 by CBP when he/she was admitted to the United States at an air or sea port, he/she may be able to obtain the Form I-94 from the CBP Website at cbp.gov/i94 instead of filing an application for a replacement/initial I-94.
☐ Yes. If yes, how many? ▶ ☒ No

5. Are you filing any applications for dependents with this petition?
☐ Yes. If yes, how many? ▶ ☒ No

6. Is any beneficiary in this petition in removal proceedings?
☐ Yes. If yes, proceed to **Part 9.** and list the beneficiary's(ies) name(s). ☒ No

7. Have you ever filed an immigrant petition for any beneficiary in this petition?
☐ Yes. If yes, how many? ▶ ☒ No

8. Did you indicate you were filing a new petition in **Part 2.**?
☒ Yes. If yes, answer the questions below. ☐ No. If no, proceed to **Item Number 9.**

a. Has any beneficiary in this petition ever been given the classification you are now requesting within the last seven years?
☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

b. Has any beneficiary in this petition ever been denied the classification you are now requesting within the last seven years?
☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

9. Have you ever previously filed a nonimmigrant petition for this beneficiary?
☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☒ No

10. If you are filing for an entertainment group, has any beneficiary in this petition not been with the group for at least one year?
☐ Yes. If yes, proceed to **Part 9.** and type or print your explanation. ☐ No

11.a. Has any beneficiary in this petition ever been a J-1 exchange visitor or J-2 dependent of a J-1 exchange visitor?
☐ Yes. If yes, proceed to **Item Number 11.b.** ☒ No

11.b. If you checked yes in **Item Number 11.a.**, provide the dates the beneficiary maintained status as a J-1 exchange visitor or J-2 dependent. Also, provide evidence of this status by attaching a copy of either a DS-2019, Certificate of Eligibility for Exchange Visitor (J-1) Status, a Form IAP-66, or a copy of the passport that includes the J visa stamp.

Part 5. Basic Information About the Proposed Employment and Employer

Attach the Form I-129 supplement relevant to the classification of the worker(s) you are requesting.

1. Job Title

Chief Financial Officer (CFO) and Senior Strategic Advisor

2. Labor Condition Application (LCA) or Employment and Training Administration (ETA) Case Number

N/A

3. Address(es) where the beneficiary(ies) will work if different from address in **Part 1.** If you need to provide more than two additional addresses, use **Part 9. Additional Information**.

Address 1

Street Number and Name: 7901 4th St North

Apt. ☐ Ste. ☒ Flr. ☐ Number: 300

City or Town: St Petersburg

State: FL

ZIP Code: 33702

Is this a third-party location? ☐ Yes ☒ No

If you answered "Yes," provide the name of the third-party organization.

Address 2

Street Number and Name:

Apt. ☐ Ste. ☐ Flr. ☐ Number:

City or Town:

State:

ZIP Code:

Is this a third-party location? ☐ Yes ☐ No

If you answered "Yes," provide the name of the third-party organization.

4. Did you include an itinerary with the petition? ☐ Yes ☒ No

5. Will the beneficiary(ies) work for you off-site at another company or organization's location? ☐ Yes ☒ No

6. Will the beneficiary(ies) work exclusively in the Commonwealth of the Northern Mariana Islands (CNMI)? ☐ Yes ☒ No

7. Is this a full-time position? ☒ Yes ☐ No

8. If the answer to **Item Number 7.** is no, how many hours per week for the position? ▶

9. Wages: $ 72,000.00 per (Specify hour, week, month, or year) ▶ year

10. Other Compensation (Explain)

Health insurance, professional development and licensing, reimbursement for all reasonable business-related expenses, provision of high-end technology suite necessary for the execution of duties, PTO (2 weeks) and relocation assistance.

11. Dates of intended employment From: (mm/dd/yyyy) 10/01/2026 To: (mm/dd/yyyy) 09/30/2029

Part 5. Basic Information About the Proposed Employment and Employer (continued)

12. Type of Business

Tax accounting and business consulting services

13. Year Established

2026

14. Current Number of Employees in the United States

0

15. Do you currently employ a total of 25 or fewer full-time equivalent employees in the United States, including all affiliates or subsidiaries of this company/organization?

☒ Yes ☐ No

16. Gross Annual Income

N/A

17. Net Annual Income

N/A

Part 6. Certification Regarding the Release of Controlled Technology or Technical Data to Foreign Persons in the United States

(This section of the form is required only for H-1B, H-1B1 Chile/Singapore, L-1, and O-1A petitions. It is not required for any other classifications. Please review the Form I-129 General Filing Instructions before completing this section.)

Select Item Number 1. or Item Number 2. as appropriate. DO NOT select both boxes.

With respect to the technology or technical data the petitioner will release or otherwise provide access to the beneficiary, the petitioner certifies that it has reviewed the Export Administration Regulations (EAR) and the International Traffic in Arms Regulations (ITAR) and has determined that:

1. ☒ A license is not required from either the U.S. Department of Commerce or the U.S. Department of State to release such technology or technical data to the foreign person; or

2. ☐ A license is required from the U.S. Department of Commerce and/or the U.S. Department of State to release such technology or technical data to the beneficiary and the petitioner will prevent access to the controlled technology or technical data by the beneficiary until and unless the petitioner has received the required license or other authorization to release it to the beneficiary.

Part 7. Declaration, Signature, and Contact Information of Petitioner or Authorized Signatory (Read the information on penalties in the instructions before completing this section.)

Copies of any documents submitted are exact photocopies of unaltered, original documents, and I understand that, as the petitioner, I may be required to submit original documents to U.S. Citizenship and Immigration Services (USCIS) at a later date.

I authorize the release of any information from my records, or from the petitioning organization's records that USCIS needs to determine eligibility for the immigration benefit sought. I recognize the authority of USCIS to conduct audits of this petition using publicly available open source information. I also recognize that any supporting evidence submitted in support of this petition may be verified by USCIS through any means determined appropriate by USCIS, including but not limited to, on-site compliance reviews.

If filing this petition on behalf of an organization, I certify that I am authorized to do so by the organization.

I certify, under penalty of perjury, that I have reviewed this petition and that all of the information contained in the petition, including all responses to specific questions, and in the supporting documents, is complete, true, and correct.

1. **Name and Title of Authorized Signatory**

Family Name (Last Name)

GUERRA BOLD

Given Name (First Name)

Gabriel

Title

Non-Member Manager Authority

Part 7. Declaration, Signature, and Contact Information of Petitioner or Authorized Signatory (Read the information on penalties in the instructions before completing this section.) (continued)

2. **Signature and Date**

Signature of Authorized Signatory

Date of Signature (mm/dd/yyyy)

06/23/2026

3. **Signatory's Contact Information**

Daytime Telephone Number: 7868355886

Email Address (if any): legal@asselfis.com

NOTE: If you do not fully complete this form or fail to submit the required documents listed in the instructions, a final decision on your petition may be delayed or the petition may be denied.

Part 8. Declaration, Signature, and Contact Information of Person Preparing Form, If Other Than Petitioner

Provide the following information concerning the preparer:

1. **Name of Preparer**

Family Name (Last Name): HAVERROTH SILVA

Given Name (First Name): Otavio

2. **Preparer's Business or Organization Name** (if any)

(If applicable, provide the name of your accredited organization recognized by the Board of Immigration Appeals (BIA).)

HS Law Corp

3. **Preparer's Mailing Address**

Street Number and Name: PO Box 90487

Apt. Ste. Flr. Number: N/A

City or Town: San Diego

State: CA

ZIP Code: 92169

Province: N/A

Postal Code: N/A

Country: USA

4. **Preparer's Contact Information**

Daytime Telephone Number: 5102419336

Fax Number: N/A

Email Address (if any): otavio@legalhs.com

Preparer's Declaration

By my signature, I certify, swear, or affirm, under penalty of perjury, that I prepared this petition on behalf of, at the request of, and with the express consent of the petitioner or authorized signatory. The petitioner has reviewed this completed petition as prepared by me and informed me that all of the information in the form and in the supporting documents, is complete, true, and correct.

5. **Signature and Date**

Signature of Preparer

Date of Signature (mm/dd/yyyy)

06/23/2026

Part 9. Additional Information About Your Petition For Nonimmigrant Worker

If you require more space to provide any additional information within this petition, use the space below. If you require more space than what is provided to complete this petition, you may make a copy of **Part 9.** to complete and file with this petition. In order to assist us in reviewing your response, you must identify the **Page Number, Part Number and Item Number** corresponding to the additional information.

1. A-Number ► **A-** N/A

2.

Page Number	Part Number	Item Number
N/A	N/A	N/A

N/A

3.

Page Number	Part Number	Item Number
N/A	N/A	N/A

N/A

4.

Page Number	Part Number	Item Number
N/A	N/A	N/A

N/A

O and P Classifications Supplement to Form I-129

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-129
OMB No. 1615-0009
Expires 12/31/2027

Section 1. Complete This Section if Filing for O or P Classification

1. Name of the Petitioner

Veneto Tax USA LLC

Name of the Beneficiary or if this petition includes multiple beneficiaries, the total number of beneficiaries included.

2.a. Name of the Beneficiary

Renato Morandim

OR

2.b. Provide the total number of beneficiaries:

3. **Classification sought** (select **only one** box)

- ☒ **a.** O-1A Alien of extraordinary ability in sciences, education, business or athletics (not including the arts, motion picture or television industry)
- ☐ **b.** O-1B Alien of extraordinary ability in the arts or extraordinary achievement in the motion picture or television industry
- ☐ **c.** O-2 Accompanying alien who is coming to the United States to assist in the performance of the O-1
- ☐ **d.** P-1 Major League Sports
- ☐ **e.** P-1 Athlete or Athletic/Entertainment Group (includes minor league sports not affiliated with Major League Sports)
- ☐ **f.** P-1S Essential Support Personnel for P-1
- ☐ **g.** P-2 Artist or entertainer for reciprocal exchange program
- ☐ **h.** P-2S Essential Support Personnel for P-2
- ☐ **i.** P-3 Artist/Entertainer coming to the United States to perform, teach, or coach under a program that is culturally unique
- ☐ **j.** P-3S Essential Support Personnel for P-3

4. Explain the nature of the event.

Employment as Chief Financial Officer (CFO) and Senior Strategic Advisor.

5. Describe the duties to be performed.

Leading strategic financial activities, including M&A transactions, financial and asset valuations, international business structuring, specialized financial advisory, financial reporting compliance, and coordination of external audit processes.

6. If filing for an O-2 or P support classification, list dates of the beneficiary's prior work experience under the O-1 or P principal.

N/A

7.a. Does any beneficiary in this petition have ownership interest in the petitioning organization?

☒ Yes. If yes, please explain in **Item Number 7.b.** ☐ No.

Section 1. Complete This Section if Filing for O or P Classification (continued)

7.b. Explanation

`The beneficiary owns 50% of the petitioning organization.`

8. Does an appropriate labor organization exist for the petition?

☐ Yes ☒ No. If no, proceed to **Part 9.** and type or print your explanation.

9. Is the required consultation or written advisory opinion being submitted with this petition?

☒ Yes ☐ No - copy of request attached ☐ N/A

If no, provide the following information about the organization(s) to which you have sent a duplicate of this petition.

O-1 Extraordinary Ability

10.a. Name of Recognized Peer/Peer Group or Labor Organization

10.b. Physical Address

Street Number and Name | Apt. Ste. Flr. | Number

City or Town | State | ZIP Code

10.c. Date Sent (mm/dd/yyyy)

10.d. Daytime Telephone Number

O-1 Extraordinary achievement in motion pictures or television

11.a. Name of Labor Organization

11.b. Complete Address

Street Number and Name | Apt. Ste. Flr. | Number

City or Town | State | ZIP Code

11.c. Date Sent (mm/dd/yyyy)

11.d. Daytime Telephone Number

12.a. Name of Management Organization

12.b. Physical Address

Street Number and Name | Apt. Ste. Flr. | Number

City or Town | State | ZIP Code

12.c. Date Sent (mm/dd/yyyy)

12.d. Daytime Telephone Number

Section 1. Complete This Section if Filing for O or P Classification (continued)

O-2 or P alien

13.a. Name of Labor Organization

13.b. Complete Address

Street Number and Name | Apt. Ste. Flr. ☐ ☐ ☐ | Number

City or Town | State | ZIP Code

13.c. Date Sent (mm/dd/yyyy)

13.d. Daytime Telephone Number

Section 2. Statement by the Petitioner

I certify that I, the petitioner, and the employer whose offer of employment formed the basis of status (if different from the petitioner) will be jointly and severally liable for the reasonable costs of return transportation of the beneficiary abroad if the beneficiary is dismissed from employment by the employer before the end of the period of authorized stay.

1. Name of Petitioner

Family Name (Last Name)	Given Name (First Name)	Middle Name
N/A	Veneto Tax USA LLC	N/A

2. Signature and Date

Signature of Petitioner | Date of Signature (mm/dd/yyyy)

06/23/2026

3. Petitioner's Contact Information

Daytime Telephone Number	Email Address (if any)
3214433537	

August 3, 2026.

USCIS
Attn: Premium I-129 O
P.O. Box 660090
Dallas, TX 75265-0090

PREMIUM PROCESSING REQUEST

RE: **I-129 FORM/O-1A NON-IMMIGRANT VISA PETITION**
Petitioner: **VENETO TAX USA LLC**
Beneficiary: **RENATO MORANDIM**
Beneficiary Derivatives: **CINTIA DE OLIVEIRA LIMA MORANDIM**
LUCAS LIMA MORANDIM

Dear Sir or Madam,

Our office represents **Veneto Tax USA LLC** ("Petitioner") in the filing of this O-1A Nonimmigrant Visa Petition on behalf of **Mr. Renato Morandim** (hereinafter "Mr. Morandim"), a business and finance professional recognized for his extraordinary ability in corporate finance, strategic financial management, business structuring, capital markets, taxation, mergers and acquisitions, and executive leadership. The Petitioner intends to employ Mr. Morandim in the position of **Chief Financial Officer and Senior Strategic Advisor**, in a full-time capacity, to lead the company's financial strategy, business development, corporate structuring, and strategic operations in the United States.

As outlined in the Employment Agreement and supporting corporate documentation (**Exhibit A**), Mr. Morandim will serve as Chief Financial Officer and Senior Strategic Advisor for the Petitioner, **newly established company**. In this capacity, he will be responsible for directing the company's financial planning and management, developing and implementing financial strategies, advising on corporate structure and growth, overseeing accounting and tax-related operations, evaluating business opportunities, and supporting strategic decision-making involving clients, business partners, and affiliated companies.

Given Mr. Morandim's extensive experience as a financial executive, corporate administrator, strategic advisor, and business leader, he is uniquely positioned to perform these high-level responsibilities for the Petitioner. As documented below, Mr. Morandim has received professional recognition for his contributions to the creation and consolidation of business operations, has served in leadership and critical roles for companies in the financial, payment, logistics, and business-services sectors, and has been recognized by professional and institutional organizations connected to executive management, finance, and investor relations. His proposed position with Veneto Tax USA LLC is directly related to the field in which he has developed sustained expertise and professional distinction.

The Petitioner

Veneto Tax USA LLC is a Florida-based limited liability company organized under the laws of the State of Florida, with its principal place of business located at 7901 4th Street North, St. Petersburg, Florida 33702. The Petitioner operates in the areas of accounting, financial consulting, tax consulting, tax compliance, business advisory services, and strategic financial management for companies and entrepreneurs operating in the United States.

The Petitioner was established to provide integrated financial and business advisory services to clients engaged in domestic and cross-border commercial activities. Its services include strategic financial planning, tax compliance, corporate structuring, financial reporting, business consulting, and assistance to Brazilian entrepreneurs and companies establishing or expanding their operations in the United States, particularly along the Brazil-Florida business corridor.

As part of its business activities, Veneto Tax USA LLC intends to employ Mr. Renato Morandim as its Chief Financial Officer and Senior Strategic Advisor. Under the Employment Agreement (Exhibit A) between Mr. Morandim and the Petitioner, dated June 10, 2026, Mr. Morandim will be responsible for providing strategic financial leadership, advising on mergers and acquisitions, overseeing Purchase Price Allocation reports and intangible-asset valuations, structuring cross-border businesses, advising foreign investors, preparing companies for potential public offerings or private-equity transactions, implementing financial controls and compliance frameworks, and coordinating external audit relationships with major accounting firms (Exhibit A).

Through Mr. Morandim's appointment, Veneto Tax USA LLC seeks to expand and strengthen its financial advisory and cross-border consulting operations in the United States. His responsibilities will support the Petitioner's ability to serve high-net-worth individuals, institutional clients, Brazilian companies entering the U.S. market, and businesses requiring sophisticated financial management, tax compliance, corporate structuring, audit readiness, and strategic transaction advisory services.

The Position Offered

The Petitioner, **Veneto Tax USA LLC**, seeks to employ Mr. Renato Morandim for a temporary period of three years as the company's **Chief Financial Officer and Senior Strategic Advisor**, with the objective of expanding its financial consulting, tax advisory, corporate structuring, and cross-border business services in the United States. This position is contingent upon the approval of the O-1A petition. The initial employment term will run from **October 1, 2026, through September 30, 2029**, pursuant to the terms of the signed Employment Agreement (**Exhibit A)**.

As Chief Financial Officer and Senior Strategic Advisor, Mr. Morandim will assume a senior executive role in directing the Petitioner's financial strategy, advising clients on complex corporate transactions, and supporting Brazilian entrepreneurs and companies establishing or expanding their operations in the United States. His responsibilities will include financial planning, mergers

and acquisitions advisory, cross-border business structuring, tax and compliance governance, capital-markets preparation, and oversight of external audit relationships.

Specifically, Mr. Morandim will:

- Lead the financial architecture for complex corporate transactions, including mergers and acquisitions, Purchase Price Allocation reports, and the valuation of intangible assets;
- Direct the establishment and financial structuring of new subsidiaries, holding companies, and other corporate entities for Brazilian entrepreneurs and companies expanding into the United States;
- Provide specialized financial advisory services to foreign investors and business leaders, including advice concerning wealth preservation, investment valuation, and cash-flow optimization;
- Oversee the preparation of specialized financial statements for clients pursuing public offerings, private-equity transactions, or other strategic liquidity events, ensuring compliance with IFRS and U.S. GAAP requirements;
- Design and implement internal financial controls and compliance frameworks for cross-border operations, particularly in connection with the Brazil-Florida business corridor;
- Manage the Petitioner's relationships and workflow with external auditing firms, including major accounting firms such as PwC and KPMG, to support audit readiness, financial transparency, and regulatory compliance.

Given Mr. Morandim's extensive background in financial management, corporate structuring, capital markets, tax advisory, and executive leadership, he is exceptionally qualified to direct the Petitioner's financial and strategic operations. His appointment will strengthen Veneto Tax USA LLC's ability to serve high-net-worth individuals, institutional clients, Brazilian companies entering the U.S. market, and businesses requiring sophisticated financial, tax, compliance, and transaction advisory services.

Under the terms of the Employment Agreement, Mr. Morandim will receive an annual salary of **$72,000**. The agreement was executed by Mr. Morandim and by **Mr. Gabriel Guerra Bold** on behalf of Veneto Tax USA LLC. The Petitioner operates under the legal and administrative guidance of Mr. Guerra Bold and it is the authorized signatory identified in the Employment Agreement for the Petitioner's contractual relationship with Mr. Morandim and for the employment arrangement supporting this O-1A petition.

Requirements for the Proffered Position

The position of **Chief Financial Officer and Senior Strategic Advisor at Veneto Tax USA LLC** requires an individual with a robust and diverse background in financial management, corporate structuring, tax advisory, capital markets, mergers and acquisitions, and strategic business consulting. The ideal candidate must demonstrate substantial experience in directing financial operations, advising companies and entrepreneurs, overseeing complex transactions, and supporting cross-border business expansion between Brazil and the United States.

This executive-level position requires a professional capable of managing interconnected responsibilities involving financial strategy, corporate governance, tax compliance, transaction advisory, audit readiness, client relationships, and organizational growth. The Chief Financial Officer and Senior Strategic Advisor is expected to possess advanced knowledge of financial reporting, IFRS and U.S. GAAP requirements, valuation of intangible assets, international business structuring, internal controls, and the financial needs of companies preparing for public offerings or private-equity transactions.

Among the core requirements for this position are:

- Proven executive experience in directing financial operations, advising senior management, and overseeing complex corporate and strategic initiatives;
- Extensive knowledge of mergers and acquisitions, Purchase Price Allocation reports, intangible-asset valuation, financial modeling, and transaction structuring;
- Demonstrated ability to establish and financially structure subsidiaries, holding companies, and other corporate entities for companies and entrepreneurs expanding into the United States;
- Strong familiarity with international tax compliance, corporate governance, financial controls, IFRS, U.S. GAAP, audit preparation, and regulatory transparency;
- Proven ability to advise high-net-worth individuals, institutional clients, foreign investors, and business leaders on investment valuation, wealth preservation, capital allocation, and cash-flow optimization;
- Strong interpersonal and leadership skills to manage client relationships, coordinate external advisors and accounting firms, and align financial execution with the Petitioner's business objectives.

The Chief Financial Officer and Senior Strategic Advisor will be responsible for:

- Leading Veneto Tax USA LLC's financial consulting and strategic advisory operations, including the coordination of external accountants, auditors, tax professionals, and other financial partners;
- Directing the financial architecture of complex corporate transactions, including mergers and acquisitions, Purchase Price Allocation reports, and the valuation of intangible assets;
- Advising Brazilian entrepreneurs and companies on the establishment and financial structuring of subsidiaries, holding companies, and other business entities in the United States;
- Providing specialized financial advice to foreign investors and business leaders concerning wealth preservation, investment valuation, financial planning, and cash-flow optimization;
- Overseeing the preparation of specialized financial statements for clients pursuing initial public offerings, private-equity transactions, or other strategic liquidity events, ensuring alignment with IFRS and U.S. GAAP requirements;
- Designing and implementing internal financial controls, compliance frameworks, and governance procedures for cross-border operations, particularly those involving the Brazil-Florida business corridor;

- Managing the relationship and workflow with external auditing firms, including major accounting firms such as PwC and KPMG, to support audit readiness, regulatory compliance, and financial transparency;
- Supporting the Petitioner's expansion of financial consulting and business advisory services for companies and entrepreneurs operating or seeking to operate in the United States.

The position also involves the implementation of a strategic financial and business advisory framework designed to strengthen Veneto Tax USA LLC's operations and expand its service offerings in the United States. This long-term initiative includes:

- Development of financial and corporate structuring strategies for Brazilian companies and entrepreneurs entering the U.S. market;
- Implementation of standardized financial controls, compliance procedures, and reporting systems for cross-border operations;
- Expansion of advisory services related to mergers and acquisitions, intangible-asset valuation, capital markets, private-equity transactions, and audit preparation;
- Application of financial analysis and valuation methodologies to improve investment decisions, business planning, capital allocation, and transaction readiness;
- Coordination of relationships with external accounting, auditing, tax, and financial professionals to support the Petitioner's clients and business development;
- Growth of Veneto Tax USA LLC's financial consulting activities throughout the United States, particularly in connection with the Brazil-Florida business corridor.

This multifaceted strategy underscores the complexity of the position and the need for a candidate with not only executive financial experience, but also advanced expertise in corporate finance, international business structuring, tax compliance, capital markets, mergers and acquisitions, and strategic advisory services.

The Chief Financial Officer and Senior Strategic Advisor must possess extraordinary ability and a proven record of achievement that clearly distinguishes him from other professionals in the field in order to successfully direct Veneto Tax USA LLC's financial strategy, support its expansion in the United States, and deliver sophisticated advisory services to domestic and international clients. Mr. Renato Morandim's extensive experience as a financial executive, CFO, corporate administrator, and strategic advisor makes him exceptionally qualified to perform these responsibilities.

The Beneficiary

Mr. Morandim is a seasoned financial executive and strategic business advisor with more than 25 years of professional experience in accounting, corporate finance, tax advisory, mergers and acquisitions, capital markets, and executive management. His professional background includes senior financial and administrative leadership roles, including service as Chief Financial Officer

of MOVE3 and as Chief Executive Officer and Chief Financial Officer of MC Cartões. His resume and supporting professional documentation are included in **Exhibit B**.

Mr. Morandim holds a Bachelor's degree in Accounting Sciences, a postgraduate specialization in Tax Law, and a Master's degree in Business Administration. His academic background also includes a research thesis addressing the relationship between intangible assets and IPO underpricing in the Brazilian capital market. This combination of accounting, tax, corporate finance, and capital-markets training established the technical foundation for his transition into senior executive positions involving complex financial operations and business strategy (Exhibits B and C).

Mr. Morandim has held significant leadership positions in companies operating in logistics, payments, financial services, manufacturing, and corporate advisory. In 2013, he served as Chief Executive Officer and Chief Financial Officer of MC Cartões following the sale of 80% of the company to Print Laser, a major printing company serving banks and telecommunications companies. During this period, MC Cartões was described in *Exame PME* as a specialized manufacturer of cards used by banks and payment-card companies, with a portfolio of approximately 52 clients and expectations of reaching annual revenue of R$30 million. His responsibilities included executive administration, financial management, corporate strategy, and the integration of the company into a larger business group (Exhibit C).

Mr. Morandim later served as Chief Financial Officer of MOVE3, a significant Brazilian logistics and technology group with operations encompassing last-mile delivery, transportation and warehousing, card manufacturing, logistics technology, and fintech services. The company's institutional materials identify Mr. Morandim as a member of its senior management team and describe him as CFO with more than five years of experience at the group. The same materials report MOVE3's extensive operating structure, proprietary technology, diversified client base, growth strategy, and financial performance, including net revenue of R$931 million and EBITDA of R$148 million in 2022 (Exhibit C).

In his role at MOVE3, Mr. Morandim was involved in strategic financial management and corporate expansion initiatives, including mergers and acquisitions, investments in technology companies, and the development of financial services within the group's business ecosystem. The documentation submitted with this petition includes materials concerning MOVE3's acquisition of Rodoê Entregas, investment in Rede 1 Minuto, the group's M3Bank initiative, and the group's presentation to investors in New York. These documents demonstrate the scale of the organization in which Mr. Morandim served as CFO and the strategic importance of the financial responsibilities entrusted to him (Exhibit C).

Mr. Morandim also held a formal administrative position with M3 Pagamentos Ltda., a company within the MOVE3 ecosystem. Its corporate documents identify him as a non-member manager authorized to perform acts of management and to represent the company judicially and extrajudicially, individually, within the company's corporate interests. This appointment reflects the level of authority and responsibility assigned to Mr. Morandim in connection with financial and business operations involving the group's fintech activities (Exhibit C).

In addition to his executive positions, Mr. Morandim has been recognized and engaged by professional institutions in the fields of finance, investor relations, and corporate governance. He was a member of the Brazilian Institute of Finance Executives, IBEF-Paraná, and a contributor member of the Brazilian Investor Relations Institute, IBRI. He was also admitted as an individual member of the Brazilian Institute of Corporate Governance, IBGC, after satisfying eligibility requirements associated with senior executive experience and undergoing the institution's membership review process (Exhibit C).

Mr. Morandim's professional record has also received recognition from companies with which he worked and advised. The record includes recognition letters and awards from TakeLog and Pronto Farma, which provide additional evidence of the value attributed to his professional performance and contributions in financial and business leadership roles (Exhibit C).

His career further includes documented participation in complex corporate transactions, financial structuring, business investments, and strategic initiatives involving logistics, fintech, payment services, and technology-enabled operations. These activities demonstrate a sustained pattern of executive responsibility, financial judgment, and organizational impact across multiple sectors. His experience is directly relevant to the position offered by Veneto Tax USA LLC, which requires a professional capable of advising clients on corporate structuring, financial controls, tax compliance, mergers and acquisitions, intangible-asset valuation, capital markets, and cross-border expansion.

With a sustained record of leadership in financial management, corporate strategy, and business development, Mr. Morandim is uniquely positioned to serve as Veneto Tax USA LLC's Chief Financial Officer and Senior Strategic Advisor. His ability to combine accounting expertise, tax knowledge, executive management, transaction experience, and cross-border financial planning will be central to the Petitioner's expansion and to its ability to provide sophisticated advisory services to companies and entrepreneurs operating in the United States.

All of these accomplishments will be discussed in greater detail below in connection with the regulatory criteria applicable to the O-1A classification.

Eligibility for the O-1A Classification

To qualify for the O-1A nonimmigrant visa classification as an individual of "extraordinary ability" in the sciences, education, business, or athletics, a beneficiary must demonstrate "sustained national or international acclaim" and recognition in the field of expertise, supported by extensive documentation, as set forth under INA § 101(a)(15)(O)(i).

Under the regulatory definition, "extraordinary ability" in the fields of science, education, business, or athletics refers to a level of expertise indicating that the individual is one of the small percentage who has risen to the very top of the field of endeavor. This standard, while rigorous, is intended to identify professionals whose achievements are exceptional and whose work has received consistent recognition within their area of specialization.

To satisfy this classification, a petitioner must demonstrate that the beneficiary has either received a major, internationally recognized award or meets at least three of the regulatory criteria listed at 8 C.F.R. § 214.2(o)(3)(iii). USCIS then evaluates the evidence in its totality to determine whether the beneficiary possesses the level of extraordinary ability required under the statute.

Mr. Renato Morandim clearly satisfies this standard. His extensive career in financial management, corporate finance, tax advisory, mergers and acquisitions, capital markets, fintech, and executive leadership provides substantial evidence of sustained professional accomplishment and recognition. He has served in senior executive positions, including Chief Financial Officer of MOVE3 and Chief Executive Officer and Chief Financial Officer of MC Cartões, where he was entrusted with significant responsibilities involving financial strategy, corporate governance, business expansion, and complex transactions.

Mr. Morandim's professional record includes original contributions to financial and business operations, including his involvement in mergers and acquisitions, the valuation of intangible assets, the development of fintech initiatives, the structuring of corporate entities, and the implementation of financial strategies for companies operating in logistics, payments, technology, and digital services. His master's thesis concerning intangible assets and IPO underpricing further demonstrates his specialized contribution to the study and practice of corporate finance and capital markets.

Furthermore, Mr. Morandim has performed leading and critical roles for distinguished organizations, including MOVE3, M3 Pagamentos, MC Cartões, Jall Cards, and other companies involved in financial services, logistics, payments, and technology. His corporate appointments and management authority demonstrate that he was entrusted with responsibilities that directly affected the financial operations, strategic development, and organizational performance of these companies.

Mr. Morandim has also been admitted to and participated in recognized professional organizations, including the Brazilian Investor Relations Institute, IBRI, the Brazilian Institute of Finance Executives, IBEF-Paraná, and the Brazilian Institute of Corporate Governance, IBGC. These organizations maintain professional standards and membership requirements associated with finance, executive management, investor relations, and corporate governance. His admission and participation in these institutions provide additional evidence of his recognition within the professional community.

His record is further supported by documentation concerning his compensation, professional recognition, media coverage, and participation in significant business and investment initiatives. His remuneration and executive positions reflect the substantial value placed on his expertise, while recognition letters and awards from companies such as TakeLog and Pronto Farma provide additional evidence of the professional impact attributed to his work. Media coverage concerning MC Cartões and his participation in MOVE3's strategic and investor-related activities further corroborate the significance of his professional accomplishments.

Mr. Morandim has now been offered a key executive position in the United States with Veneto Tax USA LLC, where he will continue to apply his extraordinary ability in financial management,

corporate structuring, tax advisory, transaction analysis, and strategic business development. His proposed employment directly corresponds to his established area of expertise and will enable him to support the Petitioner's expansion of financial consulting and advisory services for companies and entrepreneurs operating in the United States.

Through his work with Veneto Tax USA LLC, Mr. Morandim will advise clients on cross-border business formation, financial controls, tax compliance, mergers and acquisitions, intangible-asset valuation, capital markets, audit preparation, investment valuation, and strategic financial planning. His experience will therefore contribute to the development of sophisticated financial services for U.S. businesses and international clients, particularly those engaged in or expanding through the Brazil-United States business corridor.

Therefore, Mr. Morandim qualifies for the O-1A classification by **satisfying at least five of the criteria** set forth in 8 C.F.R. § 214.2(o)(3)(iii), and by establishing, through the totality of the evidence, that he is among the small percentage of professionals who have risen to the very top of the field of financial management, corporate finance, and strategic business advisory.

(1) <u>Criterion 2 - Membership in associations in the field which require outstanding achievements of their members, as judged by recognized national or international experts (Exhibit C.I):</u>

The Beneficiary satisfies the regulatory criterion of membership in associations in the field which require outstanding achievements of their members, as judged by recognized national or international experts, as established at 8 C.F.R. § 214.2(o)(3)(iii)(B)(2).

Mr. Morandim was admitted as an Individual Member of the Brazilian Institute of Corporate Governance (IBGC)[1], Brazil's leading authority in corporate governance, from June 14, 2018, through July 31, 2019. Founded in 1995, IBGC is a non-profit civil association recognized as the principal reference in corporate governance in Brazil, with an institutional mission to generate and disseminate knowledge on corporate governance and promote the adoption of best practices across organizations.

Membership in IBGC is not open to the general public. Pursuant to the IBGC Bylaws, admission as an Individual Member requires the applicant to satisfy at least one of the following eligibility criteria: currently serving or having previously served in a board of directors, fiscal board, advisory board, or comparable governing body; currently holding or having previously held a senior executive position; being a corporate governance specialist or maintaining a significant professional relationship with the field; or being a partner or heir to a family-owned business. In addition, each application is subject to a formal review and approval process, and membership becomes effective only after the application has been reviewed and approved.

[1] https://www.ibgc.org.br/sobre

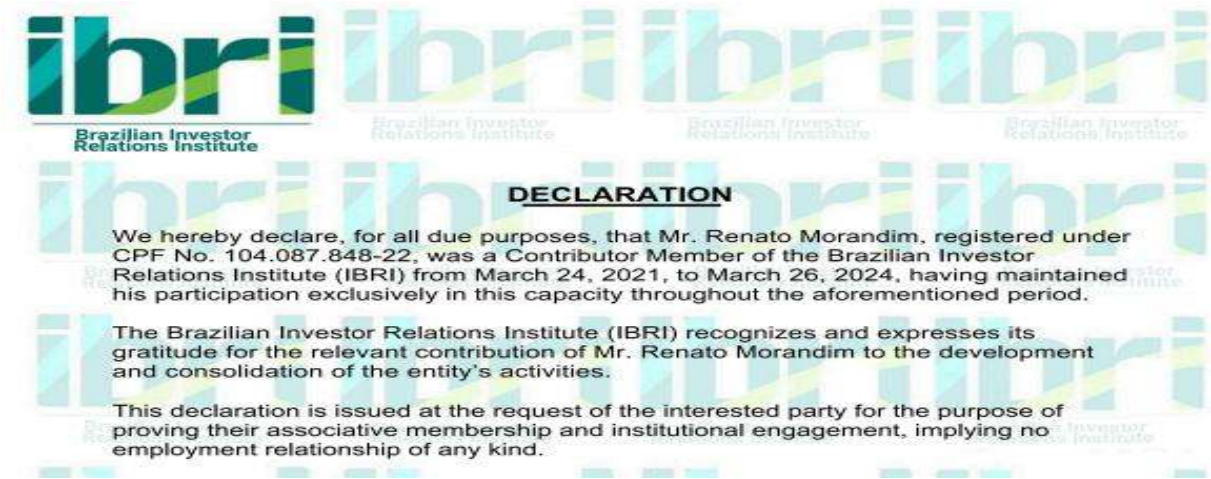
IBGC | Brazilian Institute of Corporate Governance

Mr. Morandim was admitted on the basis of his experience as a Senior Executive, as confirmed by the official declaration issued by IBGC's Director of Marketing. His admission was therefore not automatic or available to any interested professional, but was contingent upon satisfying the applicable eligibility requirements and obtaining approval through IBGC's internal review process.

This selective admission process, grounded in professional achievement and executive standing, confirms that his membership reflects recognition of his distinguished professional background in corporate finance and governance.

Mr. Morandim also served as a Contributor Member of the Brazilian Investor Relations Institute (IBRI)[2] from March 24, 2021, through March 26, 2024. Founded on June 5, 1997, IBRI is a non-profit entity that represents investor relations professionals in Brazil's capital markets. The Institute operates in partnership with regulatory bodies such as the Brazilian Securities and Exchange Commission (CVM) and the B3 stock exchange, and its membership is composed of professionals directly or indirectly connected to investor relations activities at some of Brazil's most prominent publicly traded companies.

IBRI's membership structure is organized into distinct categories, each requiring compliance with the Institute's internal regulations and Code of Ethics. Admission requires the submission of a formal application, declaration of professional activities, and alignment with the Institute's ethical and institutional standards. The Institute congregates approximately 350 to 500 professionals linked to investor relations, capital markets, corporate governance, ESG, and financial communication, and its membership is concentrated among executives and professionals operating at the highest levels of Brazil's capital markets ecosystem.



ibri
Brazilian Investor Relations Institute

DECLARATION

We hereby declare, for all due purposes, that Mr. Renato Morandim, registered under CPF No. 104.087.848-22, was a Contributor Member of the Brazilian Investor Relations Institute (IBRI) from March 24, 2021, to March 26, 2024, having maintained his participation exclusively in this capacity throughout the aforementioned period.

The Brazilian Investor Relations Institute (IBRI) recognizes and expresses its gratitude for the relevant contribution of Mr. Renato Morandim to the development and consolidation of the entity's activities.

This declaration is issued at the request of the interested party for the purpose of proving their associative membership and institutional engagement, implying no employment relationship of any kind.

[2] https://www.ibri.com.br/pt-br/linha-do-tempo/

Mr. Morandim's participation in IBRI as a Contributor Member reflects his professional engagement with investor relations and capital markets, areas directly connected to his responsibilities as Chief Financial Officer of MOVE3, a company that was actively pursuing capital market transactions and institutional investor engagement during his tenure. The official declaration issued by IBRI's Chief Executive Officer, Luiz Roberto Cardoso, recognizes his relevant contribution to the development and consolidation of the Institute's activities.

Finally, Mr. Morandim was a member of the Brazilian Institute of Finance Executives, IBEF-Paraná[3]in 2018. IBEF is a non-profit institution founded in 1971 in Rio de Janeiro and recognized as a federal, state, and municipal public utility. The IBEF-Paraná chapter, established in 1985 and formalized as an independent legal entity in 2001, congregates finance executives from various sectors of Paraná's economic activity, including industry, commerce, consulting firms, service companies, auditing firms, financial institutions, and government entities.

The Institute's membership is composed of finance executives and professionals who operate at senior levels across Brazil's most economically significant regions. IBEF-PR organizes its activities through specialized committees covering Finance, Finance Executive Development, Tax and Corporate Affairs, Innovation, and ESG, and its purpose is to develop and maintain a community of finance professionals that fosters professional development, best practices, networking, and ethics. The Institute's own institutional materials describe its membership as a community of finance executives, underscoring that participation is oriented toward professionals who hold or have held executive positions in the financial field.

Mr. Morandim's membership in IBEF-Paraná in 2018 reflects his standing as a recognized finance executive in the Paraná business community, consistent with his roles at MC Cartões and other companies during that period. His participation in an institution dedicated to the development of senior finance executives further corroborates his professional standing in the field of corporate finance and financial management.

Together, Mr. Morandim's memberships in IBGC, IBRI, and IBEF-Paraná demonstrate his sustained professional engagement with recognized institutions in the fields of corporate governance, investor relations, capital markets, and executive finance. Most notably, his admission to IBGC as a Senior Executive resulted from an eligibility-based review process reserved for professionals with qualifying executive experience and demonstrated standing in corporate governance. His additional affiliations with IBRI and IBEF-Paraná further corroborate his professional recognition and integration within Brazil's senior financial and corporate leadership community. All bylaws, invitation letters, and recognition statements are included in Exhibit C.I.

Accordingly, the record establishes that Mr. Morandim has been admitted to and has participated in professional associations connected to high-level executive practice in corporate finance, governance, and investor relations. When considered together with the selective admission requirements, these memberships directly support his eligibility under the membership criterion set forth at 8 C.F.R. § 214.2(o)(3)(iii)(B).

[3] https://www.ibefpr.com.br/institucional/

(2) <u>Criterion 3 – Published Material About the Beneficiary in Professional or Major Trade Publications or Other Major Media (Exhibit C.II):</u>

The regulation recognizes published material in professional or major trade publications or other major media about the Beneficiary and relating to the Beneficiary's work in the field. Mr. Morandim satisfies this criterion through published coverage in **EXAME PME**, a business publication issued under the **EXAME** brand, one of Brazil's leading media platforms focused on economics, finance, investment, entrepreneurship, and corporate affairs.

EXAME PME's status as a professional or major trade publication is supported by the substantial national reach and recognized prominence of the broader EXAME media brand. In March 2024, EXAME reached **18.3 million unique users**, representing a **37 percent increase** over the preceding quarter, according to its Google Analytics data. The publication also reported that, based on SimilarWeb rankings, EXAME ranked among the **ten largest journalism websites in Brazil**.[4] Its digital and professional reach extended beyond its website, including approximately **2.8 million LinkedIn followers**, over **1.1 million LinkedIn newsletter subscribers** across EXAME Weekly *and* MacroDrops, and more than **3 million Instagram followers**. These objective audience indicators confirm that EXAME is not a local or niche outlet, but a nationally prominent business-media platform with broad influence among corporate leaders, investors, entrepreneurs, and business professionals.

EXAME's prominence is further supported by its long-established role in Brazilian economic and corporate reporting. Founded in 1967, the outlet has continuously focused on business, economics, finance, investment, and corporate developments. In 2024, EXAME reported reaching **23 million unique users** in October, with a year-over-year growth rate of **40 percent**, while its social-media platforms collectively exceeded **15 million followers**. The same report states that EXAME received the Best Magazine of the Year.[5] recognition in the 2024 *+Admirados da Imprensa de Economia, Negócios e Finanças* awards, marking its **ninth consecutive win** in that category.

These indicators, including its extensive national audience, specialized business focus, long-standing institutional presence, and industry recognition, establish that EXAME PME qualifies as a professional or major trade publication, or as major media, within the meaning of **8 C.F.R. § 214.2(o)(3)(iii)(B)(3)**.

On August 2, 2013, EXAME PME published the article titled **"How to Make a Successful Merger," written by journalist Daniel Salles**. The article specifically identifies Mr. Morandim as an entrepreneur and owner of MC Cartões and reports that, following the acquisition of an

[4] https://exame.com/negocios/exame-se-consolida-como-maior-site-de-negocios-do-brasil/
[5] https://exame.com/negocios/exame-vence-premiacao-de-melhor-revista-e-mantem-hegemonia-no-jornalismo-economico/

eighty-percent interest in the company by Print Laser, he continued in a senior executive capacity as Administrative and Finance Director.

The article describes how Mr. Morandim and his brother devoted approximately eight years to preparing MC Cartões to supply cards to banks and payment-card companies, including Visa and Mastercard. It reports that MC Cartões operated in a technically specialized market in which manufacturers were required to obtain numerous technical certifications before being able to provide cards to financial institutions and payment companies.

Importantly, the article quotes Mr. Morandim directly regarding the limited number of certified payment-card manufacturers in Brazil and the substantial technical and financial investment required to enter the sector. It also quotes him concerning MC Cartões' expected revenue growth, reporting that the company projected revenue of approximately R$30 million in 2013, more than twice the revenue of the preceding year. These statements demonstrate that EXAME PME did not merely mention the company in passing. Rather, it identified Mr. Morandim as a senior executive with direct knowledge of the company's strategy, technical positioning, and financial performance.

The article also reports on the strategic acquisition of eighty percent of MC Cartões by Print Laser, a company with a substantial client base that included major Brazilian corporations. The transaction was described as a strategic development designed to combine MC Cartões' specialized card-manufacturing capacity with Print Laser's market reach and existing customer relationships. Mr. Morandim's identification as Administrative and Finance Director after the transaction confirms that his professional work remained central to the company's post-transaction operations.

The contemporaneous publication therefore provides independent media evidence of Mr. Morandim's work in corporate finance, strategic business development, executive leadership, payment solutions, and transaction-related growth. Published by a nationally prominent and specialized business-media outlet, the article identifies him by name, discusses his role in the company, quotes his professional assessment of the market, and associates him with a significant corporate transaction and the continued development of a specialized payment-card manufacturer. Accordingly, this evidence satisfies the published-material criterion under **8 C.F.R. § 214.2(o)(3)(iii)(B)(3).**

(3) <u>Criterion 5 – Original scientific, scholarly, or business-related contributions of major significance in the field (Exhibit C.III):</u>

The regulation recognizes original scientific, scholarly, or business-related contributions of major significance in the field. Mr. Morandim satisfies this criterion through a sustained record of original business and financial contributions that materially affected corporate restructuring, tax strategy, capital allocation, financial controls, acquisitions, business expansion, fintech structuring, and operational scalability in the logistics, financial-services, payment-solutions, and technology-enabled business sectors.

Mr. Morandim's contributions are not limited to holding executive titles or performing ordinary finance functions. His career reflects repeated involvement in decisions and initiatives that

changed the financial structure, operational capacity, strategic direction, or market position of the companies with which he worked. The record demonstrate, through contemporaneous business documents, corporate records, contracts, financial materials, and independent recommendation letters, both the originality of his work and the measurable significance of its results.

At Pronto Cargo, Mr. Morandim implemented financial and administrative strategies that improved the company's liquidity, reduced financial pressure, and created more sustainable conditions for its continued operations and expansion. The documentary record establishes that his work included restructuring the company's indebtedness, improving financial planning, strengthening financial controls, and developing strategies to address its operational and financial needs.

The evidence further establishes the connection between Pronto Cargo's financial circumstances, the strategies designed and implemented by Mr. Morandim, and the resulting improvements in the company's financial position. In particular, the evidence documents the reduction of bank indebtedness, the conversion of short-term obligations into longer-term liabilities, and improvements in liquidity. These results were not incidental consequences of his position. They followed from financial decisions and restructuring measures for which Mr. Morandim was personally responsible, as corroborated by the company's financial records and statements from executives with direct knowledge of his work.

Mr. Morandim also contributed to tax planning and financial recovery efforts that generated material value for the organization. The documentary record distinguishes his work from routine tax-compliance activities. The evidence shows that he participated in identifying tax opportunities, analyzing their legal and accounting basis, structuring the applicable strategies, and supporting their implementation. His role therefore involved strategic financial analysis and decision-making rather than merely the preparation or submission of ordinary tax filings.

The record further documents the financial effects associated with these strategies, including tax recovery and projected savings, where applicable. Contemporaneous calculations, financial records, accounting analyses, and corroborating statements explain the basis of the claimed results and establish Mr. Morandim's personal role in identifying, structuring, and implementing the measures that produced or were expected to produce those benefits.

In addition, the evidence documents Mr. Morandim's contribution to the modernization of the company's financial controls through the implementation of integrated systems and structured financial-management processes. The record reflects the adoption of cloud-based enterprise-resource-planning tools, the replacement of manual procedures, the strengthening of financial reporting, and the improvement of management's access to reliable financial information.

These materials establish that Mr. Morandim's work improved the accuracy, scalability, and reliability of the company's financial operations. By integrating financial information, standardizing processes, and increasing management's visibility into the company's financial performance, he helped create a more effective and sustainable financial-control structure. His contribution therefore extended beyond the operation of existing accounting procedures and

involved the modernization of the systems through which the company monitored, analyzed, and managed its financial activities.

Mr. Morandim's contributions also extended to mergers, acquisitions, valuation, purchase-price allocation, corporate structuring, and strategic investment activity. The record includes evidence relating to transactions involving RODOE Entregas and other business initiatives connected to Grupo MOVE3. The evidence will demonstrate the precise nature of Mr. Morandim's involvement in each transaction, including his responsibility for financial evaluation, due diligence, valuation, integration planning, purchase-price allocation, risk assessment, capital structuring, or post-transaction financial governance.

The record concerning these transactions is further supported by the letter of Mr. Eduardo Chiba (Exhibit E), an independent logistics counselor and consultant with extensive professional experience in the logistics and transportation sector. Mr. Chiba became directly familiar with Mr. Morandim's work during the strategic merger and acquisition process that led to the integration of Carriers Logística e Transporte into the MOVE3 Group. As a representative of the company involved in the transaction, Mr. Chiba worked directly with Mr. Morandim, whom he identifies as the acquiring group's primary architect and lead negotiator. His firsthand account is therefore particularly relevant to evaluating Mr. Morandim's specialized analysis and strategic judgment in connection with acquisitions, valuation, financial structuring, and business integration.

Mr. Chiba states:

> ''In my observation, Mr. Morandim implemented an integration model that departed from standard market practices. He focused on engineering operational synergies that transformed how both companies functioned. By integrating our specialized services into the broader national network of the MOVE3 Group, he enabled a level of scalability that would have otherwise taken years to achieve. The effectiveness of this contribution is supported by clear financial and operational data following the integration. Within the first twelve months, the combined operation saw a 20% increase in EBITDA, which measures earnings before interest, taxes, depreciation, and amortization. His focus on centralized infrastructure and shared processes also led to a direct fifteen percent reduction in fixed operational costs.''

The Beneficiary further contributed to the formation and implementation of M3 Bank, a fintech initiative developed within the broader MOVE3 business ecosystem. The evidence establishes that Mr. Morandim played a concrete role in structuring the initiative's financial operations, governance framework, strategic planning, capital allocation, regulatory organization, and implementation. His involvement contributed to the creation of a financial-services capability connected to a large logistics and delivery platform, extending the group's business activities beyond its traditional logistics operations.

The original and significant nature of Mr. Morandim's contribution to M3 Bank is further corroborated by the letter of Mr. Guilherme Juliani, Chief Executive Officer of MOVE3 (Exhibit E). As the executive responsible for the group, Mr. Juliani was in a position to observe Mr.

Morandim's involvement in the creation, structuring, and implementation of this financial-services initiative.

Mr. Juliani explains:

> ''The essential nature of his contribution is most clearly evidenced by the exponential growth the MOVE3 Group experienced under his stewardship. Mr. Morandim was responsible for scaling the organization from an annual revenue of 150 million Reais to a historic milestone of 1 billion Reais. This achievement was not merely a result of market conditions but was the direct consequence of the sophisticated financial engineering he implemented. He specifically designed a tax intelligence framework that permitted the group to absorb smaller operations and competitors without incurring the traditional liabilities that often destabilize growth in the Brazilian logistics sector. This level of foresight and technical execution reflects a degree of expertise that is extremely rare even among high-level financial executives.''

Mr. Morandim also held an administrative role in Levoo, a technology-enabled logistics initiative connected to urgent deliveries and the sharing-economy model. The corporate records, company registration documents, and evidence related to his investment in a locker startup show his involvement in developing technology-based logistics and delivery solutions, rather than merely his formal association with a corporate entity.

Taken together, these materials establish a sustained pattern of original business-related contributions. Mr. Morandim repeatedly applied high-level financial judgment to complex organizational challenges involving business restructuring, tax strategy, operational modernization, mergers and acquisitions, financial-product development, and expansion into logistics and fintech-related ventures. The evidence connects his personal work to documented financial, operational, and strategic outcomes and demonstrates that his contributions had significance beyond the ordinary performance of executive finance responsibilities.

This connection is further corroborated by the recommendation letters submitted in Exhibit E. The authors describe Mr. Morandim's direct involvement in the relevant initiatives, identify the decisions and strategies attributable to him, and explain the importance of the resulting improvements to the organizations concerned. Their statements, considered together with the contemporaneous corporate, financial, and transaction records, establish both the personal nature of Mr. Morandim's contributions and the significance of their results.

(4) Criterion 8 – Performance in a Leading or Critical Role for Organizations and Establishments That Have a Distinguished Reputation (Exhibit C.IV):

Mr. Morandim satisfies the criterion under **8 C.F.R. § 214.2(o)(3)(iii)(B)(7)**, which requires evidence that the beneficiary has been employed in a critical or essential capacity for organizations or establishments with distinguished reputations. The regulation does not require that the beneficiary be the sole decision-maker or the highest-ranking individual. Rather, the evidence must establish that the beneficiary occupied a position of substantial responsibility and that his duties

were important to the organization's operations, financial performance, strategic development, or institutional success.

Mr. Morandim's record demonstrates that he repeatedly served in senior financial and strategic positions in organizations operating in distinct sectors, including national logistics, last-mile delivery, financial technology, pharmaceutical distribution, and foreign-exchange services. His responsibilities were not merely administrative or routine. He was entrusted with financial structuring, executive decision-making, mergers and acquisitions, capital-markets preparation, operational organization, risk management, and the creation of new business units. These functions were critical because they directly affected the organizations' financial stability, growth strategy, corporate structure, and ability to expand their operations.

At **Grupo MOVE3**[6], Mr. Morandim served as Chief Financial Officer and was identified in the company's investor presentation as a member of its senior management team with more than twenty-five years of experience in finance. MOVE3 have a distinguished reputation, it is a nationally recognized Brazilian logistics group founded in 1993, with operations involving last-mile delivery, transportation, warehousing, card manufacturing, financial technology, and related logistics services. The group's investor materials describe annual revenue exceeding **R$930 million**, more than **10 million deliveries per month**, operations in thousands of Brazilian cities, and a network of hundreds of franchisees and thousands of delivery professionals.



MOVE3 Group has allocated R$50 million to mergers and acquisitions in 2022 and has already announced its investment in goX Crossborder, a pioneer in helping Brazilian brands expand into the European market. The holding company, which projected R$1.1 billion in revenue for 2022, serves a portfolio of major clients including Itaú, Nubank, Arezzo, Havaianas, and leading pharmaceutical companies.

MOVE3 GROUP ANNOUNCES ACQUISITION OF RODOÊ ENTREGAS

Posted by the Editorial Team | 07/11/2022 | Tech News

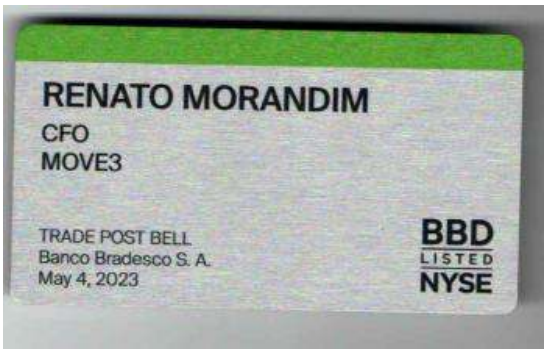
Business Strategy | Digital Commerce | E-commerce | Fintechs | Retail Sector | Business Strategy | Technology | Technology Infrastructure | Technology Market | Technology Education | Mergers & Acquisitions | Business Technology | IT Market Acquisitions | Corporate Acquisitions | Platform | E-commerce | Fintech | Retail Systems | IT Market Acquisitions | Strategic Management | Strategic Maps

Share:

The company will join the holding group; the transaction is part of the group's R$50 million budget allocated to mergers and acquisitions in 2022.

Mr. Morandim's role at MOVE3 was critical because the company was not a single operating business. It was a diversified holding company coordinating multiple subsidiaries and strategic investments. As CFO, he was responsible for financial oversight across a complex corporate ecosystem and participated in the financial and strategic work associated with capital-market activities, acquisitions, integrations, and the expansion of new business units. The evidence identifies his involvement in the preparation of MOVE3's materials for the Bradesco BBI conference in New York, a presentation directed toward investors and capital-markets participants.

[6] https://www.linkedin.com/company/grupomove3sequoia/?originalSubdomain=br



The importance of Mr. Morandim's position is further demonstrated by his involvement in MOVE3's acquisition and integration strategy. The group's acquisition of Rodoê Entregas formed part of a broader **R$50 million mergers-and-acquisitions budget** and involved the integration of a last-mile logistics company operating in fifteen Brazilian states and more than 1,800 cities. The transaction was strategically significant because MOVE3 intended to combine Rodoê's last-mile expertise with its own logistics network, franchise structure, air-transportation infrastructure, and parcel-pickup network.

Mr. Morandim also occupied an essential position in the development of **M3Bank**, a fintech created to provide financial services to MOVE3's employees, franchisees, and couriers. M3Bank was not a peripheral project. It was created to support the group's internal financial ecosystem, facilitate financing, customize credit analysis, and provide services such as account management, payments, transfers, debit cards, and credit operations. His financial expertise was therefore central to the organization of a new financial-services platform operating within a large logistics group.

Mr. Morandim's critical role was also performed for Pronto Cargo do Brasil Ltda[7]., an established multimodal logistics operator with a distinguished business reputation in Brazil's transportation and supply-chain sector. Founded in 2011, Pronto Cargo operates nationally and internationally and maintains its headquarters in Manaus, Amazonas, together with operational branches in Guarulhos, São Paulo; Belém, Pará; and Navegantes, Santa Catarina.

The company provides an integrated portfolio of logistics services, including air freight, road transportation, cabotage, warehousing, foreign-trade logistics, in-house operations, and multimodal cargo management. Its operational profile reflects a company serving complex transportation and supply-chain needs across multiple regions of Brazil, rather than a small local carrier. Pronto Cargo further represents that its quality-management system is certified under ISO 9001:2015, and its public corporate profile identifies an organization employing between 201 and 500 professionals. These objective indicators, including its sustained operation since 2011, multi-state infrastructure, national and international reach, diversified multimodal services, quality certification, and substantial workforce, establish that Pronto Cargo is an organization with a distinguished reputation within the logistics industry (Exhibit C.IV).

These responsibilities were essential to Pronto Cargo because they concerned the company's central financial and managerial functions. Mr. Morandim was not engaged merely to prepare

[7] https://prontocargo.com.br/quem-somos/

accounting records. He was responsible for the systems and analyses used by the company's leadership to evaluate performance, manage cash flow, control financial risk, plan growth, and maintain relationships with investors, auditors, and financial institutions. The agreement expressly placed him in a position requiring financial judgment and executive-level involvement in the company's operations.

The significance of Mr. Morandim's work in connection with MC Cartões is further corroborated by the letter of Mr. Eduardo Kina (Exhibit E), who currently serves as a Board Member of Quickly Travel, part of the JTB Group, a global organization operating in the travel and services sector. Mr. Kina also has professional experience in mergers and acquisitions, corporate structuring, and strategic advisory services for companies operating in complex and regulated industries. He has maintained a professional relationship with Mr. Morandim since 2010 and first became familiar with his work when his firm, Invistia, a boutique mergers and acquisitions advisory firm, was engaged to support a strategic transaction involving MC Cartões Plásticos Ltda.

Because Mr. Kina advised Mr. Morandim directly during the transaction, he had firsthand knowledge of Mr. Morandim's decision-making, financial judgment, and ability to align the company's operational and strategic objectives while preparing it for acquisition.

Mr. Kina states:

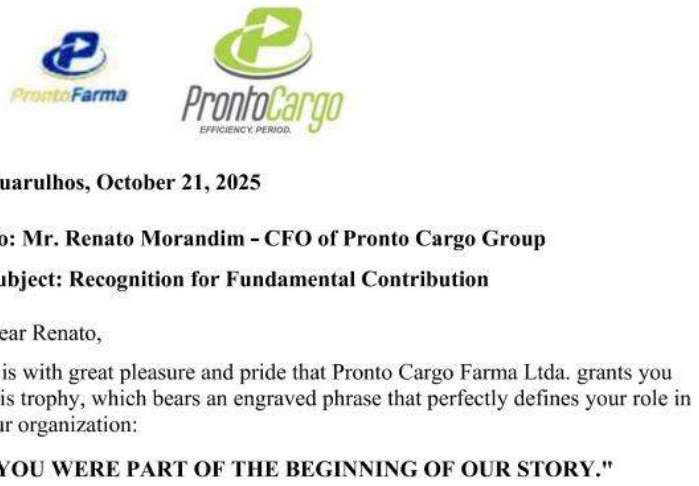
> ''What distinguishes Mr. Morandim's work is not the execution of a transaction itself, but the manner in which he structured the company to become an asset of strategic value. Over a period of approximately one year, he demonstrated a rare capacity to sustain operational growth while simultaneously preparing the company for an acquisition. This dual focus is particularly difficult in practice, as companies undergoing mergers and acquisitions frequently experience instability or performance decline. In this case, however, Mr. Morandim ensured that the business remained not only stable but increasingly attractive to potential buyers.''

Mr. Morandim's essential contribution was separately recognized by **Pronto Cargo Farma Ltda.**, a distinct legal entity operating in the pharmaceutical and healthcare-distribution sector. In a formal recognition letter, Pronto Farma stated that Mr. Morandim was its CFO and that his performance was fundamental to the company's creation and organizational structure. The letter explains that establishing Pronto Farma required technical excellence in financial management, strategic vision, and the ability to transform an ambitious concept into an operating business. It further states that Mr. Morandim's leadership served as the foundation for the company's operational structure and was decisive in overcoming the company's initial challenges and consolidating it as a relevant participant in its market.

Pronto Farma is distinct from Pronto Cargo in both its business purpose and operational activity. Pronto Cargo[8] operates as a logistics and transportation company, while Pronto Farma was created as a separate pharmaceutical and healthcare-related business. The fact that Mr. Morandim was

[8] https://prontocargo.com.br

selected to provide CFO-level leadership during the formation and structuring of this separate company demonstrates that his expertise was considered essential beyond a single employer or business model. His role involved establishing the financial and operational foundation of a new organization, rather than simply maintaining an existing accounting department.



Guarulhos, October 21, 2025

To: Mr. Renato Morandim - CFO of Pronto Cargo Group

Subject: Recognition for Fundamental Contribution

Dear Renato,

It is with great pleasure and pride that Pronto Cargo Farma Ltda. grants you this trophy, which bears an engraved phrase that perfectly defines your role in our organization:

"YOU WERE PART OF THE BEGINNING OF OUR STORY."

Earlier in his career, Mr. Morandim also provided essential support to **TakeLog and the Unimaster Group**[9], organizations operating in logistics and foreign-exchange services. A formal recognition plaque states that his support helped the group build its foreign-exchange brokerage. Although this evidence does not by itself establish the full scope of his title or duties, it corroborates a sustained pattern in which his financial expertise was relied upon to support the creation and development of specialized business operations.



Avenida Indianópolis, 882, Indianópolis
São Paulo - SP – Brazil - 04062-001
Phone: 55 11 3160-9000
Fax: 55 11 5051-3688
email: info@takelog.com.br
www.takelog.com.br

São Paulo, September 27, 2013

Renato,

This plaque is a small token of our appreciation dedicated to everyone who, like you, provided the support that enabled us to build our exchange brokerage.
It is our way of expressing our sincere gratitude.

The organizations discussed above are not interchangeable or duplicative. MOVE3 was a diversified national logistics holding company involved in transportation, warehousing, last-mile delivery, financial technology, card manufacturing, and mergers and acquisitions. Pronto Cargo was a separate logistics company that retained Mr. Morandim for executive administrative and

[9] https://www.takelog.com.br/quem-somos

financial management. Pronto Farma was a distinct pharmaceutical and healthcare-related enterprise that relied on him to establish its financial and operational foundation. TakeLog and the Unimaster Group represented an earlier business environment involving logistics and foreign-exchange brokerage operations. His responsibilities therefore extended across different organizations, business models, and stages of corporate development.

The significance of these positions is further supported by the independent assessment of Mr. Elie J. Sherique, Partner at Machado Meyer Advogados, (Exhibit E) whose professional experience in corporate law, capital markets, corporate governance, and complex business transactions enables him to evaluate the importance of Mr. Morandim's work from an informed market perspective.

Mr. Sherique explains:

> ''Moreover, our collaboration extended to the execution of multiple acquisition processes, including the incorporation of companies such as Rodoe, Carriers, and Levoo into the MOVE3 Group, as well as the structuring of a financial services initiative referred to as M3 Bank. Each of these transactions required careful coordination to ensure that the value generated through acquisition could be effectively translated into operational efficiency within the group. Mr. Morandim's role in these processes was to maintain coherence between expansion strategy and financial discipline, which was essential for sustaining growth.''

Collectively, the evidence establishes that Mr. Morandim was repeatedly entrusted with responsibilities that were central to the success and continuity of the organizations for which he worked. At MOVE3, he operated at the holding-company and capital-markets level. At Pronto Cargo, he directed essential financial-management functions. At Pronto Farma, he helped create and structure a new company. At TakeLog and the Unimaster Group, his financial support contributed to the establishment of a foreign-exchange brokerage. These were not ordinary employment positions. They required specialized financial judgment, executive discretion, and responsibility for matters directly affecting organizational growth, profitability, risk management, and strategic development.

Accordingly, Mr. Morandim has established that he was employed in critical or essential capacities for multiple organizations with distinguished reputations, satisfying the criterion under **8 C.F.R. § 214.2(o)(3)(iii)(B)(7)**.

(5) <u>Criterion 9 – High Salary or Other Remuneration for Services, Evidencing the Beneficiary's Extraordinary Ability (Exhibit C.V):</u>

Mr. Morandim has commanded remuneration consistent with his senior standing as a financial executive, corporate advisor, and strategic business leader. His compensation has been associated with high-level responsibilities involving financial management, accounting oversight, strategic planning, risk management, capital markets, investor relations, and executive decision-making.

The strongest evidence of Mr. Morandim's high remuneration is the Private Agreement for the Provision of Services executed between Veneto Perícia Contábil Ltda., represented by Mr.

Morandim, and Pronto Cargo do Brasil Ltda. Under Clause 3 of that agreement, Pronto Cargo retained Veneto Perícia to provide administrative and financial management services for a monthly fee of R$35,000.00. The agreement expressly assigns Mr. Morandim and his professional entity responsibility for managing financial controls and accounting procedures, advising on strategies to increase revenue and reduce costs, identifying financial risks, supporting the Chief Executive Officer in the preparation of financial plans, overseeing accounting, budgeting, forecasting, and financial reporting, managing relationships with investors, auditors, and financial institutions, and developing financial strategies aligned with the company's long-term objectives.

The agreement also provides, under Clause 5, for an additional annual payment equivalent to one monthly fee, or R$35,000.00. Accordingly, Mr. Morandim's contractual remuneration for the services performed through his professional entity amounted to approximately R$455,000.00 per year, calculated as twelve **monthly payments of R$35,000.00** plus one additional annual payment of R$35,000.00. This compensation structure reflects the strategic and executive nature of the services for which his expertise was retained.

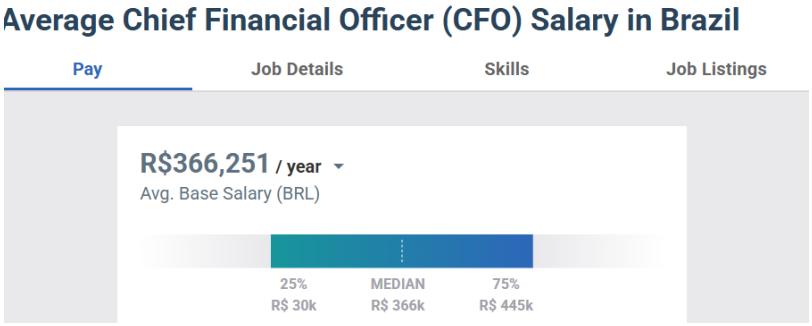
COMPENSATION

Clause 3. During the term of this Agreement, the CONTRACTING PARTY shall pay the CONTRACTED PARTY a monthly fee in the amount of R$35,000.00 (thirty-five thousand reais).

The scope of Mr. Morandim's responsibilities further demonstrates that this remuneration was not associated with an ordinary accounting or administrative position. The agreement required him to oversee financial operations, develop and implement financial strategies, advise the executive team, manage external relationships with investors and financial institutions, and lead risk-management initiatives. These responsibilities correspond to the functions ordinarily performed by senior financial managers, chief financial officers, and strategic financial advisors.

The compensation provided under Mr. Morandim's agreement also compares favorably with available market data for chief financial officers in Brazil. According to PayScale's compensation data for Chief Financial Officers in Brazil, the reported average annual base salary for a Chief Financial Officer in Brazil is approximately R$366,251.00[10], with the upper quartile reported at approximately **R$445,000.00**. Mr. Morandim's contractual annual remuneration exceeds the reported average by approximately 24 percent and is slightly above the reported upper-quartile figure.

[10] https://www.payscale.com/research/BR/Job=Chief_Financial_Officer_(CFO)/Salary



Although Mr. Morandim's compensation was structured as a professional-services arrangement rather than as a traditional payroll salary, the regulation expressly permits consideration of "other substantially high remuneration for services." The relevant question is therefore not limited to whether the beneficiary received a conventional salary. Rather, the record must demonstrate that the compensation commanded for the beneficiary's services was high in relation to others working in the same field. Mr. Morandim's agreement satisfies this requirement by documenting a substantial monthly fee, an additional annual payment, and compensation associated with responsibilities ordinarily entrusted to senior financial executives.

The nature of the contracting company and the importance of the assigned responsibilities further reinforce the significance of this remuneration. Pronto Cargo retained Mr. Morandim's professional services to manage financial and administrative functions across its business operations, support executive decision-making, oversee financial reporting and controls, and advise on growth, risk, and capital-management strategies. The level of responsibility assigned to him, combined with the compensation established in the agreement, demonstrates that his services were valued at an executive level.

For additional context regarding the market value of comparable financial-management responsibilities in the United States, the U.S. Bureau of Labor Statistics[11] reports that financial managers had a median annual wage of $105,350 in May 2024, while the highest-paid 10 percent earned more than $206,420 annually. The BLS also identifies financial managers as professionals responsible for preparing financial reports, directing investment activities, developing long-term financial plans, managing risks, and advising senior executives. These responsibilities substantially overlap with the functions assigned to Mr. Morandim under his service agreement.

Quick Facts: Top Executives	
2024 Median Pay	$105,350 per year $50.65 per hour
Typical Entry-Level Education	Bachelor's degree
Work Experience in a Related Occupation	5 years or more

As shown above, the average annual compensation, when converted from U.S. dollars to Brazilian reais, is approximately BRL 500,000. As will be demonstrated, Mr. Morandim earned

[11] https://www.bls.gov/ooh/management/top-executives.htm

compensation exceeding this amount, both in comparison to his employer's compensation levels and to the U.S. national average.

It is relevant to highlight that Mr. Morandim's total annual remuneration of **R$868,262.00** placed him substantially above the compensation level reported for comparable Chief Financial Officers in Brazil. According to the independent remuneration-verification letter issued by Luiz Carlos Rausis, partner of RW Rausis W. Consultores Associados Ltda., the average annual compensation for a CFO at a medium-sized company operating in Brazil's logistics sector with national operations was approximately **R$575,000.00**. Mr. Morandim's compensation was therefore approximately **51% higher** than the applicable market benchmark.

The letter further places Mr. Morandim's earnings within the **top 5% of financial executives in Brazil**, explaining that compensation at this level is generally reserved for professionals whose leadership and specialized expertise have a direct effect on an organization's valuation, profitability, and strategic development. This conclusion is consistent with Mr. Morandim's executive involvement in the preparation of the MOVE3 initial public offering and in complex mergers and acquisitions and corporate integrations involving Carriers, Rodoe, Levoo, and M3Bank.

Importantly, the remuneration letter was issued by an independent accounting professional whose firm is registered with the Regional Accounting Council under CRC/PR 004110. The letter certifies that Mr. Morandim's financial records and tax filings are consistent with the compensation figures reported and confirms that his earnings were significantly higher than those of comparable professionals in his field. This independent verification strengthens the evidentiary value of the compensation records and confirms that the reported remuneration was not merely contractual, but reflected the market value attributed to Mr. Morandim's executive financial expertise.

This evidence, which includes the independent accountant's certification, financial records, tax filings, contractual documentation, and comparative market analysis, clearly demonstrates that Mr. Morandim commanded remuneration substantially higher than that received by other financial executives in Brazil. His compensation reflects the recognized value of his expertise, the seniority of his responsibilities, and the strategic importance of the transactions and organizations in which he has participated. Accordingly, Mr. Morandim satisfies the regulatory criterion for having commanded a high salary or other substantially high remuneration in relation to others in the field, pursuant to **8 C.F.R. § 214.2(o)(3)(iii)(B)(8)**.

Substitution of Peer Consultation with Expert Opinion Letters

Pursuant to 8 C.F.R. § 214.2(o)(5)(ii)(A)

When a peer group or labor organization with expertise in the beneficiary's field is not readily available or applicable, USCIS permits the use of an expert opinion in lieu of a traditional consultation. This is appropriate here because Mr. Morandim's specialized field combines corporate finance, mergers and acquisitions, financial governance, business structuring, valuation, and cross-border financial strategy.

Accordingly, submitted as **Exhibit D** is the advisory opinion of **Mr. Magnus Chaib Campos, Partner at KPMG Brasil**[12], a highly qualified professional with distinguished expertise in corporate finance, accounting, financial reporting, mergers and acquisitions, valuation, and strategic business transactions.

His letter provides an independent assessment of Mr. Morandim's exceptional capabilities, emphasizing his involvement in the preparation of Grupo MOVE3 for a potential initial public offering, the preparation of Purchase Price Allocation reports, the valuation of intangible assets, and acquisitions involving Carriers, Rodoe, Levoo, and M3Bank. The opinion further confirms Mr. Morandim's leadership in complex financial operations and his significant impact on corporate strategy, governance, and business expansion.

Collectively, Mr. Campos's advisory opinion satisfies the regulatory requirement for consultation under **8 C.F.R. § 214.2(o)(5)(ii)** and substantiates that Mr. Morandim possesses extraordinary ability in the field of business, particularly in corporate finance, strategic financial management, mergers and acquisitions, valuation, and cross-border business structuring.

Totality of the Evidence Determination

Pursuant to 8 C.F.R. § 214.2(o)(3)(ii), a beneficiary seeking O-1A classification must demonstrate "extraordinary ability" in the sciences, education, business, or athletics. The regulation requires the petitioner to establish, through the totality of the evidence, that the beneficiary possesses a level of expertise indicating that he is one of the small percentage who has risen to the very top of his field of endeavor. The evidence must demonstrate sustained national or international acclaim and establish that the beneficiary is entering the United States to continue work in his area of extraordinary ability.

In Mr. Morandim's case, the record satisfies this rigorous standard. Through a combination of regulatory criteria and extensive corroborating documentation, the totality of the evidence establishes that Mr. Morandim has achieved sustained professional recognition as a leading executive in financial management, corporate finance, tax advisory, capital markets, fintech, mergers and acquisitions, and strategic business development.
Specifically:

Mr. Morandim meets five of the regulatory criteria enumerated under 8 C.F.R. § 214.2(o)(3)(iii).

These include:

> **(1) Membership in associations that require outstanding achievement:** Mr. Morandim has been admitted to professional organizations related to finance, investor relations, and corporate governance, including IBRI, IBEF-Paraná, and IBGC. His admission was based on his professional background, executive experience, and connection to the relevant fields, rather than being generally available to the public upon payment of a fee. The

[12] https://kpmg.com/br/pt/about.html

organizations' bylaws and declarations establish that membership required professional qualifications and, in the case of IBGC, prior review and approval. His memberships reflect recognition within the professional community (Exhibit C.I).

(2) Published material about the beneficiary and his work: Mr. Morandim and his professional work were featured in *Exame PME*, a recognized Brazilian business publication. The articles identified him as an executive and entrepreneur associated with MC Cartões and discussed the company's transaction with Print Laser, its business activities, revenue, and expansion strategy. This coverage provides independent recognition of Mr. Morandim's work in entrepreneurship, finance, and the payment-services sector (Exhibit C.II).

(3) Original contributions of major significance: Mr. Morandim has made original contributions to corporate finance, payment services, logistics, and fintech. His work includes helping establish M3Bank, supporting the expansion of MOVE3, participating in the acquisition of Rodoê Entregas, investing in a smart-locker startup, and advising on corporate growth and capital allocation. These activities involved financial planning, corporate structuring, valuation, transactions, and strategic management, rather than routine accounting functions. The corporate documents and MOVE3 materials confirm his involvement in significant business initiatives and identify him as a senior financial executive (Exhibit C.III).

(4) Employment in a leading or critical role for distinguished organizations: Mr. Morandim has held leading and critical positions at MOVE3, M3 Pagamentos, MC Cartões, Jall Cards, and other companies in the logistics, payments, and technology sectors. As CFO of MOVE3, he was responsible for financial strategy, capital allocation, corporate planning, transactions, governance, and financial support for the group's expansion. The corporate records for M3 Pagamentos further confirm his authority as a manager. His decisions directly affected corporate growth, acquisitions, business integration, and the development of new financial initiatives (Exhibit C.IV).

(5) High salary or other remuneration: Mr. Morandim has received substantial remuneration consistent with his senior executive positions and specialized expertise. His compensation reflects the value placed on his experience in corporate finance, tax, mergers and acquisitions, fintech, capital markets, and strategic management. Considered together with his executive responsibilities and the size and complexity of the organizations he served, his remuneration supports the conclusion that he occupied a position at the upper levels of his field (Exhibit C.V).

- **His recognition is sustained and multifaceted.** Over the course of his career, Mr. Morandim has occupied senior executive positions in companies operating in Brazil's logistics, payments, fintech, and technology sectors. He has participated in significant corporate transactions, contributed to the organization and expansion of financial businesses, served in leadership positions involving strategic financial decision-making, and maintained professional affiliations with recognized institutions dedicated to investor relations, finance, and corporate governance.

- **The proposed position is directly aligned with his area of extraordinary ability.** Mr. Morandim has been offered the position of Chief Financial Officer and Senior Strategic Advisor at Veneto Tax USA LLC. The proposed position builds directly upon the work he has performed throughout his career. Mr. Morandim will advise the Petitioner and its clients on complex financial and business matters, support cross-border operations involving the United States and Brazil, develop financial strategies, improve internal controls, assist with tax and compliance planning, and provide strategic guidance to companies and entrepreneurs operating in the United States.

- **The record also includes expert letters from experienced professionals who attest to Mr. Morandim's financial expertise**, executive leadership, strategic judgment, and professional accomplishments.

- **Independent documentation**, including corporate records, institutional presentations, professional membership declarations, transaction materials, published business articles, educational records, compensation documentation, income records, and institutional recognition letters, provides concrete and verifiable support for the achievements described in this petition.

In sum, the cumulative evidence satisfies both the regulatory and substantive requirements for O-1A classification. Mr. Morandim is not merely an experienced accountant or financial executive. He is a senior business professional who has performed critical functions for distinguished organizations, contributed to significant corporate and financial initiatives, received recognition within professional institutions, appeared in published business material, and commanded substantial remuneration based on the value of his expertise.

Accordingly, based on 8 C.F.R. § 214.2(o)(3)(ii), 8 C.F.R. § 214.2(o)(3)(iii), and the entirety of the petition record, Mr. Morandim clearly qualifies for classification as an individual of extraordinary ability in business and is eligible for the O-1A visa.

Final Considerations

The Petitioner, Veneto Tax USA LLC, is a Florida-based accounting, tax, financial consulting, and business advisory company established to serve companies and entrepreneurs operating in the United States. The company seeks to employ Mr. Renato Morandim as its Chief Financial Officer and Senior Strategic Advisor for a temporary period of three years, from October 1, 2026, through September 30, 2029.

Mr. Morandim qualifies as an individual of extraordinary ability in business under the O-1A nonimmigrant visa classification, having satisfied at least five distinct eligibility criteria set forth in 8 C.F.R. § 214.2(o)(3)(iii).

By bringing Mr. Morandim to the United States, Veneto Tax USA LLC will benefit from a seasoned financial executive with more than 25 years of experience in accounting, corporate finance, tax advisory, mergers and acquisitions, capital markets, fintech, and strategic business

management. His professional record includes executive positions as Chief Financial Officer of MOVE3 and Chief Executive Officer and Chief Financial Officer of MC Cartões, as well as management and advisory responsibilities involving logistics, payment services, corporate structuring, financial technology, and business expansion.

We respectfully submit that Mr. Morandim meets and exceeds the legal standard required for O-1A classification. Accordingly, the Petitioner respectfully requests favorable adjudication of this petition so that Mr. Morandim may begin his employment with Veneto Tax USA LLC and continue contributing his exceptional expertise to the U.S. financial and business services sector.

Should you require any additional information, please do not hesitate to contact our office.

Sincerely,



Otavio Haverroth Silva
California Bar # 343486

Exhibit list

Exhibits:	Pages:
Exhibit A - Petitioner's Documentation	
Articles of Organization – Veneto Tax USA LLC	1-4
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EIN IRS Application	7-9
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Mercury Bank Letter – Veneto Tax USA LLC Business Account	24
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IBGC Declaration of Membership	83-91
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Exhibit C.I - IBEF - Brazilian Institute of Finance Executives

IBEF-Paraná Declaration of Association – Translated	103-107
IBEF Bylaws – Translated	108-116

Exhibit C.I - IBRI - Brazilian Institute of Investor Relations

IBRI Declaration of Collaboration – Translated	117-119
IBRI Bylaws – Translated	120-130

Exhibit C.II - Evidence of published material in professional or major trade publications or other major media about the beneficiary, relating to the beneficiary's work in the field

Exame PME – Edition No. 62, June 2013 – Translated	131-139
Revista Exame – Full Edition – Translated	140-164

Exhibit C.III – Evidence of the beneficiary's original scientific, scholarly, or business related contributions of major significance in the field

M&A – Rodoe Entregas – Translated	165-169
M3Bank – Translated	170-174
Investment in Startup – Locker Technology Company – Translated	175-179
Contrato Social – M3 Pagamentos – Merged	180-190
Project NY – NDRS 2022 MOVE3 BBI V5 – Bradesco BBI Non-Deal Roadshow	191-216
Master’s Thesis on Capital Markets and IPO Dynamics	217-225

Exhibit C.IV - Evidence that the beneficiary has been employed in a critical or essential capacity for organizations and establishments that have a distinguished reputation

Service Agreement – Veneto Perícia Contábil Ltda. and Pronto Cargo do Brasil Ltda. – Translated	226-252
Recognition Letter – TakeLog – Translated	253-255
Recognition Plaque – TakeLog – Translated	256-258
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Recognition Trophy – Pronto Farma – Translated	262-264
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Exhibit A - Petitioner's Documentation

June 17, 2026

FLORIDA DEPARTMENT OF STATE
Division of Corporations

VENETO TAX USA LLC
7901 4TH ST N STE 300
ST.PETERSBURG, FL 33702US

Re: Document Number L26000137301

The Articles of Amendment to the Articles of Organization for VENETO TAX USA LLC, a Florida limited liability company, were filed on June 16, 2026.

This document was electronically received and filed under FAX audit number H26000253830.

Should you have any questions regarding this matter, please telephone (850) 245-6051, the Registration Section.

Jessica B Barwick
OPS Clerk
Division of Corporations Letter Number: 926A00013290

Signature ref: 6b5138e0-b401-4ea0-9722-f4a86a148e65

ARTICLES OF AMENDMENT
TO
ARTICLES OF ORGANIZATION
OF

VENETO TAX USA LLC

(Name of the Limited Liability Company as it now appears on our records.)
(A Florida Limited Liability Company)

The Articles of Organization for this Limited Liability Company were filed on 03/16/2026 and assigned Florida document number L26000137301.

This amendment is submitted to amend the following:

A. If amending name, enter the new name of the limited liability company here:

The new name must be distinguishable and contain the words "Limited Liability Company," the designation "LLC" or the abbreviation "L.L.C."

Enter new principal offices address, if applicable:
(Principal office address MUST BE A STREET ADDRESS)

Enter new mailing address, if applicable:
(Mailing address MAY BE A POST OFFICE BOX)

B. If amending the registered agent and/or registered office address on our records, enter the name of the new registered agent and/or the new registered office address here:

Name of New Registered Agent:

New Registered Office Address:

Enter Florida street address

, **Florida**
City *Zip Code*

New Registered Agent's Signature, if changing Registered Agent:

I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 605, F.S. Or, if this document is being filed to merely reflect a change in the registered office address, I hereby confirm that the limited liability company has been notified in writing of this change.

If Changing Registered Agent, Signature of New Registered Agent

Signature ref: 6b5138e0-b401-4ea0-9722-f4a86a148e65

If amending Authorized Person(s) authorized to manage, enter the title, name, and address of each person being added or removed from our records:

MGR = Manager
AMBR = Authorized Member

Title	Name	Address	Type of Action
MGR	GABRIEL GUERRA BOLD	7901 4TH ST N STE 300	■ Add
		ST.PETERSBURG, FL 33702	☐ Remove
			☐ Change
			☐ Add
			☐ Remove
			☐ Change
			☐ Add
			☐ Remove
			☐ Change
			☐ Add
			☐ Remove
			☐ Change
			☐ Add
			☐ Remove
			☐ Change
			☐ Add
			☐ Remove
			☐ Change

Signature ref: 6b5138e0-b401-4ea0-9722-f4a86a148e65

D. If amending any other information, enter change(s) here: *(Attach additional sheets, if necessary.)*

E. Effective date, if other than the date of filing: _____ (optional)

(If an effective date is listed, the date must be specific and cannot be prior to date of filing or more than 90 days after filing.) Pursuant to 605.0207 (3)(b)

Note: If the date inserted in this block does not meet the applicable statutory filing requirements, this date will not be listed as the document's effective date on the Department of State's records.

If the record specifies a delayed effective date, but not an effective time, at 12:01 a.m. on the earlier of: (b) The 90th day after the record is filed.

Dated JUNE 12, 2026.

RENATO MORANDIM

Signature of a member or authorized representative of a member

RENATO MORANDIM

Typed or printed name of signee



Detail by Entity Name

Florida Limited Liability Company
VENETO TAX USA LLC

Filing Information

Document Number	L26000137301
FEI/EIN Number	NONE
Date Filed	03/16/2026
State	FL
Status	ACTIVE
Last Event	LC AMENDMENT
Event Date Filed	06/16/2026
Event Effective Date	NONE

Principal Address

7901 4TH ST N STE 300
ST. PETERSBURG, FL 33702

Mailing Address

7901 4TH ST N STE 300
ST.PETERSBURG, FL 33702

Registered Agent Name & Address

NORTHWEST REGISTERED AGENT LLC
7901 4TH ST N STE 300
ST.PETERSBURG, FL 33702

Authorized Person(s) Detail

Name & Address

Title AMBR

MORANDIM, RENATO
7901 4TH ST N STE 300
ST.PETERSBURG, FL 33702

Title AMBR

CINTIA DE OLIVEIRA LIMA MORANDIM
7901 4TH ST N STE 300
ST.PETERSBURG, FL 33702

Title MGR

BOLD, GABRIEL GUERRA
7901 4TH ST N STE 300
ST. PETERSBURG, FL 33702

Annual Reports

No Annual Reports Filed

Document Images

03/16/2026 -- Florida Limited Liability View image in PDF format

Florida Department of State, Division of Corporations

W-12
Summary Report

IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal

Department of the Treasury Internal Revenue Service

1 Name and PTIN	First Name: RENATO	Middle Name:	Last Name: MORANDIM
	☒ Initial Application ☐ Renewal Application		PTIN: P03478101
2 Year of Application/ Renewal	Calendar Year: 2026		
3 SSN and Date of Birth	SSN		Date of Birth (MM/DD/YYYY) 02/20/1968
4 Personal Mailing Address and Phone Number	Street Address: RUA WAGIH ASSAD ABDALLA 131 MORUMBI		
	City or town, state or province, country, and ZIP or foreign postal code.: SAO PAULO, Out of Country, Brazil, 05651020		
	Phone Number: +55 11970858201		
5a Business Mailing Address and Phone Number	Business Address: RUA WAGIH ASSAD ABDALLA 131 MORUMBI		
	City or town, state or province, country, and ZIP or foreign postal code.: SAO PAULO, Out of Country, Brazil, 05651020		
	Business Phone Number: +1 (321) 443-3537		
b Business Identification	Are you self-employed or an owner, partner, or officer of a tax return preparation business? ☒ **Yes** ☐ **No**		
	Business Name: VENETO TAX USA LLC		
	CAF Number	EIN: 35-2958163	EFIN
	Website: www.venetotax.com		
6 Email Address	Email: renato.morandim@gmail.com		

7 Past Felony Convictions	Have you been convicted of a felony in the past 10 years? ☐ **Yes** ☒ **No**
	Explanation:
8 Address of Your Last U.S. Individual Income Tax Return Filed	Address used on last **U.S. individual income tax return** filed.
	☐ Check here if you have **never filed** a U.S. income tax return or do not have a U.S. income tax filing requirement.
9 Filing Status and Tax Year on Last U.S. Individual Income Tax Return Filed	☐ Single ☐ Head of Household ☐ Married Filing Jointly ☐ Qualifying Widow(er) with Dependent Child ☐ Married Filing Separately Tax Year (YYYY) _____
10 Federal Tax Compliance	Are you current on both your individual and business federal taxes, including any corporate and employment tax obligations? ☒ **Yes** ☐ **No**
	Explanation:
11 Data Security Responsibilities	I am aware that paid tax return preparers must have a data security plan to provide data and system security protections for all taxpayer information. ☒ **Yes**

12 Professional Credentials	Type	Jurisdiction	Number	Expiration	Status

13 Fees		
	Fee Amount	$18.75
	Fee Paid?	Yes
	Payment Method	Debit and Credit Card
	Payment Date	04/24/2026

The PTIN fee is non-refundable. If your payment is unable to be processed, your PTIN will be suspended. You must have an active PTIN to prepare U.S. federal tax returns for compensation.

INTERNAL REVENUE SERVICE

IRS

FAX TRANSMISSION
Cover Sheet

Date: April 23, 2026

To: _____

Address/Organization: _____

Fax Number: (321) 517-0910 Office Number: _____

From: *IT EFS EIN Prod

Address/Organization: _____

Fax Number: _____ Office Number: _____

Number of pages: 3 *Including cover page*

Subject: EIN Status Update on SR-1023825

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

IRS

Your request for an EIN has been reviewed and the outcome resolved. See the attachment for details.

INTERNAL REVENUE SERVICE

FAX TRANSMISSION

Date: 04/21/2026

To: RENATO MORANDIM
Fax Number: 321-517-0910

From: IRS EIN Unit
Fax Number: 855-641-6935

Subject: Employer Identification Number

The Internal Revenue Service has processed your faxed request for a new Employer Identification Number (EIN). Please see below for details regarding your EIN assignment:

EIN Number:	35-2958163
Entity Name:	VENETO TAX USA LLC
Date Assigned:	04/21/2026

Please note that this is not your official EIN verification document. You will receive your official EIN verification CP575 notice within the next 10 business days, which can be used for EIN verification purposes. For further assistance you may contact us at 800-829-4933.

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue Code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Signature ref: 921f53a3-7eb1-4e2c-9ea3-da1ef3887861

VENETO TAX USA LLC
EIN# 35-2958163

Florida Limited Liability Company
MANAGEMENT OPERATING AGREEMENT

I. Preliminary Provisions

(1) Effective Date: This operating agreement of **VENETO TAX USA LLC**, effective **June 9th, 2026**, is adopted by the members whose signatures appear at the end of this agreement.

(2) Formation: This limited liability company (LLC) was formed by filing Articles of Organization, a Certificate of Formation or a similar organizational document with the LLC filing office of the state of **Florida** on **March 16th, 2026**.

(3) Name: The formal name of this LLC is as stated above. However, this LLC may do business under a different name by complying with the state's fictitious or assumed business name statutes and procedures.

(4) Registered Office and Agent: The registered office of this LLC and the registered agent at this address are as follows: **ASSELFIS CORP, 7550 FUTURES DRIVE, ORLANDO, FL, 32819**.

The registered office and agent may be changed from time to time as the members or managers may see fit, by filing a change of registered agent or office form with the state LLC filing office. It will not be necessary to amend this provision of the operating agreement if such a change is made.

(5) Business Purposes: The specific business purposes and activities contemplated by the founders of this LLC at the time of initial signing of this agreement consist of the following: **TAX ACCOUNTING AND BUSINESS CONSULTING SERVICES**.

It is understood that the foregoing statement of purposes shall not serve as a limitation on the powers or abilities of this LLC, which shall be permitted to engage in any and all lawful business activities.

If this LLC intends to engage in business activities outside the state of its formation that require the qualification of the LLC in other states, it shall obtain such qualification before engaging in such out-of-state activities.

(6) Duration of LLC: The duration of this LLC shall be **perpetual.**
Further, this LLC shall terminate when a proposal to dissolve the LLC is adopted by the membership of this LLC or when this LLC is otherwise terminated in accordance with law.

II. Management Provisions

- ***Management by Managers:*** This LLC will be managed by the managers listed below. All managers who are also members of this LLC are designated as "member-managed"; nonmember managers are designated as "manager-managed"

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Title AMBR

MORANDIM, RENATO
RUA WAGIH ASSAD ABDALLA, 131, MORUMBI - SAO PAULO/SP, CEP 05651-020, BR

Title AMBR

MORANDIM, CINTIA DE OLIVEIRA LIMA
RUA WAGIH ASSAD ABDALLA, 131, MORUMBI - SAO PAULO/SP, CEP 05651-020, BR

Title MGR (Non-Member Manager)

BOLD, GABRIEL GUERRA

Non-Member Manager Authority: **GABRIEL GUERRA BOLD** is designated as a Non-Member Manager of this LLC solely for the purpose of managing employment matters. **GABRIEL GUERRA BOLD** is specifically authorized to hire and terminate employees of the LLC on its behalf. **GABRIEL GUERRA BOLD** shall have no ownership interest, percentage interest, or voting rights with respect to the governance, finances, distributions, or other material decisions of this LLC. All other management decisions remain vested exclusively in the members.

(2) No Liability of Managers: No manager of this LLC shall be personally liable for the expenses, debts, obligations, or liabilities of the LLC, or for claims made against it, **unless such manager acted in bad faith or committed willful, or intentional misconduct or a knowing violation of the law.**

(3) Authority and Votes of Managers: Except as otherwise set forth in this agreement, the Articles of Organization, Certificate of Organization, or similar organizational document, or as may be provided under state law, all management decisions relating to this LLC'S business shall be made by its managers. Management decisions shall be approved by **all** the current managers of the LLC, with each manager entitled to cast one vote for or against any matter submitted to the managers for a decision.

(4) Term of Management: Each manager shall serve until the earlier of the following events:

(a) The manager becomes disabled, dies, retires or otherwise withdraws from management;
(b) The manager is removed from office;
(c) The manager's term expires if a term has been designated in another provision of this agreement.

Upon the occurrence of any of these events, a new manager may be appointed to replace the departing managers with any of the other members in this agreement.

(5) Management Meetings: Managers shall be able to discuss and approve LLC business informally, and may, at their discretion, call and hold formal management meetings according to the rules set forth in the following provisions of this operating agreement.

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Regularly scheduled formal management meetings need not be held, but any manager may call such a meeting by communicating his or her request for a formal meeting to the other managers, noting the purpose or purposes for which the meeting is called. Only the business stated or summarized in the notice for the meeting shall be discussed and voted upon at the meeting.

The meeting shall be held within a reasonable time after a manager has made the request for a meeting, and in no event, later than **seven days** after the request for the meeting. A quorum for such formal managers' meetings shall consist of both managers of the LLC, and if a quorum is not present, the meeting shall be adjourned to a new place and time with notice of the adjourned meeting given to all managers.

An adjournment shall not be necessary, however, and managers' meetings with less than a quorum may be held if all non-attending managers agreed in writing prior to the meeting to the holding of the meeting. All such written consents to the holding of a formal management meeting shall be kept and filed with the records of the meeting.

The proceedings of all formal managers' meetings shall be noted or summarized with written minutes of the meeting and a copy of the minutes shall be placed and kept in the record book of this LLC.

(6) Managers' Commitment to LLC: Managers shall devote their best efforts, care, loyalty, good faith, fair dealing, and energy working to achieve the business objectives and financial goals of this LLC. By agreeing to serve as a manager for the LLC, each manager shall agree not to work for another business, enterprise or endeavor, owned or operated by himself or herself or others, if such outside work or efforts would compete with the LLC's business goals, mission, products or services, or would diminish or impair the manager's ability to provide maximum effort and performance to managing the business of this LLC.

(7) Compensation of Managers: Managers of this LLC may be paid per-meeting or per-diem amounts for attending management meetings, may be reimbursed actual expenses advanced by them to attend management meetings or attend to management business for the LLC, and may be compensated in other ways for performing their duties as managers. Managers may work in other capacities for this LLC and may be compensated separately for performing these additional services, whether as officers, staff, consultants, independent contractors or in other capacities.

III. Membership Provisions

(1) No Liability of Members: No member of this LLC shall be personally liable for the expenses, debts, obligations, or liabilities of the LLC, or for claims made against it, unless such member acted in bad faith or committed willful, or intentional misconduct or a knowing violation of the law.

(2) Reimbursement for Organizational Costs: Members shall be reimbursed by the LLC for organizational expenses paid by the members. The LLC shall be authorized to elect to deduct organizational expenses and start-up expenditures ratably over a period as permitted by the Internal Revenue Code and as may be advised by the LLC's tax advisor.

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(3) Members' Percentage Interests: A member's percentage interest in this LLC shall be computed as a fraction, the numerator of which is the total of a member's capital account and the denominator of which is the total of all capital accounts of all members. This fraction shall be expressed in this agreement as a percentage, which shall be called each member's "percentage interest" in this LLC. The members of this LLC shall have the right to maintain a derivative action, and/or maintain a direct cause against the LLC, another member, or a manager to enforce such member's rights and otherwise protect such member's interest.

(4) Membership Voting: Except as otherwise may be required by the Articles of Organization, Certificate of Formation or a similar organizational document, other provisions of this operating agreement, or under the laws of this state, each member shall vote on any matter submitted to the membership for approval in proportion to the member's percentage interest in this LLC. Further, unless defined otherwise for a particular provision of this operating agreement, the phrase "majority of members" means the vote of members whose combined votes equal more than **50%** of the votes of all members in this LLC.

(5) Compensation: Members shall not be paid as members of the LLC for performing any duties associated with such membership. Members may be paid, however, for any services rendered in any other capacity for the LLC, whether as officers, employees, independent contractors or otherwise.

(6) Members' Meetings: The LLC shall not provide regular members' meetings. However, any member may call a meeting by communicating his or her wish to schedule a meeting to all other members. Such notification may be in person or in writing, or by telephone, facsimile machine, or other form of electronic communication reasonably expected to be received by a member, and the other members shall then agree, either personally, in writing, or by telephone, facsimile machine or other form of electronic communication to the member calling the meeting, to meet at a mutually acceptable time and place. Notice of the business to be transacted at the meeting need not be given to members by the member calling the meeting, and any business may be discussed and conducted at the meeting.

If all members cannot attend a meeting, it shall be postponed to a date and time when all members can attend, unless all members who do not attend have agreed in writing to the holding of the meeting without them. If a meeting is postponed, and the postponed meeting cannot be held either because all members do not attend the postponed meeting or the non-attending members have not signed a written consent to allow the postponed meeting to be held without them, a second postponed meeting may be held at a date and time announced at the first postponed meeting.

The date and time of the second postponed meeting shall also be communicated to any members not attending the first postponed meeting.

The second postponed meeting may be held without the attendance of all members if a majority of the percentage interests of the membership of this LLC is in attendance at the second postponed meeting. Written notice of the decisions or approvals made at this second postponed meeting shall be mailed or delivered to each non-attending member promptly after the holding of the second postponed meeting. Written minutes of the discussions and proposals presented at a members' meeting, and the votes taken, and matters approved at

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such meeting, shall be taken by one of the members or a person designated at the meeting. A copy of the minutes of the meeting shall be placed in LLC's records book after the meeting.

(7) Membership Certificates: This LLC shall be authorized to obtain and issue certificates representing or certifying membership interests in this LLC. Each certificate shall show the name of the LLC, the name of the member and state that the person named is a member of the LLC and is entitled to all the rights granted members of the LLC under the Articles of Organization, Certificate of Formation or a similar organizational document, this operating agreement, and provisions of law. Each membership certificate shall be consecutively numbered and signed by one or more officers of this LLC. The certificates shall include any additional information considered appropriate for inclusion by the members on membership certificates.

In addition to the above information, all membership certificates shall bear a prominent legend on their face or reverse side stating, summarizing, or referring to any transfer restrictions that apply to the memberships in this LLC under the Articles of Organization, Certificate of Formation or a similar organizational document and/or this operating agreement, and the address where a member may obtain a copy of these restrictions upon request from this LLC meeting.

The records book of this LLC shall contain a list of the names and addresses of all persons to whom certificates have been issued, show the date of issuance of each certificate, and record the date of all cancellations or transfers of membership certificates.

IV. Tax and Financial Provisions

- ***Tax Classification of LLC:*** The members of this LLC intend that this LLC be initially classified as a **PARTNERSHIP** for federal and, if applicable, state income tax purposes.

It is understood that all members may agree to change the tax treatment of this LLC by signing, or authorizing the signature of, IRS Form 8832, Entity Classification Election, and filing it with the IRS and, if applicable, the state tax department within the prescribed time limits.

(2) Tax Year and Accounting Method: The tax year of this LLC shall be **Calendar year**. The LLC shall use the **cash method** of accounting. Both the tax year and the accounting period of the LLC may be changed with the consent of all members or all managers if the LLC qualifies for such change and may be affected by the filing of appropriate forms with the IRS and state tax authorities.

(3) Partnership Representative: If this LLC is required under Internal Revenue Code provisions or regulations, it shall designate from among its members or managers a “Partnership Representative” in accordance with Internal Revenue Code Section 6223 and corresponding regulations, who will fulfill this role by being the sole authority to act on behalf of the LLC in dealings with the IRS as required under the Internal Revenue Code and Regulations, and who will report to the members and managers on the progress and outcome of these dealings.

(4) Annual Income Tax Returns: Within **60 days** after the end of each tax year of the LLC's state and federal income tax returns for the preceding tax year shall be mailed or otherwise provided to each member of the LLC, together with any additional information and forms

Signature ref: 921f53a3-7eb1-4e2c-9ea3-da1ef3887861

necessary for each member to complete his or her individual state and federal income tax returns. If this LLC is classified as a partnership for income tax purposes, this additional information shall include a federal (and, if applicable, state) Form K-1 (Form 1065 - Partner's Share of Income, Credits, Deductions) or equivalent income tax reporting form. This additional information shall also include a financial report, which shall include a balance sheet and profit and loss statement for the prior tax year of the LLC.

(5) Bank Accounts: The LLC shall designate one or more banks or other institutions for the deposit of the funds of the LLC, and shall establish savings, checking, investment and other such accounts as are reasonable and necessary for its business and investments. One or more employees of the LLC shall be designated with the consent of all managers to deposit and withdraw funds of the LLC, and to direct the investment of funds from, into and among such accounts. The funds of the LLC, however and wherever deposited or invested, shall not be commingled with the personal funds of any members or managers of the LLC.

(6) Title to Assets: All personal and real property of this LLC shall be held in the name of the LLC, not in the names of individual members or managers.

V. Capital provisions

- ***Capital Contributions by Members:*** The members of this LLC have made no initial capital contributions. Each member's percentage interest in this LLC is as indicated below. Future capital contributions, if any, shall be agreed upon by all members and documented accordingly.

VENETO TAX USA LLC	Contribution	Fair Market Value	Percentage Interest
RENATO MORANDIM			50%
CINTIA DE OLIVEIRA LIMA MORANDIM			50%
TOTAL			**100%**

- ***Additional Contributions by Members:*** The members may agree, from time to time by unanimous vote, to require the payment of additional capital contributions by the members, on or by a mutually agreeable date.

(3) Failure to Make Contributions: If a member fails to make a required capital contribution within the time agreed for a member's contribution, the remaining members may, by unanimous vote, agree to reschedule the time for payment of the capital contribution by the late-paying member, setting any additional repayment terms, such as a late payment penalty, rate of interest to be applied to the unpaid balance, or other monetary amount to be paid by the delinquent member, as the remaining members decide. Alternatively, the remaining members may, by unanimous vote, agree to cancel the membership of the delinquent member, provided any prior partial payments of capital made by the delinquent member are

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refunded promptly by the LLC to the member after the decision is made to terminate the membership of the delinquent member.

(4) No Interest in Capital Contributions: No interest shall be paid on funds or property contributed as capital to this LLC, or on funds reflected in the capital accounts of the members.

(5) Capital Account Bookkeeping: A capital account shall be set up and maintained on the books of the LLC for each member. It shall reflect each member's capital contribution to the LLC increased by each member's share of profits in the LLC, decreased by each member's share of losses and expenses of the LLC, and adjusted as required in accordance with applicable provisions of the Internal Revenue Code and corresponding income tax regulations.

(6) Consent to Capital Contribution Withdrawals and Distributions: Members shall not be allowed to withdraw any part of their capital contributions or to receive distributions, whether in property or cash, except as otherwise allowed by this agreement and, in any case, only if such withdrawal is made with the written consent of all members.

(7) Allocations of Profits and Losses: No member shall be given priority or preference with respect to other members in obtaining a return of capital contributions, distributions or allocations of the income, gains, losses, deductions, credits, or other items of the LLC. The profits and losses of the LLC, and all items of its income, gain, loss, deduction, and credit shall be allocated to members according to each member's percentage interest in this LLC.

(8) Allocation and Distribution of Cash to Members: Cash from LLC business operations, as well as cash from a sale or other disposition of LLC capital assets, may be distributed from time to time to members in accordance with each member's percentage interest in the LLC, as may be decided by **accounting records of the company.**

(9) Allocation of Noncash Distributions: If proceeds consist of property other than cash, the **managers** shall decide the value of the property and allocate such value among the members in accordance with each member's percentage interest in the LLC. If such noncash proceeds are later reduced to cash, such cash may be distributed among the members as otherwise provided in this agreement.

(10) Allocation and Distribution of Liquidation Proceeds: Regardless of any other provision in this agreement, if there is a distribution in liquidation of this LLC, or when any member's interest is liquidated, all items of income and loss shall be allocated to the members' capital accounts, and all appropriate credits and deductions shall then be made to these capital accounts before any final distribution is made. A final distribution shall be made to members only to the extent of, and in proportion to, any positive balance in each member's capital account.

VI. Membership Withdrawal and Transfer provisions

(1) Withdrawal of Members: A member may withdraw from this LLC by giving written notice to all other members at least **thirty days** before the date the withdrawal is to be effective.

Signature ref: 921f53a3-7eb1-4e2c-9ea3-da1ef3887861

(2) Restrictions on the Transfer of Membership: A member shall not transfer his or her membership in the LLC unless all non-transferring members in the LLC first agree to approve the admission of the transferee into this LLC.

Further, no member may encumber a part or all his or her membership in the LLC by mortgage, pledge, granting of a security interest, lien or otherwise, unless the encumbrance has first been approved in writing by all other members of the LLC.
Notwithstanding the above provision, any member shall be allowed to assign an economic interest in his or her membership to another person without the approval of the other members. Such an assignment shall not include a transfer of the member's voting or-management rights in this LLC, and the assignee shall not become a member of the LLC.

VII. Dissolution provisions

(1) Events That Trigger Dissolution of the LLC: The following events shall trigger dissolution of the LLC, except as provided:

(d) the death, permanent incapacity, bankruptcy, retirement, resignation or expulsion of a member, except that within **thirty days** of the happening of any of these events, all remaining members of the LLC may vote to continue the legal existence of the LLC, in which case the LLC shall not dissolve;
(e) the expiration of the term of existence of the LLC if such term is specified in the Articles of Organization, Certificate of Formation or a similar organizational document, or this operating agreement;
(f) the written agreement of all members to dissolve the LLC;
(g) entry of a decree of dissolution of the LLC under state law

VIII. General Provisions

(1) Officers: The managers of this LLC may designate one or more officers, such as a President, Vice President, Secretary and Treasurer. The people who fill these positions need not be members or managers of the LLC. Such positions may be compensated for or not compensated according to the nature and extent of the services rendered for the LLC as a part of the duties of each office. Ministerial services only as a part of any officer position will normally not be compensated, such as the performance of officer duties specified in this agreement, but any officer may be reimbursed by the LLC for out-of-pocket expenses paid by them in carrying out the duties of his or her office.

(2) Records: The LLC shall keep at its principal business address a copy of all proceedings of membership meetings, as well as books of account of the LLC's financial transactions. A list of the names and addresses of the current membership of the LLC shall also be maintained at this address, with notations on any transfers of members' interests to nonmembers or persons being admitted into membership of the LLC. A list of the current managers' names and addresses shall also be kept at this address.

Copies of the LLC's Articles of Organization, Certificate of Formation or a similar organizational document, a signed copy of this operating agreement, and the LLC's tax returns for the preceding three tax years shall be kept at the principal business address of the LLC. A

Signature ref: 921f53a3-7eb1-4e2c-9ea3-da1ef3887861

statement also shall be kept at this address containing any of the following information that is applicable to this LLC:

1. The amount of cash or a description and value of property contributed or agreed to be contributed as capital to the LLC by each member;
2. A schedule showing when any additional capital contributions are to be made by members to this LLC;
3. A statement or schedule, if appropriate, showing the rights of members to receive distributions representing a return of part or all of members' capital contributions; and
4. A description of, or date when, the legal existence of the LLC will terminate under provisions in the LLC's Articles of Organization, Certificate of Formation or a similar organizational document, or this operating agreement.

If one or more of the above items is included or listed in this operating agreement, it will be sufficient to keep a copy of this agreement at the principal business address of the LLC without having to prepare and keep a separate record of such item or items at this address.

Any member or manager may inspect all records maintained by the LLC upon reasonable notice to the LLC. Copying of the LLC's records by members and managers is allowed, but copying costs shall be paid for by the requesting member or manager.

(3) All Necessary Acts: The members, managers and officers of this LLC are authorized to perform all acts necessary to perfect the organization of this LLC and to carry out its business operations expeditiously and efficiently. The Secretary of the LLC, or other officers, or one or more managers or all members of the LLC, may certify to other businesses, financial Institutions, and individuals as to the authority of one or more members, managers, or officers of this LLC to transact specific items of business on behalf of the LLC.

(4) Mediation and Arbitration of Disputes among Members:
In any dispute over the provisions of this operating agreement and in other disputes among the members, if the members cannot resolve the dispute to their mutual satisfaction, the matter shall be submitted to mediation. The terms and procedure for mediation shall be arranged by the parties to the dispute.

If good-faith mediation of a dispute proves impossible or if an agreed-upon mediation outcome cannot be obtained by the members who are parties to the dispute, the dispute may be submitted to arbitration in accordance with the rules of the American Arbitration Association. Any party may commence arbitration of the dispute by sending a written request for arbitration to all other parties to the dispute. The request shall state the nature of the dispute to be resolved by arbitration, and, if all parties to title a dispute agree to arbitration, arbitration shall be commenced as soon as practical after such parties receive a copy of the written request.

All parties shall initially share the cost of arbitration, but the prevailing party or parties may be awarded attorney fees, costs, and other expenses of arbitration. All arbitration decisions shall be final, binding, and conclusive on all the parties to arbitration, and legal judgment may be entered based upon such decision in accordance with applicable law in any court having jurisdiction to do so.

Signature ref: 921f53a3-7eb1-4e2c-9ea3-da1ef3887861

(5) Entire Agreement: This operating agreement represents the entire agreement among the members of this LLC, and it shall not be amended, modified, or replaced except by a written instrument executed by all the parties to this agreement who are current members of this LLC as well as any and all additional parties who became members of this LLC after the addition of this agreement. This agreement replaces and supersedes all prior written and oral agreements among any and all members of this LLC.

(6) Severability: If any provision of this agreement is determined by a court or arbitrator to be invalid, unenforceable, or otherwise ineffective, that provision shall be severed from the rest of this agreement, and the remaining provisions shall remain in effect and enforceable.

IX. Signatures of Members, Members' Spouses and Managers

1. ***Execution of Agreement:*** In witness whereof, the members of this LLC sign and adopt this agreement as the operating agreement of this LLC.

Date: June 9th, 2026

Signature: Renato Morandim

Printed Name: **RENATO MORANDIM**
Authorized Member

Signature: Cintia de Oliveira Lima Morandim

Printed Name: **CINTIA DE OLIVEIRA LIMA MORANDIM**
Authorized Member

Certification of Authority of
VENETO TAX USA LLC

This LLC is managed by its members or managers. The names and addresses of each of its current members or manager as of **June 9th, 2026,** are listed below. These people have managerial authority of LLC and are empowered to transact business on its behalf.

Title AMBR

MORANDIM, RENATO
RUA WAGIH ASSAD ABDALLA, 131, MORUMBI - SAO PAULO/SP, CEP 05651-020, BR

Title AMBR

Signature ref: 921f53a3-7eb1-4e2c-9ea3-da1ef3887861

MORANDIM, CINTIA DE OLIVEIRA LIMA
RUA WAGIH ASSAD ABDALLA, 131, MORUMBI - SAO PAULO/SP, CEP 05651-020, BR

Title MGR (Non-Member Manager)

BOLD, GABRIEL GUERRA

Further, each of the following **RENATO MORANDIM** and **CINTIA DE OLIVEIRA LIMA MORANDIM**, are specifically authorized to transact the following business on behalf of the LLC: to open a bank account to the company in any bank, buy and sell properties, therefore sign any other document on behalf of the company. The presence of both of them is not required, the presence of one or the other is sufficient to sign the documents, check, withdraw or any other document on behalf of the company.

Additionally, **GABRIEL GUERRA BOLD** is authorized solely to hire and terminate employees on behalf of **VENETO TAX USA LLC**. His authority is limited exclusively to employment matters and does not extend to any financial, ownership, or governance decisions of the LLC.

Date: June 9th, 2026

Signature: Renato Morandim

Printed Name: **RENATO MORANDIM**
Authorized Member

Signature: Cintia de Oliveira Lima Morandim

Printed Name: **CINTIA DE OLIVEIRA LIMA MORANDIM**
Authorized Member

MERCURY

mercury.com

May 15, 2026

To Whom It May Concern:

This letter is to verify that **VENETO TAX USA LLC** is a customer of Column N.A., Member FDIC, through Mercury Technologies, Inc. ("Mercury"). Mercury is providing this letter in its capacity as a service provider.

Customer details	Account signatory	Renato Morandim Sr.
	Company address	7901 4th Street North St. Petersburg, FL 33702
Account details	Date account opened	May 8, 2026
	Bank routing number	121145433
	Bank account number	221264292675098
Bank details	Name	Column N.A.
	Address	1 Letterman Drive, Building A, Suite A4-700 San Francisco, CA 94129

Sincerely,



Jason Zhang
COO, Mercury

EMPLOYMENT AGREEMENT

This Employment Agreement ("Agreement") is made and entered into as of june 10 2026 by and between Renato Morandim ("Employee") and Veneto Tax Usa LLC ("Employer").

1. Position and Duties

The Employer hereby employs the Employee in the position of ***Chief Financial Officer (CFO)*** and ***Senior Strategic Advisor***. The Employee's duties will include, but are not limited to:

- **Strategic Financial Leadership & M&A Advisory:** Leading the financial architecture for complex corporate transactions, including Mergers and Acquisitions (M&A). The Employee will specifically oversee **Purchase Price Allocation (PPA)** reports and the valuation of intangible assets for the firm's high-net-worth and institutional clients.
- **Cross-Border Business Structuring:** Directing the **strategic establishment and financial opening of new corporate entities (subsidiaries or holding companies)** for Brazilian entrepreneurs and corporations expanding into the United States. This includes advising on capital injection, corporate governance, and initial fiscal structuring.
- **Specialized Financial Consulting for Foreign Investors:** Providing high-level financial advisory to Brazilian business leaders, focusing on wealth preservation, investment valuation, and cash flow optimization within the U.S. regulatory environment.
- **Capital Markets & Audit Readiness:** Directing the preparation of specialized financial statements for clients aiming for public offerings (IPOs) or private equity exits, ensuring all reporting meets International Financial Reporting Standards (IFRS) and U.S. GAAP requirements.
- **International Tax & Compliance Governance:** Designing and implementing sophisticated financial internal controls and compliance frameworks for cross-border operations, particularly the Brazil-Florida corridor.
- **Executive Oversight of External Audits:** Managing the relationship and workflow with **"Big Four"** accounting firms (e.g., PwC, KPMG) on behalf of the Employer's clients to ensure seamless audit cycles and regulatory transparency.

2. Compensation

The Employee will be compensated at a rate of U$ 72,000.00 per year, payable monthly.

3. Benefits

The Employee will be eligible for the following benefits:

- **Health & Wellness:** Comprehensive executive health insurance coverage, including dental and vision, for the Employee and legal dependents.

- **Professional Development & Licensing:** Reimbursement for professional dues and licenses (e.g., CPA, CRC, or international accounting associations) and attendance at high-level financial summits (such as the *Florida Institute of CPAs* events).

- **Business Expenses:** Full reimbursement for all reasonable business-related expenses, including international travel for client prospecting in Brazil and local business development in the Florida market.

- **Technology & Infrastructure:** Provision of high-end technology suite (laptop, secure communications, and financial software licenses) necessary for the execution of CFO duties.

- **Paid Time Off (PTO):** 2 weeks of paid vacation per year, in addition to standard U.S. federal holidays.

- **Relocation Assistance:** Reimbursement of documented relocation expenses from Brazil to Florida, including moving costs and initial legal consulting for residency setup.

4. Employment Term

This Agreement will commence on 10.01.2026 and will continue until 09.30.2029.

5. Termination

Either party may terminate this Agreement at any time, with or without cause, by providing 4 weeks written notice to the other party.

6. Confidentiality

The Employee agrees to maintain the confidentiality of all proprietary and confidential information of the Employer during and after the term of employment.

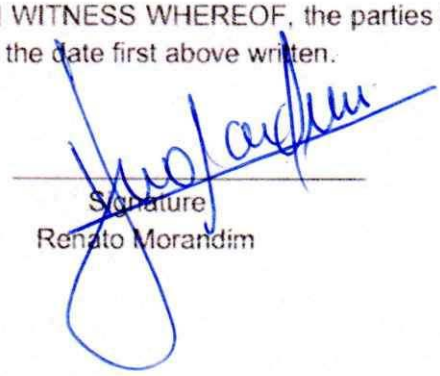
8. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of Florida.

9. Entire Agreement

This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior agreements and understandings.

IN WITNESS WHEREOF, the parties hereto have executed this Employment Agreement as of the date first above written.



Signature
Renato Morandim



Signature
Gabriel Guerra Bold

Exhibit B - Beneficiary Professional Qualifications and Background

POSITIVO UNIVERSITY

The President of Positivo University, in the exercise of his authority and in view of the degree conferral for the Bachelor's Program in Accounting on January 28, 2022, hereby confers the degree of

Bachelor of Science in Accounting upon

RENATO MORANDIM

a Brazilian citizen, from the State of São Paulo, born on February 20, 1968, holder of Identity Card No. 154413665/SP, and awards this Diploma so that he may enjoy all rights and legal prerogatives pertaining thereto.

Curitiba, February 7, 2022

Prof. Paloma Moreira dos Santos Paixão, Specialist
General Secretary

Prof. Dr. Roberto Di Benedetto
President

https://cse.webapp.abaris.com.br/diploma/1042.1042.3a5b2a0d0b63 | Validation Code: 1042.1042.3a5b2a0d0b63

POSITIVO UNIVERSITY
Maintained by CENTRO DE ESTUDOS SUPERIORES POSITIVO LTDA

CNPJ 78.791.712/0001-63

Program: Accounting
Bachelor's Degree

Authorized by Ordinance No. 23, on 12/21/2017.

Degree Conferral: 01/28/2022

POSITIVO UNIVERSITY

Accredited by Ordinance No. 1,071, dated 11/01/2013,
Federal Official Gazette on 11/04/2013, Section 1, p. 43.

General Secretariat – Diploma Registration Section
Case File No. SG 808/2022
Diploma registered under No. 33,772**,**
page 39, **Book** 47.

February 18, 2022

Silvia Cristina Fistel
Administrative Analyst

This diploma was registered at Positivo University pursuant to § 1 of Article 48 of Federal Law No. 9,394/96 (Law of Guidelines and Bases of National Education – LDB), on 12/20/1996.

Curitiba, February 18, 2022

Prof. Paloma Moreira dos Santos Paixão, Specialist
General Secretary

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 10, 2026

Universidade POSITIVO

O Reitor da Universidade Positivo, no uso de suas atribuições e
tendo em vista a colação de grau do Curso de Ciências Contábeis,
em 28 de janeiro de 2022, confere o título de

Bacharel em Ciências Contábeis a

RENATO MORANDIM

brasileiro, natural do Estado de São Paulo, nascido em 20 de fevereiro de 1968,
portador da Cédula de Identidade n° 154413665/SP,
e outorga-lhe o presente Diploma a fim de que possa gozar de todos os direitos e
prerrogativas legais.

Curitiba, 07 de fevereiro de 2022.

Profª. Esp. Paloma Moreira dos Santos Paixão
Secretária-geral

Prof. Dr. Roberto Di Benedetto
Reitor

https://cse.webapp.abaris.com.br/diploma/1042.1042.3a5b2a0d0b63 | Código de Validação: 1042.1042.3a5b2a0d0b63

UNIVERSIDADE POSITIVO
Mantida pela CENTRO DE ESTUDOS SUPERIORES POSITIVO LTDA

CNPJ 78.791.712/0001-63

Curso: Ciências Contábeis
Bacharelado
Portaria nº 23,de 21/12/2017.

Colação de Grau: 28/01/2022

Universidade POSITIVO

Credenciada pela Portaria nº 1071 de 01/11/2013, DOU de 04/11/2013, seção 1, p. 43.

Secretaria-geral - Seção de Registro de Diplomas
Processo SG nº 808/2022
Diploma Registrado sob o nº 33772,
fls. 39 do **livro** 47

Em 18 de fevereiro de 2022

Silvia Cristina Fistel
Analista Administrativo

Diploma Registrado na Universidade Positivo, nos termos do § 1º do artigo 48 da Lei Federal nº 9.394/96 (L.D.B.), de 20/12/1996.

CURITIBA, 18 de fevereiro de 2022

Profª. Esp. Paloma Moreira dos Santos Paixão
Secretária-geral

CERTIFICATE

*The President of FMU University Center of the United Metropolitan Colleges, in the exercise of his authority and in view of the successful completion of the Specialization Program —***Lato Sensu* Graduate Studies Program** in **APPLIED TAX LAW**, with the field of knowledge: Business, Administration, and Law, hereby awards this Certificate to*

Renato Morandim

a Brazilian citizen, from the State of São Paulo, born on February 20, 1968, holder of Identity Card No. 15.441.366-5-SSP/SP.

São Paulo, February 9, 2022

Daniela Espiñeira Gois
General Secretary

Prof. Arthur Sperandéo de Macedo
President

University Center of the United Metropolitan Colleges - FMU

Faculdades Metropolitanas Unidas Educacionais Ltda.
CNPJ: 63.063.689/0001-13

Reaccredited by Ordinance No. 418, on 04/20/2020, Federal Official Gazette, No. 77, Section 1, p. 43, on 04/23/2020.

Program offered in accordance with National Council of Education/Higher Education Chamber (CNE/CES) Resolution No. 1, on April 6, 2018.

RESEARCH AND GRADUATE STUDIES CENTER – Academic Year 2020/2021.

Recorded on page 533 of Book No. 22 on February 9, 2022.

São Paulo, February 9, 2022.

Sidnei Aparecido da Silva
Registration Office

Valid for Diplomas, Certificates, and Academic Transcripts

Daniela Espiñeira Gois
General Secretary

Valid for Diplomas, Certificates, and Academic Transcripts

Prof. Arthur Sperandéo de Macedo
President

007427

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 10, 2026

CERTIFICADO

*O Reitor do Centro Universitário das Faculdades Metropolitanas Unidas no uso de suas atribuições e tendo em vista a conclusão do Curso de Especialização - **Pós-Graduação "Lato Sensu"** em **DIREITO TRIBUTÁRIO APLICADO**, com área de conhecimento: Negócios, administração e direito, confere o presente Certificado a*

Renato Morandim

de nacionalidade brasileira, natural do Estado de São Paulo, nascido em 20 de fevereiro de 1968, portador do RG.: 15.441.366-5-SSPSP

São Paulo, 09 de fevereiro de 2022.

Daniela Espiñeira Gois
Secretária Geral

Prof. Arthur Sperandéo de Macedo
Reitor

Centro Universitário das Faculdades Metropolitanas Unidas - FMU

Faculdades Metropolitanas Unidas Educacionais Ltda

CNPJ: 63.063.689/0001-13

Recredenciamento: Portaria nº 418, de 20/04/2020, DOU nº 77, Seção 1, pág. 43, de 23/04/2020.

Curso realizado atendendo à Resolução – CNE/CES Nº 01, de 06 de abril de 2018.

CENTRO DE PESQUISA E PÓS-GRADUAÇÃO – Ano 2020/2021.

Registrado às fls. 533 do livro nº. 22 em 09 de fevereiro de 2022.

São Paulo, 09 de fevereiro de 2022.

Sidnei Aparecido da Silva
Setor de Registro

Válido para Diplomas, Certificados e Históricos

Daniela Espiñeira Gois
Secretária Geral

Válido para Diplomas, Certificados e Históricos

Prof. Arthur Sperandéo de Macedo
Reitor

007427

Ibirapuera University

The Academic Director of Ibirapuera University, in the exercise of his authority and in view of the completion of the Master's Program in Administration – Concentration Area: Business Administration on March 9, 2023, hereby confers the MASTER'S degree upon

Renato Morandim

holder of Identity Card No. 15.441.366-5, issued by SSP/SP, Brazilian,
born on February 20, 1968, from São Paulo - SP
and awards this Diploma so that he may enjoy all rights and legal prerogatives pertaining thereto.

São Paulo, December 6, 2023

Renata da Conceição Batista Araujo
Academic Secretary

Renato Morandim
Graduate

Prof. Alan Almario
Academic Director

IBIRAPUERA UNIVERSITY
Reaccredited by Ordinance No. 894, published in the Federal Official Gazette, No. 216, on 11/18/2021.

MASTER'S PROGRAM IN ADMINISTRATION

Concentration Area: Business Administration
Research Line: Financial Management
"Influence of Intangibility on IPO Underpricing."

Recognized by MEC Ordinance No. 479, on 05/13/2020
Published in the Federal Official Gazette No. 92, on 05/15/2020
Approved pursuant to Opinion No. 653/2019 of the National Council of Education/Higher Education Chamber (CNE/CES).

Diploma registered under No. P00304.
Book No. 001 – Page 304.

Case File No. 0304/2023, pursuant to Article 48, § 1, of Law No. 9,394, on 12/20/1996.

São Paulo (SP), December 6, 2023

Renata da Conceição Batista Araujo
Academic Secretary

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 10, 2026

Universidade Ibirapuera

O Diretor da Universidade Ibirapuera, no uso de suas atribuições e tendo em vista a conclusão do Programa de Mestrado em Administração – Área de Concentração: Administração de Empresas Em 09 de março de 2023, confere o título de MESTRE a

Renato Morandim

portador da cédula de identidade nº 15.441.366-5 – SSP/SP, brasileiro, nascido em 20 de fevereiro de 1968, natural de São Paulo - SP e outorga-lhe o presente Diploma, a fim de que possa gozar de todos os direitos e prerrogativas legais.

São Paulo, 06 de dezembro de 2023

Renata da Conceição Batista Araujo
Secretária Acadêmica

Prof. Alan Almario
Diretor Acadêmico

Renato Morandim
Diplomado

UNIVERSIDADE IBIRAPUERA
Portaria de Recredenciamento nº 894 publicada no D.O.U nº 216 de 18/11/2021.

MESTRADO EM ADMINISTRAÇÃO

Área de Concentração: Administração de Empresas.
Linha de Pesquisa: Gestão Financeira.
"Influência da Intangibilidade no Underpricing de IPO's".

Portaria MEC nº 479 de 13/05/2020
Publicado no D.O.U nº 92 de 15/05/2020
Homologado pelo parecer CNE/CES nº 653/2019

Diploma registrado sob nº P00304.
Livro nº 001 - Pág. 304.

Processo nº 0304/2023, nos termos do Art. 48, § 1º, da Lei nº 9.394 de 20 de dezembro de 1996.

São Paulo (SP), 06 de dezembro de 2023.

Renata da Conceição Batista Araujo
Secretária Acadêmica

Knowledge

Ethics

POSITIVO
UNIVERSITY

CERTIFICATE

The President of Positivo University hereby awards this Certificate to upon successful completion of the **MBA Specialization Program in Financial Intelligence**.

Renato Morandim

holder of Identity Card No. 15.441.366, issued by SSP/SP.

Curitiba, Paraná, Brazil
December 30, 2020

Work

Progress

Prof. José Pio Martins
President

Renato Morandim
Specialist

POSITIVO UNIVERSITY

Reaccredited by Ministerial Ordinance No. 169, on February 3, 2017, published in the Federal Official Gazette on 02/06/2017.
Accredited by Ministerial Ordinance No. 1,071, on November 1, 2013, - Federal Official Gazette on 11/04/2013, to offer undergraduate degree programs through distance education.

MBA Program in Financial Intelligence, offered pursuant to National Council of Education (CNE) Resolution No. 1/2018, on 04/06/2018.

POSITIVO UNIVERSITY

Field of Knowledge: Administration

POSITIVO UNIVERSITY

Office of the President

Diploma Registration Department (DRD)

Certificate registered under No. 20,556, in the Register of Certificates for Graduate Specialization Programs, Book No. 15, Page 421, Case File No. 51,322.

Curitiba, February 25, 2021

Daisy Luci Mattei Prestes
DRD Supervisor

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 10, 2026

Saber

Ética

UNIVERSIDADE POSITIVO

Certificado

O Reitor da Universidade Positivo confere o presente certificado, por conclusão do curso de Especialização em **MBA em Inteligência Financeira**, a

Renato Morandim

portador da Carteira de Identidade nº 15.441.366/SP.

Trabalho

Curitiba - Paraná - Brasil
30 de dezembro de 2020

Progresso

Prof. José Pio Martins
Reitor

Renato Morandim
Especialista

UNIVERSIDADE POSITIVO

Recredenciada pela Portaria Ministerial nº 169, de 03 de fevereiro de 2017 – D.O.U. de 06/02/2017.
Credenciada pela Portaria Ministerial 1.071, de 1º de Novembro de 2013 – D.O.U de 04/11/2013, para a oferta de cursos superiores de graduação na modalidade à distância.

Curso de MBA em Inteligência Financeira, realizado nos termos da Resolução nº 01/18 - CNE de 06/04/2018.

UNIVERSIDADE POSITIVO

Área do Conhecimento: Administração

UNIVERSIDADE POSITIVO
Reitoria
Departamento de Registro de Diplomas - DRD

Certificado registrado sob o nº 20556, Livro de Registro de Certificados de Cursos de Especialização nº 15, Folha 421, Processo 51322.

Curitiba, 25 de fevereiro de 2021

Daisy Luci Mattei Prestes
Supervisora do DRD

FEDERATIVE REPUBLIC OF BRAZIL
PROFESSIONAL IDENTITY CARD
REGIONAL ACCOUNTING COUNCIL
OF THE STATE OF SÃO PAULO

CATEGORY
ACCOUNTANT

REGISTRATION No.
SP-344207/O-7

NAME
RENATO MORANDIM

DATE OF BIRTH
02/20/1968

NATIONALITY
BRAZILIAN

PLACE OF BIRTH
SÃO PAULO-SP



SIGNATURE OF THE PROFESSIONAL

PARENTS

GERALDO MORANDIM
RUTH BERNARDES MORANDIM

CPF

104.087.848-22

IDENTITY DOCUMENT

15.441.366-5 SSP-SP

REGISTRATION DATE

03/29/2022

DATE OF ISSUE

12/28/2023

JOSÉ APARECIDO MATON
PRESIDENT OF THE CRC

This card has the status of an official identity document pursuant to Article 18 of Decree-Law No. 9,295/46, in conjunction with Article 1 of Law No. 6,206/75.

VALID THROUGHOUT THE NATIONAL TERRITORY

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 13, 2026

REPÚBLICA FEDERATIVA DO BRASIL
CARTEIRA DE IDENTIDADE PROFISSIONAL
CONSELHO REGIONAL DE CONTABILIDADE
DO ESTADO DE SÃO PAULO

CATEGORIA
CONTADOR

Nº DO REGISTRO
SP-344207/O-7

NOME
RENATO MORANDIM

NASCIMENTO
20/02/1968

NACIONALIDADE
BRASILEIRA

NATURALIDADE
SAO PAULO-SP



ASSINATURA DO PROFISSIONAL

FILIAÇÃO
GERALDO MORANDIM
RUTH BERNARDES MORANDIM

CPF
104.087.848-22

DOCUMENTO DE IDENTIFICAÇÃO
15.441.366-5 SSP-SP

DATA DE REGISTRO
29/03/2022

DATA DE EXPEDIÇÃO
28/12/2023

JOSE APARECIDO MAION
PRESIDENTE DO CRC

Esta carteira tem fé pública como documento de identidade, nos termos do art. 1º do Decreto-Lei nº 9.295/46, c/c art. 1º da Lei nº 6.206/75.

VÁLIDA EM TODO O TERRITÓRIO NACIONAL

Regional Accounting Council of the State of São Paulo
Rua Rosa e Silva, No. 60 – Higienópolis – São Paulo, SP – ZIP Code: 01230-909
E-mail: crcsp@crcsp.org.br – www.crcsp.org.br
Phone: (11) 3824-5433 (Customer Service) – Fax: (11) 3662-0035

CRC SP RESOLUTION No. 1093/2011
DATED 10.03. 2011

AMENDS THE BYLAWS OF THE CRC SP

The Plenary of the REGIONAL ACCOUNTING COUNCIL OF THE STATE OF SÃO PAULO (CRC SP), in the exercise of its legal and regulatory authority, considering that it is essential to adapt its Bylaws to its operational needs, and considering the records contained in administrative proceeding "SEC" No. 4/2010, dated January 27, 2010,

R E S O L V E S :

Article 1. To approve the amendments to the Bylaws of the Regional Accounting Council of the State of São Paulo (CRC SP), the full text of which is attached hereto as Annex I to this Resolution.

Article 2. This Resolution shall enter into force on January 1st (first), 2012, repealing all provisions to the contrary, especially CRC SP Resolution No. 892/2005, dated 09.26.2005, and shall be submitted to the Federal Accounting Council for approval.

Plenary Session Hall, October 3, 2011.

DOMINGOS ORESTES CHIOMENTO
President

Mavm./Cba.

Regional Accounting Council of the State of São Paulo
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CRC SP RESOLUTION No. 1093/2011
DATED 10.03. 2011
- ANNEX -
BYLAWS OF THE CRC SP

Article 55. CRC SP may maintain an official publication for the dissemination of its principal acts, matters related to its purposes and to the accounting profession, and other matters of interest to the accounting profession.

Sole Paragraph. Publication of CRC SP's official acts in the official gazette shall be at the discretion of the Presidency.

Article 56. Regular and Alternate Council Members, with respect to compliance with electoral legislation, shall request a leave of absence from their duties within the period established by applicable law.

Article 57. An Alternate Council Member may be called upon to perform the following duties:

I – Represent CRC SP before Accounting Education Institutions and at official ceremonies;

II – Participate, without voting rights, in the sessions of the Appeals Chamber, the Ethics and Discipline Appeals Chamber, the Internal Control Chamber, the First, Second, and Third Inspection Chambers, the First, Second, and Third Ethics and Discipline Chambers, the Professional Development Chamber, the Registration Chamber, as well as in meetings of the Plenary and the Regional Ethics and Discipline Tribunal of São Paulo (TRED-SP), even when not serving as a substitute for a Regular Council Member.

Article 58. These Bylaws may be amended upon proposal by the President or by one-third (1/3) of the Plenary, subject to approval by two-thirds (2/3) of its Council Members and ratification by the Federal Accounting Council.

Article 59. These Bylaws shall enter into force on January 1st (first), 2012.

Article 60. All provisions to the contrary are hereby repealed, especially CRC SP Resolution No. 892/2005, dated 09.26.2005.

Plenary Session Hall, October 3, 2011.

DOMINGOS ORESTES CHIOMENTO
President

Mavm./Cba.

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 14, 2026

Conselho Regional de Contabilidade do Estado de São Paulo
Rua Rosa e Silva, 60 - Higienópolis - São Paulo - SP - CEP: 01230-909
e-mail: crcsp@crcsp.org.br - www.crcsp.org.br
Tel.: (11) 3824-5433 (teleatendimento) - Fax: (11) 3662-0035

RESOLUÇÃO CRC SP Nº 1093/2011
DE 03.10.2011

ALTERA O REGIMENTO INTERNO DO CRC SP

O Plenário do CONSELHO REGIONAL DE CONTABILIDADE DO ESTADO DE SÃO PAULO, no uso de suas atribuições legais e regimentais, considerando ser indispensável a adaptação do seu Regimento Interno às suas necessidades e ainda, o que consta do processo "SEC" nº 4/2010, de 27 de janeiro de 2010,

R E S O L V E :

Artigo 1º - Aprovar as alterações do Regimento Interno do CRC SP – Conselho Regional de Contabilidade do Estado de São Paulo, cuja integra constitui o Anexo 1 desta Resolução.

Artigo 2º - A presente Resolução entrará em vigor a partir de 1º (primeiro) de janeiro de 2012, ficando revogadas as disposições em contrário, especialmente a Resolução CRC SP nº 892/2005, de 26.09.2005, devendo ser remetida ao Conselho Federal de Contabilidade para homologação.

Sala das Sessões do Plenário, 3 de outubro de 2011.

DOMINGOS ORESTES CHIOMENTO
Presidente

Mavm./Cba.

Conselho Regional de Contabilidade do Estado de São Paulo
Rua Rosa e Silva, 60 - Higienópolis - São Paulo - SP - CEP: 01230-909
e-mail: crcsp@crcsp.org.br - www.crcsp.org.br
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RESOLUÇÃO CRC SP Nº. 1093/2011
DE 03.10.2011
- ANEXO -
REGIMENTO INTERNO DO CRC SP

Artigo 55 - O CRC SP poderá ter Órgão de publicidade para divulgação de seus principais atos, de matérias relacionadas com suas finalidades e à Profissão Contábil, e de interesse da classe dos Contabilistas.

§ Único - A divulgação dos atos do CRC SP serão publicados na imprensa oficial, a critério da Presidência.

Artigo 56 - Aos Conselheiros Efetivos e Suplentes, no que se refere ao cumprimento da legislação eleitoral, deverão solicitar licença de suas funções, no prazo e período estipulados pelo ordenamento legal.

Artigo 57 - O Conselheiro Suplente poderá ser convocado para exercer as seguintes atividades:

I - Representar o CRC SP junto as Instituições de Ensino de Contabilidade e em solenidades;

II - Participar, sem direito a voto, das sessões das Câmaras de Recursos, de Recursos de Ética e Disciplina, de Controle Interno, das I, II e III de Fiscalização, das I, II e III de Ética e Disciplina, de Desenvolvimento Profissional e de Registro, assim como junto ao Plenário e TRED SP, mesmo quando não estiver substituindo Conselheiro Efetivo.

Artigo 58 - Este Regimento poderá ser alterado por proposta do Presidente ou de 1/3 (um terço) do Plenário, mediante a aprovação de 2/3 (dois terços) de seus Conselheiros com o referendo do Conselho Federal de Contabilidade.

Artigo 59 - O presente Regimento Interno entrará em vigor em 1º (primeiro) de janeiro de 2012.

Artigo 60 - Revogam-se as disposições em contrário, especialmente a Resolução CRC SP nº 892/2005, de 26.09.2005.

Sala das Sessões do Plenário, 3 de outubro de 2011.

DOMINGOS ORESTES CHIOMENTO
Presidente

Mavm./Cba.

FEDERATIVE REPUBLIC OF BRAZIL

FEDERAL COUNCIL OF ADMINISTRATION
REGIONAL COUNCIL OF ADMINISTRATION
OF SÃO PAULO
PROFESSIONAL IDENTITY CARD

CFA/CRA SYSTEM



REGISTRATION NO.: **156349**

REGISTRATION DATE: **08/16/2024**

COPY: **1st**

NAME
RENATO MORANDIM

SOCIAL NAME

PROFESSIONAL LICENSE
Administrator

IDENTITY DOCUMENT **15.441.366-5**

ISSUING AUTHORITY **SSP/SP**

CPF **104.087.848-22**

HOLDER'S SIGNATURE

THIS DOCUMENT HAS PUBLIC FAITH THROUGHOUT THE NATIONAL TERRITORY - LAW NO. 6,206/75

PARENTS
RUTH BERNARDES MORANDIM
GERALDO MORANDIM

CRA-SP

DATE OF BIRTH	NATIONALITY	PLACE OF BIRTH / STATE
02/20/1968	BRAZILIAN	SÃO PAULO/SP

ADDITIONAL QUALIFICATION

PROFESSIONAL IDENTITY CARD VALID UNTIL
INDEFINITELY

ACADEMIC FIELD OF STUDY

SÃO PAULO, 09/03/2024

PLACE AND DATE OF ISSUANCE

ADM. ALBERTO WHITAKER
PRESIDENT OF THE REGIONAL COUNCIL OF
ADMINISTRATION OF SÃO PAULO (CRA-SP)

THIS DOCUMENT HAS PUBLIC FAITH THROUGHOUT THE NATIONAL TERRITORY - LAW NO. 6,206/75

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 9, 2026

REPÚBLICA FEDERATIVA DO BRASIL
CONSELHO FEDERAL DE ADMINISTRAÇÃO
CONSELHO REGIONAL DE ADMINISTRAÇÃO
DE SÃO PAULO
CARTEIRA DE IDENTIDADE PROFISSIONAL

SISTEMA CFA/CRAs

REGISTRO	DATA REG.	VIA
156349	16/08/2024	1ª



NOME
RENATO MORANDIM

NOME SOCIAL

HABILITAÇÃO
ADMINISTRADOR

DOC. IDENTIFICAÇÃO	ÓRGÃO EXPEDIDOR	CPF
15.441.366-5	SSP/SP	104.087.848-22

ASSINATURA DO PORTADOR

TEM FÉ PÚBLICA EM TODO O TERRITÓRIO NACIONAL - LEI Nº 6.206/75



FILIAÇÃO
RUTH BERNARDES MORANDIM
GERALDO MORANDIM

CRA-SP

NASCIMENTO: 20/02/1968
NACIONALIDADE: BRASILEIRA
NATURALIDADE / UF: SÃO PAULO/SP

TÍTULO ADICIONAL

CIP VÁLIDA ATÉ:
INDETERMINADO

ÁREA DE FORMAÇÃO ACADÊMICA

SÃO PAULO - 03/09/2024
LOCAL E DATA DE EXP.

ADM. ALBERTO WHITAKER
PRESIDENTE DO CRA-SP

TEM FÉ PÚBLICA EM TODO O TERRITÓRIO NACIONAL - LEI Nº 6.206/75

Published in the Federal Official Gazette on 07/17/2001
Section 1, page 70

CFA NORMATIVE RESOLUTION No. 249, OF DECEMBER 29, 2000

Approves the Bylaws of the Regional Council of Administration of São Paulo

The **FEDERAL COUNCIL OF ADMINISTRATION** (CFA), in the exercise of the authority conferred upon it by Law No. 4,769, of September 9, 1965, and the Regulations approved by Decree No. 61,934, of December 22, 1967,

WHEREAS the provisions of item “e” of Article 7 of Law No. 4,769, of September 9, 1965, and item “e” of Article 20 of the Regulations approved by Decree No. 61,934, of December 22, 1967;

WHEREAS the provisions of item “a” of Article 16 of the Bylaws of the Federal Council of Administration, approved by CFA Normative Resolution No. 207, of August 6, 1998;

WHEREAS the opinion of the Standing Committee on the Bylaws of the CFA/CRA System; and

the decision of the Plenary at its 18th meeting, held on December 10, 1999, as ratified at its 24th meeting, held on December 15, 2000,

RESOLVES:

Article 1. To approve the **BYLAWS OF THE REGIONAL COUNCIL OF ADMINISTRATION OF SÃO PAULO.**

Article 2. This Normative Resolution shall have retroactive effect to December 10, 1999, hereby repealing any provisions to the contrary, especially CFA Normative Resolution No. 6, of November 19, 1979.

Rui Otávio Bernardes de Andrade - Administrator
President
CRA/RJ Registration No. 0104720-5

BYLAWS OF THE REGIONAL COUNCIL OF ADMINISTRATION OF SÃO PAULO

CHAPTER I

ORGANIZATION, PURPOSES, REGISTERED OFFICE, AND JURISDICTION

Article 1. These Bylaws govern the organization, structure, and operation of the Regional Council of Administration of São Paulo (CRA/SP), pursuant to the provisions of Law No. 4,769, of September 9, 1965, as amended by Laws No. 7,321, of July 13, 1985, and No. 8,873, of April 25, 1994, and the Regulations approved by Decree No. 61,934, of December 22, 1967.

Sole Paragraph. CRA/SP is part of the CFA/CRA System.

Article 2. CRA/SP is a public-law entity with legal personality, registered office and legal venue in the capital of the State of São Paulo, with jurisdiction throughout the State of São Paulo; its purpose is to enforce the legislation governing the practice of the Administration profession and to supervise professional activities performed in the field of Administration by individuals and legal entities.

Sole Paragraph. CRA/SP enjoys technical, administrative, and financial autonomy, subject to the provisions of the sole paragraph of Article 2 of the Bylaws of the Federal Council of Administration (CFA), approved by CFA Normative Resolution No. 207, of August 6, 1998.

CHAPTER II

POWERS

Article 3. In addition to the powers established under applicable law, CRA/SP shall specifically:

a) supervise compliance with the rules governing the professional practice and technical activities of Administration;
b) comply with and enforce the applicable laws and the resolutions issued by the CFA and CRA/SP;
c) promote the Code of Professional Ethics for Administrators, ensuring its strict observance;
d) establish permanent or temporary committees as necessary for the performance of its activities, defining their composition and responsibilities;
e) grant professional registration to individuals and legal entities engaged in the field of Administration, as provided for in Law No. 4,769/65 and its implementing regulations, and issue professional identification cards and business operating licenses;
f) organize and maintain updated records of professionals and legal entities that, pursuant to law, engage in activities reserved exclusively for Administrators.

g) establish Regional Offices and Representative Offices whenever necessary for the better coordination and control of its activities;
h) issue such acts as may be deemed necessary for the faithful observance and enforcement of the legislation governing the profession of Administrator;
i) cooperate with public authorities, educational institutions, labor unions, and other professional organizations in the study of issues relating to the professional practice and education of Administration, proposing and contributing to the implementation of appropriate measures for their resolution and improvement;
j) execute conventions, contracts, technical cooperation agreements, scientific cooperation agreements, financial cooperation agreements, and other agreements of interest;
l) appoint professionally registered representatives to participate in advisory bodies of direct and indirect public administration entities, foundations, public and private companies, whenever requested by the competent authority;
m) appoint delegates to serve in representative, advisory, and observer capacities at congresses, seminars, symposiums, conventions, meetings, competitions, examinations, and similar events;
n) promote studies, research, professional appreciation campaigns, publications, and initiatives aimed at the technical, scientific, and cultural advancement of the Administrator;
o) recognize, through public acknowledgment and awards, professionals and companies that have made significant contributions to the development of the Science of Administration and to the enhancement of the Administrator profession;
p) promote integrated action with society by serving as a catalyst for ideas and projects, seeking a multiplying and catalytic effect aimed at the future development of the profession and its integration with the social environment in which it operates.

CHAPTER III

ORGANIZATION

Article 4. CRA/SP shall have the following organizational structure:

1. DELIBERATIVE BODIES
   1.1. Plenary
   1.2. Regional Tribunal of Ethics for Administrators

2. EXECUTIVE BODIES
   2.1. Executive Board
      2.1.2. President
      2.1.3. Vice President for Administration
      2.1.4. Vice President for External Relations
      2.1.5. Vice President for Planning
      2.1.6. Vice President for Academic Affairs
      2.1.7. First Secretary
      2.1.8. Second Secretary
      2.1.9. First Treasurer

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 13, 2026

Publicada no D.O.U. de 17/07/2001
Seção 1, página 70

RESOLUÇÃO NORMATIVA CFA N.º 249, DE 29 DE DEZEMBRO DE 2000

Aprova o Regimento do Conselho Regional de Administração de São Paulo

O **CONSELHO FEDERAL DE ADMINISTRAÇÃO**, no uso da competência que lhe conferem a Lei n.º 4.769, de 9 de setembro de 1965, e o Regulamento aprovado pelo Decreto n.º 61.934, de 22 de dezembro de 1967,

CONSIDERANDO o disposto na alínea "e" do art. 7º da Lei n.º 4.769, de 9 de setembro de 1965, e alínea "e" do art. 20 do Regulamento aprovado pelo Decreto n.º 61.934, de 22 de dezembro de 1967;

CONSIDERANDO o disposto na alínea "a" do art. 16 do Regimento do Conselho Federal de Administração, aprovado pela Resolução Normativa CFA n.º 207, de 6 de agosto de 1998;

CONSIDERANDO o parecer da Comissão Permanente dos Regimentos do Sistema CFA/CRAs; e

a Decisão do Plenário na 18ª reunião, realizada no dia 10 de dezembro de 1999, ratificada na 24ª reunião, realizada no dia 15 de dezembro de 2000,

RESOLVE:

Art. 1º. Aprovar o **REGIMENTO DO CONSELHO REGIONAL DE ADMINISTRAÇÃO DE SÃO PAULO**.

Art. 2º. Esta Resolução Normativa retroage a 10 de dezembro de 1999, revogando-se as disposições em contrário, especialmente a Resolução Normativa CFA n.º 6, de 19 de novembro de 1979.

Adm. Rui Otávio Bernardes de Andrade
Presidente
CRA/RJ n.º 0104720-5

REGIMENTO DO CONSELHO REGIONAL DE ADMINISTRAÇÃO DE SÃO PAULO

CAPITULO I

DA CONSTITUIÇÃO,FINS, SEDE E FORO

Art. 1º Este Regimento dispõe sobre a organização, a estrutura e o funcionamento do Conselho Regional de Administração de São Paulo (CRA/SP), em cumprimento ao estatuído na Lei n.º 4769, de 9 de setembro de 1965, alterada pelas Leis nºs 7321, de 13 de julho de 1985, e 8873, de 25 de abril de 1994, e no Regulamento aprovado pelo Decreto n.º 61.934, de 22 de dezembro de 1967.

Parágrafo único. O CRA/SP integra o Sistema CFA/CRAs.

Art. 2º O CRA/SP, serviço público, dotado de personalidade jurídica, tem sede e foro na Capital do Estado de São Paulo e jurisdição em todo o território do Estado, e tem por finalidade cumprir a legislação que regulamenta o exercício da profissão de Administrador e a fiscalização das atividades prestadas no campo da Administração por pessoas físicas e jurídicas.

Parágrafo único. O CRA/SP possui autonomia técnica, administrativa e financeira, respeitado o que estabelece o parágrafo único do art. 2º do Regimento do CFA, aprovado pela Resolução Normativa CFA n.º 207, de 6 de agosto de 1998.

CAPITULO II

DA COMPETÊNCIA

Art. 3º Alem da competência prevista na legislação vigente, cabe ao CRA/SP, especificamente:

a) fiscalizar o fiel cumprimento das normas reguladoras do exercício profissional e das atividades técnicas de Administração;
b) cumprir e fazer cumprir a legislação em vigor e as Resoluções do CFA e do CRA/SP;
c) divulgar o Código de Ética Profissional dos Administradores, zelando por sua rigorosa observância;
d) instituir, em caráter permanente ou transitório, comissões necessárias ao exercício de suas atividades, fixando sua composição e atribuições;
e) conceder registros profissionais a pessoas físicas e jurídicas que atuem nas áreas de Administração, conforme previsto na Lei n.º 4769/65 e sua regulamentação, expedindo carteiras profissionais e alvarás de funcionamento;
f) organizar e manter atualizado o cadastro de profissionais e pessoas jurídicas que, nos termos da Lei, exerçam atividades privativas de Administradores;

g) criar Delegacias e Representações, sempre que for necessário para melhor coordenação e controle de suas atividades;
h) baixar os atos julgados necessários à fiel observância e execução da legislação referente à profissão de Administrador;
i) colaborar com os poderes públicos, instituições de ensino, sindicatos e outras entidades de classe no estudo de problemas do exercício profissional e do ensino da Administração, propondo e contribuindo para a efetivação de medidas adequadas à sua solução e aprimoramento:
j) celebrar convênios, contratos e acordos de cooperação técnica, científica, financeira e outros de interesse;
l) indicar representantes, registrados profissionalmente, para participar de órgão consultivo de entidades da Administração Pública direta ou indireta, de fundações, de empresas públicas e privadas, quando solicitado por quem de direito;
m) indicar delegados com função de representação, de orientação e de observação a congressos, seminários, simpósios, convenções, encontros, concursos, exames ou eventos similares;
n) promover estudos, pesquisas, campanhas de valorização profissional, publicações e medidas que objetivem o aperfeiçoamento técnico, científico e cultural do Administrador;
o) valorizar, mediante reconhecimento público e premiações, profissionais e empresas que tenham significativamente contribuído para o desenvolvimento da Ciência da Administração e para a valorização do profissional Administrador.
p) desenvolver ação integrada com a sociedade, como agente aglutinador de idéias e projetos, buscando efeito multiplicador e catalizador visando o futuro e o desenvolvimento da profissão e sua interligação com o meio social em que se insere.

CAPITULO III

DA ORGANIZAÇÃO

Art. 4º O CRA/SP tem a seguinte organização:

1. ÓRGÃOS DELIBERATIVOS:
   1.1. Plenário
   1.2 Tribunal Regional de Ética dos Administradores

2. ÓRGÃOS DE DIREÇÃO:
   2.1. Diretoria Executiva
      2.1.2. Presidência
      2.1.3. Vice-Presidência Administrativa
      2.1.4. Vice-Presidência de Relações Externas
      2.1.5. Vice-Presidência de Planejamento
      2.1.6. Vice-Presidência de Assuntos Acadêmicos
      2.1.7. 1º Secretário
      2.1.8. 2º Secretário
      2.1.9. 1º Tesoureiro

RENATO MORANDIM

Email | renato.morandim@gmail.com
Phone | + 55 11 970858201

I am a results-oriented CFO and Executive Leader with over 30 years of experience driving financial excellence, corporate governance, and operational scale.
My career is defined by a proven track record of leading companies through exponential growth—scaling revenues by up to 6x—and navigating complex financial landscapes in the Logistics and Technology sectors. Throughout my tenure at major players like Grupo Move3 - Sequoia and Pronto Cargo, I have spearheaded critical transformations, including:
. M&A & Strategic Growth: Orchestrated "buy-side" and "sell-side" operations, analyzed over 30 logistics targets, and successfully integrated multiple acquisitions and startup investments.
. Capital Markets & IPO Readiness: Led the structural preparation for Initial Public Offerings (IPO) and maintained direct liaison with Big 4 auditors (PwC, KPMG) and top-tier investment banks like Itaú BBA, BTG, and Santander.
. Operational Efficiency: Implemented Shared Services Centers (CSC), established Boards of Directors, and managed annual budgets for organizations with over 8,000 direct and indirect collaborators.
. Innovation in Fintech & Logtech: Directed the constitution of M3 Bank and served as an administrator for Logtech Levoo, bridging the gap between traditional logistics and modern financial solutions.

My foundation is built on a solid academic background, holding a Master's degree in Business Administration (Capital Markets), an MBA in Finance, and specialized certifications in Tax Law and CFO formation. I also bring a unique technical perspective from my early career in systems programming, allowing me to bridge the gap between data-driven technology and financial strategy.

WORK EXPERIENCE

PRONTO CARGO DO BRASIL LTDA | São Paulo – SP – BRAZIL

CFO Group

Logistics & Air Freight Sector (Manaus - São Paulo Hub)

08/2024 – PRESENT

Executive Leadership & Operational Oversight:

- **Comprehensive Management:** Directs and orchestrates the strategic operations of Finance, Accounting, Controllership, Human Resources, Risk Management, Quality Control, and Operations.
- **Team Leadership:** Exercises executive authority over a multidisciplinary team of **6 senior managers and approximately 120 employees**, fostering a culture of high performance and fiscal discipline.

Key Achievements & Strategic Contributions:

- **Capital Structure Optimization & Debt Restructuring:** Spearheaded a comprehensive financial turnaround, successfully **reducing bank indebtedness by 30%**. Engineered the strategic conversion of high-pressure short-term debt into sustainable long-term liabilities, significantly enhancing the company's liquidity and credit rating.
- **High-Impact Tax Governance & Strategic Savings:** Masterminded a complex tax restructuring focused on the legal exemption of PIS and COFINS for products originating from the **Manaus Free Trade Zone (ZFM)**.
    - **Projected Savings:** Secured an estimated **R$ 50 million in tax savings** over the next 5 years.
    - **Asset Recovery:** Successfully recovered **R$ 30 million in overpaid taxes** from the previous 5-year period, directly impacting the bottom line.
- **Digital Transformation & ERP Implementation:** Led the company's transition from legacy manual processes (Excel-based) to an advanced cloud-based **ERP ecosystem (Omie)**. This digital overhaul institutionalized data integrity, real-time controllership, and scalable financial reporting for a turnover representing 90% of the regional air freight market.
- **Risk & Quality Management:** Implemented advanced risk mitigation protocols for high-value cargo in the Manaus-São Paulo trunk route, ensuring operational excellence and reducing insurance exposure.

MOVE3 Group | São Bernardo do Campo, São Paulo, BRAZIL

CFO Group

Logistics, Fintech & Courier Services

01/2017 – 01/2024

Executive Leadership & Capital Markets Strategy:

- **Exponential Revenue Growth:** Orchestrated the financial strategy that propelled the Group's annual revenue from **R$ 150 million (2017) to R$ 1 billion (2024)**, representing a nearly 7x growth during my tenure.
- **IPO Readiness & Legal Governance:** Spearheaded the comprehensive preparation for the Group's **Initial Public Offering (IPO)**. Personally responsible for the selection, contracting, and leadership of the external legal counsel, directed by the prestigious firm **Machado Meyer Sendacz e Opice Advogados**.
- **M&A Strategy & Investment Banking:** Led the engagement and strategic direction of **IGC Partners** (M&A Advisory), coordinating high-stakes negotiations and valuations that expanded the Group's market footprint.
- **Big Four Audit Management:** Managed complex audit cycles with **PwC and KPMG**, ensuring that the financial statements for a R$ 1 billion operation were in full compliance with CVM (Brazilian SEC) and IFRS standards.
- **Strategic Acquisitions & PPA:** Directed the financial due diligence and **Purchase Price Allocation (PPA)** for the acquisition of **Carriers, Rodoe, Levoo, and M3Bank**, effectively integrating these entities into the Group's consolidated balance sheet.

MC CARTOES PLASTICOS LTDA | São Paulo, São Paulo, BRAZIL

CFO

Financial Technology & Secure Payment Solutions

01/1995 – 12/2016

Executive Leadership & Global Operations:

- **Comprehensive Executive Oversight:** Directed the administrative, financial, and industrial operations for a leading high-security card manufacturing firm, managing a workforce of **200 employees**.
- **Global Supply Chain & Technology Acquisition:** Spearheaded international procurement missions across the **United States, Germany, France, Italy, China, and Dubai**, negotiating the acquisition of cutting-edge manufacturing hardware and specialized financial software.
- **Payment Card Industry (PCI) Specialist:** Acted as the lead expert in **PCI Compliance (Payment Card Industry Data Security Standard)**, ensuring all operations met the rigorous global security protocols required for financial transactions.

Key Achievements & Strategic Contributions:

- **Visa & Mastercard Certification:** Successfully led the complex certification and auditing processes to achieve official authorization from **VISA and MASTERCARD** for credit card production and personalization across **4 different manufacturing sites**.
- **Industrial & Financial Synergy:** Integrated financial management with high-tech manufacturing processes, overseeing the entire lifecycle of secure payment products, from raw material procurement to global distribution.
- **International Market Representation:** Represented the company at premier global financial technology fairs and summits, maintaining high-level relationships with global vendors and banking institutions.

Early Career & Technical Foundation (1986 – 1995)

- **Porto Seguro S/A | IT Supervisor – Insurance Systems (1988 – 1995):**
  - Promoted from Programmer to Technology Supervisor at one of Brazil's leading insurance companies.
  - Led the development and supervision of mission-critical software and database architectures for financial and insurance products, bridging the gap between complex legacy systems and modern financial operations.
  -

- **Datamec (Subsidiary of Caixa Econômica Federal) | COBOL Systems Programmer (1986 – 1988):**
    - Started as a Trainee and progressed to Full Programmer, working on large-scale banking systems and mainframe environments for Brazil's federal savings bank.

ACADEMIC BACKGROUND

STRICTO SENSU MASTER'S DEGREE IN BUSINESS ADMINISTRATION WITH AN EMPHASIS IN FINANCE

IBIRAPUERA UNIVERSITY

SÃO PAULO - BRAZIL

DECEMBER/2022

BACHELOR'S DEGREE IN ACCOUNTING

POSITIVO UNIVERSITY

CURITIBA - BRAZIL

DECEMBER/2021

LATO SENSU GRADUATE STUDIES PROGRAM IN APPLIED TAX LAW

FMU – UNITED METROPOLITAN COLLEGES

SÃO PAULO - BRAZIL

FEBRUARY/2022

MBA IN FINANCIAL INTELLIGENCE

POSITIVO UNIVERSITY

CURITIBA - BRAZIL

DECEMBER/2020

GRADUATE STUDIES EXTENSION PROGRAM – CFO UP IBEF

(UP: POSITIVO UNIVERSITY / IBEF: BRAZILIAN INVESTOR RELATIONS INSTITUTE)

POSITIVO UNIVERSITY

CURITIBA - BRAZIL

DECEMBER/2018

BACHELOR'S DEGREE IN FINANCIAL MANAGEMENT

POSITIVO UNIVERSITY

CURITIVA - BRAZIL

DECEMBER/2019

BACHELOR'S DEGREE IN BUSINESS ADMINISTRATION

POSITIVO UNIVERSITY

CURITIBA - BRAZIL

MAIN COURSES & SEMINARS

- **HOW TO SET UP A BUSINESS IN THE UNITED STATES – MARCH-2026**
- **US ACCOUNTING AND BOOKKEEPING – MARCH - 2026**
- **HOCK INTERNATIONAL – EA EXAM MEMBERSHIP – MARCH – 2026**
- **QUICKBOOKS PROADVISOR PROGRAM FOR ACCOUNTS – APRIL -2026**

PROFESSIONAL LICENSES

REGIONAL ACCOUNTING COUNCIL (SAME AS CPA IN USA)

SP-344207/O-7

REGIONAL ADMINISTRATION COUNCIL

SP-156349

AWARDS AND HONORS

- **BROKERBRASIL CORRETORA DE CAMBIO – 09/2013**

São Paulo São Paulo, Brazil

Strategic Financial Leadership Award | BrokerBrasil Corretora de Câmbio *August 2013*

- **Distinction:** Received a formal commendation and commemorative plaque in recognition of the strategic financial guidance and operational synergy provided during the incubation and establishment of the BrokerBrasil foreign exchange brokerage firm.
- **Impact:** As CFO of MC Cartões Plásticos, orchestrated the strategic partnership and business volume generation through the **Unimaster Group**, which served as the foundational pillar for

the successful launch and market positioning of BrokerBrasil in the specialized currency exchange sector.

- **Significance:** This award highlights the ability to identify market gaps and lead the financial architecture necessary to spawn new institutional entities within the Brazilian financial ecosystem.

Strategic Business Founder Distinction | Pronto Farma do Brasil Ltda. *Healthcare Logistics & Pharmaceutical Distribution 2026*

- **Distinction:** Awarded a commemorative trophy and formal recognition for playing a **pivotal executive role** in the strategic planning, financial modeling, and operational launch of **Pronto Farma do Brasil Ltda.**
- **Strategic Impact:** As CFO, orchestrated the financial architecture and regulatory compliance framework necessary to expand the group's operations into the highly complex and sensitive healthcare logistics sector.
- **Commitment to Excellence:** The distinction recognizes the "fundamental dedication and commitment" required to transform a strategic vision into a high-performance corporate reality within the pharmaceutical supply chain.
- **Significance:** This award underscores the ability to lead **diversification strategies** and manage the fiscal and operational risks associated with specialized distribution for the healthcare industry.

PUBLISHED ARTICLES

- **THE INFLUENCE OF INTANGIBILITY ON IPO UNDERPRICING**
  Ibirapuera University Library
  March/2023 – São Paulo, São Paulo, BRAZIL

VOLUNTEER WORK

- **LAR DA MÔNICA – PIEDADE, SÃO PAULO – BASILEIA MASONIC LODGE**
  Organization of fundraising activities; preparation of events such as Easter, Children's Day, and Christmas; visits to Lar da Mônica to monitor and support the children and deliver gifts;

  2010 to 2012 – Piedade, São Paulo, Brazil

- **ABVS – VENTOS DO SUL CHARITABLE ASSOCIATION – FORMER SCOUTS ASSOCIATION**
  Organization of fundraising efforts for the restoration of the ABVS headquarters, which supports the Ventos do Sul Scout Group; Participation in the organization's administration to ensure the continuity of projects supporting the scout group;

  2021 to 2026 – Piedade, São Paulo, Brazil

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 23, 2026.

RENATO MORANDIM

E-mail | renato.morandim@gmail.com

Telefone | + 55 11 970858201

I am a results-oriented CFO and Executive Leader with over 30 years of experience driving financial excellence, corporate governance, and operational scale.
My career is defined by a proven track record of leading companies through exponential growth—scaling revenues by up to 6x—and navigating complex financial landscapes in the Logistics and Technology sectors. Throughout my tenure at major players like Grupo Move3 - Sequoia and Pronto Cargo, I have spearheaded critical transformations, including:
. M&A & Strategic Growth: Orchestrated "buy-side" and "sell-side" operations, analyzed over 30 logistics targets, and successfully integrated multiple acquisitions and startup investments.
. Capital Markets & IPO Readiness: Led the structural preparation for Initial Public Offerings (IPO) and maintained direct liaison with Big 4 auditors (PwC, KPMG) and top-tier investment banks like Itaú BBA, BTG, and Santander.
. Operational Efficiency: Implemented Shared Services Centers (CSC), established Boards of Directors, and managed annual budgets for organizations with over 8,000 direct and indirect collaborators.
. Innovation in Fintech & Logtech: Directed the constitution of M3 Bank and served as an administrator for Logtech Levoo, bridging the gap between traditional logistics and modern financial solutions.

My foundation is built on a solid academic background, holding a Master's degree in Business Administration (Capital Markets), an MBA in Finance, and specialized certifications in Tax Law and CFO formation. I also bring a unique technical perspective from my early career in systems programming, allowing me to bridge the gap between data-driven technology and financial strategy.

EXPERIÊNCIA

PRONTO CARGO DO BRASIL LTDA | São Paulo – SP – BRASIL

CFO Group

Logistics & Air Freight Sector (Manaus - São Paulo Hub)

08/2024 – PRESENTE

Executive Leadership & Operational Oversight:

- **Comprehensive Management:** Directs and orchestrates the strategic operations of Finance, Accounting, Controllership, Human Resources, Risk Management, Quality Control, and Operations.
- **Team Leadership:** Exercises executive authority over a multidisciplinary team of **6 senior managers and approximately 120 employees**, fostering a culture of high performance and fiscal discipline.

Key Achievements & Strategic Contributions:

- **Capital Structure Optimization & Debt Restructuring:** Spearheaded a comprehensive financial turnaround, successfully **reducing bank indebtedness by 30%**. Engineered the strategic conversion of high-pressure short-term debt into sustainable long-term liabilities, significantly enhancing the company's liquidity and credit rating.
- **High-Impact Tax Governance & Strategic Savings:** Masterminded a complex tax restructuring focused on the legal exemption of PIS and COFINS for products originating from the **Manaus Free Trade Zone (ZFM)**.
    - **Projected Savings:** Secured an estimated **R$ 50 million in tax savings** over the next 5 years.
    - **Asset Recovery:** Successfully recovered **R$ 30 million in overpaid taxes** from the previous 5-year period, directly impacting the bottom line.
- **Digital Transformation & ERP Implementation:** Led the company's transition from legacy manual processes (Excel-based) to an advanced cloud-based **ERP ecosystem (Omie)**. This digital overhaul institutionalized data integrity, real-time controllership, and scalable financial reporting for a turnover representing 90% of the regional air freight market.
- **Risk & Quality Management:** Implemented advanced risk mitigation protocols for high-value cargo in the Manaus-São Paulo trunk route, ensuring operational excellence and reducing insurance exposure.

Grupo MOVE3 | São Bernardo do Campo, SP, BRAZIL

CFO Group

Logistics, Fintech & Courier Services

01/2017 – 01/2024

Executive Leadership & Capital Markets Strategy:

- **Exponential Revenue Growth:** Orchestrated the financial strategy that propelled the Group's annual revenue from **R$ 150 million (2017) to R$ 1 billion (2024)**, representing a nearly 7x growth during my tenure.
- **IPO Readiness & Legal Governance:** Spearheaded the comprehensive preparation for the Group's **Initial Public Offering (IPO)**. Personally responsible for the selection, contracting, and leadership of the external legal counsel, directed by the prestigious firm **Machado Meyer Sendacz e Opice Advogados**.
- **M&A Strategy & Investment Banking:** Led the engagement and strategic direction of **IGC Partners** (M&A Advisory), coordinating high-stakes negotiations and valuations that expanded the Group's market footprint.
- **Big Four Audit Management:** Managed complex audit cycles with **PwC and KPMG**, ensuring that the financial statements for a R$ 1 billion operation were in full compliance with CVM (Brazilian SEC) and IFRS standards.
- **Strategic Acquisitions & PPA:** Directed the financial due diligence and **Purchase Price Allocation (PPA)** for the acquisition of **Carriers, Rodoe, Levoo, and M3Bank**, effectively integrating these entities into the Group's consolidated balance sheet.

MC CARTOES PLASTICOS LTDA | São Paulo, SP, BRAZIL

CFO

Financial Technology & Secure Payment Solutions

01/1995 – 12/2016

Executive Leadership & Global Operations:

- **Comprehensive Executive Oversight:** Directed the administrative, financial, and industrial operations for a leading high-security card manufacturing firm, managing a workforce of **200 employees**.
- **Global Supply Chain & Technology Acquisition:** Spearheaded international procurement missions across the **United States, Germany, France, Italy, China, and Dubai**, negotiating the acquisition of cutting-edge manufacturing hardware and specialized financial software.
- **Payment Card Industry (PCI) Specialist:** Acted as the lead expert in **PCI Compliance (Payment Card Industry Data Security Standard)**, ensuring all operations met the rigorous global security protocols required for financial transactions.

Key Achievements & Strategic Contributions:

- **Visa & Mastercard Certification:** Successfully led the complex certification and auditing processes to achieve official authorization from **VISA and MASTERCARD** for credit card production and personalization across **4 different manufacturing sites**.
- **Industrial & Financial Synergy:** Integrated financial management with high-tech manufacturing processes, overseeing the entire lifecycle of secure payment products, from raw material procurement to global distribution.
- **International Market Representation:** Represented the company at premier global financial technology fairs and summits, maintaining high-level relationships with global vendors and banking institutions.

Early Career & Technical Foundation (1986 – 1995)

- **Porto Seguro S/A | IT Supervisor – Insurance Systems (1988 – 1995):**
  - Promoted from Programmer to Technology Supervisor at one of Brazil's leading insurance companies.
  - Led the development and supervision of mission-critical software and database architectures for financial and insurance products, bridging the gap between complex legacy systems and modern financial operations.
  -

- **Datamec (Subsidiary of Caixa Econômica Federal) | COBOL Systems Programmer (1986 – 1988):**
    - Started as a Trainee and progressed to Full Programmer, working on large-scale banking systems and mainframe environments for Brazil's federal savings bank.

EDUCAÇÃO

MESTRADO "STRICTO SENSU" EM ADMINISTRAÇÃO DE EMPRESAS COM ENFÂSE EM FINANÇAS

UNIVERSIDADE IBIRAPUERA

SÃO PAULO - BRASIL

DEZ/2022

BACHAREL EM CIÊNCIAS CONTABEIS

UNIVERSIDADE POSITIVO

CURITIBA - BRASIL

DEZ/2021

POS GRADUAÇÃO "LATO SENSU" EM DIREITO TRIBUTARIO APLICADO

FMU – FACULDADE METROPOLITANA UNIDAS

SÃO PAULO - BRASIL

FEV/2022

MBA EM INTELGÊNCIA FINANCEIRA

UNIVERSIDADE POSITIVO

CURITIBA - BRASIL

DEZ/2020

POS GRADUAÇÃO EXTENSÃO – CFO UP IBEF

UNIVERSIDADE POSITIVO

CURITIBA - BRASIL

DEZ/2018

GRADUAÇÃO EM GESTÃO FINANCEIRA

UNIVERSIDADE POSITIVO

CURITIVA - BRASIL

DEZ/2019

BACHAREL EM ADMINISTRAÇÃO DE EMPRESAS

UNIVERSIDADE POSITIVO

CURITIBA - BRASIL

PRINCIPAIS CURSOS / SEMINÁRIOS

- **COMO ABRIR EMPRESAS NOS ESTADOS UNIDOS – MAR-2026**
- **CONTABILIDADE AMERICANA E BOOKKEEPING – MAR- 2026**
- **HOCK INTERNATIONAL – EA EXAM MEMBERSHIP – MAR – 2026**
- **QUICKBOOKS PROADVISOR PROGRAM FOR ACCOUNTS – APR -2026**

LICENÇA PROFISSIONAL

CONSELHO REGINAL DE CONTABILIDADE (SAME AS CPA IN USA)

SP-344207/O-7

CONSELHO REGINAL DE ADMINISTRAÇÃO

SP-156349

PRÊMIOS E HONRARIAS

- **BROKERBRASIL CORRETORA DE CAMBIO – 09/2013**

São Paulo, SP, Brasil

Strategic Financial Leadership Award | BrokerBrasil Corretora de Câmbio *August 2013*

- **Distinction:** Received a formal commendation and commemorative plaque in recognition of the strategic financial guidance and operational synergy provided during the incubation and establishment of the BrokerBrasil foreign exchange brokerage firm.
- **Impact:** As CFO of MC Cartões Plásticos, orchestrated the strategic partnership and business volume generation through the **Unimaster Group**, which served as the foundational pillar for

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Strategic Business Founder Distinction | Pronto Farma do Brasil Ltda. *Healthcare Logistics & Pharmaceutical Distribution 2026*

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- **Strategic Impact:** As CFO, orchestrated the financial architecture and regulatory compliance framework necessary to expand the group's operations into the highly complex and sensitive healthcare logistics sector.
- **Commitment to Excellence:** The distinction recognizes the "fundamental dedication and commitment" required to transform a strategic vision into a high-performance corporate reality within the pharmaceutical supply chain.
- **Significance:** This award underscores the ability to lead **diversification strategies** and manage the fiscal and operational risks associated with specialized distribution for the healthcare industry.

ARTIGOS PUBLICADOS

- **INFLUÊNCIA DA INTANGEBILIDADE NO UNDERPRINCING DE IPO'S**
  Biblioteca da Universidade Ibirapuera
  Mar/2023 – São Paulo, SP, BRASIL

TRABALHO VOLUNTÁRIO

- **LAR DA MONICA – PIEDADE SÃO PAULO – LOJA MAÇONICA BASILEIA**
  Organização da arrecadação de fundos, preparação dos eventos como Pascoa, Dia das Crianças e Natal, com visita ao Lar da Monica pra acompanhamento das crianças e Entrega de presentes;
  2010 a 2012 – Piedade, SP, Brasil

- **ABVS – ASSOCIAÇÃO BENEFICIENTE VENTOS DOS SUL – GRUPO DE ANTIGOS ESCOTEIROS**
  Organização da arrecadação de fundos para restauração da sede da ABVS que apoia o Grupo Escoteiros Ventos do Sul; Participação da administração para continuidade dos projetos de apoio ao grupo escoteiro;
  2021 a 2026 – Piedade, SP, Brasil

Exhibit C.I - IBGC - Brazilian Institute of Corporate Governance

ibgc Brazilian institute of corporate governance

Declaration

We hereby declare, for all due purposes, that **Renato Morandim**, **CPF 104.087.848-22**, was a member of the **Brazilian Institute of Corporate Governance (IBGC)**, from June 14, 2018, through July 31, 2019, and that his admission was conditioned upon compliance with selective eligibility requirements and an analysis and approval process, for the purpose of submission to the United States immigration authorities.

1. About IBGC and its mission

Founded in 1995, the **Brazilian Institute of Corporate Governance (IBGC)** is a non-profit civil association recognized as the leading authority in corporate governance in Brazil.
Its institutional mission is to generate and disseminate knowledge on corporate governance and promote the adoption of best practices, contributing to the sustainable performance of organizations and to society.

2. Membership confirmation – Renato Morandim

Mr. **Renato Morandim** was admitted as an **Individual Member ("Natural Person")** of IBGC on June 14, 2018, and remained a member through July 31, 2019.

IBGC's internal records further indicate that his professional classification was recorded as **Senior Executive.**

3. Eligibility requirements – membership not open to the general public

Admission to IBGC as an Individual Member is not open to the general public and is restricted to professionals whose profile is consistent with the Institute's field of activity and institutional mission.

Pursuant to the IBGC Bylaws, applicants for membership must:
(i) agree to abide by the IBGC Code of Ethics and commit to the principles of good corporate governance; and
(ii) satisfy at least one of the following eligibility criteria:

- currently serve or have previously served in a board of directors, fiscal board, advisory board, deliberative board, or a comparable governing body; or
- currently hold or have previously held a senior executive position; or
- be a corporate governance specialist or maintain a significant professional relationship with the field; or
- be a partner or heir to a family-owned business.

In addition, the admission of new members is governed by IBGC's internal membership policy, as approved by its governing bodies.

4. Review and approval process – admission subject to prior evaluation

IBGC requires applicants to submit a formal membership application through its official website, providing personal and professional information. The application is reviewed to determine the applicant's eligibility and alignment with the Institute's ethical and institutional standards.

Only after the review has been completed and the application has been approved does IBGC issue the annual membership fee invoice. Membership becomes effective upon receipt of payment following approval.

This process ensures that IBGC members satisfy the established eligibility requirements and agree with the institution's rules, values, and ethical standards.

5. Basis for Renato Morandim's eligibility (admission not automatic)

Mr. **Renato Morandim** was admitted as an Individual Member because he satisfied the eligibility requirements set forth in IBGC's institutional governing documents, including:

- his experience as a **Senior Executive.**

Accordingly, his admission **was not granted automatically upon payment of the annual membership fee**, it was contingent upon satisfying the applicable eligibility requirements and obtaining approval through IBGC's internal review process.

We further declare, under penalty of law, that the aforementioned information is true and correct to the best of our knowledge.

-----// signature //-----
Márcia Aguiar
Director of Marketing

São Paulo, March 21, 2026

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura.

_____ **Date: July 10, 2026.**

ibgc instituto brasileiro de governança corporativa

Declaração

Declaramos, para os devidos fins, que **Renato Morandim**, **CPF 104.087.848-22**, foi membro do **Instituto Brasileiro de Governança Corporativa (IBGC)**, de 14 de junho de 2018 até 31 de julho de 2019, bem como que sua admissão esteve condicionada ao cumprimento de requisitos seletivos de elegibilidade e a um processo de análise e aprovação, para fins de comprovação junto a autoridades migratórias dos Estados Unidos.

1. Sobre o IBGC e sua missão

Fundado em 1995, o **Instituto Brasileiro de Governança Corporativa (IBGC)** é uma associação civil sem fins lucrativos, reconhecida como referência em governança corporativa no Brasil. Sua missão institucional é gerar e disseminar conhecimento em governança corporativa e influenciar a adoção de boas práticas, contribuindo para o desempenho sustentável das organizações e para a sociedade.

2. Confirmação de associação – Renato Morandim

O Sr. **Renato Morandim** foi admitido como **Associado Individual ("Pessoa Física")** do IBGC em 14 de junho de 2018 e se manteve membro até 31 de julho de 2019.

Os registros internos do IBGC indicam ainda que seu enquadramento profissional foi registrado como **Executivo de Primeiro Escalão**.

3. Requisitos de elegibilidade – associação não aberta ao público em geral

O ingresso no IBGC como Associado Individual não é aberto ao público em geral e é restrito a profissionais que demonstrem perfil compatível com o campo de atuação e a missão institucional do Instituto.

De acordo com o Estatuto Social do IBGC, o candidato à associação deve:
(i) aderir ao Código de Ética do IBGC e comprometer-se com os princípios da boa governança corporativa; e
(ii) atender a pelo menos um dos seguintes requisitos de elegibilidade:

- exercer ou ter exercido função em conselho de administração, conselho fiscal, conselho consultivo, conselho deliberativo ou órgão similar de governança; ou
- exercer ou ter exercido cargo executivo de primeiro nível; ou
- ser especialista em governança corporativa ou manter relação profissional relevante com o tema; ou
- ser sócio ou herdeiro de empresa familiar.

Além disso, a admissão de novos associados segue política interna de associação aprovada pelos órgãos de governança do IBGC.

4. Processo de análise e aprovação – admissão sujeita à avaliação prévia

O IBGC exige que os candidatos preencham pedido formal de associação por meio de seu website oficial, com o envio de informações pessoais e profissionais. Esse pedido passa por análise quanto à elegibilidade e ao alinhamento com os padrões éticos e institucionais do Instituto.

Somente após a conclusão da análise e aprovação do pedido é que o IBGC emite a cobrança da anuidade. A data de efetivação da associação está vinculada à conclusão do pagamento após a aprovação.

Esse processo assegura que os associados do IBGC atendam aos requisitos estabelecidos e concordem em cumprir as normas, valores e padrões éticos da instituição.

5. Fundamentação da elegibilidade de Renato Morandim (admissão não automática)

O Sr. **Renato Morandim** foi admitido como Associado Individual por atender aos requisitos de elegibilidade previstos nos documentos institucionais do IBGC, incluindo:

- sua experiência como **executivo de primeiro escalão**.

Assim, sua admissão **não ocorreu de forma automática mediante pagamento de anuidade**, tendo sido condicionada ao atendimento dos critérios de elegibilidade e à aprovação no processo interno de análise do IBGC.

Declaramos, sob as penas da lei, que as informações acima são verdadeiras e corretas, conforme nosso melhor conhecimento.



Márcia Aguiar
Diretora de Marketing

São Paulo, 21 de março de 2026

Code of Best Corporate Governance Practices

IBGC | Brazilian Institute of Corporate Governance

(also responsible for reviewing the text), Leonardo Viegas, Maria Helena Santana, Mauro Rodrigues da Cunha, Nadine Baleeiro Teixeira, and Paulo Villares. The Code was discussed and approved by the IBGC Board of Directors. All the Committee's work was developed *pro bono*. In addition to the regular review meetings, the first complete draft of what would eventually become this revised edition was produced only after an immersive weekend of intensive discussions and deliberations, held in Campos do Jordão in October 2003.

For two months, the Code underwent an extensive process of discussion and public consultation, during which numerous suggestions were received from market organizations, trade associations, professional associations, and individuals with recognized expertise in the field. The wealth of contributions received is, undoubtedly, one of the defining features of this revised edition, and the Institute thanks everyone for they expressions of support and suggestions for improving its work. In particular, it thanks the Corporate Governance Committee of APIMEC/SP for its valuable contribution.

Finally, no effort to compile and revise a document is complete without undergoing the ultimate test of practical application. We hope that this Code will serve as a tool to support and encourage the continuous improvement of corporate governance practices in Brazil. IN this sense, we also offer this Code to all those who, like us, believe in the importance of corporate governance practices.

IBGC

IBGC is an organization exclusively dedicated to promoting corporate governance in Brazil and is the country's leading promoter of corporate governance practices and discussions, having earned national and international recognition.

Founded on November 27, 1995, IBGC – a nationwide, non-profit civil association – has as its mission: "to be the leading national reference in corporate governance; to develop and disseminate the best concepts and practices in Brazil, thereby contributing to the improved performance of organizations and, consequently, to a more just, responsible, and transparent society."

1 OWNERSHIP

1.1 Ownership - shareholders

Each shareholder is one of the owners of the company, in proportion to their respective participation in its share capital. This principle should apply, where appropriate, to all types of companies and other organizations.

1.2 The "one share = one vote" principle

Voting rights should be granted to all shareholders, regardless of the type or class of their shares/ownership interests, proportionally. Accordingly, each share or ownership interest should entitle its holder to one vote. This principle should apply, where appropriate, to all types of companies and other organizations.

The proportional relationship between voting power and equity participation in the capital is essential to promote the alignment of interests among all shareholders. Indeed, voting is te best and most effective means of oversight.

Companies planning to go public should issue only common shares[2]. Companies that have already issued common and preferred shares[3] should move toward the "one share = one vote" principle. Where this is not possible, it is recommended that preferred shares be granted voting rights in certain situations, which should be set forth in the Bylaws, such as:

- conversion, spin-off, merger, consolidation, and the disposal of material assets, provided that the Bylaws defines what constitutes "material" for the company;
- approval of material contracts between companies within the same group, and approval of matters relating to share/option-based compensation plan;

2. Common Share: A class of shares that grants its holder the right to vote at shareholders' assemblies, in addition to the right to participate in the company's earnings. Each common share entitles its holder to one vote on resolutions adopted at the General Assembly.
3. Preferred share: A class of shares that grants its holder certain financial or governance-related advantages in exchange for partial or complete restrictions on the exercise of voting rights. Such advantages may include priority in the payment of dividends and/or the return of capital, tag along, dividends 10% higher than those paid on common shares, and even voting rights, if so provided in the Bylaws.

- situations involving conflicts of interest, the criteria for which should be set forth in the company's Bylaws or Code of Ethics, if any;
- approval of appraisal reports for assets to be contributed to the company's share capital, amendments to the company's corporate purpose, and reductions in the mandatory dividend.

1.3 Shareholders' agreements

Shareholders' agreements – addressing the purchase and sale of shares/ownership interests, preference to first acquire them, the exercise of voting rights, or control of the company – shall be made available to all other shareholders and kept on file at the company's registered office, together with any amendments or terminations.

Shareholders' agreements shall not, in any manner, bind or restrict the exercise of the voting rights of any members of the Board of Directors, who shall faithfully discharge their duties of loyalty and care to the company, placing such duties above the particular interests of those who elected them.

Shareholders' agreements shall refrain from designating any directors of the company

1.4 Register of shareholders

The register of all shareholders, indicating their respective holdings of shares/ownership interests and any other securities issued by the company, shall be made available by the company to any of its shareholders.

1.5 General assembly / meeting of shareholders

The general assembly/meeting of shareholders is the company's supreme governing body. All references in this Code to the "general assembly" shall also apply to the "meeting of shareholders".

1.5.1 Main powers

The following matters fall exclusive within the authority of the general assembly:

- increases or reductions in the company's share capital, and other amendments to the Bylaws/Articles of Organization;

BOVESPA
Brazil's Stock Exchange

The São Paulo Stock Exchange, the largest trading center for stocks and stock derivatives in Latin America, is a non-profit civil association and a self-regulatory entity operating under the supervision of the Brazilian Securities Commission - CVM.

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura.

_____ **Date: July 16, 2026.**

Código das Melhores Práticas de Governança Corporativa

IBGC | Instituto Brasileiro de Governança Corporativa

(responsável também pela revisão do texto), Leonardo Viegas, Maria Helena Santana, Mauro Rodrigues da Cunha, Nadine Baleeiro Teixeira e Paulo Villares. O Código foi discutido e aprovado pelo Conselho de Administração do IBGC. Todo o trabalho do Comitê foi desenvolvido *pro bono*. Além das reuniões regulares de revisão, a primeira minuta integral do texto que viria a se transformar nesta revisão só surgiu após um final de semana de imersão e intensos debates, realizado em Campos do Jordão, em outubro de 2003.

Durante dois meses, o Código passou por processo intenso de discussão e audiência pública que recebeu inúmeras sugestões de entidades de mercado, associações de classe, associações profissionais e indivíduos de reconhecida competência na matéria. A riqueza das colaborações recebidas é, sem dúvida, uma das marcas dessa nova revisão e, desde já, o Instituto agradece a todos as manifestações de apoio e aprimoramento ao seu trabalho. Principalmente, agradece à Comissão de Governança Corporativa da APIMEC/SP por sua valorosa contribuição.

Por fim, nenhum esforço de compilação e revisão está completo sem passar pelo teste principal da aplicação prática. Nossa esperança é que o Código sirva de instrumento de apoio e de motivação para a melhoria contínua das práticas de governança corporativa no país. Nesse sentido, também oferecemos este Código a todos aqueles que, como nós, acreditam na importância das práticas de governança corporativa.

O IBGC

O IBGC é uma organização exclusivamente dedicada à promoção da governança corporativa no Brasil e o principal fomentador das práticas e discussões sobre o tema no país, tendo alcançado reconhecimento nacional e internacional.

Fundado em 27 de novembro de 1995, o IBGC – uma sociedade civil de âmbito nacional, sem fins lucrativos – tem o propósito de "ser a principal referência nacional em governança corporativa; desenvolver e difundir os melhores conceitos e práticas no Brasil, contribuindo para o melhor desempenho das organizações e, conseqüentemente, para uma sociedade mais justa, responsável e transparente."

1 PROPRIEDADE

1.1 Propriedade – sócios

Cada sócio é um dos proprietários da sociedade, na proporção de sua respectiva participação no capital social. Esse princípio deve valer para todos os tipos de sociedades e demais organizações, no que couber.

1.2 Conceito "uma ação = um voto"

O direito de voto deverá ser assegurado a todos os sócios, independentemente da espécie ou classe de suas ações/quotas e na proporção destas. Assim, uma ação/quota deverá assegurar o direito a um voto. Esse princípio deve valer para todos os tipos de sociedades e demais organizações, no que couber.

A vinculação proporcional entre poder de voto e participação no capital é fundamental para favorecer o alinhamento de interesses entre todos os sócios. Com efeito, o voto é o melhor e mais eficiente instrumento de fiscalização.

As sociedades que planejam a abertura do capital devem contemplar exclusivamente ações ordinárias[2] . As sociedades com ações ordinárias e preferenciais[3] já emitidas devem evoluir para o conceito "uma ação = um voto". Caso não seja possível, sugere-se que às ações preferenciais seja concedido direito de voto em determinadas situações, as quais devem constar do Estatuto Social, tais como:

- transformação, cisão, incorporação, fusão e alienação de ativos relevantes, observado que o estatuto deverá definir o conceito de "relevante" para a companhia;
- aprovação de contratos relevantes entre companhias do mesmo grupo e aprovação de matérias relativas a programa de remuneração em ações/opções;

2. Ação ordinária: Classe de ações que confere a seu titular direito de voto nas assembléias da sociedade, além do direito de participar dos resultados da companhia. A cada ação ordinária corresponde um voto nas deliberações da Assembléia Geral.
3. Ação preferencial: Classe de ações que confere aos seus detentores determinadas vantagens de natureza financeira ou política em troca de restrições parciais ou totais no exercício do poder de voto. As vantagens podem incluir prioridades na distribuição de dividendo e/ou reembolso de capital, tag along, dividendos 10% superiores aos das ações ordinárias e, inclusive, direito a voto, se assim o estatuto o definir.

- situação de conflito de interesses, cuja caracterização deve estar prevista no estatuto da companhia ou no código de ética, se houver;
- aprovação de laudo de avaliação de bens que serão incorporados ao capital social, alteração do objeto social e redução do dividendo obrigatório.

1.3 Acordos entre os sócios

Os acordos entre sócios – que tratem de compra e venda de suas ações/quotas, preferência para adquiri-las, exercício do direito a voto ou do poder de controle – devem estar disponíveis a todos os demais sócios e arquivados na sede social, juntamente com as respectivas alterações ou rescisões.

Os acordos entre sócios não devem de qualquer forma vincular ou restringir o exercício do direito de voto de quaisquer membros do Conselho de Administração, os quais deverão cumprir fielmente seu dever de lealdade e diligência para com a sociedade, sobrepondo-o aos interesses particulares daqueles que os elegeram.

Os acordos entre sócios devem abster-se de indicar quaisquer diretores para a sociedade.

1.4 Registro de sócios

O registro de todos os sócios, com a indicação das respectivas quantidades de ações/quotas e demais valores mobiliários de emissão da sociedade, deve ser disponibilizado pela sociedade para qualquer um de seus sócios.

1.5 Assembléia geral/reunião de sócios

A assembléia geral/reunião de sócios é o órgão soberano da sociedade. Todas as referências feitas neste Código à "assembléia geral" são extensivas à "reunião dos sócios".

1.5.1 Principais competências

São competências exclusivas da assembléia geral:

- aumento ou redução do capital social e outras reformas do Estatuto Social/Contrato Social;

BOVESPA
A Bolsa do Brasil

A Bolsa de Valores de São Paulo, o maior centro de negociação de ações e derivativos de ações da América Latina, é uma associação civil sem fins lucrativos, entidade auto-reguladora, operando sob a supervisão da Comissão de Valores Mobiliários - CVM.

Exhibit C.I - IBEF - Brazilian Institute of Finance Executives

DECLARATION OF MEMBERSHIP

We hereby declare, for all due purposes, that Mr. **Renato Morandim**, holder of CPF: 104.087.848-22 was a **member** of the Brazilian Institute of Finance Executives – IBEF-Paraná, CNPJ: 04.819.349/0001-00. Located at Rua Monsenhor Celso, 243, apartment 07, ZIP Code: 80.010-150 – Curitiba/Paraná, in the year **2018.**

For 41 years, the Brazilian Institute of Finance Executives – IBEF Paraná has been a non-profit institution that brings together finance executives from various sectors of Paraná's economic activity, including executives from the fields of industry, commerce, consulting firms, service companies, auditing firms, financial institutions (banking and non-banking), and government entities.

Through its committees on Finance, Finance Executive Development, Tax and Corporate Affairs, Innovation, and ESG, IBEF Paraná hosts events, conducts projects, drives discussions, and shares knowledge to contribute to the professional growth of finance executives in Paraná.

Curitiba, April 2, 2026.

Signed by: Gilsimara Lima

Gilsimara Lima

Signature validated by Docsales

Gilsimara Borges de Lima
Administrative Coordinator
Brazilian Institute of Finance Executives – IBEF Paraná

Signed by: GL

GL

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Signature Report

Declaração de Associação IBEF-PR - Renato Morandim.pdf

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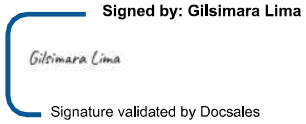
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Signatures

Gilsimara Lima
Signed as approver on 04/02/2026 at 09:34 AM.
CPF: 058.972.929-22
User IP: 191.255.21.69
Email: gilsimara.lima@ibefpr.com.br
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Date: July 14, 2026.

DECLARAÇÃO DE ASSOCIAÇÃO

Declaramos para os devidos fins que o Sr. **Renato Morandim**, portador do CPF: 104.087.848-22 foi **associado** ao Instituto Brasileiro de Executivos de Finanças – IBEF-PR, CNPJ: 04.819.349/0001-00. Situado na Rua Monsenhor Celso, 243, ap. 07, CEP: 80.010-150 – Curitiba/PR no ano de **2018**.

Há 41 anos, o Instituto Brasileiro de Executivos de Finanças – IBEF Paraná é uma instituição sem fins lucrativos, que congrega executivos de finanças dos vários segmentos da atividade econômica do Paraná, dentre eles: executivos das áreas de indústria, comércio, consultorias, empresas de serviços, auditorias, instituições financeiras (bancárias e não-bancárias) e instituições governamentais.

Por meio de seus comitês de Finanças, Desenvolvimento de Executivos de Finanças, Tributário e Empresarial, Inovação e ESG, o IBEF Paraná realiza eventos, projetos, discussões e compartilha conhecimento para contribuir com o desenvolvimento dos profissionais de finanças do Paraná.

Curitiba, 02 de abril de 2026.

Assinado por: Gilsimara Lima

Gilsimara Lima

Assinatura validada pelo Docsales

Gilsimara Borges de Lima
Coordenadora Administrativa
Instituto Brasileiro de Executivos de Finanças – IBEF Paraná

Assinado por: GL

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Relatório de Assinaturas

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Assinaturas

Gilsimara Lima
Assinado como aprovador em 02/04/2026 às 09:34.
CPF: 058.972.929-22
IP do Usuário: 191.255.21.69
E-mail: gilsimara.lima@ibefpr.com.br
Assinado por: Email

Assinado por: Gilsimara Lima

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BRAZILIAN INSTITUTE OF FINANCE EXECUTIVES

- IBEF PARANA -

BYLAWS

Annex to the Minutes of the Extraordinary General Meeting of 09/15/2020

CNPJ: 04.819.349/0001-00

Chapter I
Entity

Section I
Incorporation

Article 1 - The Brazilian Institute of Finance Executives - IBEF PARANA, which shall use the acronym IBEF-PR, is a civil association, with the legal status of a private law entity, its own assets, non-profit, and shall be governed by these Bylaws.

Paragraph 1 - IBEF PARANÁ has its registed office at Rua Monsenhor Celso, 243 - Apartment 7 - ZIP Code: 80010150 - Centro and jurisdiction in the city of Curitiba, State of Paraná.

Paragraph 2 - IBEF PARANÁ shall exercise its activities within the scope of the area covered by the State of Paraná, as established by the National Board of Directors / CDN - IBEF.

Article 2 - IBEF PARANÁ is incorporated in accordance with the principles, structure, organization, objectives, and mission approved by the National Board of Directors / CDN - IBEF and what is established in the **Cooperation Agreement; Assumption of Commitments; Adherence to the Rules Established for Regional Sections to Participate in the IBEF System; Acceptance of the Creation Standards of the National Board of Directors / CDN - IBEF.**

Sole Paragraph - IBEF PARANÁ may not develop any activity that conflicts, directly or indirectly, with the principles, objectives, and mission approved by the National Board of Directors / CDN - IBEF and what is established in the **Cooperation Agreement; Assumption of Commitments; Adherence to the Rules Established for Regional Sections to Participate in the IBEF System; Acceptance of the Creation Standards of the National Board of Directors / CDN - IBEF.**

Article 3 - The term of duration of IBEF PARANÁ is for an indefinite period.

Section II
Purpose

Article 4 - IBEF PARANÁ has as its objectives:

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a) to bring together and promote the professional development of its members, cultivating the principles of sound professional, business, and social ethics;
b) to develop and disseminate financial concepts, techniques, and experiences within companies, institutions, and the general public;
c) to study and analyze problems that affect or interest its members, companies, and institutions or the environment in which they operate, seeking to identify and offer solutions that contribute to the improvement of the development of finance and related activities in their broadest sense;
d) to provide its members with environments and means conducive to the exchange of ideas and professional knowledge, promoting research, training, seminars, congresses, symposia, lectures, and related activities, related to the markets and the economy in general;
e) to develop and execute for third parties, works, studies, and operational technical projects related to the activities carried out by its members;
f) to express opinions to public bodies and professional and academic institutions on matters related to its activities in general;
g) to establish relations with similar institutions;
h) to publish books, magazines, and publications, by any means, for distribution among its members and the general public;
i) to execute contracts, establish partnerships and agreements for technical and financial cooperation with public and private entities for the full achievement of its corporate purpose;
j) to promote the social relationship of its members and their respective families through meetings, gatherings, social, cultural, and sporting events;
k) to promote, develop, and disseminate among its members and families the teachings, principles, and healthy practices of quality of life and personal and professional development;
l) to act for the development of social responsibility among its members and companies connected to the Institute;
m) to legally represent its members and companies connected to the Institute in matters of collective interest.

Article 5 - IBEF PARANA may affiliate with or become a member of similar institutions in Brazil or abroad, with the prior authorization of the National Board of Directors / CDN - IBEF in each case.

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Article 6 - IBEF PARANÁ shall refrain from the discussion and propagation of sectarian ideologies of a political party, social, and religious character.

Chapter II
Membership

Section I
Members, their Admission, Resignation, and Exclusion

Article 7 - The membership of IBEF PARANÁ must, mandatorily, have a significant representation of professionals connected to the finance area and is composed of the category of active members and others defined in the Internal Regulations of IBEF PARANA, which shall be approved by the National Board of Directors / CDN - IBEF.

Paragraph 1 - Active members are those who are in the exercise of their professional activities inherent to the objectives of IBEF PARANA.

Paragraph 2 - Also considered members are retired professionals or those temporarily without activity, who have previously affiliated with the Institute when in the exercise of their professional activities inherent to the objectives of IBEF PARANA.

Article 8 - The admission of a member shall take place through the nomination by a member of IBEF PARANÁ or a member of another Regional Section of the IBEF System, with a minimum of 06 (six) months of membership with the institute, with the referral of the membership by one of the members of the Executive Board, or, furthermore, spontaneously, through the official website of the institute.

Paragraph 1 - It is mandatory for the applicant to complete a registration form;

Paragraph 2 - In any of the situations presented in the caput of this article, the approval of the admission shall be granted by the President of the Executive Board.

Article 9 - To submit a request for voluntary resignation from the membership of IBEF PARANÁ, the member must be in good standing with their statutory obligations.

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BRAZILIAN INSTITUTE OF FINANCE EXECUTIVES

- IBEF PARANA -

BYLAWS

Annex to the Minutes of the Extraordinary General Meeting of 09/15/2020

CNPJ: 04.819.349/0001-00

Regional Sections to Participate in the IBEF System; Acceptance of the Creation Standards of the National Board of Directors / CDN - IBEF.

Article 6 - The Court of the Judicial District of the city of Curitiba, State of Paraná, is hereby elected for any action based on these Bylaws.

Curitiba, Paraná, September 15, 2020.

Claudio Enrique Lubascher Astudillo
President of the General Meeting

Ricardo Cezar Pinheiro Becker
Secretary

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Date: July 23, 2026.

INSTITUTO BRASILEIRO DE EXECUTIVOS DE FINANCAS

- IBEF PARANA -

ESTATUTO SOCIAL

Anexo à Ata da Assembleia Geral Extraordinária de 15/09/2020

CNPJ: 04.819.349/0001-00

Capitulo I
Da Entidade

Seção I
Da Constituição

Artigo 1º - O Instituto Brasileiro de Executivos de Finanças – IBEF PARANÁ, que utilizará a sigla IBEF-PR, é uma associação civil, com personalidade jurídica de direito privado, patrimônio próprio, sem finalidade lucrativa e se regerá por este Estatuto Social.

Parágrafo 1º - O IBEF PARANÁ tem sede na Rua Monsenhor Celso, 243 - AP 7 - CEP: 80010150 - Centro e foro na cidade de Curitiba, Estado do Paraná.

Parágrafo 2º - O IBEF PARANÁ exercerá suas atividades no âmbito da área abrangida pelo Estado do Paraná, conforme estabelecido pelo Conselho Diretor Nacional / CDN – IBEF.

Artigo 2º - O IBEF PARANÁ é constituído em conformidade com os princípios, estrutura, organização, objetivos e missão aprovados pelo Conselho Diretor Nacional / CDN – IBEF e o estabelecido no **Acordo de Cooperação; Assunção de Compromissos; Adesão às Regras Estabelecidas para as Seccionais Participarem do Sistema IBEF; Aceitação às Normas de Criação do Conselho Diretor Nacional / CDN – IBEF.**

Parágrafo Único - O IBEF PARANÁ não poderá desenvolver qualquer atividade que conflite, direta ou indiretamente, com os princípios, objetivos e missão aprovados pelo Conselho Diretor Nacional / CDN – IBEF e o estabelecido no **Acordo de Cooperação; Assunção de Compromissos; Adesão às Regras Estabelecidas para as Seccionais Participarem do Sistema IBEF; Aceitação às Normas de Criação do Conselho Diretor Nacional / CDN – IBEF.**

Artigo 3º - O prazo de duração do IBEF PARANÁ é por tempo indeterminado.

Seção II
Do Objeto

Artigo 4º - O IBEF PARANÁ tem como objetivos:

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a) congregar e promover o desenvolvimento profissional dos seus associados cultivando os princípios da boa ética profissional, empresarial e social;
b) desenvolver e difundir conceitos, técnicas e experiências financeiras nas empresas, instituições e público em geral;
c) estudar e analisar problemas que afetem ou interessem aos associados, às empresas e instituições ou ao meio em que operam, buscando identificar e oferecer soluções que contribuam para o aperfeiçoamento do desenvolvimento das finanças e atividades correlatas em seu sentido amplo;
d) proporcionar a seus associados ambientes e meios propícios ao intercâmbio de ideias e conhecimentos profissionais, promovendo pesquisas, treinamentos, seminários, congressos, simpósios, palestras e atividades correlatas, relacionadas aos mercados e à economia em geral;
e) desenvolver e executar para terceiros, trabalhos, estudos e projetos técnicos operacionais relacionados às atividades desenvolvidas por seus associados;
f) opinar junto aos órgãos públicos e instituições profissionais e acadêmicas sobre assuntos relacionados às suas atividades em geral;
g) estabelecer relações com instituições similares;
h) editar livros, revistas e publicações, por qualquer meio, para distribuição entre seus associados e público em geral;
i) firmar contratos, estabelecer parcerias e convênios de cooperação técnica e financeira com entidades públicas e privadas para a plena consecução de seu objetivo social;
j) promover o relacionamento social de seus associados e respectivas famílias através de reuniões, encontros, eventos sociais, culturais e esportivos;
k) promover, desenvolver e divulgar entre seus associados e familiares os ensinamentos, princípios e práticas saudáveis de qualidade de vida e desenvolvimento pessoal e profissional;
l) atuar para o desenvolvimento da responsabilidade social entre seus associados e empresas ligadas ao Instituto;
m) representar juridicamente seus associados e empresas ligadas ao Instituto em questões de interesse coletivo.

Artigo 5º - O IBEF PARANÁ poderá filiar-se ou associar-se a entidades congêneres no Brasil ou no exterior, com prévia autorização do Conselho Diretor Nacional / CDN – IBEF em cada caso.

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Artigo 6º - O IBEF PARANÁ abster-se-á da discussão e propagação de ideologias sectárias de caráter político partidário, social e religioso.

Capítulo II
Do Quadro Social

Seção I
Dos Associados, sua Admissão, Demissão e Exclusão

Artigo 7º - O quadro social do IBEF PARANÁ deverá, obrigatoriamente, ter uma representatividade expressiva de profissionais ligados à área de finanças e se compõe na categoria de associados ativos e outras definidas no Regulamento Interno do IBEF PARANÁ, que serão aprovadas pelo Conselho Diretor Nacional / CDN – IBEF.

Parágrafo 1º - São associados ativos aqueles que estejam nos exercícios de suas atividades profissionais inerentes aos objetivos do IBEF PARANÁ.

Parágrafo 2º - São também associados, os profissionais aposentados ou temporariamente sem atividade, que tenham se filiado anteriormente ao Instituto, quando no exercício de suas atividades profissionais inerentes aos objetivos do IBEF PARANÁ.

Artigo 8º - A admissão de um associado far-se-á através da indicação de um associado do IBEF PARANÁ ou associado de outra Seccional do Sistema IBEF, com no mínimo 06 (seis) meses de associação ao Instituto, com o encaminhamento da associação por um dos integrantes da Diretoria Executiva, ou, ainda, de forma espontânea, através do site oficial do Instituto.

Parágrafo 1º - É obrigatório o preenchimento de uma ficha cadastral de inscrição pelo pretendente;

Parágrafo 2º - Em qualquer das situações apresentadas no caput deste artigo, a aprovação da admissão se dará pelo Presidente da Diretoria Executiva.

Artigo 9º - Para formular um pedido de desligamento voluntário do quadro social do IBEF PARANÁ, o associado deverá estar quite com suas obrigações estatutárias.

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INSTITUTO BRASILEIRO DE EXECUTIVOS DE FINANCAS

- IBEF PARANA -

ESTATUTO SOCIAL

Anexo à Ata da Assembleia Geral Extraordinária de 15/09/2020

CNPJ: 04.819.349/0001-00

Seccionais Participarem do Sistema IBEF: Aceitação às Normas de Criação do Conselho Diretor Nacional / CDN – IBEF.

Artigo 66º - Fica eleito o Foro da Comarca da cidade de Curitiba, Estado do Paraná, para qualquer ação fundada neste Estatuto Social.

Curitiba, PR, 15 de setembro de 2020.

Claudio Enrique Lubascher Astudillo
Presidente da Assembleia

Ricardo Cezar Pinheiro Becker
Secretário

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CURITIBA - PARANÁ

Exhibit C.I - IBRI - Brazilian Institute of Investor Relations

Brazilian Investor Relations Institute

DECLARATION

We hereby declare, for all due purposes, that Mr. Renato Morandim, registered under CPF No. 104.087.848-22, was a Contributor Member of the Brazilian Investor Relations Institute (IBRI) from March 24, 2021, to March 26, 2024, having maintained his participation exclusively in this capacity throughout the aforementioned period.

The Brazilian Investor Relations Institute (IBRI) recognizes and expresses its gratitude for the relevant contribution of Mr. Renato Morandim to the development and consolidation of the entity's activities.

This declaration is issued at the request of the interested party for the purpose of proving their associative membership and institutional engagement, implying no employment relationship of any kind.

São Paulo, March 31, 2026.

Luiz Roberto Cardoso
Chief Executive Officer
Brazilian Investor Relations Institute – IBRI
Phone: (11) 3106-1838 | Email: ibri@ibri.com.br
Website: www.ibri.com.br

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 23, 2026.

Instituto Brasileiro de Relações com Investidores

DECLARAÇÃO

Declaramos, para os devidos fins, que o Sr. Renato Morandim, inscrito no CPF sob o nº 104.087.848-22, foi Associado Colaborador do Instituto Brasileiro de Relações com Investidores (IBRI) no período de 24 de março de 2021 a 26 de março de 2024, tendo mantido sua participação exclusivamente nessa condição durante todo o referido período.

O Instituto Brasileiro de Relações com Investidores (IBRI) reconhece e agradece a relevante contribuição do Sr. Renato Morandim para o desenvolvimento e a consolidação das atividades da entidade.

A presente declaração é emitida a pedido do interessado, para fins de comprovação de vínculo associativo e atuação institucional, não implicando vínculo empregatício de qualquer natureza.

São Paulo, 31 de março de 2026.

Luiz Roberto Cardoso
Diretor-Presidente
Instituto Brasileiro de Relações com Investidores – IBRI
Telefone: (11) 3106-1838 | E-mail: ibri@ibri.com.br
Site: www.ibri.com.br

BYLAWS OF THE

BRAZILIAN INVESTOR RELATIONS INSTITUTE - IBRI

CHAPTER I - NAME, PURPOSE, REGISTERED OFFICE, AND DURATION

Article 1. Under the name Brazilian Investor Relations Institute - IBRI (hereinafter referred to simply as "IBRI"), a non-profit civil association is hereby established, pursuant to Article 53 et seq. of the Brazilian Civil Code, which shall be governed by these Bylaws and applicable legislation.

Sole Paragraph. These Bylaws, and consequently IBRI, shall be governed by the principles of legality, impersonality, morality, publicity, economic efficiency, and effectiveness.

Article 2. IBRI - through the direct execution of projects, programs, action plans, and other related initiatives, by means of donating physical, human, and financial resources, or through the provision of intermediary support services to other non-profit organizations and public sector bodies operating in related fields - shall have the following purposes:

(i) to promote or carry out the development of the culture and disseminate the knowledge of ideas and values focused on Investor Relations practices, by means of research, studies, congresses, conferences, courses, seminars, symposia, exhibitions, lectures, and other similar activities;

(ii) to bring together Investor Relations professionals, as defined in Paragraph 2 of Article 2 of these Bylaws, and those from related fields who are interested in the Investor Relations area;

(iii) to encourage and promote Investor Relations activities, as defined in Paragraph 3 of Article 2 of these Bylaws, alongside companies and other professionals related to the capital markets;

(iv) to maintain a centralized organization to collect, coordinate, and disseminate experiences and information regarding Investor Relations methods and techniques among its Members;

(v) to contribute to the improvement of communication channels among its Members, corporate officers, the investor community, the academic environment, and other

agents operating in the capital markets;

(vi) to study Investor Relations practices within the private and government spheres and disseminate the findings of these studies to its Members and the general public;

(vii) to establish and recommend the standards of ethical and professional behavior to be observed by Investor Relations Professionals, as provided for in the Code of Ethics and other internal regulations of IBRI;

(viii) to publicize, publish, and distribute books, brochures, periodicals, reports, studies, and articles that may contribute to the development of Investor Relations activities and to the achievement of its purposes; and

(ix) to establish and maintain partnerships and cooperation agreements with capital markets regulatory bodies, the media, and entities and organizations existing in Brazil and abroad, aiming at the improvement and evolution of the relationship between its Members and other agents and professionals operating in the capital markets.

Paragraph 1. In the exercise of its activities and for the achievement of its purposes, especially that of disseminating knowledge on Investor Relations, IBRI may receive donations or sponsorships from individuals or legal entities, as well as maintain revenue-generating activities - such as training, courses, and seminars, placement of advertisements, publications, and third-party content, among others -, whether such activities are intended for IBRI members or not.

Paragraph 2. An Investor Relations Professional is an individual who directly develops combined activities in the areas of Communication, Marketing, and Finance, among other related fields, with the purpose of: a) improving the relationship among agents operating in the capital markets; b) disclosing information that enables the evaluation of the current and forward-looking performance of companies whose securities are traded in domestic or international capital markets; and c) collaborating with the senior management of such companies to define their strategic planning and implement their operational policies, primarily through obtaining, processing, and providing information to the various strategic stakeholders of such companies.

Paragraph 3. Investor Relations are the set of activities, methods, techniques, and practices that, directly or indirectly, foster the enhancement of communication by companies whose securities

are traded in the capital markets - or that intend to initiate trading in the future - with their current or potential investor audiences, as well as with other capital markets agents, for the purpose described in Paragraph 2 above.

Article 3. IBRI has its registered office at Rua Correia Dias No. 184, 11th floor, Paraíso, ZIP Code 04104-000, in the city of São Paulo, state of São Paulo.

Article 4. IBRI was founded on 06/05/1997, and has an indefinite term of duration.

CHAPTER II - MEMBERS

Article 5. IBRI shall have the following categories of members:

(i) Regular Members: a category composed of individuals who meet the definition of an Investor Relations Professional, as defined in Paragraph 2 of Article 2;

(ii) Contributor Members : a category composed of individuals who do not qualify as Investor Relations Professionals, as defined in Paragraph 2 of Article 2; and

(iii) Student Members: a category composed of individuals who can verifiably prove that they are regularly enrolled in any technical or higher education degree program connected to Investor Relations activities - including, but not limited to, programs in the fields of communication, marketing, finance, business administration, accounting, law, and international relations - for as long as this status persists.

Article 6. The admission of new Members shall only take place upon the cumulative fulfillment of the following requirements:

(i) to demonstrate compliance with all the criteria required by the Internal Regulations of IBRI;

(ii) to declare in writing, upon submitting their application for admission, that they are aware of and agree to adhere to the Internal Regulations and the Code of Ethics of IBRI, binding themselves to comply with them in their entirety;

(iii) to declare by means of a specific form made available by IBRI:

a. which category of Members they intend to join, presenting proof of the professional activities carried out by them, if the indicated category is that of Regular Member;

b. which legal entity, private or government organization, or entity they are affiliated with; and

c. which Regional Section of IBRI they are interested in joining, should they have such interest.

Paragraph 1. The different rights and obligations stipulated for Regular, Contributor, and Student Members, as well as the admission rules for the different categories of Members, shall be established and governed by the Internal Regulations.

Paragraph 2. Contributors and Student Members are barred from being elected to any administrative position that, according to these Bylaws, must be filled exclusively by Regular Members.

Paragraph 3. Student Members do not hold the right to vote in meetings or general meetings of IBRI, a right that is guaranteed to the categories of Regular and Contributor Members.

Paragraph 4. Under no circumstances shall any judgment regarding the origin, gender, race, sexual orientation, political or religious beliefs, marital status, or socioeconomic situation of the respective applicant constitute grounds for the rejection of any application for membership.

Article 7. The Members - regardless of their category - shall not be liable, even subsidiarily, for the obligations of IBRI, which possesses its own legal personality and operations, distinct from those of its Members.

Article 8. The following constitute grounds for the exclusion of a Member:

(i) serious non-compliance with the rules of these Bylaws, Internal Regulations, Code of Ethics, or any other regulatory instruments of IBRI, so considered the failure to observe any of the values, principles, rules, and provisions contained in these documents, as well as any other act or fact that may come to be recognized as such by a reasoned decision of the Board of Directors; and

two-thirds) of the Members entitled to vote, at any call.

Paragraph 1. Upon the dissolution of IBRI, its net assets shall be transferred to another legal entity qualified under Law No. 9.790/1999 or holding the status of a "Federal Public Utility", preferably for the benefit of similar activities and always headquartered in Brazil, as determined by the General Meeting that orders the termination of activities.

Paragraph 2. The available assets and property that may have been acquired with public funds during the period in which IBRI existed as a legal entity under Law No. 9.790/1999, as applicable, shall be transferred to another legal entity qualified under the same terms, preferably for the benefit of similar activities.

Article 40. Should any provision of these Bylaws be deemed invalid or unenforceable, such fact shall not affect the remaining clauses and provisions, which shall remain valid and enforceable in their exact terms and conditions.

Article 41. In any case of conflict or dispute arising out of or relating to these Bylaws, the Membersshall use their best efforts to resolve the matter amicably. Should they fail to resolve the matter amicably within 30 (thirty) days from the commencement of negotiations, the dispute shall be submitted to the Central Jurisdiction of the Judicial District of the Capital of the State of São Paulo.

CHAPTER XI - TRANSITIONAL PROVISIONS

Article 42. These Bylaws shall enter into force and take effect immediately upon their approval by the General Meeting, subject, however, to the following:

(i) the Board of Directors in office at the time of approval of these Bylaws shall remain in office, with its current composition, until the expiration of its original term, and the provisions of these Bylaws shall apply only to the election of the Board of Directors that succeeds the current one upon the expiration of said term;

(ii) the Executive Board in office at the time of approval of these Bylaws shall be dissolved and reconstituted, pursuant to these Bylaws, within 90

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 23, 2026.

ESTATUTO SOCIAL DO

INSTITUTO BRASILEIRO DE RELAÇÕES COM INVESTIDORES - IBRI

CAPÍTULO I – DA DENOMINAÇÃO, OBJETIVO, SEDE E DURAÇÃO

Artigo 1°. Sob a denominação de Instituto Brasileiro de Relações com Investidores – IBRI (doravante referido simplesmente como "IBRI"), fica constituída uma associação civil sem fins econômicos, nos termos estabelecidos pelo art. 53 e seguintes do Código Civil, que será regida pelo presente estatuto e pela legislação aplicável.

Parágrafo Único. O presente estatuto social e, portanto, o IBRI, serão regidos pelos princípios da legalidade, impessoalidade, moralidade, publicidade, economicidade e da eficiência.

Artigo 2°. O IBRI – mediante a execução direta de projetos, programas, planos de ações e outras iniciativas correlatas, por meio de doação de recursos físicos, humanos e financeiros, ou ainda pela prestação de serviços intermediários de apoio a outras organizações sem fins econômicos e a órgãos do setor público que atuem em áreas afins – terá como finalidade:

(i) promover ou realizar o desenvolvimento da cultura e difundir o conhecimento de ideias e valores voltados às práticas das Relações com Investidores, por via de pesquisas, estudos, congressos, conferências, cursos, seminários, simpósios, exposições, palestras e outras atividades congêneres;
(ii) congregar os profissionais de Relações com Investidores, conforme definição do Parágrafo 2º do Artigo 2° deste Estatuto, e aqueles de áreas correlatas e que se interessem pela área de Relações com Investidores;
(iii) estimular e promover atividades de Relações com Investidores, conforme definição do Parágrafo 3º do Artigo 2° deste Estatuto, junto a empresas e demais profissionais relacionados ao mercado de capitais;
(iv) manter organização centralizada para coletar, coordenar e disseminar experiências e informações sobre os métodos e técnicas de Relações com Investidores entre seus Associados;
(v) contribuir para o aprimoramento dos meios de comunicação entre seus Associados, os administradores de empresas, a comunidade de investidores, o

meio acadêmico e os demais agentes que atuam no mercado de capitais;

(vi) estudar as práticas de Relações com Investidores nas esferas privada e governamental e disseminar as conclusões desses estudos para seus Associados e para o público em geral;

(vii) estabelecer e recomendar os padrões de comportamento ético e profissional a serem observados por Profissionais de Relações com Investidores, conforme previsto no Código de Ética e demais normas internas do IBRI;

(viii) divulgar, publicar e distribuir livros, folhetos, periódicos, relatórios, estudos e artigos que possam contribuir para o desenvolvimento das atividades de Relações com Investidores e para a realização de seus objetivos; e

(ix) estabelecer e manter convênios e acordos de cooperação com os órgãos reguladores do mercado de capitais, com os meios de comunicação, com entidades e organizações existentes no Brasil e no exterior, objetivando a melhoria e a evolução do relacionamento entre seus Associados e os demais agentes e profissionais atuantes no mercado de capitais.

Parágrafo 1°. No exercício de suas atividades e para consecução de suas finalidades, em especial o de difundir o conhecimento sobre as Relações com os Investidores, o IBRI poderá receber doações ou patrocínios, de pessoas físicas ou jurídicas, bem como manter atividades geradoras de recursos – como treinamentos, cursos e seminários, veiculação de anúncios, publicações e conteúdo de terceiros, dentre outros –, sejam tais atividades destinadas a associados do IBRI ou não.

Parágrafo 2°. Profissional de Relações com Investidores é a pessoa física que desenvolve diretamente atividades combinadas nas áreas de Comunicação, Marketing e Finanças, dentre outras correlatas, com o propósito de: a) aprimorar o relacionamento entre os agentes atuantes no mercado de capitais; b) divulgar informações que possibilitem a avaliação do desempenho atual e prospectivo de sociedades que tenham títulos ou valores mobiliários negociados no mercado de capitais nacional ou internacional; e c) colaborar com a alta administração dessas sociedades para a definição de seu planejamento estratégico e a implementação de suas políticas operacionais, principalmente por meio da obtenção, tratamento e suprimento de informações junto aos diversos públicos estratégicos de tais sociedades.

Parágrafo 3°. Relações com Investidores são o conjunto de atividades, métodos, técnicas e práticas que, direta ou indiretamente, propiciem o incremento da

comunicação das sociedades que tenham títulos ou valores mobiliários negociados no mercado de capitais – ou que pretendam iniciar sua negociação no futuro – com seus públicos investidores, efetivos ou potenciais, e com os demais agentes do mercado de capitais, com o propósito descrito no Parágrafo 2º acima.

Artigo 3°. O IBRI tem sede na Rua Correia Dias n° 184, 11° andar, Paraíso, CEP 04104-000, na cidade de São Paulo, estado de São Paulo.

Artigo 4°. O IBRI foi fundado em 05.06.1997 e tem prazo de duração indeterminado.

CAPÍTULO II – DOS ASSOCIADOS

Artigo 5º. O IBRI contará com as seguintes categorias de associados:

(i) Associados Efetivos: categoria formada por pessoas físicas que se enquadrem na definição de Profissional de Relações com Investidores, conforme definição do Parágrafo 2º do Artigo 2°;
(ii) Associados Colaboradores: categoria formada por pessoas físicas que não se qualificam como Profissionais de Relações com Investidores, conforme definição do Parágrafo 2º do Artigo 2°; e
(iii) Associados Estudantes: categoria formada por pessoas físicas que estejam comprovadamente cursando, com regularidade, qualquer curso técnico ou superior que mantenha conexão com as atividades de Relações com Investidores – dentre os quais se destacam, sem limitação, os cursos nas áreas de comunicação, marketing, finanças, administração, contabilidade, direito e relações internacionais – enquanto perdurar essa condição.

Artigo 6°. O ingresso de Associados novos somente se fará mediante o preenchimento cumulativo dos seguintes requisitos:

(i) demonstrar que cumpriu todos os critérios exigidos no Regulamento Interno do IBRI;
(ii) declarar por escrito, na ocasião da apresentação de seu pedido de admissão, que tem conhecimento e concorda em aderir ao Regulamento Interno e ao Código de Ética do IBRI, obrigando-se a cumpri-los em sua totalidade;
(iii) declarar por meio de um formulário específico, disponibilizado pelo IBRI:

a. a qual categoria de Associados pretende se vincular, apresentando comprovação das atividades profissionais por si desenvolvidas, se a categoria indicada for a de Associado Efetivo;
b. a qual pessoa jurídica, entidade ou organização privada ou governamental está vinculado; e
c. a qual Seção Regional do IBRI tem o interesse de se vincular, caso tenha tal interesse.

Parágrafo 1°. Os diferentes direitos e obrigações estipulados aos Associados Efetivos, Colaboradores e Estudantes, bem como as normas de admissão das diferentes categorias de Associados, serão estabelecidas e regidas por um Regulamento Interno.

Parágrafo 2°. É vedado aos Associados Colaboradores e Estudantes se eleger para qualquer cargo administrativo que, segundo este estatuto social, deva ser preenchido exclusivamente por Associados Efetivos.

Parágrafo 3°. Os Associados Estudantes não possuem o direito de votar em reuniões ou assembleias do IBRI, direito este garantido às categorias dos Associados Efetivos e Colaboradores.

Parágrafo 4º. Jamais constituirá motivo para rejeição de qualquer pedido de associação qualquer espécie de juízo acerca da origem, gênero, raça, orientação sexual, política ou religiosa, estado civil ou situação socioeconômica do respectivo pretendente.

Artigo 7°. Os Associados – independente da categoria – não respondem, nem mesmo subsidiariamente, pelas obrigações do IBRI, que reveste personalidade jurídica e atuação próprias e distintas das de seus Associados.

Artigo 8°. São causas para exclusão de Associado:

(i) a desobediência grave às normas deste estatuto social, Regulamento Interno, Código de Ética, ou quaisquer outros normativos do IBRI, assim considerada a inobservância de quaisquer dos valores, princípios, normas e disposições constantes desses documentos, bem como qualquer outro ato ou fato que venha a ser reconhecido como tal por decisão fundamentada do Conselho de Administração; e

terços) dos Associados com direito a voto, em qualquer convocação.

Parágrafo 1°. Extinto o IBRI, seu patrimônio líquido será transferido a outra pessoa jurídica qualificada nos termos da Lei n° 9.790/1999 ou titular do reconhecimento como "de Utilidade Pública Federal", preferencialmente em benefício de atividades congêneres e sempre sediada no Brasil, a juízo da Assembleia Geral que determinar o encerramento das atividades.

Parágrafo 2°. O acervo patrimonial disponível e que tenha eventualmente sido adquirido com recursos públicos durante o período em que o IBRI tenha perdurado como pessoa jurídica prevista nos termos da Lei n° 9.790/1999, conforme aplicável, deverá ser transferido a outra pessoa jurídica qualificada nos mesmos termos, preferencialmente em benefício de atividades congêneres.

Artigo 40. Caso qualquer disposição do estatuto social venha a ser considerada inválida ou inaplicável, tal fato não afetará as demais cláusulas e disposições, as quais permanecerão válidas e exequíveis em seus exatos termos e condições.

Artigo 41. Em qualquer caso de conflito ou discussão oriunda ou relativa ao presente estatuto social, os Associados envidarão seus melhores esforços no sentido de resolver a questão amigavelmente. Caso não consigam solucionar a questão amigavelmente em até 30 (trinta) dias após o início das negociações, a questão será submetida ao foro Central da Comarca da Capital do Estado de São Paulo.

CAPÍTULO XI – DAS DISPOSIÇÕES TRANSITÓRIAS

Artigo 42. Este estatuto social entrará em vigor e produzirá efeitos imediatamente após sua aprovação pela Assembleia Geral, observado, entretanto, o quanto segue:

(i) o Conselho de Administração em exercício quando da aprovação deste estatuto permanecerá em exercício, com sua atual composição, até o término de seu mandato originário, aplicando-se as disposições do presente estatuto social apenas à eleição do Conselho de Administração que vier a suceder o atual, ao término de referido mandato;

(ii) a Diretoria Executiva em exercício quando da aprovação deste estatuto será dissolvida e recomposta, nos termos do presente estatuto social, em até 90

Exhibit C.II - Evidence of published material in professional or major trade publications or other major media about the beneficiary, relating to the beneficiary's work in the field

PEQUENAS E MÉDIAS EMPRESAS

PME

EXAME

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How to use accounts receivable, real estate, and long-term contracts as collateral to secure loans.

PEOPLE

What to consider when choosing a health insurance plan for your employees

THE RIGHT WAY TO BUY OR SELL A COMPANY

VALUING THE BUSINESS

THE NEGOTIATION STEP-BY-STEP

QUIZ: IS YOUR COMPANY READY FOR A MERGER?

JOIN THE MOVEMENT

TELECOMMUNICATIONS Five businesses helping Brazilians gain access to the Internet, mobile phones, and pay TV.

PME

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Abril

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www.exame.com.br/revista-exame-pme

Translator's Note: "Pequenas e Médias Empresas" translates to "Small and Medium-Sized Companies". In this context, it refers to a dedicated editorial branch of Exame, Brazil's leading business magazine. Originally published as a standalone monthly magazine called EXAME PME, it now operates as a permanent section within Exame's main print edition and digital portal, focusing on entrepreneurship, franchises, and business management.

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 30, 2026

PEQUENAS E MÉDIAS EMPRESAS

EXAME PME

O MANUAL DO EMPREENDEDOR BRASILEIRO

CRÉDITO
Como usar contas a receber, imóveis e contratos de longo prazo para conseguir dinheiro emprestado

PESSOAS
O que considerar na hora de contratar um plano de saúde para seus funcionários



O JEITO CERTO DE COMPRAR OU VENDER UMA EMPRESA

A DEFINIÇÃO DO VALOR

O PASSO A PASSO DA NEGOCIAÇÃO

TESTE SUA EMPRESA ESTÁ PRONTA PARA UMA FUSÃO?

PARTICIPE DO MOVIMENTO

PME SOU EMPREENDEDOR
Meu sonho move o Brasil

Abril
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TELECOMUNICAÇÕES Cinco negócios que estão ajudando os brasileiros a ter acesso a internet, celular e TV por assinatura

equipment—are appraised and added to the company's cash and financial investments. The company's outstanding liabilities are then deducted to determine its overall value.

5

What happens during the due diligence process?

Due diligence is a comprehensive review conducted to assess the risks that a merger or acquisition may present to the parties involved. Its purpose is to identify issues that could require the company to incur future expenses, such as unpaid taxes that the tax authorities may later assess. "Any unforeseen issue that could negatively affect the company's cash flow after the merger reduces the value of the transaction," says Rodolfo Zeidler, Corporate Finance Partner at Hirashima & Associates. During this stage, four primary areas are typically examined:

Employment-Related Risks

Employment agreements are carefully reviewed to identify issues that could result in claims for damages or labor lawsuits. Generally, companies that employ workers without formally registering them or classifying employees as independent legal entities in an effort to reduce labor costs face greater legal exposure. "If those workers file labor claims, they will likely be entitled to benefits such as severance fund contributions (FGTS) and Social Security (INSS) contributions that were never paid." Zeidler. "If found liable, the company may also be required to pay statutory penalties for violating labor laws."

Tax Risks The purpose of the tax review is to verify whether all taxes have been properly paid. If deficiencies in tax compliance are identified, an assessment is conducted to estimate the potential tax liabilities and penalties the company may be required to pay. "Tax due diligence, like employment due diligence, can prevent many transactions from moving forward," says Zeidler.

Commercial Risks Before completing the transaction, the buyer must determine whether weaknesses in the company's business plan could undermine the projections used during the valuation process. For example, the buyer should assess whether the company's results depend heavily on a small number of customers or suppliers. Such circumstances increase the risk of declining sales if a major customer is lost or of production disruptions if a key supplier fails to deliver raw materials on time.

Accounting Risks Auditors review the company's financial statements to verify that they accurately reflect its financial condition. Among other matters, they examine whether accounting standards governing the depreciation and amortization of assets have been properly applied. "Problems identified in the financial statements indicate a greater risk that projected cash flows will not materialize," says Zeidler.

6

To what extent is it possible to negotiate a better purchase price?

Based on the results of the valuation and the due diligence process, the parties may

EXPANDING INTO MAJOR CORPORATE CLIENTS

At the beginning of last year, entrepreneur Renato Morandim, then 45, and his brother Ricardo, 42, found themselves in an enviable position. The owners of MC, a São Paulo manufacturer of magnetic cards, were evaluating six proposals from parties interested in acquiring an ownership interest in the business —four Brazilian companies, one Thai company, and an investment fund. There was a clear reason for the interest in MC. For eight years, the brothers had been preparing the company to become a supplier of the cards used by banks and payment card companies such as Visa and Mastercard. "There are fewer than ten certified card manufacturers in Brazil," says Renato. "You need to obtain numerous technical certifications, and that is expensive." In November, the Morandim brothers completed the sale of 80% of MC to Print Laser, a printing company that produces 1.2 billion documents annually— invoices and monthly statements—to banks such as Bradesco and Itaú, as well as telecommunications companies like Vivo, Claro, and Nextel. A decisive factor in selecting Print Laser was the opportunity to gain access to its extensive customer base. "We have 52 clients, and almost all of them require cards like those manufactured by MC," says Célio Silva, one of Print Laser's founders, who became President of MC Cartões after the transaction. Ricardo assumed responsibility for the company's commercial operations, while Renato became the CEO and CFO. "In 2013, we expect revenue to reach R$30 million, more than double last year's results," says Renato.

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Marina Viana

Date: July 30, 2026

mentos — são avaliados e somados ao dinheiro em caixa e às aplicações financeiras. Depois, desconta-se o montante das dívidas para chegar ao valor da empresa.

5

E o que acontece durante a due diligence?

A due diligence é um pente-fino cujo objetivo é mensurar os riscos que uma fusão ou aquisição oferece aos envolvidos. Nesse trabalho, procura-se por problemas que levem a empresa a desembolsar dinheiro no futuro — como impostos não recolhidos que possam ser cobrados pelo Fisco. "Qualquer imprevisto que possa prejudicar o fluxo de caixa na empresa após a fusão diminui o valor do negócio", diz Rodolfo Zeidler, sócio de finanças corporativas da consultoria Hirashima & Associados. Nessa etapa, costumam ser analisados quatro aspectos:

RISCOS TRABALHISTAS Os contratos com funcionários são vasculhados em busca de problemas que possam gerar pedidos de indenização e processos na Justiça do Trabalho. Em geral, incorrem em mais riscos as empresas que contratam empregados sem carteira assinada ou fazem seu pessoal receber como pessoa jurídica, numa tentativa de diminuir custos trabalhistas. "Se esses funcionários forem para a Justiça, provavelmente ganharão o direito de receber benefícios como fundo de garantia e as contribuições para o INSS que deixaram de ser recolhidas", afirma Zeidler. "Num caso assim, se condenada, a empresa ainda é obrigada a pagar multas por não cumprir a lei."

RISCOS TRIBUTÁRIOS Esse levantamento tem como objetivo verificar se o recolhimento dos impostos está em dia. Se forem detectadas falhas no controle tributário, uma avaliação é feita para determinar aproximadamente o valor das indenizações às quais a empresa pode ser condenada a pagar. "A diligência tributária, assim como a trabalhista, pode inviabilizar muitos negócios", afirma Zeidler.

RISCOS COMERCIAIS Antes de fechar o negócio, o comprador precisa saber se há furos no planejamento que comprometem as projeções que serviram de base para a avaliação. Deve-se aferir, por exemplo, se os resultados dependem de poucos clientes ou de um número pequeno de fornecedores. É o tipo de situação que aumenta o risco de sofrer com quedas nas vendas caso alguém deixe de comprar — ou de ficar sem matéria-prima se houver atraso nas entregas.

RISCOS CONTÁBEIS Os auditores analisam os balanços para saber se tudo está em ordem. Entre outros aspectos, nesse momento é observado se as regras contábeis de amortização dos ativos físicos são aplicadas corretamente. "Problemas no balanço indicam um risco maior de que as projeções sobre a geração de caixa não se concretizem", diz Zeidler.

6

Até que ponto é possível negociar um valor melhor para a transação?

Com base nos resultados da avaliação e da due diligence, os empreendedores envolvi-

PARA CHEGAR A GRANDES EMPRESAS

No começo do ano passado, o empreendedor Renato Morandim, de 45 anos, e seu irmão Ricardo, de 42, estavam numa posição confortável. Donos da fabricante de cartões magnéticos MC, de São Paulo, eles analisavam seis propostas de interessados em comprar uma participação no negócio — eram quatro empresas brasileiras e uma tailandesa, além de um fundo de investimentos. O interesse na MC tinha uma explicação. Há oito anos os irmãos vinham preparando a empresa para se tornar fornecedora dos cartões usados por bancos e operadoras de cartão de crédito, como Visa e Mastercard. "No Brasil há menos de dez fabricantes de cartões certificados", diz Renato. "É preciso obter muitas certificações técnicas, e isso custa caro." Em novembro, os Morandim fecharam a venda de 80% da MC para a Print Laser, gráfica que imprime 1,2 bilhão de documentos por ano — como contas e extratos mensais — para bancos, como Bradesco e Itaú, e operadoras de telefonia, como Vivo, Claro e Nextel. Pesou na escolha a possibilidade de ter acesso a essas empresas com a ajuda do novo sócio. "Temos 52 clientes, e quase todos precisam de cartões como os da MC", diz Célio Silva, um dos fundadores da Print Laser, que agora é o presidente da MC Cartões. Ricardo passou a responder pela área comercial e Renato é o diretor administrativo e financeiro. "Em 2013, a previsão é faturar 30 milhões de reais, mais do que o dobro do ano passado", afirma Renato.

PME SOU EMPREENDEDOR Meu sonho move o Brasil



"Sou empreendedor. Meu sonho também move o Brasil

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"We decided to partner with a company that that could help us secure contracts with large corporations"

RICARDO and RENATO MORANDIM

MC Cartões — Magnetic cards for payment systems | ***São Paulo, SP***
REVENUE R$13 million[1] | **WHAT THEY DID**
Sold a stake in the company to Print Laser, a São Paulo-based digital printing company.

1. As of 2012. **Source:** The company

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"Decidimos nos tornar sócios de quem poderia nos ajudar a fechar negócios com grandes empresas

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MC Cartões — Cartões magnéticos para meios de pagamento | ***São Paulo, SP***
FATURAMENTO 13 milhões de reais[1] | **O QUE FIZERAM**
Venderam parte das ações para a Print Laser, empresa paulistana de impressão digital

1. Em 2012 **Fonte** Empresa

How to Make a Successful Merger

The most common questions entrepreneurs ask when evaluating offers to sell their companies or join forces with other businesses—and what to do before, during, and after closing the deal.



Michel Jager, of Koni Store: He sold 80% of the business to Grupo Trigo, owner of the Spoleto and Domino's Pizza brands.

DR **By the Editors**
Published on August 2, 2013, at 6:29 p.m.

São Paulo — It has become increasingly common for **entrepreneurs** leading **growing** businesses to receive proposals from owners of other emerging companies interested in joining forces through mergers and acquisitions—that is, by buying or selling an ownership interest.

"Many entrepreneurs have chosen this path as a way to grow in a competitive market," says Luis Motta, head of **mergers and acquisitions** at the consulting firm KPMG. "In recent years, the number of those who view this alternative as a natural step toward strengthening their businesses has continued to grow." Some indicators illustrate this trend:

• In 2012, there were 816 mergers and acquisitions involving Brazilian companies, according to a KPMG survey. This figure is 16% higher than it was five years earlier. According to another study conducted by PwC, 257 transactions were recorded during the first four months of 2013 alone.

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• According to PwC, small and medium-sized transactions have become increasingly significant within the overall mergers and acquisitions market. In 2010, transactions averaging up to R$100 million accounted for less than half of all deals. By 2012, they represented 70% of the total.

• Over the past two years, more companies based outside major metropolitan centers have participated in Brazil's mergers and acquisitions market. According to PwC, the Southeast Region still accounted for 72% of all transactions, although its share had declined by four percentage points since 2011. In the previous year, nearly 10% of all transactions involved companies based in Brazil's Northeast Region.

A merger occurs when two or more entrepreneurs combine their businesses, with each retaining an ownership interest in the resulting company. In practice, each party acquires an ownership interest in the other's business, and as a result, the seller receives an equity stake in the newly combined enterprise.

"The term merger is more commonly used because it conveys to the market the idea that the companies have joined forces," says Rogerio Shimmori, partner at Invistia, a consulting firm that advises small and medium-sized companies on transactions of this nature.

In the following pages, Exame PME presents the stories of six entrepreneurs who completed mergers and acquisitions in recent years. Among them are business owners seeking to expand their customer base, gain access to innovative technologies, or achieve scale to reduce costs.

All of them continue to lead the businesses they founded, even after bringing in a new partner. The key questions they faced throughout the negotiations served as the basis for the following list of questions, presented alongside their stories.

1 How can an entrepreneur tell if they and their company have the right profile to participate in a merger?

Small and medium-sized businesses operating in industries with strong growth potential are prime candidates for strategic partnerships, whether by acquiring another business or by selling an ownership interest.

"If the market is undergoing consolidation or if major competitors are gaining market share, the opportunities for mergers become even greater," says Gerson Pozzi, of Steffen & Pozzi, a consulting firm specializing in mergers and acquisitions involving small and medium-sized businesses.

Entrepreneurs whose companies stand out within a particular niche—by achieving market leadership in a specific segment, dominating a particular stage of the production chain, or maintaining profitability levels above those of their competitors—also tend to attract interest from companies seeking mergers or acquisitions.

"The business owner must be prepared to work alongside other partners, with whom management responsibilities and accountability for business decisions will be shared," says Pozzi. "The entrepreneur's profile is often a decisive factor in determining whether a merger or acquisition will move forward."

2 When is the right time to partner with another company?

There are moments in the life cycle of a growing company when outside support becomes necessary to sustain its growth. In some cases, the primary need is capital to finance an expansion plan. In others, the objective is more strategic—such as entering a new market, acquiring major clients, or achieving scale quickly.

It is in this latter situation that mergers become an attractive alternative. "In certain cases, the entrepreneur needs a partner who can complement the company's weaknesses, help expand its product line, or open new sales channels," says Rogerio Shimmori, of Invistia. "Partnering with another company often proves more effective than other sources of financing, such as obtaining bank loans or selling an ownership interest to investment funds."

3 What are the main phases of a negotiation?

Approach: During the initial stage, the parties exchange only basic information so that the owners of the companies involved can determine whether they are genuinely interested in pursuing the transaction. At this point, it is important to clarify whether one party intends to acquire the other company outright or just a stake, whether any of the entrepreneurs plan to leave the business after the transaction, or whether they intend to remain actively involved.

At this stage, experts recommend against disclosing all of the company's financial information. Instead, the parties should provide only general indicators, such as revenue and growth rate. If both parties wish to

proceed, they sign a document known as an NDA (Non-Disclosure Agreement). This agreement requires all parties to keep confidential any information exchanged during the negotiations, preventing disclosures that could negatively affect the companies' relationships with suppliers, creditors, and customers.

Exchange of information: Once the NDA has been executed, the owners of the companies should prepare a comprehensive information package. Some specialists refer to this document as an information memorandum, while others call it an opportunity presentation.

It typically includes information regarding customer portfolios, the entrepreneurs' professional backgrounds, long-term contracts that ensure future revenue streams, and other relevant aspects of the business. "The purpose of the information memorandum is to provide both parties with sufficient information to establish a more concrete basis for determining the value of the transaction," says Rogerio Shimmori, of Invistia.

Valuation: Based on this information, the parties move to the third stage—the valuation. At this stage, the value of the transaction is determined in order to establish each partner's ownership interest in the resulting company, when the transaction consists of the combination of two businesses, or to determine the amount one entrepreneur will pay to acquire the other's ownership interest.

4 Due Diligence

During this stage, the parties prepare a Memorandum of Understanding — a letter of intent — to ensure that the negotiations will move forward. If the parties reach an agreement, they conduct due diligence, which consists of a comprehensive legal, accounting, and tax review of the company.

How is a company valued?

There are at least four methods for determining the value of a small or medium-sized business. In merger and acquisition transactions, two valuation methods are used most frequently.

Discounted Cash Flow: This is the valuation method most commonly used in mergers where all owners will remain involved in the business after the transaction. The discounted cash flow method considers the company's projected future revenues, typically based on financial forecasts covering the next five years.

A discount rate is then applied to determine the present value of those future cash flows. "Long-term financial projections are essential when using this method," says Fábio Matsui, partner at Cypress, a financial consulting firm.

Asset-Based Valuation: This valuation method is more straightforward and is generally used when one of the entrepreneurs intends to exit the business or when the company's asset value exceeds its projected cash-generating capacity.

The assets listed on the balance sheet—including real estate, vehicles, accounts receivable, machinery, and equipment—are appraised and added to the company's cash and financial investments. The company's outstanding liabilities are then deducted to determine its overall value.

5 What happens during the due diligence process?

Due diligence is a comprehensive review conducted to assess the risks that a merger or acquisition may present to the parties involved. Its purpose is to identify issues that could require the company to incur future expenses, such as unpaid taxes that the tax authorities may later assess.
"Any unforeseen issue that could negatively affect the company's cash flow after the merger reduces the value of the transaction," says Rodolfo Zeidler, Corporate Finance Partner at Hirashima & Associates. During this stage, four primary areas are typically examined:

Employment-Related Risks: Employment agreements are carefully reviewed to identify issues that could result in claims for damages or labor lawsuits. Generally, companies that employ workers without formally registering them or classify employees as independent legal entities in an effort to reduce labor costs face greater legal exposure.

"If those workers file labor claims, they will likely be entitled to benefits such as severance fund contributions (FGTS) and Social Security (INSS) contributions that were never paid," says Zeidler. "If found liable, the company may also be required to pay statutory penalties for violating labor laws."

Tax Risks: The purpose of the tax review is to verify whether all taxes have been properly paid. If deficiencies in tax compliance are identified, an assessment is conducted to estimate the potential tax liabilities and penalties the company may be required to pay. "Tax due diligence, like employment due diligence, can prevent many transactions from moving forward," says Zeidler.

Commercial Risks: Before completing the transaction, the buyer must determine whether weaknesses in the company's business plan could undermine the projections used during the valuation process. For example, the buyer should assess whether the company's results depend heavily on a small number of customers or suppliers.

Such circumstances increase the risk of declining sales if a major customer is lost or of production disruptions if a key supplier fails to deliver raw materials on time.

Accounting Risks: Auditors review the company's financial statements to verify that they accurately reflect its financial condition. Among other matters, they examine whether accounting standards governing the depreciation and amortization of assets have been properly applied. "Problems identified in the financial statements indicate a greater risk that projected cash flows will not materialize," says Zeidler.

6 To what extent is it possible to negotiate a better purchase price?

Based on the results of the valuation and the due diligence process, the parties may negotiate the final terms of the transaction. Significant risks may justify a reduction in the purchase price.

To negotiate a higher price, the seller may emphasize the competitive advantages resulting from the merger. "The final price is often the result of negotiations that may last more than three months," says Rogerio Shimmori, of Invistia.

7 Is it possible to conduct the negotiations without outside consultants and advisors?

In many cases, a merger or acquisition becomes too complex for entrepreneurs to handle on their own. Companies frequently retain specialized advisors to assist throughout the transaction—from identifying suitable business partners to drafting the transaction documents.

These professionals serve as neutral intermediaries, helping resolve issues on which the parties might otherwise struggle to reach agreement. "Entrepreneurs rarely feel comfortable disclosing the weaknesses of their own businesses," says Luis Motta, of KPMG. "It is difficult to remain objective when your own company is being negotiated. Delegating the process to outside professionals reduces the likelihood that the deal will fall apart after the first disagreement."

The professionals engaged for the transaction typically receive a monthly retainer to cover their operating costs, while the remainder of their compensation is based on the value of the completed transaction. "The fee generally ranges from 3% to 5% of the transaction value," says Motta

8 What type of professional is typically retained to manage the transaction?

Financial Advisors: These are professionals with experience in mergers and acquisitions. They often assist companies seeking to sell an ownership interest by identifying potential buyers. "The financial advisor typically helps identify the company that is the best strategic fit to begin discussions," says Rogerio Shimmori of Invistia.

Auditors: Responsible for the due diligence process to verify valuation results.

Attorneys: Responsible for reviewing purchase and sale agreements and amendments to the articles of association.

9 Once the merger is completed, how is payment made? If cash is involved, does the money remain with the company?

Each transaction is unique. The parties may agree that part of the purchase price will be invested in the newly combined company, while another portion will be distributed directly to the founders.

In addition, other arrangements are possible, such as contingent installment payments that become due if certain performance targets are achieved after the transaction. For example, the buyer may make a payment conditional upon the purchase or profits during the first few years following the merger.

In other situations, part of the purchase price is placed in escrow to cover potential liabilities identified during the due diligence process—such as employment-related claims for which the company may later be held liable—until the associated risks have expired.

10 How should the partners' roles be defined after the merger?

The continued involvement and responsibilities of the partners are established in the Shareholders' Agreement, a document setting forth the rules governing the relationship among the owners. The agreement is generally executed at the same time as the purchase and sale agreement.

11 What issues should be addressed in a Shareholders' Agreement?

"The Shareholders' Agreement should anticipate every future conflict the entrepreneurs can reasonably foresee," says Rogerio Shimmori. "Its purpose is to prevent future disputes."

Although the specific provisions vary from one company to another, specialists consider several issues to be essential. Two of the most important are the following:

Roles and Responsibilities: The Shareholders' Agreement establishes each partner's position and responsibilities within the company. In many cases, the owner of the larger company becomes the Chief Executive Officer, while the entrepreneurs from the smaller company assume executive management positions, ensuring that each remains responsible for the areas in which they have the greatest expertise or experience.

Corporate Governance: One way to professionalize management from the outset is to establish a Board of Directors, where each shareholder is entitled to appoint a certain number of board members based on their ownership interest. It is also advisable to establish policies regarding the employment of family members within the company.

12 What other provisions of the Shareholders' Agreement deserve special attention?

When drafting the Shareholders' Agreement, the parties should devote extra attention to the rules governing what happens if one of them decides to sell their ownership interest. In merger transactions, four provisions are particularly important:

Tag-Along: This provision ensures that if one shareholder sells an ownership interest to a third party, the remaining shareholders automatically have the right to sell their own ownership interests to the same buyer under the same terms and conditions.

"This provision helps minority shareholders establish minimum acceptable conditions for selling their ownership interests," says Eduardo Kina, partner at Invistia.

Drag-Along: A drag-along provision requires all shareholders to sell their ownership interests if one shareholder agrees to sell the company to a buyer that requires the acquisition of 100% of the company's equity. This provision ensures that the entire company can be sold when necessary.

Non-competition: Under this provision, the owners of the merged companies agree not to establish or participate in a competing business if one of them later leaves the company. In practice, it functions as a post-employment restrictive covenant that typically remains in effect for one to three years.

Right of First Refusal: This provision requires a shareholder wishing to sell an ownership interest to first offer it to the existing shareholders on the same terms before selling it to an outside party. Its purpose is to allow the remaining shareholders either to increase their ownership interests or to prevent the admission of a new investor whom they do not wish to join the company.

13 What is the best way to communicate the changes to employees?

Organizational changes resulting from a merger inevitably create uncertainty among employees, particularly those working for the acquired company. Such circumstances often give rise to rumors about employees' future within the organization.

Difficulty integrating employees is the second leading cause of problems in merger and acquisition transactions, according to a study conducted by the intelligence unit of the British publication The Economist, surveying 670 executives from various countries.

To prevent rumors from creating a negative work environment, reducing productivity, or disrupting business operations, specialists recommend issuing an official announcement as soon as the purchase and sale agreement has been executed.

"If workforce reductions are necessary to adapt the company to its new circumstances, that information should be communicated clearly from the very beginning," says André Maxnuk, of Mercer, a human resources consulting firm. "What should never happen is celebrating the transaction one day and then, the following week, creating turmoil by laying off part of the workforce."

14 What should entrepreneurs pay attention to after completing a merger?

The most important consideration is ensuring that the integration of the companies produces the results anticipated when the transaction was planned—that is, that costs decrease as expected, new markets are entered, and sales increase in accordance with projections.

According to specialists, companies should establish a series of performance targets to be achieved within a specified period. "The integration process may take more than a year, and entrepreneurs need to have a clear understanding of the objectives they intend to achieve," says Gerson Pozzi, of Steffen & Pozzi.

Joining Forces with a Competitor

On a Friday in April 2011, the 85 employees of WX7 and VTEX, two São Paulo-based providers of software for online stores, were surprised to receive an email from management announcing that the two companies were merging.

"Many people were surprised because we were direct competitors," says Alexandre Soncini, then 31, founder of WX7. Although they operated in the same market, the two companies had distinct business models. WX7 developed customized e-commerce platforms, with projects that could take up to eight months before an online store became operational.

VTEX, on the other hand, offered its products under the Software as a Service model, enabling an online store to launch within 60 days. "We had an excellent sales team, but VTEX's business model was more profitable," says Soncini. "Because our strengths complemented one another, we decided to merge our companies."

Last year, VTEX—the name retained by the merged company—generated R$24 million in revenue, more than three times the combined revenue the two companies had generated separately in 2010, before the merger. We are growing much faster," says Mariano Faria, founder of VTEX.

Last year, the results attracted executives from the South African investment fund Naspers, which acquired a 27.7% equity interest in the company. Part of the investment is expected to finance the company's international expansion. "This year, we expect 15% of our revenue to come from outside Brazil," says Soncini.

Reaching New Heights

Until recently, Sergio Molina, a 40-year-old entrepreneur from São Paulo, faced a significant challenge. Nearly all of the revenue generated by his company, C+E, a decorative lighting manufacturer based in Barueri, in the Greater São Paulo area, came from one specific line of business—contracts to provide Christmas decorations for shopping malls. "Our market was becoming too limited," says Molina.

He eventually saw a solution in one of his company's small suppliers. C+E purchased animated displays —such as moving Santa Claus figures and reindeer—from Roboarte, a São Paulo company founded by entrepreneur Renato Kleiner, then 53.

Molina realized that combining the two businesses would enable them to enter new markets. At the time, C+E had begun receiving inquiries from large corporations seeking decorative projects for retail stores and office buildings.

"I concluded that by joining forces with Roboarte, we would become competitive enough to meet that demand," says Molina. "The animated displays would provide an important competitive advantage." He made an offer to Kleiner, who sold Roboarte while remaining with the company as an employee.

Since then, C+E has designed and produced the exhibits for the thematic museum of the chocolate manufacturer Cacau Show and the display windows for stores operated by the Bauducco brand. In 2013, C+E projected revenue of R$25 million, representing a 15% increase over the previous year. The percentage of revenue generated from contracts unrelated to Christmas increased from 3% to 10%.

Expanding into Major Corporate Clients

At the beginning of last year, entrepreneur **Renato Morandim**, then 45, and his brother Ricardo, 42, found themselves in an enviable position. The owners of **MC**, a São Paulo manufacturer of magnetic cards, were evaluating six proposals from parties interested in acquiring an ownership interest in the business—four Brazilian companies, one Thai company, and an investment fund.

There was a clear reason for the interest in MC. For eight years, the brothers had been preparing the company to become a supplier of the cards used by banks and payment card companies such as Visa and Mastercard.

"There are fewer than ten certified card manufacturers in Brazil," says Renato. “You need to obtain numerous technical certifications, and that is expensive." In November, the Morandim brothers completed the sale of 80% of MC to Print Laser, a printing company that produces 1.2 billion documents annually—invoices and monthly statements—to banks such as Bradesco and Itaú, as well as telecommunications companies like Vivo, Claro, and Nextel.

A decisive factor in selecting Print Laser was the opportunity to gain access to its extensive customer base. "We have 52 clients, and almost all of them require cards like those manufactured by MC," says Célio Silva, one of Print Laser's founders, who became President of MC Cartões after the transaction. Ricardo assumed responsibility for the company's commercial operations, while Renato became the Administrative and Finance Director.

"In 2013, we expect revenue to reach R$30 million, more than double last year's results," says Renato.

Expanding into New Markets

Engineer Rodolfo Zabisky, 53, has focused on opening new business opportunities for his company, Attitude Global, which provides corporate communications and investor relations services.

The group began taking shape in the late 1990s, when Zabisky founded MZ Consult, a firm specializing in helping publicly traded companies manage relationships with shareholders and market analysts.

At that time, the company faced little competition, and by 2008, MZ served more than 90% of the Brazilian companies listed on the country's stock exchange. "I needed to find a new path for growth," says Zabisky.

In 2009, MZ received an investment from the Rio de Janeiro-based private equity fund Jardim Botânico, which acquired a 20% equity interest in the company—it was at that point that the company adopted the name Attitude Global. Zabisky used the investment to expand into new markets.

Since then, the company has acquired four foreign companies—two American, one Chinese, and one Taiwanese—all of which offered products and services similar to those provided by MZ. In Brazil, Attitude Global acquired four digital marketing agencies, as well as MVL, a corporate communications firm. In every transaction, Attitude Global acquired at least a 51% ownership interest, and the entrepreneurs who founded those companies were required to remain actively involved in the business.

"I like partnering with people who are committed to pursuing ambitious goals," says Zabisky. Last year, Attitude Global generated R$55 million in revenue, 15% more than in 2011.

Achieving Economies of Scale

By the end of 2013, the temaki and sushi sold by the Japanese fast-food franchise Koni Store were expected to be available in 72 restaurants across more than eight Brazilian states.

The number of stores had increased more than sevenfold since industrial designer Michel Jager, then 31, sold 80% of the company to Grupo Trigo, the master franchisee of Domino's Pizza in Brazil and the controlling company of the Italian restaurant chain Spoleto. The first Koni Store restaurant opened in Rio de Janeiro in 2006.

One year later, after expanding to eight locations, the Japanese fast-food chain attracted the attention of Grupo Trigo's founders, entrepreneurs Mario Chady and Eduardo Ourivio.

"We were establishing ourselves as a healthy and convenient fast-food option, and Grupo Trigo's partners recognized that we had strong franchise growth potential," says Jager. The sale of a stake in Koni Store was completed in March 2008.

Since joining the group, Koni Store has shared operational infrastructure with Spoleto and Domino's Pizza, including two company-owned food production facilities and a distribution center. Previously, the company purchased food from third-party suppliers and did not operate a centralized manufacturing facility.

Sharing production costs enables Koni Store to provide its franchisees with a 15% profit margin. "Typical profit margins in the restaurant industry range from 10% to 12%," says Jager. The company projected R$104 million in revenue for the year, representing a 50% increase over 2012.

Leveraging an Existing Customer Base

Just over two years earlier, the six partners of the southern Brazilian companies MI, Abyz, and SK spent approximately six weeks taking tests designed to map out their psychological profiles.

The results helped determine who would become the President of Teevo, the company formed by the merger of the three businesses and headquartered in Caxias do Sul, in the Serra Gaúcha region. "That process helped avoid disputes over leadership," says economist Gelso Furlin, then 53, who was selected to serve as President.

Teevo was created after its founders recognized that combining their businesses would create a stronger company. Furlin and the other five founders first met at industry conferences where information technology market trends were discussed.

MI sold computers and other information technology products, Abyz provided consulting services for IT implementation projects, and SK leased equipment to other companies. "We realized that our products and services complemented one another," says Furlin.

"We believed we could increase sales to customers we were already serving individually." The strategy proved successful. Since the merger, 75% of the company's customer base has increased its purchasing volume by acquiring additional products and services.

Today, Teevo serves more than 1,000 customers, including footwear manufacturer Grendene, several universities, and Coca-Cola's bottling company in Rio Grande do Sul. Last year, the company's revenue reached R$56 million, representing a 70% increase over 2011.

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I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 13, 2026

Como fazer uma fusão bem-sucedida

As dúvidas mais frequentes dos empreendedores ao avaliar propostas de compra ou associação com outras empresas — e o que fazer antes, durante e depois de fechar o negócio



Michel Jager, da Koni Store: Vendeu 80% do negócio para o Grupo Trigo, dono das marcas Spoleto e Domino's Pizza (Marcelo Correa)

DR

Da Redação
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São Paulo - É cada vez mais comum que **empreendedores** à frente de negócios em **expansão** recebam propostas de outros donos de empresas emergentes interessados em juntar as forças por meio de fusões e aquisições — ou seja, comprando ou vendendo uma participação.

"Muitos empreendedores têm escolhido esse caminho para crescer num mercado competitivo", afirma Luis Motta, líder da área de fusões e aquisições da consultoria KPMG. "Nos últimos anos, vem crescendo o número dos que consideram essa alternativa um passo natural para o fortalecimento de seus negócios." Eis alguns indicadores:

• Em 2012, houve 816 fusões e aquisições envolvendo empresas brasileiras, segundo um levantamento da KPMG. O número é 16% maior do que há cinco anos. De acordo com outro estudo, da consultoria PwC, só nos primeiros quatro meses de 2013 foram registradas 257 operações.

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• Segundo dados da PwC, as operações de pequeno e médio porte ganharam força no total de fusões e aquisições. Em 2010, as transações que envolviam em média até 100 milhões de reais eram menos da metade do total — em 2012, elas passaram a representar 70%.

• Nos últimos dois anos, cresceu a participação do interior do país no total de fusões e aquisições realizadas no Brasil. Segundo a PwC, a Região Sudeste concentra 72% das transações, mas sua participação caiu 4 pontos percentuais desde 2011. No ano passado, quase 10% das operações envolveram empresas nordestinas.

Chama-se fusão os negócios em que dois ou mais empreendedores juntam-se e ficam, cada um, com parte da empresa resultante da união. Na prática, um compra uma parte da empresa do outro — como pagamento, o vendedor recebe uma porcentagem do negócio resultante.

"O termo fusão acaba sendo mais usado por transmitir ao mercado a ideia de que as empresas uniram forças", diz Rogerio Shimmori, sócio da Invistia, consultoria que assessora pequenas e médias empresas em processos dessa natureza.

Nas próximas páginas, Exame PME traz as histórias de seis empreendedores que realizaram fusões e aquisições nos últimos anos. Entre eles, há quem estivesse buscando ampliar sua carteira de clientes, ter acesso a tecnologias inovadoras ou ganhar escala para diminuir os custos.

Todos seguem à frente dos negócios que fundaram, mesmo após a entrada de um novo sócio. As principais dúvidas que eles tiveram ao longo das negociações serviram de base para montar a lista de perguntas apresentadas com suas histórias.

1 Como saber se o empreendedor e sua empresa têm o perfil necessário para participar de uma fusão?

Pequenas e médias empresas que atuam em setores em que há forte potencial de crescimento são grandes candidatas a uma associação, seja comprando outro negócio seja vendendo uma participação.

"Se o mercado estiver em consolidação ou se existirem grandes concorrentes ganhando espaço, as chances de que surjam oportunidades para uma fusão são maiores ainda", diz Gerson Pozzi, da consultoria gaúcha Steffen&Pozzi, especializada em assessorar fusões e aquisições que envolvem empresas de pequeno ou médio porte.

Empreendedores cujos negócios se destacam num determinado nicho — obtendo a liderança num pedaço específico de mercado, dominando determinada etapa numa cadeia de produção ou garantindo índices de rentabilidade elevados em relação à concorrência — também atraem interessados em propor uma fusão ou aquisição.

"O dono da empresa precisa estar preparado para conviver com outros sócios, com quem precisará compartilhar a gestão e prestar contas de suas decisões", afirma Pozzi. "O perfil dos empreendedores costuma ser fundamental para que as operações de fusão ou aquisição sejam levadas adiante."

2 Quando é um bom momento para se associar a outra empresa?

Existem momentos na trajetória de uma empresa emergente em que é preciso buscar apoio no mercado para sustentar o crescimento. Às vezes, a principal necessidade é encontrar capital para financiar um plano de expansão. Em outras ocasiões, o objetivo é mais estratégico — como abrir um novo mercado, conquistar grandes clientes ou ganhar escala rapidamente.

É nessa última situação que as fusões tornam-se uma alternativa atraente. “Em certos casos, o empreendedor precisa de um sócio que complemente suas deficiências, ajude a ampliar a linha de produtos ou abra novos canais de venda”, diz Rogerio Shimmori, da consultoria Invistia. “A associação com outras empresas acaba sendo mais eficaz do que outras fontes de capital, como pedir empréstimos bancários ou vender uma participação para fundos de investimento.”

3 Quais as principais fases de uma negociação?

Abordagem: Na primeira etapa, ocorre apenas uma troca de informações básicas para que os sócios das empresas envolvidas avaliem se estão mesmo dispostos a levar o negócio adiante. É preciso esclarecer se o objetivo de uma das partes é comprar a outra totalmente ou apenas uma fatia, se alguns dos empreendedores pretendem deixar o negócio após a operação ou se almejam continuar trabalhando.

Nessa fase, os especialistas recomendam que não se abra todos os números das empresas — basta fornecer alguns indicadores genéricos, como faturamento e percentual de crescimento. Se houver interesse em

prosseguir, os empreendedores assinam um documento chamado NDA, sigla em inglês para um acordo de confidencialidade. Trata-se de um acerto em que todos se comprometem a não vazar informações — o que poderia atrapalhar as relações das empresas com seus fornecedores, credores e clientes.

Troca de informações: Assinada a NDA, os sócios das empresas devem preparar uma espécie de dossiê com informações mais aprofundadas. Alguns especialistas chamam esse documento de infomemo, outros de apresentação de oportunidade.

Nele constam informações sobre os portfólios de clientes, os currículos dos empreendedores e dados sobre contratos de longo prazo que garantem receitas futuras, entre outros aspectos. "O infomemo tem como objetivo apresentar informações que auxiliem as duas partes a ter uma base mais concreta sobre o valor da negociação", diz Shimmori, da Invistia.

Avaliação: Com essas informações, os pretendentes já podem partir para a terceira etapa — a avaliação. É quando são definidos os valores para a negociação a fim de determinar qual será a participação de cada sócio na empresa resultante da fusão — caso haja apenas uma união de dois negócios — ou quanto um dos empreendedores pagará para o outro pela parte a ser comprada.

4 Due diligence

Nesta etapa elabora-se o chamado memorando de entendimento — uma carta de intenções para dar uma garantia de que a negociação será levada adiante. Se houver acordo, é realizado o due diligence (pente-fino, em bom português), uma auditoria legal, contábil e fiscal na empresa.

Como é feita a avaliação?

Há pelo menos quatro maneiras de calcular o valor de uma pequena ou média empresa. Em operações de fusão ou aquisição, dois desses métodos são mais comuns:

Fluxo de caixa descontado: Esse é o modelo de avaliação mais utilizado em fusões nas quais todos os sócios continuam no negócio depois da operação. O fluxo de caixa descontado leva em consideração a projeção de receitas que a empresa deverá arrecadar no futuro — geralmente, leva-se em conta as previsões para os próximos cinco anos.

Desse total, desconta-se um percentual para trazer o valor ao presente."Nesse método, é fundamental ter projeções financeiras de longo prazo", diz Fábio Matsui, sócio da Cypress, consultoria especializada em finanças.

Avaliação patrimonial: Esse formato de avaliação é mais simples, geralmente utilizado nos casos em que um dos empreendedores pretende se desfazer do negócio, ou então quando o valor do patrimônio da empresa é maior do que as projeções para a geração de caixa.

Os bens listados no balanço — como imóveis, veículos, contas a receber, máquinas e equipamentos — são avaliados e somados ao dinheiro em caixa e às aplicações financeiras. Depois, desconta-se o montante das dívidas para chegar ao valor da empresa.

5 E o que acontece durante a due diligence?

A due diligence é um pente-fino cujo objetivo é mensurar os riscos que uma fusão ou aquisição oferece aos envolvidos. Nesse trabalho, procura-se por problemas que levem a empresa a desembolsar dinheiro no futuro — como impostos não recolhidos que possam ser cobrados pelo Fisco. "Qualquer imprevisto que possa prejudicar o fluxo de caixa na empresa após a fusão diminui o valor do negócio", diz Rodolfo Zeidler, sócio de finanças corporativas da consultoria Hirashima & Associados. Nessa etapa, costumam ser analisados quatro aspectos:

Riscos trabalhistas: Os contratos com funcionários são vasculhados em busca de problemas que possam gerar pedidos de indenização e processos na Justiça do Trabalho. Em geral, incorrem em mais riscos as empresas que contratam empregados sem carteira assinada ou fazem seu pessoal receber como pessoa jurídica, numa tentativa de diminuir custos trabalhistas.

"Se esses funcionários forem para a Justiça, provavelmente ganharão o direito de receber benefícios como fundo de garantia e as contribuições para o INSS que deixaram de ser recolhidas", afirma Zeidler. "Num caso assim, se condenada, a empresa ainda é obrigada a pagar multas por não cumprir a lei."

Riscos tributários: Esse levantamento tem como objetivo verificar se o recolhimento dos impostos está em dia. Se forem detectadas falhas no controle tributário, uma avaliação é feita para determinar aproximadamente o valor das indenizações às quais a empresa pode ser condenada a pagar. “A diligência tributária, assim como a trabalhista, pode inviabilizar muitos negócios”, afirma Zeidler.

Riscos comerciais: Antes de fechar o negócio, o comprador precisa saber se há furos no planejamento que comprometem as projeções que serviram de base para a avaliação. Deve-se aferir, por exemplo, se os resultados dependem de poucos clientes ou de um número pequeno de fornecedores.

É o tipo de situação que aumenta o risco de sofrer com quedas nas vendas caso alguém deixe de comprar — ou de ficar sem matéria-prima se houver atraso nas entregas.

Riscos contábeis: Os auditores analisam os balanços para saber se tudo está em ordem. Entre outros aspectos, nesse momento é observado se as regras contábeis de amortização dos ativos físicos são aplicadas corretamente. "Problemas no balanço indicam um risco maior de que as projeções sobre a geração de caixa não se concretizem", diz Zeidler.

6 Até que ponto é possível negociar um valor melhor para a transação?

Com base nos resultados da avaliação e da due diligence, os empreendedores envolvidos podem chegar a um acordo. Riscos elevados servem como justificativa para o comprador diminuir o preço.

Para barganhar um pagamento melhor, quem está vendendo pode apresentar as vantagens competitivas esperadas com a fusão. "O valor final muitas vezes resulta de uma negociação que pode durar mais de três meses", diz Shimmori, da Invistia.

7 Dá para conduzir a negociação sem a ajuda de consultores e assessores externos?

Em muitos casos, um processo de fusão acaba se tornando muito complexo para que os empreendedores o conduzam sozinhos. Frequentemente, contratam-se assessores especializados para ajudá-los no processo de compra e venda — desde a prospecção do parceiro ideal no mercado até a elaboração dos contratos.

O papel desses profissionais é servir como mediadores para decidir questões nas quais as partes dificilmente concordariam entre si. "Raramente um empreendedor sente-se confortável para mostrar as fragilidades de seu negócio", diz Motta, da KPMG. "É difícil se manter isento quando sua própria empresa está sendo negociada.Delegar esse processo a profissionais de fora diminui as chances de o negócio cair por terra no primeiro desentendimento."

Os profissionais contratados recebem um pagamento mensal para cobrir seus custos — a remuneração total é paga de acordo com o valor alcançado pela negociação. "O percentual cobrado vai de 3% a 5% da transação", diz Motta.

8 Que tipo de profissional geralmente é contratado para conduzir o processo?

Assessores financeiros: São profissionais com experiência em fusões e aquisições. Muitas vezes, ajudam empresas interessadas em vender uma participação a encontrar interessados na compra. "O assessor financeiro geralmente ajuda a buscar no mercado a empresa com o perfil mais adequado para começar uma conversa", diz Shimmori, da Invistia.

Auditores: São os responsáveis pelo processo de due diligence para aferir o resultado das avaliações.

Advogados: Ficam com a responsabilidade de revisar os acordos de compra e venda e as alterações no contrato social.

9 Para concluir a fusão, como é feito o pagamento? Quando há pagamento em dinheiro, os recursos ficam na empresa?

Cada caso é um caso. Pode ficar combinado que parte do dinheiro será investida na empresa resultante da fusão e outra parcela será entregue aos fundadores.

Além disso, há outros arranjos possíveis, como estabelecer prestações variáveis a ser quitadas se algumas metas forem alcançadas após a operação — o comprador pode, por exemplo, condicionar o pagamento ao crescimento do faturamento ou dos lucros nos primeiros anos depois da fusão.

Em outras situações, parte do dinheiro fica depositada numa conta para cobrir eventuais perdas previstas durante a due diligence — como indenizações trabalhistas às quais a empresa possa ser condenada a pagar — até que os riscos cessem.

10 Como definir os papéis dos sócios depois da fusão?

A permanência e as atribuições dos sócios são definidas quando os empreendedores firmarem o acordo de acionistas, um documento no qual devem constar as regras a ser seguidas pelos sócios. O acordo geralmente é assinado pelas partes ao firmar o contrato de compra e venda.

11 Quais pontos devem ser contemplados num acordo de acionistas?

"O acordo de acionistas deve prever todo tipo de conflito futuro que os empreendedores sejam capazes de imaginar", afirma Shimmori. "É um instrumento para evitar dor de cabeça."

As particularidades mudam de empresa para empresa, mas existem alguns pontos que os especialistas consideram essenciais nesse tipo de contrato. Eis dois dos principais:

Quem faz o que: É no acordo de acionistas que os sócios devem estabelecer cargos e atribuições que cada um vai desempenhar. Muitas vezes, o dono da maior empresa passa a ser o presidente e os empreendedores da empresa menor se tornam diretores — uma maneira de assegurar que cada um continuará cuidando da área com a qual tem mais afinidade ou experiência.

Processos de governança: Uma forma de profissionalizar a gestão desde o início é estabelecer um conselho de administração no qual cada um dos sócios tem direito a indicar certo número de conselheiros, dependendo da participação na sociedade. Também é recomendável definir regras sobre a contratação de parentes para trabalhar na empresa.

12 Que outras cláusulas do acordo de acionistas merecem atenção?

Ao redigir o acordo de acionistas, os sócios devem dedicar atenção redobrada às regras que regem o que acontece caso um deles decida vender sua parte. Nas fusões, há quatro cláusulas importantes sobre o tema:

Tag-along: É algo como “seguir o mesmo preço”. Essa cláusula estipula que, quando um sócio vender sua participação para alguém de fora, automaticamente os outros sócios passam a ter o direito de vender sua participação ao mesmo comprador em condições idênticas. “Isso ajuda o empreendedor com participação

menor a estabelecer condições mínimas de venda da sua parte", afirma Eduardo Kina, sócio da consultoria Invistia.

Drag-along: Significa algo como "arrastar todos juntos". Essa regra diz que, quando alguém quiser vender sua parte do negócio, os demais são obrigados a fazer o mesmo — e assim fica garantido que a empresa pode ser negociada com alguém que só aceite comprar 100% do capital.

Non-competition: É uma cláusula segundo a qual os donos das empresas que se uniram comprometem-se a não abrir um negócio concorrente com o atual, caso algum deles decida deixar a sociedade (pode ser traduzido como "sem competição"). Na prática, trata-se de uma espécie de quarentena que costuma durar por um período que varia, em média, de um a três anos.

Preferência de compra: Esse tópico do contrato diz que o lado que pretende sair só pode vender sua participação a pessoas de fora da empresa depois que os sócios manifestarem desinteresse em comprá-la nas mesmas condições. O objetivo é dar aos que permanecerem no negócio a chance de aumentar sua participação ou de barrar a entrada de um novo investidor que não lhes agrade.

13 Qual o jeito certo de comunicar as mudanças para os funcionários?

É inevitável que as mudanças nas empresas que passam por uma fusão gerem insegurança nos funcionários — sobretudo aos que trabalham na empresa adquirida. O ambiente se torna propício ao surgimento de boatos sobre o futuro de cada um.

A dificuldade de integração entre os funcionários é a segunda maior causa de problemas nos processos de fusão e aquisição, de acordo com um estudo conduzido pela área de inteligência da publicação inglesa The Economist com 670 executivos de diversos países.

Para evitar que as fofocas criem um clima pesado nos corredores, prejudiquem a produtividade do pessoal e acabem deixando a empresa paralisada, os especialistas recomendam que um comunicado oficial seja feito assim que o contrato de compra e venda for assinado.

"Se for preciso dispensar alguns funcionários para se adequar à nova realidade, essa informação deve ficar bem clara logo no primeiro momento", afirma André Maxnuk, da consultoria Mercer, especializada em gestão de pessoas. "O que não pode acontecer é anunciar o negócio com festa num dia para, na semana seguinte, provocar um trauma ao demitir parte do pessoal."

14 A que prestar atenção após concluir a fusão?

O mais importante é permanecer atento para que a integração das empresas traga os resultados previstos quando se começou a planejar a operação — ou seja, que os custos diminuam conforme o previsto, novos mercados sejam abertos ou as vendas aumentem de acordo com as projeções.

Segundo os especialistas, é preciso estabelecer uma série de metas a ser atingida num período determinado. “O processo de integração pode durar mais de um ano, e os empreendedores precisam ter clareza dos objetivos que pretendem alcançar” diz Pozzi, da consultoria Steffen&Pozzi.

Para juntar forças com o inimigo

Numa sexta-feira de abril de 2011, os 85 funcionários das paulistanas WX7 e Vtex, que forneciam softwares para lojas virtuais, foram surpreendidos por um e-mail dos chefes anunciando que as duas empresas estavam se tornando uma só.

"Muitos estranharam, porque éramos concorrentes diretos", diz Alexandre Soncini, de 31 anos, fundador da WX7. Embora competissem no mesmo mercado, as duas empresas tinham características diferentes. A WX7 produzia plataformas de e-commerce sob medida — seus projetos demoravam até oito meses para se materializar numa loja virtual.

Já a Vtex vendia no modelo de software como serviço, o que permitia pôr uma loja online em operação em 60 dias. "Tínhamos um ótimo time comercial, mas o modelo de negócios da Vtex era mais rentável", diz Soncini. "Como nossos pontos fortes se complementavam, decidimos unir as empresas."

No ano passado, a Vtex — como a empresa resultante da fusão continuou sendo chamada — faturou 24 milhões de reais, mais que o triplo das receitas obtidas separadamente em 2010, antes da fusão. "Estamos crescendo mais rapidamente", diz Mariano Faria, fundador da Vtex.

No ano passado, os resultados atraíram os executivos do fundo de investimentos sul-africano Naspers, que comprou 27,7% do capital da empresa. Parte dos recursos deve ser investida na expansão internacional. "Neste ano, a previsão é de que 15% do faturamento venha de fora do Brasil", afirma Soncini.

Para abrir novos caminhos

Até pouco tempo atrás, o paulista Sergio Molina, de 40 anos, estava com um problema. Praticamente todas as receitas de sua empresa, a C+E, fabricante de iluminação decorativa de Barueri, na Grande São Paulo, vinham de um tipo específico de negócio — contratos para fornecer a decoração de Natal a shopping centers. “Nosso mercado estava ficando restrito”, diz Molina.

Foi quando ele viu num pequeno fornecedor uma possível resposta para a questão. A C+E encomendava bonecos animados — como papais-noéis e renas que se movimentam — à Roboarte, empresa paulistana fundada pelo empreendedor Renato Kleiner, de 53 anos.

Molina percebeu que, juntas, as duas empresas poderiam entrar em novos mercados. Na época, a C+E recebia consultas de grandes empresas em busca de projetos decorativos para compor o visual de lojas e

escritórios.

"Concluí que, se me associasse à Roboarte, seria competitivo para atender essa demanda", diz Molina. "Os bonecos animados seriam um atrativo." Ele fez uma proposta para Kleiner, que vendeu a Roboarte e permaneceu como funcionário.

Desde então, a C+E projetou e criou as peças do museu temático da fabricante de chocolates Cacau Show e as vitrines das lojas da marca de biscoitos Bauducco. Em 2013, a C+E prevê faturar 25 milhões de reais, 15% mais do que no ano passado — o percentual obtido com contratos fora do Natal passou de 3% para 10%.

Para chegar a grandes empresas

No começo do ano passado, o empreendedor Renato Morandim, de 45 anos, e seu irmão Ricardo, de 42, estavam numa posição confortável. Donos da fabricante de cartões magnéticos MC, de São Paulo, eles analisavam seis propostas de interessados em comprar uma participação no negócio — eram quatro empresas brasileiras e uma tailandesa, além de um fundo de investimentos.

O interesse na MC tinha uma explicação. Há oito anos os irmãos vinham preparando a empresa para se tornar fornecedora dos cartões usados por bancos e operadoras de cartão de crédito, como Visa e Mastercard.

"No Brasil há menos de dez fabricantes de cartões certificados", diz Renato. "É preciso obter muitas certificações técnicas, e isso custa caro." Em novembro, os Morandim fecharam a venda de 80% da MC para a Print Laser, gráfica que imprime 1,2 bilhão de documentos por ano — como contas e extratos mensais — para bancos, como Bradesco e Itaú, e operadoras de telefonia, como Vivo, Claro e Nextel.

Pesou na escolha a possibilidade de ter acesso a essas empresas com a ajuda do novo sócio. "Temos 52 clientes, e quase todos precisam de cartões como os da MC", diz Célio Silva, um dos fundadores da Print Laser, que agora é o presidente da MC Cartões. Ricardo passou a responder pela área comercial e Renato é o diretor administrativo e financeiro.

"Em 2013, a previsão é faturar 30 milhões de reais, mais do que o dobro do ano passado", afirma Renato.

Para explorar novos mercados

O engenheiro Rodolfo Zabisky, de 53 anos, tem se dedicado a abrir novas frentes de negócios para sua empresa, a Attitude Global, que presta serviços de comunicação empresarial e de relacionamentos com investidores.

O grupo começou a nascer no fim dos anos 90, quando ele fundou a MZ Consult, especializada em ajudar companhias de capital aberto a se relacionar com acionistas e analistas de mercado. Havia poucos

concorrentes e, em 2008, a MZ atendia mais de 90% das empresas brasileiras listadas na bolsa de valores. "Precisava de um novo caminho para crescer", diz Zabisky.

Em 2009, a MZ recebeu um aporte do fundo de investimento carioca Jardim Botânico, que adquiriu 20% da empresa — foi quando a empresa passou a se chamar Attitude Global. Zabisky usou o dinheiro para entrar em novos mercados.

De lá para cá, comprou quatro empresas estrangeiras — duas americanas, uma chinesa e uma taiwanesa —, que ofereciam produtos e serviços semelhantes aos da MZ. No Brasil, a Attitude adquiriu quatro agências de marketing digital, além da MVL, que presta serviços de comunicação empresarial. Em todos os casos, a Attitude adquiriu pelo menos 51% do capital das empresas — e seus empreendedores não podem sair da operação.

"Gosto de me associar a pessoas que sejam comprometidas a perseguir metas ambiciosas", diz Zabisky. No ano passado, a Attitude faturou 55 milhões de reais, 15% mais do que em 2011.

Para conseguir ganhos de escala

Até o fim de 2013, os temakis e sushis da rede de franquias de comida japonesa Koni Store devem ser servidos em 72 restaurantes espalhados por mais de oito estados brasileiros.

O número de lojas aumentou mais de sete vezes desde que o desenhista industrial Michel Jager, de 31 anos, vendeu 80% da empresa para o Grupo Trigo, máster franqueador da Domino’s Pizza no Brasil e controlador da rede de restaurantes italianos Spoleto. O primeiro restaurante da Koni Store foi aberto em 2006, no Rio de Janeiro.

Um ano depois, quando chegou a oito lojas, a rede de fast-food de comida japonesa chamou a atenção dos fundadores do grupo Trigo, os empreendedores Mario Chady e Eduardo Ourivio.

"Estávamos nos firmando como uma opção de comida saudável e rápida, e os sócios do Trigo viram que tínhamos potencial para crescer por meio de franquias”, diz Jager. A venda de parte da Koni Store foi acertada em março de 2008.

Desde que passou a integrar o grupo, a Koni Store compartilha com a Spoleto e a Domino’s Pizza uma estrutura que conta com duas fábricas de alimentos próprias e uma distribuidora. Antes, a empresa comprava os alimentos de empresas terceirizadas e não tinha uma fábrica única.

O rateio dos custos de produção permite à Koni Store garantir a seus franqueados uma margem de lucro de 15%. "A rentabilidade das redes de alimentação vai de 10% a 12%", diz Jager. Neste ano, as receitas da Koni Store deverão chegar a 104 milhões de reais, 50% mais que em 2012.

Para explorar a base de clientes

Há pouco mais de dois anos, os seis sócios das empresas gaúchas MI, Abyz e SK passaram um mês e meio respondendo a testes cujo objetivo era traçar o perfil psicológico deles.

O diagnóstico ajudou a definir quem ocuparia a presidência da Teevo, resultante da fusão dos três negócios, com sede em Caxias do Sul, na Serra Gaúcha. "Isso ajudou a evitar disputas pelo comando", diz o economista Gelso Furlin, de 53 anos, escolhido como presidente.

A Teevo nasceu da percepção de que era possível formar um negócio mais sólido ao juntar as empresas originais. Furlin e os outros cinco fundadores da Teevo se conheceram em encontros setoriais nos quais discutiam-se tendências no mercado de TI.

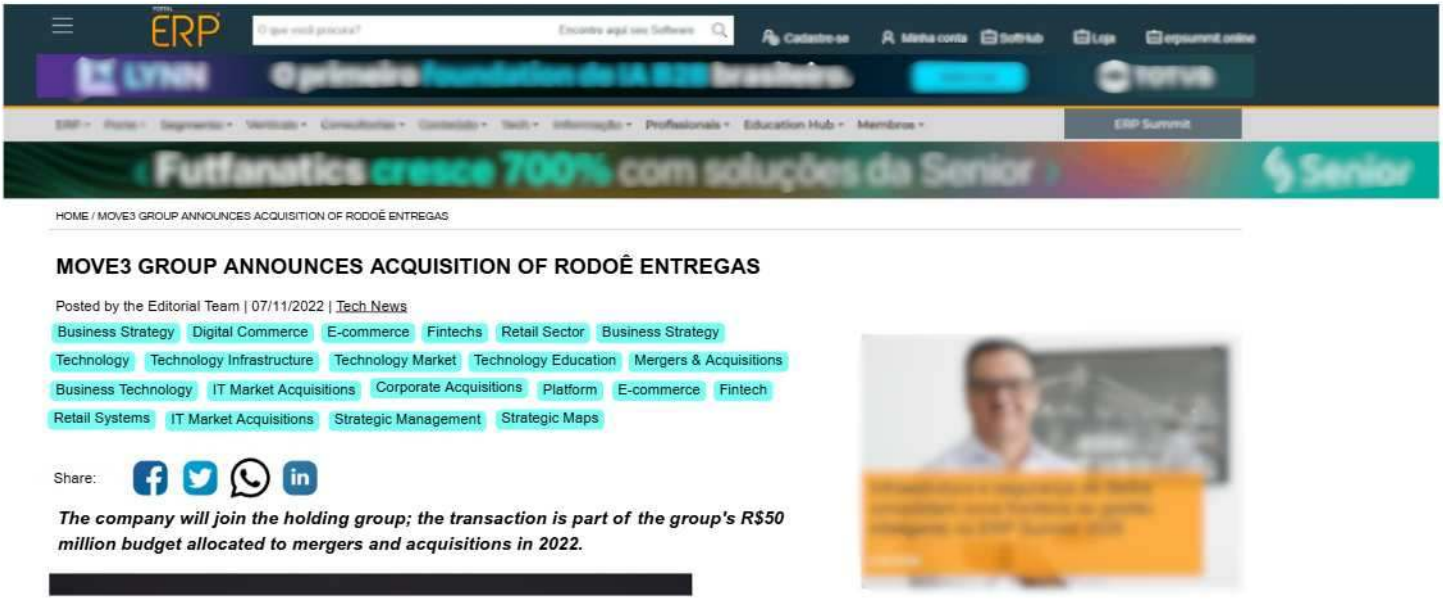
A MI vendia computadores e outros produtos de informática, a Abyz prestava consultoria para a implantação de projetos de TI e a SK locava equipamentos para outras empresas. “Vimos que nossos produtos e serviços eram complementares”, diz Furlin.

"Acreditávamos poder vender mais para os clientes que já atendíamos separadamente." Deu certo. Desde então, 75% da base de clientes aumentou o valor dos pedidos, que passaram a incluir mais produtos e serviços.

A Teevo hoje atende mais de 1.000 clientes, entre os quais a fabricante de calçados Grendene, universidades e a engarrafadora da Coca-Cola no Rio Grande do Sul. No ano passado, o faturamento da empresa foi de 56 milhões de reais, 70% mais que em 2011.

Acompanhe tudo sobre:Fusões e Aquisições

Exhibit C.III – Evidence of the beneficiary's original scientific, scholarly, or business related contributions of major significance in the field



MOVE3 Group, the parent company of Flash Courier, Moove+, Moove+ Portugal, Jall Card, and M3Bank, has announced the acquisition of Rodoê Entregas, a Guarulhos-based company specializing in last-mile delivery for e-commerce businesses, with a focus on the fashion, automotive parts, cosmetics, and home textiles sectors.

The value of the transaction was not disclosed, but it is part of the holding company's R$50 million budget for mergers and acquisitions in 2022. Founded in 2018 by partners Kleber Silva and Valdeir Jubertoni, the company draws on more than 20 years of experience in the logistics industry, and it operates from a 5,000-square-meter facility and uses proprietary, state-of-the-art technology to manage its operations efficiently and securely.

The company generated R$30 million in revenue in 2021, and the MOVE3 Group aims to quadruple that figure over the next three years. "The acquisition of Rodoê creates significant growth opportunities by combining the founders' expertise in last-mile logistics with the MOVE3 Group's extensive logistics network," said Guilherme Juliani, CEO of the holding company.

Kleber and Valdeir first met in 1996 while working together but pursued different career paths during the 22 years preceding the founding of Rodoê. Kleber specialized in operations, while Jubertoni focused on technology. Their partnership was driven by a shared vision of improving delivery services through technology, quality, and a commitment to treating delivery partners fairly.

"Delivery providers are often burdened by excessive costs, and at Rodoê we believe it is essential to consider the challenges faced by everyone involved in the logistics process," explained Silva. The company offers services including express delivery, economy delivery, and omnichannel logistics, and has a strong presence in shopping malls throughout Brazil.

The Company plans to leverage the holding group's air transportation network, as well as its franchise and parcel pickup network, to expand its services, including the introduction of same-day delivery and reverse logistics. Rodoê currently operates in 15 Brazilian states and serves more than 1,800 cities, having doubled its revenue every year since its founding.

Rodoê will continue operating as an independent company within the holding group, retaining its brand and business operations while pursuing synergies with the MOVE3 Group's other businesses. "We are delighted to become part of the MOVE3 Group, a benchmark in Brazil's logistics industry, and we are excited about the opportunities created by this acquisition," said Valdeir Jubertoni.

Acquisitions

MOVE3 Group has allocated R$50 million to mergers and acquisitions in 2022 and has already announced its investment in goX Crossborder, a pioneer in helping Brazilian brands expand into the European market. The holding company, which projected R$1.1 billion in revenue for 2022, serves a portfolio of major clients including Itaú, Nubank, Arezzo, Havaianas, and leading pharmaceutical companies.

"The growth of online commerce during the pandemic created a boom in the logistics sector, and we were well positioned to grow alongside it. Today, MOVE3 Group remains committed to investing in technology and continuously seeking secure and efficient delivery solutions, which includes pursuing strategic acquisitions," said Juliani, CEO of the Group.

Photo: Guilherme Juliani, CEO of the holding company

Posted by the Editorial Team | 05/11/2022 | Tech News

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Marina Viana

Date: July 31, 2026

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Grupo MOVE3 anuncia aquisição da Rodoê Entregas

Postado por *Redação* 11/07/2022 em Notícias Tech

Estratégia de negócio | Comércio Digital | comércio eletrônico | Fintechs | Setor do Varejo | Estratégia de Negócios | Tecnologia | Infraestrutura tecnológica | Mercado de Tecnologia | Educação em Tecnologia | Fusão & Aquisição | Tecnologia de Negócios | Aquisições no mercado de TI | Aquisição de empresas | Plataforma | e-commerce | Fintech | Sistemas para Varejo | Aquisições no Mercado de TI | Gestão Estratégica | Mapas Estratégicos

Compartilhar:

Empresa fará parte da holding; valor faz parte de um recorte de R$ 50 milhões destinados a fusões e aquisições em 2022



O Grupo MOVE3, responsável por empresas como Flash Courier, Moove+, Moove+ Portugal, a gráfica Jall Card e a fintech M3Bank, anuncia a aquisição da empresa Rodoê Entregas, sediada em Guarulhos e especializada em Last Mile, a entrega final para o cliente, para e-commerce, com foco em moda, autopeças, cosméticos e cama, mesa e banho.

O valor da transação não foi divulgado, mas faz parte do recorte de R$ 50 milhões da holding para fusões e aquisições em 2022. A empresa, fundada em 2018 pelos sócios Kleber Silva e Valdeir Jubertoni, é resultado de mais de 20 anos de experiência no setor logístico, e conta com uma infraestrutura operacional de 5 mil metros quadrados com uma tecnologia de ponta desenvolvida internamente que possibilita a gestão de todos os processos de forma ágil e segura.

A companhia teve um faturamento de R$ 30 milhões em 2021 e a meta do Grupo MOVE3 é quadruplicar esse faturamento nos próximos três anos. "A aquisição da Rodoê com nosso setor de e-commerce permite bastante crescimento mútuo, já que associa o conhecimento dos fundadores na área de Last Mile com a malha logística extensa do Grupo MOVE3", comenta Guilherme Juliani, CEO da holding.

Kleber e Valdeir se conheceram em 1996 enquanto trabalhavam juntos, mas seguiram caminhos diferentes nos 22 anos antes da fundação da Rodoê: Kleber se especializou em operações e Valdeir em tecnologia. A sociedade veio do desejo de facilitar a entrega com tecnologia, qualidade e um olhar de respeito ao distribuidor.

"Muitas vezes o distribuidor é amassado com custos excessivos, e é importante para a Rodoê que as dores de todas as partes do processo de logística sejam levadas em consideração", explica Silva. A empresa oferece serviços como entrega expressa, econômica, e omnichannel, com presença expressiva em shoppings por todo País.

A empresa planeja usar a malha aérea da holding, assim como a estrutura de franquias e de ponto de retirada, para expandir seus serviços, com planos para oferecer Same Day Delivery e logística reversa. A Rodoê está presente em 15 estados no País e mais de 1800 cidades, dobrando o faturamento todo ano desde que foi inaugurada.

A Rodoê será uma empresa dentro da holding, mantendo marca e operações independentes, mas buscando sinergia com outros produtos do Grupo. "Estamos felizes em fazer parte do Grupo MOVE3, referência em logística no País, e animados com as oportunidades que são abertas por essa aquisição", afirma Jubertoni.

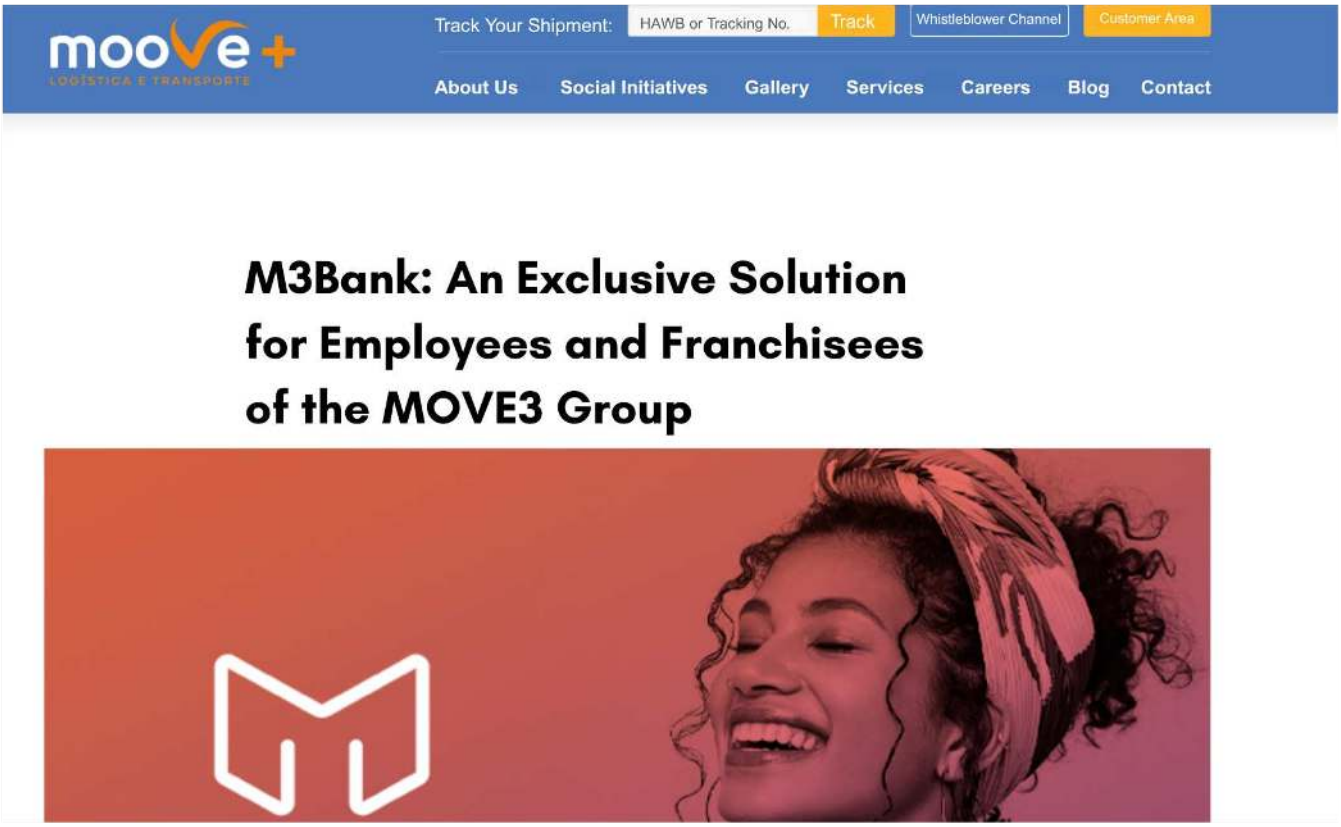
Aquisições

O Grupo MOVE3 tem um recorte de R$ 50 milhões para o setor de fusões e aquisições em 2022, e já anunciou o investimento na goX Crossborder, empresa pioneira na internacionalização de marcas brasileiras na Europa. A holding, com faturamento deste ano previsto em R$ 1,1 bilhão, tem uma carteira de clientes composta por grandes empresas como Itaú, Nubank, Arezzo, Havaianas e indústrias farmacêuticas.

"O crescimento do comércio online durante a pandemia causou um boom no setor logístico, e nós estávamos preparados para crescer e acompanhar esse ritmo. Hoje, o Grupo MOVE3 procura manter o investimento em tecnologia, buscando sempre soluções seguras e ágeis para entregas, o que passa por realizar algumas aquisições", conta Juliani, CEO do Grupo.

Foto: Guilherme Juliani, CEO da holding

Postado por *Redação* 11/07/2022 em Notícias Tech



Technology has undoubtedly transformed the way we consume, produce, and, above all, live. At the MOVE3 Group, technological innovation has always been a priority, and since the pandemic we have increased our investment in this area even further. Our latest initiative is M3Bank, a fintech company created exclusively to innovate the financial experience of the MOVE3 Group, which includes Flash Courier, Moove+, Moove+ Portugal, Jallcard, and JHO.

The possibility for companies to operate their own "banks" was only regulated with the enactment of Complementary Law No. 167 of 2019, which established the Simple Credit Companies (ESCs), making it easier to address longstanding challenges faced by businesses and financial institutions.

Over the past two years, and particularly in 2020, fintechs have gained significant prominence in Brazil. According to the Distrito Fintech Report 2020, the number of fintechs in the country grew by 34% compared to the previous year; this expansion is primarily driven by the agility and operational customization offered by these companies. Compared with 2018, when there were only 377 fintechs, the sector has grown by 264.7%, reaching 998 companies. At a time when Brazil is experiencing historically low interest rates, these initiatives have become especially attractive because, in addition to reducing financing costs, they enable the anticipation of accounts receivable as well as the provision of loans and financing.

The idea behind M3Bank was conceived precisely to facilitate financing for the operations of our franchisees and employees. Its primary objective is to tailor financial services to the needs of our internal community, allowing credit analyses, for example, to be based on information from our ERP system rather than solely on the Serasa[1] credit score.

It is important to emphasize that this fintech will be available exclusively to our franchisees and employees. Its key services will include account balances and statements, Pix payments, mobile phone top-ups, bank slips, bill payments, cash withdrawals through the Banco24Horas ATM network, account-to-account transfers, and debit cards with credit functionality, among many other features. Through this platform, we will be able to customize credit operations and customer profile assessments based on our day-to-day relationship with users, enabling us to offer credit at reduced interest rates.

The implementation of the system across the Group is still underway. Our team is very excited about this initiative, and we look forward to delivering a platform that provides an effective solution and meets our expectations as a company.

Author: Guilherme Juliani, CEO of Moove+ Logistics

[1]Serasa - Brazil's leading consumer credit rating system

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Marina Viana

Date: July 30, 2026

M3Bank: A solução exclusiva para colaboradores e franqueados do Grupo MOVE3



É fato que a tecnologia veio para modificar a forma como consumimos, produzimos e principalmente vivemos. No Grupo MOVE3, a tendência tecnológica sempre esteve presente e, a partir da pandemia, começamos a investir ainda mais nessa vertente. O nosso mais novo investimento é o M3Bank, uma fintech criada exclusivamente para inovar a vida financeira do Grupo Move3, que engloba as empresas Flash Courier, Moove+, Moove+ Portugal, Jallcard e JHO.

A possibilidade de que empresas tenham seus próprios "bancos" só foi regulamentada com a promulgação da Lei Complementar 167, de 2019, que, ao criar as Empresas Simples de Crédito (ESCs), facilitou a resolução de problemas já conhecidos das organizações e instituições financeiras.

Nos últimos dois anos, e em específico em 2020, as fintechs ganharam um grande destaque no cenário nacional. Segundo dados do Distrito Fintech Report 2020, o número de fintechs apresentou um crescimento de 34% no Brasil em relação ao ano anterior e esse avanço se deve principalmente à agilidade oferecida por esse tipo de empresa e a customização das operações. Se compararmos com 2018, quando existiam apenas 377 fintechs, o crescimento desse tipo de serviço é de 264,7% (atualmente existem 998). Em tempos nos quais o país registra taxas de juros historicamente baixas, essas iniciativas são especialmente atraentes. Porque, além do corte nas taxas, elas possibilitam a antecipação de recebíveis e a realização de empréstimos e financiamentos.

A ideia, por trás do M3Bank surgiu justamente para facilitar o financiamento das operações das nossas franquias e funcionários e o principal objetivo é customizar as operações da nossa comunidade interna, permitindo que a análise de crédito, por exemplo, seja feita com base nos detalhes do nosso ERP e não do Score Serasa.

É importante ressaltar que a fintech será exclusiva para nossas franquias e funcionários e dentre os principais serviços que estarão disponíveis estão saldos e extratos, PIX, recarga de celular, boleto bancário, pagamento de contas, saque da Rede 24 horas, transferência entre contas, cartão de débito com modalidade crédito e muito mais. Através dessa plataforma, conseguiremos customizar as operações de crédito e análise de perfil baseados no nosso relacionamento diário e oferecer crédito a uma taxa de juros reduzida.

O processo de instalação do sistema dentro do Grupo ainda está em desenvolvimento, o nosso time está bem empolgado e esperamos entregar uma interface capaz de ser uma solução eficaz e que atinja nossas expectativas enquanto empresa.

Autor: Guilherme Juliani, CEO da Moove+ Logística

MOVE3 Group Announces Investment in Startup Specializing in Smart Lockers

Published on 01/17/2023

Holding company acquires a 25% stake in Rede 1 Minuto; investment is part of the group's strategy to strengthen its position in Brazil's e-commerce market.

By the Editorial Team



Guilherme Juliani, CEO of MOVE3, emphasized that the addition of Rede 1 Minuto strengthens the group's portfolio. (Photo: Disclosure)

MOVE3 Group has announced the acquisition of a 25% equity stake in Rede 1 Minuto, a last-mile logistics startup that provides smart lockers in public locations for parcel pickup. As Rede 1 Minuto is a privately held corporation, the value of the transaction was not disclosed. The investment is part of MOVE3's R$50 million M&A budget for 2023.

According to the holding company, the investment was driven by its strategy to strengthen its presence in Brazil's e-commerce market, as well as by the positive outlook for the sector despite the uncertainties of the current economic environment.

Founded in 2021, Rede 1 Minuto currently operates 180 smart lockers across the city of São Paulo and its metropolitan area. According to the startup's CEO, Gabriel Peixoto, the two now-partnered companies have strong operational synergies: "The MOVE3 Group brings an extremely important logistics and operations arm that complements Rede 1 Minuto's product offering, in return, we contribute our greatest asset—our software management system, which provides a significant competitive advantage for the holding company in serving its customers."

MOVE3 CEO Guilherme Juliani emphasized that the addition of Rede 1 Minuto further expands the group's network of parcel pickup and delivery locations. "This is a global trend. Amazon, for example, has already deployed lockers throughout virtually all of the United States. This partnership meets consumers' growing demand for convenience, especially given their increasingly limited time. It also brings a cloud-based locker management platform with an interface designed for end users."

The MOVE3 Group currently comprises Flash Courier, Moove+, Moove+ Portugal, Jall Card, M3Bank, and the transportation company Rodoê. With this investment, Rede 1 Minuto becomes one of the companies within the holding group while retaining its brand identity and operational independence.

The partnership was expected to be finalized in March of this year, with operational integration beginning through the nationwide rollout of smart lockers. "Our plan is to install 3,000 lockers across 10 state capitals and metropolitan areas," Juliani said. According to the CEO, the company also expects to use the lockers as parcel drop-off points and for reverse logistics operations.

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Marina Viana

Date: July 31, 2026

Grupo MOVE3 anuncia investimento em startup especializada em smart lockers

Publicado em 17/01/2023

Holding adquiriu 25% das ações da Rede 1 Minuto; aporte faz parte da estratégia do grupo de consolidar a atuação no comércio eletrônico brasileiro

Por Redação



Guilherme Juliani, CEO da MOVE3, ressaltou que a chegada da Rede 1 Minuto fortalece o grupo (Foto: Divulgação)

O Grupo MOVE3 anunciou a compra de 25% das ações da Rede 1 Minuto, startup especializada em last mile que oferece *smart lockers* em locais públicos para retirada de encomendas. Como se trata de uma sociedade anônima de capital fechado, o valor da transação não foi divulgado, mas faz parte do budget de R$ 50 milhões da MOVE3 para M&A em 2023.

De acordo com a holding, o aporte foi norteado pelos planos de consolidar a expansão no comércio eletrônico e as boas perspectivas do segmento, mesmo em meio às incertezas do cenário econômico atual.

A Rede 1 Minuto foi fundada em 2021 e hoje possui 180 *smart lockers* na capital paulista e região metropolitana. Segundo o CEO da startup, Gabriel Peixoto, há uma forte sinergia entre as duas empresas – agora parceiras. "O Grupo MOVE 3 traz um braço logístico operacional importantíssimo para a complementar o produto da Rede 1 Minuto e, por outro lado, oferecemos nosso grande ativo, que é o sistema de gestão de software que dá um diferencial importante para a holding oferecer aos clientes."

Já o CEO da MOVE3, Guilherme Juliani, ressaltou que a chegada da Rede 1 Minuto fortalece mais pulverização às bases do grupo para entrega e retirada de mercadorias. "Essa é uma tendência mundial. A Amazon, por exemplo, já espalhou *lockers* por praticamente todos os EUA. Essa junção atende uma demanda dos usuários, principalmente pela falta de tempo. Ainda traz o software de administração dos *lockers*, baseado na nuvem, com interface para o cliente final."

Atualmente, a MOVE3 reúne as empresas Flash Courier, Moove+, Moove+ Portugal, Jall Card, M3Bank e transportadora Rodoê. Com o investimento, a Rede 1 Minuto passa a ser uma das empresas que compõem a holding, mantendo marca e operações independentes.

A efetivação da sociedade está prevista para março deste ano e a sinergia operacional começará com a disseminação dos *lockers* pelo país. "Nosso plano é instalar 3 mil, em 10 capitais e regiões metropolitanas", diz Juliani. Segundo o CEO, há a expectativa de usar os *lockers* como pontos de postagem e logística reversa.

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PRIVATE INSTRUMENT FOR THE INCORPORATION OF A SINGLE MEMBER LIMITED LIABILITY COMPANY

"M3 PAGAMENTOS LTDA."
CNPJ/ME No.: In the process of incorporation

By this private instrument:

JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA., a Limited Liability Company headquartered at Rua Praia do Cerejo No. 207, City of São Paulo, State of São Paulo, ZIP Code 04.360-050, registered under the CNPJ/ME No. 17.344.512/0001-78, with its incorporation documents filed with the Commercial Registry of the State of São Paulo under the NIRE (Business Registration Identification Number) 35.227.157.124, herein represented by its Manager, Mr. **GUILHERME RODRIGUES ALVES JULIANI**, Brazilian, married, entrepreneur, born on 01/21/1980, holder of the Identity Card RG No. 11.426.484-9 IFP-RJ, registered under the CPF/ME No. 166.921.278-58, resident and domiciled at Rua Antônio Macedo Soares No. 970, apartment 104, Campo Belo, City of São Paulo, State of São Paulo, ZIP Code 04607 001 ("Member");

RESOLVES to incorporate a Single Member Limited Liability Company ("Company"), pursuant to Article 1.052, §1, of Law No. 10.406/2002, under the following terms and conditions ("Articles of Association"):

M3 PAGAMENTOS LTDA.
CNPJ/ME No.: In the process of incorporation

CONSOLIDATED ARTICLES OF ASSOCIATION

CHAPTER I - CORPORATE NAME AND REGISTERED OFFICE

Clause 1 - The Company shall operate under the corporate name "**M3 PAGAMENTOS LTDA.**", constituted as a Single Member Limited Liability Company, governed by Law No. 10.406/2002 ("Civil Code"), by these Articles of Association and by other applicable legal provisions.

Clause 2 - The Company is headquartered at Rua Martini No. 292, Block B1, Suite 10, Rudge Ramos Neighborhood, City of São Bernardo do Campo, State of São Paulo, ZIP Code: 09623-030, and may maintain branches, offices and representations in any location in the country or abroad, upon resolution of the Member.

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CHAPTER II - CORPORATE PURPOSE AND TERM OF DURATION

Clause 3 - The Company's corporate purpose is (i) the provision of general business intermediation services, except real estate, (ii) the provision of information technology services and (iii) the provision of office and administrative support services.

Clause 4 - The Company's term of duration shall be indefinite..

CHAPTER III - Share Capital

Clause 5 - he Share Capital shall be R$ 200,000.00 (two hundred thousand reais), fully subscribed and paid in at this act by the Member, in national currency, divided into 200,000 (two hundred thousand) quotas, with a nominal value of R$ 1.00 (one real) each, distributed to the sole Member of the Company.

Clause 6 - The Member's liability is limited to her interest in the Share Capital of the Company, but she is liable for the full payment of the share capital, pursuant to Article 1.052 of the Civil Code.

Clause 7 - The quotas are indivisible in relation to the Company and each quota entitles its holder to one vote in the corporate resolutions.

CHAPTER IV - COMPANY MANAGEMENT

Clause 8 - The Management of the Company shall be exercised by the non-member manager hereby appointed, Mr. Renato Morandim, Brazilian, married, business manager, born on 02/20/1968, holder of the Identity Card RG No. 15.441.366-5 SSP-SP, registered under the CPF/ME No. 104.087.848-22, resident and domiciled in the Capital of the State of São Paulo, at Avenida José Galante No. 474, apartment 61, Vila Andrade Neighborhood, ZIP Code 05642-001, who shall individually act on behalf of the Company in its exclusive corporate interest, and may perform all acts of management and representation of the Company, whether judicial or extrajudicial.

Clause 9 - Any acts by a manager or attorney-in-fact that involve the Company in obligations related to transactions or operations outside its corporate purpose are expressly prohibited, being null and void with respect to the Company, such as the granting of sureties, guarantees, endorsements or any other guarantees in favor of third parties, unless resolved by the Member, expressly authorizing such acts.

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Clause 10 - The Company shall be considered bound when represented (i) by the Manager or (ii) by attorney(s)-in-fact duly appointed by the Manager.

Clause 11 - The Company may be represented by attorneys-in-fact for judicial and/or extrajudicial purposes (clauses "*ad judicia*" and "*ad negotia*"), and the powers of attorney shall always specify the term and scope of the powers granted, except for "*ad judicia*" powers of attorney, which may be granted for an indefinite term. Powers of attorney that are silent as to the term of the mandate shall be presumed to have been granted for a term of 1 (one) year, without prejudice to the aforementioned exception regarding "*ad judicia*" powers of attorney.

Clause 12 - The Manager may draw a monthly compensation as management compensation, to be determined by the Member and subject to a reasonableness standard.

Clause 13 - The Manager hereby declares, under penalty of law and in accordance with Article 1.011, §1º, of the Civil Code, that he is not disqualified from managing the Company, whether by special law, or by virtue of a criminal conviction, or by being under its effects, to a sentence that prohibits, even if temporarily, access to public office; or by crimes of bankruptcy fraud, malfeasance, bribery, graft, embezzlement, or crimes against the popular economy, against the national financial system, against competition defense regulations, against consumer relations, public faith, or property.

CHAPTER V - Fiscal Council

Clause 14 - The Company shall not have a Fiscal Council.

CHAPTER VI - Fiscal Year and Results

Clause 15 - The fiscal year shall begin on the first day of January and end on December 31 of each year, at which time the Company's income statement shall be prepared along with all other necessary financial statements.

Sole paragraph - Without prejudice to the provisions of the head of this clause, the Company may prepare interim balance sheets and income statements, as well as distribute profits covering periods of less than one year, at the Member's discretion.

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Clause 16 - The profits ascertained shall be distributed to the Member in proportion to her interest in the Share Capital of the Company, or disproportionately, according to criteria set by her, or shall otherwise be retained as accumulated profit reserves.

CHAPTER VII – RESOLUTIONS OF THE MEMBER

Clause 17 - In addition to the matters set forth in Article 1.071 of the Civil Code, all other resolutions provided for in these Articles of Association shall be mandatorily approved by means of a separate instrument.

CHAPTER VIII - DISSOLUTION

Clause 18 - The Company may be dissolved in the cases provided for by law or upon resolution of the Member.

Clause 19 - In the event of liquidation or dissolution of the Company, the Member shall immediately assume the role of liquidator. In such case, the assets shall be used to settle all debts of the Company. Should there be any remaining assets, these shall be distributed to the Member.

CHAPTER IX - FINAL PROVISIONS

Clause 20 - These Articles of Association may be amended upon resolution of the Member.

Clause 21 - The Company shall be governed by these Articles of Association, with any omitted matters regulated by the Civil Code and, supplementarily, by Law No. 6.404 of December 15, 1976 (Brazilian Corporations Act), where applicable.

CHAPTER X - Jurisdiction

Clause 22 - The parties elect the Central Court of the Judicial District of the City and State of São Paulo as the competent forum to resolve any disputes or controversies arising from these Articles of Association.

In witness whereof, the Member and the appointed Manager sign these Articles of Association in 03 (three) counterparts of equal content and form, in the presence of the 2 (two) witnesses below.

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São Paulo/SP, June 3, 2021.

MEMBER:

DocuSigned by:
Guilherme Juliani
A94470D5FF93401...

JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA.
P. GUILHERME RODRIGUES ALVES JULIANI
- Manager -

APPOINTED MANAGER:

DocuSigned by:
Renato Morandim
57E586C96F66419...

RENATO MORANDIM
CPF/ME No. 104.087.848-22

Attorney's Acknowledgment:

DocuSigned by:
Leandro B Fernandes
00D2032DB117417...

LEANDRO BONADIA FERNANDES
OAB/SP No. 224.243

WITNESSES:

1. DocuSigned by:
Sheila Morais de Barros
D0F21E28B9B24ED...

NAME: SHEILA MORAIS DE BARROS
RG: 40-790-366-5

2. DocuSigned by:
Hiago Victor Oliveira Ribeiro dos Santos
A05B9E50DAE54AE...

NAME: HIAGO VICTOR DE OLIVEIRA
RG: 37.827.972-5

[Signature page of the Private Instrument for the Incorporation of the Single Member Limited Company"M3 PAGAMENTOS LTDA.", executed on June 3, 2021.]

I, André Vinícius Inacio Penna Mello, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 31, 2026.

DocuSign Envelope ID: 0D4C7652-86F2-4058-94E3-394AD288B7BF

INSTRUMENTO PARTICULAR DE CONSTITUIÇÃO DE SOCIEDADE LIMITADA UNIPESSOAL

"M3 PAGAMENTOS LTDA."
CNPJ/ME nº: Em constituição

Pelo presente instrumento particular:

JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA., Sociedade Empresária Limitada com sede na Rua Praia do Cerejo nº 207, Município de São Paulo, Estado de São Paulo, CEP 04.360-050, inscrita no CNPJ/ME sob o nº 17.344.512/0001-78, com seus atos constitutivos arquivados na Junta Comercial do Estado de São Paulo sob o NIRE 35.227.157.124, neste ato representada por seu Administrador, o Sr. **GUILHERME RODRIGUES ALVES JULIANI**, brasileiro, casado, empresário, nascido em 21/01/1980, portador da Cédula de Identidade RG nº 11.426.484-9 IFP-RJ, inscrito no CPF/ME sob o nº 166.921.278-58, residente e domiciliado na Rua Antônio Macedo Soares nº 970, apartamento 104, Campo Belo, Município de São Paulo, Estado de São Paulo, CEP 04607 001 ("Sócia");

RESOLVE constituir uma Sociedade Limitada Unipessoal ("Sociedade"), nos termos do Artigo 1.052, §1º, da Lei nº 10.406/2002, mediante as cláusulas e condições seguintes ("Contrato Social"):

M3 PAGAMENTOS LTDA.
CNPJ/ME nº: Em constituição

DS GJ

CONTRATO SOCIAL CONSOLIDADO

CAPÍTULO I - DO NOME EMPRESARIAL E DA SEDE

Cláusula 1ª - A Sociedade terá a denominação social de "**M3 PAGAMENTOS LTDA.**", constituindo-se em uma Sociedade Limitada Unipessoal, a qual será regida pela Lei nº 10.406/2002 ("Código Civil"), pelo presente Contrato Social e pelas demais disposições legais aplicáveis.

DS LBF

Cláusula 2ª - A Sociedade tem sede na Rua Martini n° 292, Bloco B1, Sala 10, Bairro Rudge Ramos, Município de São Bernardo do Campo, Estado de São Paulo, CEP: 09623-030, podendo manter filiais, escritório e representações em qualquer localidade do país ou do exterior, através de deliberação da Sócia.

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CAPÍTULO II - DO OBJETO SOCIAL E DO PRAZO DE DURAÇÃO

Cláusula 3ª - A Sociedade tem por objeto social (i) a prestação de serviços de intermediação de negócios em geral, exceto imobiliários, (ii) a prestação de serviços em tecnologia da informação e (iii) a prestação de serviços de escritório e apoio administrativo.

Cláusula 4ª - O prazo de duração da sociedade será indeterminado.

CAPÍTULO III - DO CAPITAL SOCIAL

Cláusula 5ª - O Capital Social será de R$ 200.000,00 (duzentos mil reais), totalmente subscrito e integralizado neste ato pela Sócia, em moeda corrente nacional, dividido em 200.000 (duzentas mil) quotas, com valor nominal de R$ 1,00 (um real) cada uma, distribuídas à única Sócia da Sociedade.

Cláusula 6ª - A responsabilidade da Sócia é restrita à sua participação no capital social da Sociedade, mas esta responde pela integralização do capital social, nos termos do Artigo 1.052 do Código Civil.

Cláusula 7ª - As quotas são indivisíveis em relação à Sociedade e cada uma delas dá direito a um voto nas deliberações sociais.

CAPÍTULO IV - DA ADMINISTRAÇÃO DA SOCIEDADE

Cláusula 8ª - A Administração da Sociedade será exercida pelo administrador não sócio ora eleito, o Sr. Renato Morandim, brasileiro, casado, administrador de empresas, nascido em 20/02/1968, portador da Cédula de Identidade RG nº 15.441.366-5 SSP-SP, inscrito no CPF/ME sob o nº 104.087.848-22, residente e domiciliado Capital do Estado de São Paulo, na Avenida José Galante nº 474, apartamento 61, Bairro Vila Andrade, CEP 05642-001, que isoladamente fará uso da Sociedade no exclusivo interesse social, podendo praticar todos os atos de administração e representação judicial ou extrajudicialmente da Sociedade.

DS GJ

DS LBF

Cláusula 9ª - São expressamente vedados, sendo nulos e inoperantes com relação à Sociedade, os atos de administrador ou procurador que a envolverem em obrigações relativas a negócios ou operações estranhas ao objeto social, tais como a prestação de fianças, avais, endossos ou quaisquer outras garantias em favor de terceiros, salvo se deliberado pela Sócia, expressamente autorizando referidos atos.

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Cláusula 10 - A Sociedade considerar-se-á obrigada quando representada (i) pelo Administrador ou (ii) por procurador(es) devidamente constituído(s) pelo Administrador.

Cláusula 11 - A Sociedade poderá ser representada por procuradores para fins judiciais e/ou extrajudiciais (cláusulas "*ad judicia*" e "*ad negotia*"), devendo sempre constar dos instrumentos de mandato o prazo e a extensão dos poderes outorgados, exceto nas procurações "*ad judicia*", que poderão ser outorgadas por prazo indeterminado. Presumem-se outorgadas pelo prazo de 1 (um) ano as procurações omissas quanto ao prazo do mandato, sem prejuízo da citada exceção referente às procurações "ad judicia".

Cláusula 12 - O Administrador poderá realizar retirada mensal a título de pró-labore, a ser definida pela Sócia e segundo critério de razoabilidade.

Cláusula 13 - O Administrador declara, sob as penas da lei e em conformidade com o Artigo 1.011, §1º, do Código Civil, que não está impedido de exercer a administração da Sociedade, por lei especial, ou em virtude de condenação criminal, ou por se encontrar sob os efeitos dela, a pena que vede, ainda que temporariamente, o acesso a cargos públicos; ou por crime falimentar, de prevaricação, peita ou suborno, concussão, peculato, ou contra a economia popular, contra o sistema financeiro nacional, contra normas de defesa da concorrência, contra as relações de consumo, fé pública, ou a propriedade.

DS GJ

CAPÍTULO V - DO CONSELHO FISCAL

Cláusula 14 - A Sociedade não terá Conselho Fiscal.

CAPÍTULO VI - DO EXERCÍCIO SOCIAL E DOS RESULTADOS

Cláusula 15 - O exercício social terá início no primeiro dia do mês de janeiro e encerrar-se-á em 31 de dezembro de cada ano, ocasião em que se procederá à elaboração do balanço do resultado econômico da Sociedade e serão preparadas as demais demonstrações financeiras necessárias.

DS LBF

Parágrafo único - Sem prejuízo do disposto no caput da presente cláusula, a Sociedade poderá levantar balanços patrimoniais e demonstrações de resultados intermediários, bem como distribuir os lucros abrangendo períodos inferiores a um ano, à critério da Sócia.

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Cláusula 16 - Os lucros apurados serão distribuídos à Sócia na proporção de sua participação no capital social da Sociedade, ou de forma desproporcional, segundo critério por ela fixado ou, ainda, permanecerão em reservas de lucros acumulados.

CAPÍTULO VII - DAS DELIBERAÇÕES DA SÓCIA

Cláusula 17 - Serão obrigatoriamente aprovados por meio de instrumento em separado além das matérias determinadas pelo Artigo 1.071 do Código Civil, todas as demais deliberações previstas no presente Contrato Social.

CAPÍTULO VIII - DA DISSOLUÇÃO

Cláusula 18 - A Sociedade poderá ser dissolvida nas hipóteses previstas em lei ou mediante deliberação da Sócia.

Cláusula 19 - Em caso de liquidação ou dissolução da Sociedade, a Sócia imediatamente assumirá a condição de liquidante. Neste caso, os ativos deverão ser utilizados para saldar todas as dívidas da Sociedade. No caso de haver ativos remanescentes, este deverá ser destinado à Sócia.

CAPÍTULO IX - DAS DISPOSIÇÕES FINAIS

Cláusula 20 - O presente Contrato Social poderá ser alterado por deliberação da Sócia.

DS GJ

Cláusula 21 - A Sociedade será regida por este Contrato Social, sendo os casos omissos regulados pelo Código Civil e, supletivamente, pela Lei nº 6.404 de 15 de dezembro de 1976 (Lei das S.A.), quando aplicável.

CAPÍTULO X - DO FORO

Cláusula 22 - As partes elegem o Foro Central da Comarca da Cidade e Estado de São Paulo, como o competente para dirimir as eventuais dúvidas ou controvérsias oriundas deste Contrato Social.

DS LBF

E, por estar assim, justo e contratada, a Sócia e o Administrador eleito assinam o presente Contrato Social, em 03 (três) vias de igual teor e forma, na presença das 2 (duas) testemunhas abaixo.

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São Paulo/SP, 03 de junho de 2021.

SÓCIA:

DocuSigned by:
Guilherme Juliani
A94470D5FF93401...

JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA.
P. GUILHERME RODRIGUES ALVES JULIANI
- Administrador -

ADMINISTRADOR ELEITO:

DocuSigned by:
Renato Morandim
57E586C96F66419...

RENATO MORANDIM
CPF/ME nº 104.087.848-22

Visto do Advogado:

DocuSigned by:
Leandro B Fernandes
00D2032DB117417...

LEANDRO BONADIA FERNANDES
OAB/SP nº 224.243

TESTEMUNHAS:

1. DocuSigned by:
Sheila Morais de Barros
D0F21E28B9B24ED...

NOME: SHEILA MORAIS DE BARROS
RG: 40-790-366-5

2. _____

NOME: HIAGO VICTOR DE OLIVEIRA
RG: 37.827.972-5

[Folha de assinaturas do Instrumento Particular de Constituição da Sociedade Limitada Unipessoal "M3 PAGAMENTOS LTDA.", firmado em 03 de junho de 2021.]

Bradesco BBI 11th Brazil Unlisted Conference

The Peninsula Hotel, New York

Schedule for MOVE3

Wednesday, May 3

2:00-2:50 PM

1x1 meeting
Room: 716
- **Itau US:** Caio Rossoni
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

3:00-3:50 PM

1x1 meeting
Room: 716
- **Mirae Asset:** Malcolm Dorson
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

4:00-4:50 PM

1x1 meeting
Room: 716
- **PC:** Ryan Harwood
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

Thursday, May 4

2:00-2:50 PM

1x1 meeting
Room: 716
- **VanEck:** Patricia Gonzalez
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

3:00-3:50 PM

1x1 meeting
Room: 716
- **Blackstone:** Nicholas Lee
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

4:00-4:50 PM

1x1 meeting
Room: 716
- **Maven:** Amy Glynn
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

5:00-5:50 PM

1x1 meeting
- **Craftsman Management:** Matt Seto
- **Company Reps:** Guilherme Juliani ■ Renato Morandim

6:00-9:00 PM

Cocktail Reception
Location: Salon De Ning – Rooftop - The Peninsula Hotel


RENATO MORANDIM
CFO
MOVE3
TRADE POST BELL
Banco Bradesco S. A.
May 4, 2023
BBD
LISTED
NYSE

MOVE3

STRICTLY CONFIDENTIAL | May 2023

Bradesco BBI Unlisted Conference NY

For additional information, please read carefully the notice at the end of this presentation.



Presenters



Guilherme Juliani

CEO

Over **17** years of experience in the **logistics segment**



Renato Morandim

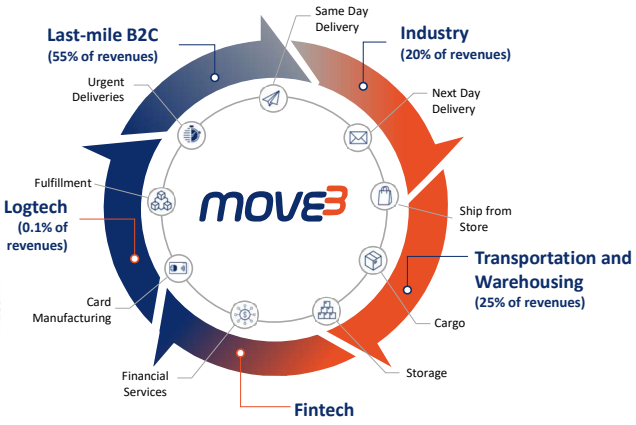
CFO

Over **25** years of experience **in finance**

Move3: Last Mile Focused Company, Based on an Asset-light / Franchise Business Model

Founded in 1993, **MOVE3 is a group of 5 B2B and B2C companies** focused on offering a wide range of **logistics services**

The Ecosystem



Unique Geographic Footprint

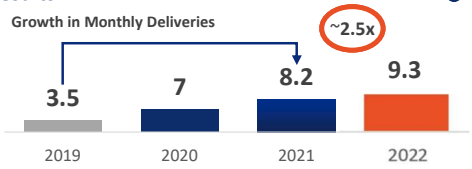


Outstanding Results

R$930+ Million — *Net Revenue 2022*

18.2% — *of Average EBITDA Margin*[1]

10+ Million — *Deliveries per Month*



548 *Franchisees* **with** **6,000+** *Deliverers* **covering** **5,000+** *Cities*

Notes: (1) Average of the EBITDA Margin in 2018, 2019, 2020, 2021 and 2022

MOVE3's Investment Thesis

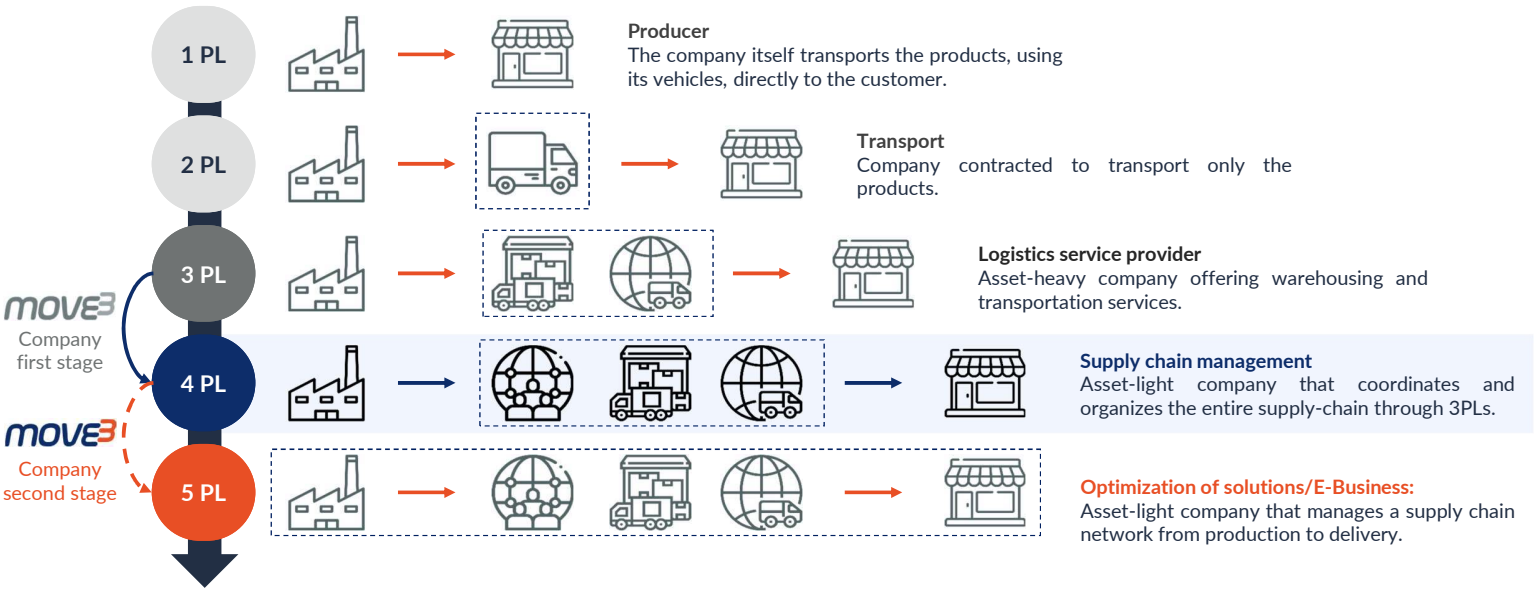
Unique ecosystem focused on offering a wide range of logistics services



1. Attractive market fundamentals, coupled with strong industry tailwinds and high growth potential
2. MOVE3: The most important player in the segment of logistics solution for financial players
3. Unique asset-light business model, with strong track-record to capture both organic and inorganic growth
4. Strong financial performance with consistent top line growth, attractive margins and leverage potential
5. Seasoned management team with years of expertise
6. Benchmark for ESG in the sector presenting a remarkable track record of achievements and initiatives in all verticals

The Logistics Sector

The transport and logistics sector can be classified according to the levels of activity of the players *(Party Logistics)*



Producer
The company itself transports the products, using its vehicles, directly to the customer.

Transport
Company contracted to transport only the products.

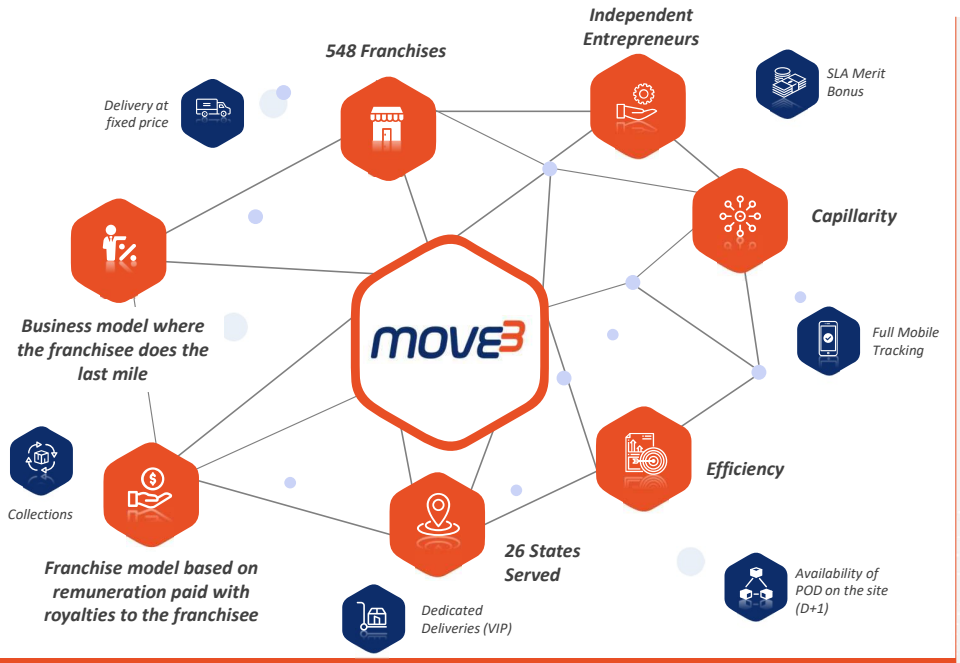
Logistics service provider
Asset-heavy company offering warehousing and transportation services.

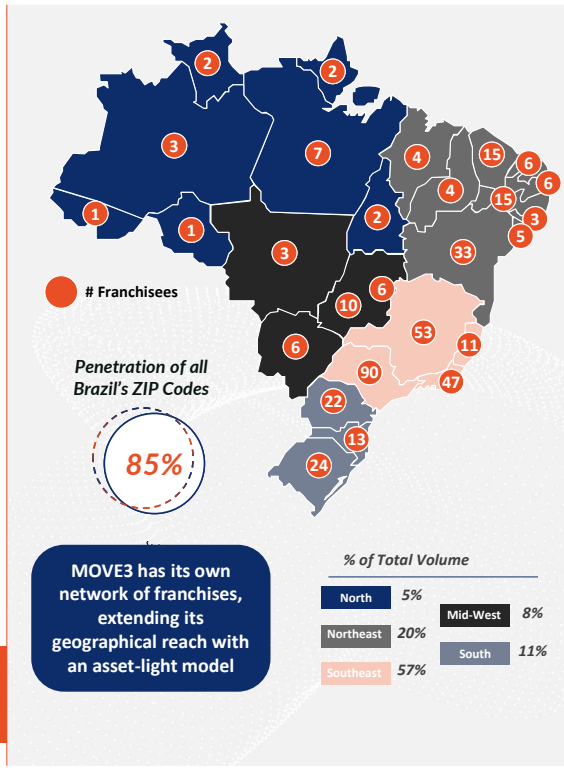
Supply chain management
Asset-light company that coordinates and organizes the entire supply-chain through 3PLs.

Optimization of solutions/E-Business:
Asset-light company that manages a supply chain network from production to delivery.

Source: Warehouse Anywhere, AK Logistics and Supply Chain

Move3 Has an Asset-light Operation with Strong Capillarity





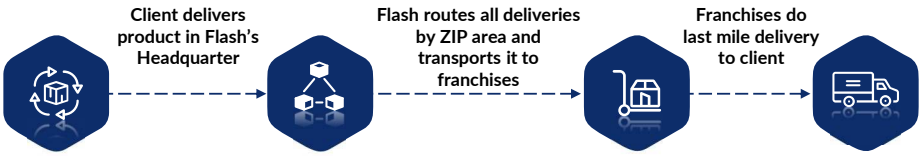
MOVE3 has its own network of franchises, extending its geographical reach with an asset-light model

Exclusive franchise system in which hundreds of entrepreneurs reinforce MOVE3's capillarity, and ensure profitability for the company

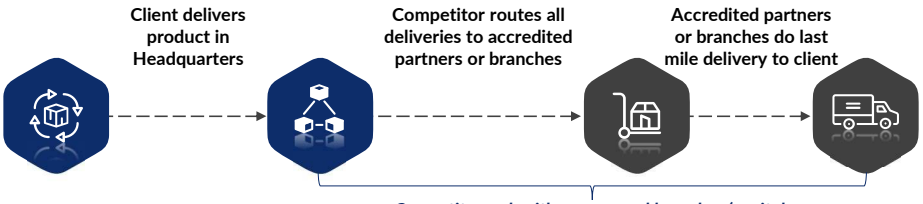
Notes: (1) Considers the volume as of May 2022

Move3's Franchise Business Model Guarantees its Capillarity and Leadership

How the franchise model works is highly superior...



...than competitors' business model



Competitors rely either on owned branches (capital intensive) or on an accredited network (lowly reliable or without exclusivity)

With tracking of warehousing, collections (from clients), transfers and deliveries, **clients can monitor all operations in real time through the software interface provided**

Notes: (1) Considers the volume as of May 2022, (2) As of August 2022

Proven Benefits

- **Sector consolidation**
- **Scalable and profitable platform**
- **Lower costs and risks involving last mile delivery**
- **Franchisee remuneration varies according to the transported volume and royalties**
- **Contract involves exclusivity and determines the region of performance**
- **High penetration brings more clients as franchises are encouraged to originate**

Complementary and Integrated Set of Businesses Supported by a Diligent M&A Approach

MOVE3's Track Record of Transactions

1993

Move3 was born as a *logistic operator* established in the banking segments, a market with very strict data security regulations

2011

In order to improve the quality to the banking clients, Move3 acquired Jallcard, *one-stop-shop* from manufacturing to delivery of *cards*

2015

Move3 *replicate its expertise* from the banking to other markets, such as ecommerce, pharmaceutical and other merchant

2017

Move3 developed a *crowd shipping solution* for on-time deliveries with more than 3,000 registered deliverers

IDCARD: Acquisition of a credit card industry

2020
2021

Move3 expanded its operations with a subsidiary in *Portugal*, making *cross-border operations* possible

Further exploring the Company's tech front, a *fintech* was created for Move3's employees, franchisees and couriers

2022

GoX/Rede 1 Minuto: Solutions for e-commerce and internationalization

Rodoê/Carriers: Last mile deliveries for e-commerce

Proprietary Technology and Unique Automated Infrastructure

Cutting-edge sorters and robots supports Move3's leadership and high productivity

Robust integrated proprietary technology

Phoenix
Warehouse Management Software

Pegasus
Operational Process & Control Software

Pyxis
Manufacturing Management Software

Portal
Clients' BI for lifetime tracking information



The new technologies acquired by MOVE3 have expanded capacity by adding ***15,000 more packages per hour***, equivalent to more than ***9.0 million per month***, nearly doubling productivity



220 Automated Guided Vehicle



Conveyor Belt with 800 outputs

BIG DATA

MACHINE LEARNING

CHATBOT

CYBERSECURITY





Current Company Physical Structure



Campus Sadae 20.000m2



Campus Mangels



New (Plus 40.000 m2)

Capex

Total Cost	= U$ 10,000,000.00
Already Paid	= U$ 3,000,000.00
Completion Estimate	: December 2023
Current Capacity	: 500.000 per day
After Completion	: 1.500.000 per day

[Placeholder: Video 2]

Complementary and Integrated Set of Businesses that Makes Move3 the Reference in Brazilian Logistics



Services

Blue-Chip Clients

Last-mlie B2C

Logistic operator for the distribution of documents with a **focus on the banking sector**

55% of Revenues 2022

Industry

Specializes in the manufacturing of **bank cards, with EMV, RFID, Biometric, Private Label and Logistics Solutions**

19.9% of Revenues 2022

Transportation & Warehousing

Distribution and storage of orders with a focus on **e-commerce, the pharmaceutical industry and merchant acquirers**

25% of Revenues 2022

Logtech

Sharing economy platform for **urgent deliveries**

0.1% of Revenues 2022

Fintech

Tailor-made Fintech for MOVE3's **employees, franchisees** and **couriers** (2)

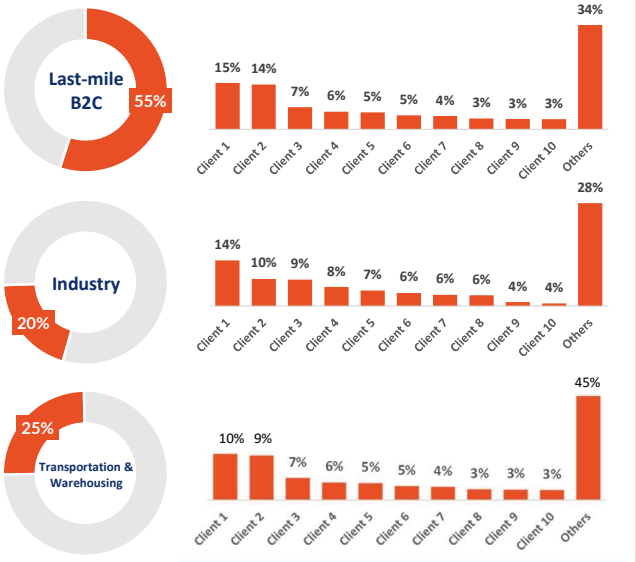
Levoo and M3Bank are part of Move3 growth investments in logtech segment

Notes: (1) As of May 2022 (2) Revenue generated by M3Bank is immaterial

Increasingly Better Operational Performance with an Unmatched Commitment to Providing the Best Service Possible to its Customers

Move3's Robust and Diversified Client Base Enables a De-Risked Operation

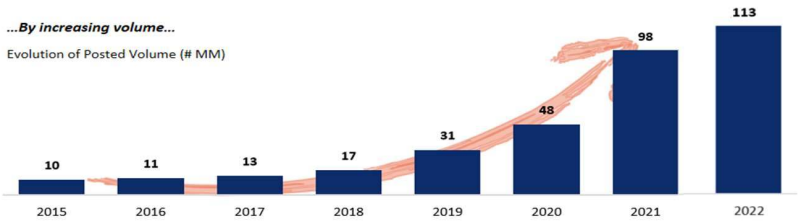
Top 10 Clients Revenue Breakdown per Business Unit[1]



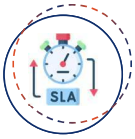
MOVE3 has been able to improve its performance...

...By increasing volume...

Evolution of Posted Volume (# MM)



Strong SLA Indicators[2]



Client SLA	Franchise SLA	Product SLA
96.4%	*98.1%*	*91.6%*

Move3 as a Tech Verticalized Player in the Brazilian Market

The group offers a complete solution to the banking market, and to e-commerce as a full-commerce player

Full-commerce

Darkstore & fulfillment

1. **Receivement**
2. **Storage**
3. **Inventory Management**
4. **Cross Docking**
5. **Picking**
6. **Expedition**

Ship from store

23 **Current Operating States**

Move3 integrates through technology stocks from different sales channels and ***transforms the customer's physical store into a distribution point***

Agility to deliver your product to the end customer

Best value for money in shipping

Case PagSeguro

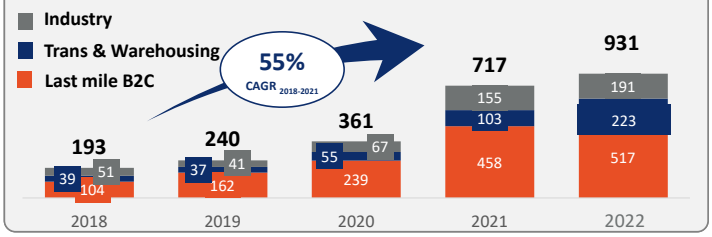
Banking Market

1. Client orders machine and card (if desired) online on PagSeguro's website
2. PagSeguro's system feeds third-party API and Moove's database to produce payment machine
3. Jall's database checks API for card orders and client info every 30 minutes
4. Jall produces card based on API information
5. Moove packages order (card + POS)
6. Moove checks order details and produces POS (payment machine)
7. Levoo can deliver order to final client

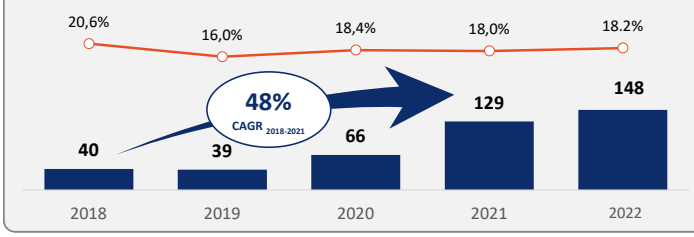
Integrate payment machine assembling, debit card sales, focusing on decreasing the time difference between receiving the machine and card

Robust and Consistent Financial Performance Despite Challenging Scenarios, Such as the Pandemic-Induced Recession and Recent Inflationary Pressures

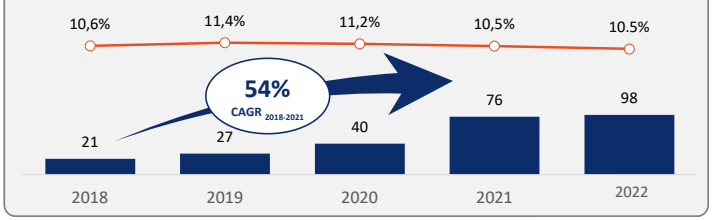
Net Revenue (R$ mm)



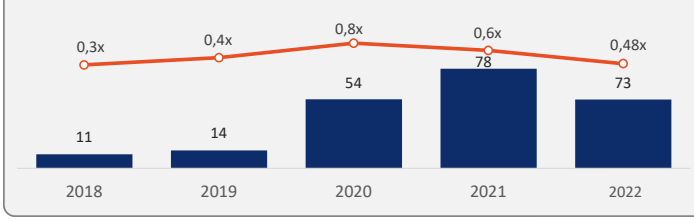
EBITDA (R$ mm) & EBITDA Margin (%)



Net Income (R$ mm) and Net Income Margin (%)



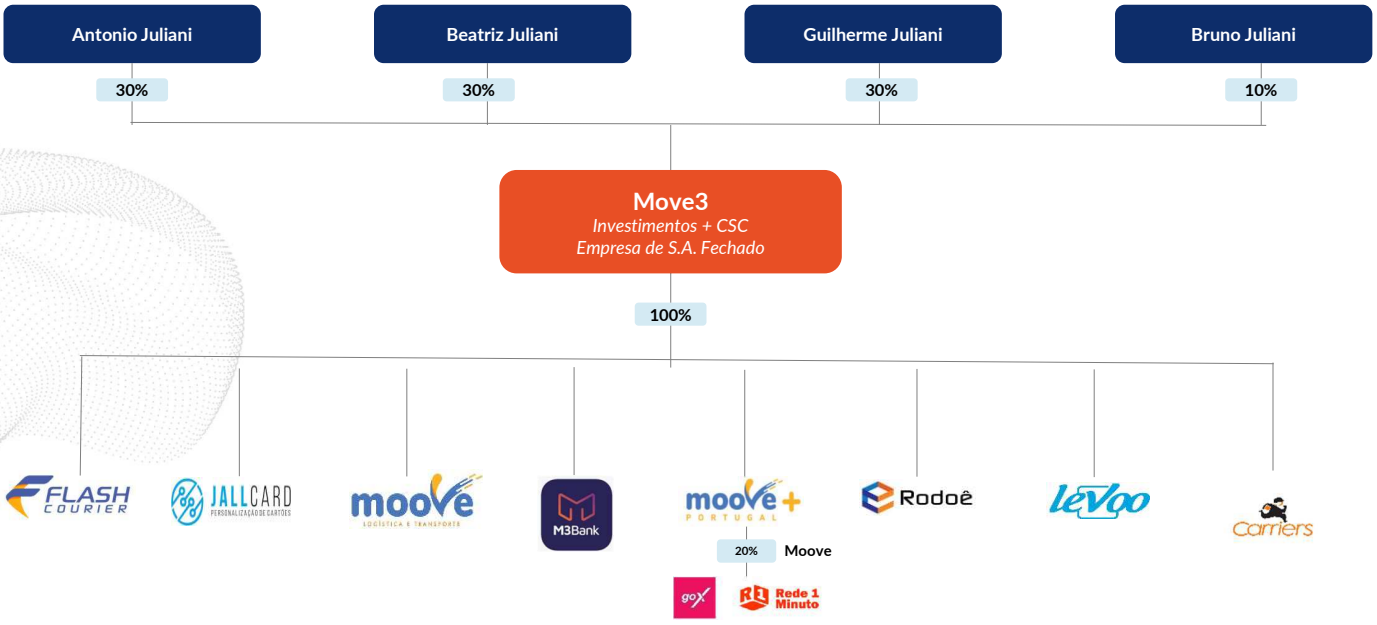
Leverage (Net Debt / EBITDA, x)



Note: Graphs do not consider Levoo's and M3Bank's results


Asset-Light Operation Enabling a Unique Return Profile
MOVE
Scale Enabling Increasingly Lower Unitary Costs
100% of Outsourcing Through Franchises
Integrated Business Units
Tech-Enabled Operation
+39%
ROIC 2022
R$3.0 bn
of revenue goal in five years

Organizational Structure



Seasoned Management Team with over a Century of Combined Experience

Top Management



Juliana Vaz
Customer Service
+5 years at Move3



Danilo Papa
Operational Superintendent
+10 years at Move3



Marcio Casto
Director of JallCard
+15 years at Move3



Priscila Goto
Financial Superintendent
+25 years at Move3



Guilherme Juliani
CEO
+14 years at Move3



Renato Morandim
CFO
+5 years at Move3



Andrez Velasco
COO
+20 years at Move3



Eder Rosa
Franchise Superintendent
+3 years at Move3



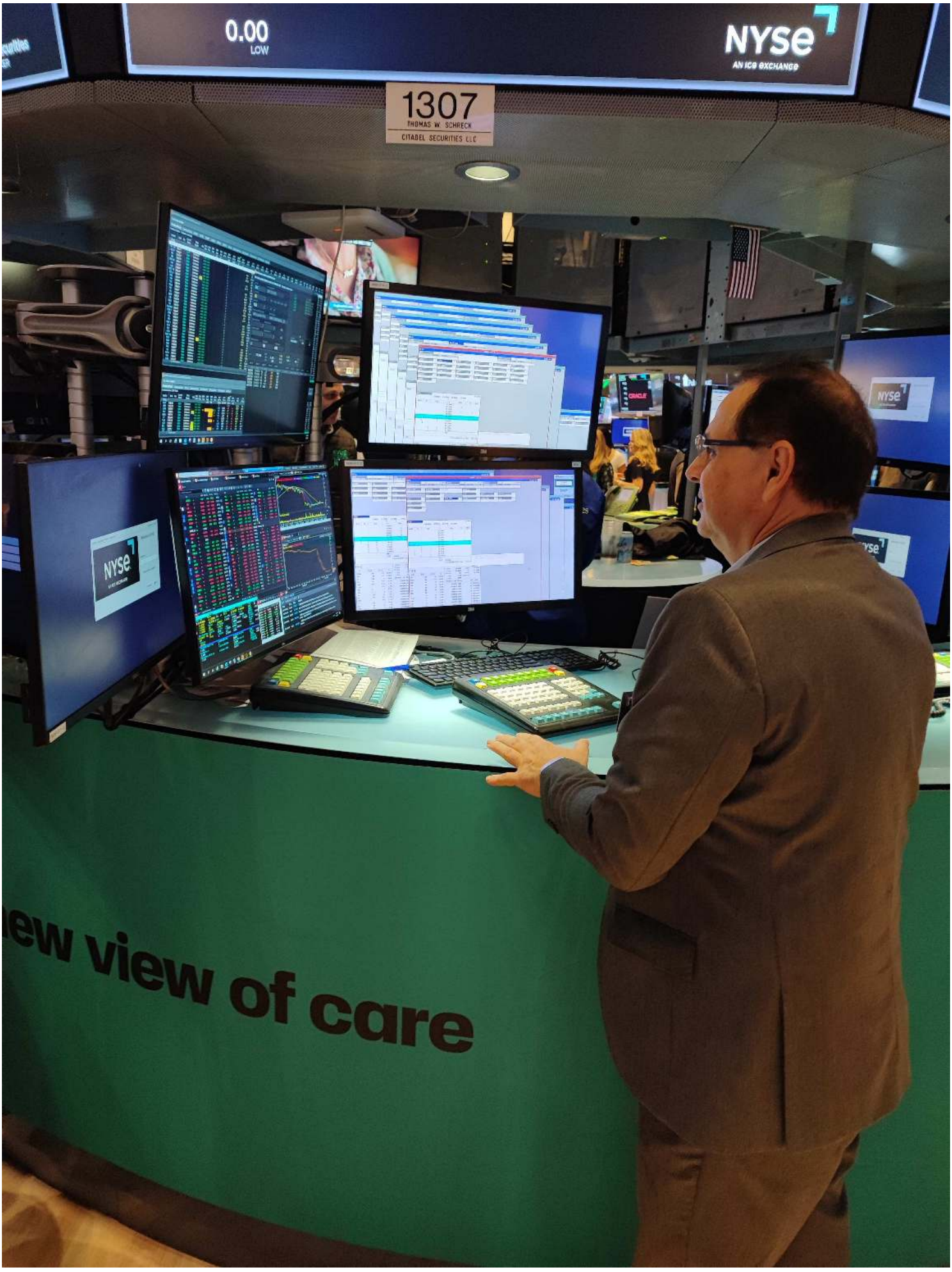
Closing Remarks

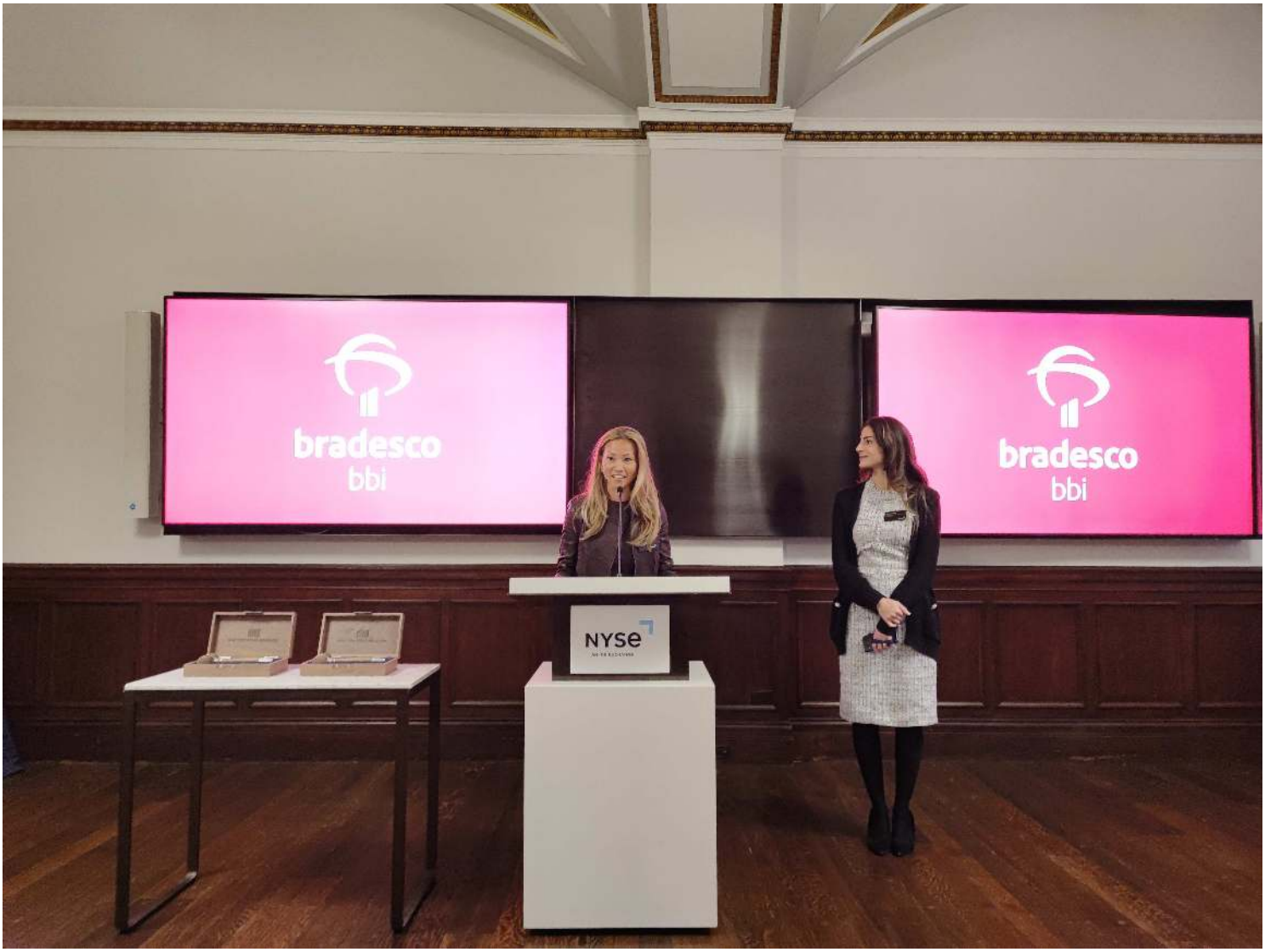


- Distinct Franchise Model that Allows MOVE3 to Have an Asset-Light Operation
- Attractive Industry Dynamics in Underserved Sectors With Substantial Room for Growth
- The Most Important Player in the Segment of Logistics Solutions for Financial Players
- Strong Capillarity Allowing Fast Growth In the E-commerce Segment
- Successful Track Record of Capital Allocation for Both Organic and Inorganic Growth
- Solid and Resilient Financial Figures Coupled with High Margins
- Seasoned Management Team Supported by Reference Shareholders with Long Term View


move3


BBD
LISTED
NYSE
NYSE


0.00
LOW
NYSE
AN ICE EXCHANGE
1307
THOMAS W. SCHRECK
CITADEL SECURITIES LLC
ew view of care


bradesco
bbi
bradesco
bbi
NYSE


NYSE
AN ICE EXCHANGE

IBIRAPUERA UNIVERSITY
Professional Master's Program in Business Administration

RENATO MORANDIM

The Influence of Intangibility on IPO Underpricing

São Paulo
2023

M829i Morandim, Renato.
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Advisor: Juliano Augusto Orsi de Araújo.
Bibliographical references: pp. 31–34.

1. Capital market. 2. Securities market. 3. Financial market. I. Araújo, Juliano Augusto Orsi de, *advisor*.
II. Title.

CDD 332.6332

Librarian Responsible: Cintia de Oliveira Lima Morandim – CRB-8/10654

Resumo

O tema *underpricing*, não é uma coisa nova em termos de pesquisa, seus primeiros estudos foram realizados na década de 70 e foi abordado por diversos pesquisadores como: Stoll & Curley (1970), Logue (1973), Ibbotson (1975), Ljungqvist (1997, 2003, 2007), J.Ritter & Welch (2002). Esse estudo ter por objetivo identificar se existe uma relação entre a estrutura de ativos intangíveis de uma empresa e seu *underpricing*. Importante ressaltar que underpricing é o retorno anormal positivo que a ação de uma empresa tem em seu primeiro dia de pregão. Esse fenômeno foi identificado no Brasil nos estudos realizados por Aggarwal et al. (1993). Nosso estudo irá replicar parte da metodologia utilizada por Aggarwal et al. (1993), para identificar se nossa amostra de 178 empresas que realizaram IPO nos anos de 2002 a 2021, tem retorno anormal positivo, *underpricing*, nesse período. Os resultados dos testes apontaram que o fenômeno continua ocorrendo, sendo que na média as empresas tiveram em seu primeiro dia 5,17% de retorno anormal positivo e descontando o efeito médio do Ibovespa, o retorno anormal positivo foi de 5,04%. Após essa contestação, foi executada a segunda etapa do estudo para validação se empresas intangíveis-intensivas apresentam um retorno anormal positivo maior quando comparadas com as demais empresas. Os resultados obtidos da regressão linear simples não encontraram uma significância suficientemente forte para validação dessa hipótese, concluindo que não existem evidências para essa afirmação.

Palavras-chaves: underpricing, intangibilidade, intangíveis-intensivas, IPO

Abstract

The underpricing theme is not a new thing in terms of research, its first studies were carried out in the 70s and it was approached by several researchers such as: Stoll & Curley (1970), Logue (1973), Ibbotson (1975), Ljungqvist (1997, 2003, 2007), J.Ritter & Welch (2002). This study aims to identify whether there is a relationship between the structure of intangible assets of a company and its underpricing. It is important to emphasize that underpricing is the abnormal positive return that a company's share has on its first trading day. This phenomenon was identified in Brazil in studies carried out by Aggarwal et al. (1993). Our study will replicate part of the methodology used by Aggarwal et al. (1993), to identify whether our sample of 178 companies that carried out IPOs in the years 2002 to 2021, have positive abnormal returns, underpricing, in this period. The results of the tests showed that the phenomenon continues to occur, and on average the companies had a positive abnormal return of 5.17% on their first day and discounting the average effect of the Ibovespa, the positive abnormal return was 5.04%. After this challenge, the second stage of the study was carried out to validate whether intangible-intensive companies present a higher positive abnormal return when compared to the other companies. The results obtained from simple linear regression did not find a sufficiently strong significance to validate this hypothesis, concluding that there is no evidence for this statement.

Keywords: underpricing, intangibility, intensive-intangibles, IPO

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 15, 2026

UNIVERSIDADE IBIRAPUERA
Programa de Mestrado Profissional em Administração

RENATO MORANDIM

Influência da intangibilidade no Underpricing de IPO's

São Paulo
2023

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Orientador: Juliano Augusto Orsi de Araújo.
Referências bibliográficas: f. 31-34.

1. Mercado de capitais. 2. Mercado de valores mobiliários 3. Mercado financeiro. I. Araújo, Juliano Augusto Orsi de. *orientador*. II. Título.

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Bibliotecária Responsável: Cíntia de Oliveira Lima Morandim - CRB 8/10654

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Exhibit C.IV - Evidence that the beneficiary has been employed in a critical or essential capacity for organizations and establishments that have a distinguished reputation

PRIVATE AGREEMENT FOR THE PROVISION OF SERVICES AND OTHER COVENANTS

By this Private Agreement, on the one hand:

PRONTO CARGO DO BRASIL LTDA., a private legal entity, registered with the Commercial Registry of the State of São Paulo (JUCESP) under NIRE No. 3590423167-3, enrolled with the National Register of Legal Entities (CNPJ) under No. 13.639.824/0002-39, with its address at Rua Estrela do Oeste, No. 124, Warehouse A25, A26, Offices 27 and 28, Jardim Geraldo Neighborhood, Guarulhos/SP, ZIP Code 07140-030, hereinafter referred to simply as the **CONTRACTING PARTY**;

and, on the other hand:

VENETO PERÍCIA CONTÁBIL LTDA., enrolled with the CNPJ under No. 52.582.981/0001-26, with its head office registered under NIRE No. 35262427329, with its address at Rua Wagih Assad Abdalla, No. 131, Lot 7, Block 41, Morumbi, São Paulo/SP, ZIP Code 05651-020, represented by **RENATO MORANDIM**, Brazilian, married under the regime of total separation of property, accountant, registered with the Regional Accounting Council of the State of São Paulo (CRC-SP) under Registration No. SP-344207/O-7, holder of Identity Card No. 15.441.366-5 SSP/SP, enrolled with the CPF/MF under No. 104.087.848-22, email address: renato.morandim@gmail.com, hereinafter referred to simply as the **CONTRACTED PARTY.**

The Parties hereby enter into this Service Agreement, which shall be governed by the following terms and conditions.

SUBJECT MATTER

Clause 1. Pursuant to this Agreement, the CONTRACTING PARTY retains the services of the CONTRACTED PARTY, which, through its legal representative or third parties affiliated with it and/or directly or indirectly involved in the performance of this Agreement, shall provide ADMINISTRATIVE AND FINANCIAL MANAGEMENT services by analyzing the data of all business units and CNPJ registrations of the CONTRACTING PARTY and performing, among others, the following principal activities:

- Manage financial controls and accounting procedures;
- Ensure complete transparency regarding the Company's financial performance;
- Advise on strategies to increase revenue and reduce costs;
- Identify and communicate potential risks in a timely manner;
- Support the CEO in preparing monthly and annual financial plans;
- Ensure the timely and accurate processing of customer billings and payments;
- Develop and implement financial strategies aligned with the Company's business objectives and long-term growth;
- Oversee financial operations, including accounting, budgeting, forecasting, and financial reporting;
- Develop and maintain financial policies and procedures to ensure compliance with applicable regulatory requirements;
- Provide financial analysis and guidance to the executive team in support of strategic decision-making;
- Manage relationships with external stakeholders, including investors, auditors, and financial institutions;

- Lead the development and implementation of risk management strategies;
- Ensure that financial practices comply with industry standards and best practices; and
- Perform any other activities inherent to the services for which the CONTRACTED PARTY has been retained.

Paragraph 1. All services shall be performed in accordance with the CONTRACTING PARTY'S needs, conditions, deadlines, and specifications.

Paragraph 2. The services shall be performed at the CONTRACTED PARTY'S registered office, located at Rua Estrela do Oeste, No. 124, Warehouse A25, A26, Offices 27 and 28, Jardim Geraldo Neighborhood, Guarulhos/SP, ZIP Code 07140-030.

TERM AND TERMINATION

Clause 2. This AGREEMENT shall remain in effect from 08/01/2024, through 08/01/2025.

Paragraph 1. Unless either Party expressly objects by written notice delivered at least ten (10) calendar days prior to the expiration of this Agreement, it shall be automatically renewed for successive 12 month terms.

Paragraph 2. If the Parties agree to renew this Agreement for a period other than the 12 months established above, such renewal period shall be set forth in a written amendment to this Agreement.

COMPENSATION

Clause 3. During the term of this Agreement, the CONTRACTING PARTY shall pay the CONTRACTED PARTY a monthly fee in the amount of R$35,000.00 (thirty-five thousand reais).

Paragraph 1. The amount stated above shall be paid in a single monthly installment no later than the last day of the month in which the services are rendered.

Paragraph 2. Payment is conditioned upon the prior submission by the CONTRACTED PARTY of the corresponding Electronic Service Invoice (NFS-e), containing a detailed description of the services performed, projects completed, and/or reports delivered during the applicable month.

Paragraph 3. The CONTRACTED PARTY shall issue and submit the Electronic Service Invoice no later than five (5) days before the payment date established in the preceding paragraph.

Paragraph 4. Any Electronic Service Invoice containing errors or inaccuracies shall be returned to the CONTRACTED PARTY for correction. In such event, the payment deadline established in Paragraph 1 shall no longer apply, and payment shall be made within five (5) days after the corrected invoice has been resubmitted.

---

[1] Pursuant to Resolution No. 169 of the Simples Nacional Management Committee (CGSN), dated July 27, 2022, all MEI (Individual Micro-Entrepreneur) service providers in the country must issue the national standard NFS-e to document their transactions.

Paragraph 5. Payment of the Electronic Service Invoice shall be made to a bank account held by the CONTRACTED PARTY'S, Bank: Cora / Branch: 0001/ Checking Account: 4502125-2

Paragraph 6. The compensation payable to the CONTRACTED PARTY includes all costs and expenses of any kind, including, without limitation, taxes, fees, charges, assessments, fiscal and parafiscal contributions, and any other amounts arising directly or indirectly from this Agreement or its performance. Such amounts shall be the sole responsibility of the CONTRACTED PARTY, without any right to reimbursement.

Clause 4. If payment is unjustifiably delayed due solely to the fault of the CONTRACTING PARTY, the overdue amount shall accrue a contractual penalty of 0.5% (one-half percent) and default interest at the rate of 1% (one percent) per month, calculated pro rata die, for the period from the date payment became due until the date of actual payment.

Paragraph 1. Any delay by the CONTRACTED PARTY in submitting the applicable invoice and/or service receipt shall not obligate the CONTRACTING PARTY to pay any penalty, damages, default interest, or monetary adjustment.

Paragraph 2. The CONTRACTING PARTY is authorized to withhold or offset any amounts otherwise payable under this Agreement, pursuant to Article 368 of the Brazilian Civil Code, in compensation for any losses or damages caused by the CONTRACTED PARTY, including those arising from the acts or omissions of its employees, representatives, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement.

Clause 5. In addition to the monthly compensation established herein, the CONTRACTING PARTY shall pay the CONTRACTED PARTY, as a cost-of-services allowance, an annual amount equal to one (1) monthly payment of R$35,000.00 (thirty-five thousand reais), payable no later than the last business day of each year during the term of this Agreement.

PRICE ADJUSTMENT, RENEGOTIATION OF COMPENSATION, AND ECONOMIC-FINANCIAL REBALANCING

Clause 6. No adjustment to the compensation established herein shall be made during the term of this Agreement or any amendments thereto.

Clause 7. The fixed compensation established under this Agreement may be renegotiated, provided that at least twelve (12) months have elapsed from the Agreement's effective date.

Paragraph 1. The monthly compensation shall thereafter be adjusted in accordance with the General Market Price Index (IGP-M), published by Getulio Vargas Foundation (FGV), or another adjustment index mutually agreed upon by the Parties. If the Parties are unable to reach agreement regarding the adjusted amount, either Party may terminate this Agreement without penalty or liability to the other.

TERMINATION

Clause 8. This Agreement may be terminated prior to its expiration upon the occurrence of any of the following events:

a) Insolvency, judicial or extrajudicial dissolution, the filing of an application for judicial reorganization, or the entry of a bankruptcy order with respect to either Party;

b) An event of force majeure, as provided for in Article 393, sole paragraph, of the Brazilian Civil Code;
c) Mutual agreement of the Parties;
d) Delay in, or failure to deliver, the services requested by the CONTRACTING PARTY within the established deadlines;
e) Failure to provide evidence that all taxes due on the amounts received by the CONTRACTED PARTY have been properly paid;
f) Suspension or interruption of the services without just cause;
g) Repeated failures in the performance of this Agreement that require the CONTRACTING PARTY to make decisions exposing it to business or financial risks; or
h) Breach of any provision, term, or condition of this Agreement.

Paragraph 1. Termination pursuant to items (a), (b), or (c) above, provided the applicable legal requirements have been satisfied, shall not give rise to the payment of any contractual penalty.

Paragraph 2. In the event of early termination pursuant to items (d) through (h) above, the breaching Party shall pay the non-breaching Party a contractual penalty equal to ten percent (10%) of the total value of this Agreement. For purposes of this provision, the total value of this Agreement shall be deemed to equal twelve (12) times the monthly fixed compensation in effect on the date of termination.

Clause 9. This instrument may be terminated by either party at any time without the need for a specific reason—that is, this service provision agreement may be terminated without cause—provided that a minimum notice period of 10 (ten) days is observed for the written notice of the intended termination.

Paragraph 1. In the event of early termination of this Agreement without cause, neither party shall be liable to pay the other an indemnity fine, provided the notice period described in Clause 5 is observed; the party that fails to comply with the required notice period shall pay the other Party a contractual penalty equal to one (1) monthly compensation payment.

Paragraph 2. In the event of an early termination for cause, the CONTRACTED PARTY shall complete and deliver to the CONTRACTING PARTY all projects, reports, and performance analyses then in progress within five (5) days after receiving notice of termination, or within such other period as the Parties may agree upon in writing at the time of termination.

Paragraph 3. If the CONTRACTED PARTY fails to deliver the projects, reports, and performance analyses described in Paragraph 2 within the required period, it shall also be liable for a compensatory penalty equal to one (1) monthly compensation payment.

Paragraph 4. Any contractual penalty payable under this Clause shall be paid within fifteen (15) days after notice of termination is given, unless the Parties agree otherwise in writing.

Clause 10. In the event of termination, the cost-of-services allowance provided for in Clause 5 shall be paid on a pro rata basis, according to the number of months during which services were actually performed in the calendar year in which the Agreement is terminated.

Clause 11. The CONTRACTED PARTY reserves the right to receive proportional remuneration for the days services were actually rendered up to the date of termination—subject, in all cases,

to the submission of a Service Invoice (NFS-e) containing a detailed description of the services provided and the relevant period—with payment to be made within 10 (ten) days of receipt of the NFS-e.

Clause 12. For purposes of collecting any contractual penalties or any other outstanding amounts due under this Agreement, the Parties acknowledge that this Agreement constitutes sufficient written evidence to support the filing of the appropriate judicial action, without the need for prior notice, since the mere failure to perform the applicable obligation shall constitute the defaulting Party's formal default.

OBLIGATIONS AND RESPONSIBILITIES OF THE CONTRACTOR

Clause 13. The CONTRACTED PARTY shall not be liable for any delays in the performance of the services in accordance with the schedule established by the Parties, provided that such delays result from circumstances beyond its reasonable control or from an event of force majeure, duly demonstrated to the CONTRACTING PARTY, including, without limitation, the unavailability of equipment required for the performance of the services, changes subsequently requested by the CONTRACTING PARTY, or the absence or delay in providing supplemental information that may be necessary for the performance of the services, thereby causing an interruption in the development or delivery of the services.

Clause 14. All taxes, fees, fiscal, social security, labor, occupational accident, or parafiscal contributions applicable under the CONTRACTED PARTY'S legal and tax regime, whether currently imposed or subsequently enacted, and arising from the services provided under this Agreement, shall be the sole responsibility of the CONTRACTED PARTY.

Sole Paragraph. The CONTRACTED PARTY shall maintain all tax compliance documentation current throughout the term of this Agreement and shall provide such documentation whenever requested by the CONTRACTING PARTY, under penalty of termination of this Agreement.

Clause 15. The CONTRACTED PARTY shall bear sole responsibility for any consequences resulting from its failure to properly pay any taxes, fees, fiscal, social security, labor, occupational accident, or parafiscal contributions applicable under its legal and tax regime, whether relating to its employees or to representatives, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement.

Clause 16. The CONTRACTED PARTY shall be solely responsible for any damages suffered by the CONTRACTING PARTY arising from the CONTRACTED PARTY'S negligence or willful misconduct in the performance of this Agreement, particularly where the CONTRACTING PARTY'S decisions are based on reports, analyses, or opinions prepared by the CONTRACTED PARTY.

Clause 17. The CONTRACTED PARTY shall also be responsible for resolving any issues relating to the performance of the services covered by this Agreement, including proposing alternative solutions not originally contemplated herein whenever necessary for the approval and implementation of projects or corrective measures, at no additional cost to the CONTRACTING PARTY.

Clause 18. The CONTRACTED PARTY shall maintain effective communication with the CONTRACTING PARTY in order to avoid interruptions or delays in the performance of the services.

Clause 19. The CONTRACTED PARTY shall also have the following obligations and responsibilities:

Paragraph 1. Through its representatives, legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, perform all services contemplated herein, from commencement through completion, exercising the highest professional standards and strictly complying with the conditions, deadlines, and specifications agreed upon by the Parties.

Paragraph 2. Observe the principle of objective good faith in all dealings conducted on behalf of the CONTRACTING PARTY, acting with loyalty, respect, integrity, and ethical conduct throughout all negotiations.

Paragraph 4. Submit reports, spreadsheets, work products, and results whenever requested by the CONTRACTING PARTY.

Paragraph 5. Fully comply with all internal rules, regulations, and disciplinary policies in effect at the CONTRACTING PARTY'S facilities.

OBLIGATIONS OF THE CONTRACTING PARTY

Clause 20. The CONTRACTING PARTY shall make available to the CONTRACTED PARTY all information, documents, resources, facilities, and personnel reasonably necessary for the performance of the services contemplated by this Agreement.

Clause 21. The CONTRACTING PARTY shall notify the CONTRACTED PARTY, in writing, of any defects, deficiencies, or irregularities identified in the performance of the services so that appropriate corrective measures may be taken in a timely manner to prevent losses arising from decisions made by the CONTRACTING PARTY based on the reports or work product prepared by the CONTRACTED PARTY.

Clause 22. The CONTRACTING PARTY shall have the following obligations:

Paragraph 1. Observe the principle of objective good faith in its dealings with the CONTRACTED PARTY, acting with loyalty, respect, and integrity in the performance of its obligations under this Agreement.

Paragraph 2. Make all payments in accordance with the provisions set forth under the section entitled COMPENSATION of this Agreement.

Clause 23. The CONTRACTING PARTY may, at any time, request evidence that the CONTRACTED PARTY has properly paid all applicable taxes, fees, fiscal, social security, labor, occupational accident, and parafiscal contributions, for the purpose of verifying the CONTRACTED PARTY'S compliance with its legal obligations; failure to provide documentation demonstrating compliance with applicable tax, fiscal, or social security obligations shall constitute grounds for the early termination of this Agreement.

INTELLECTUAL PROPERTY RIGHTS

Clause 24. Any copyrights, intellectual property rights, or other proprietary rights relating to the services performed, projects developed, or work products created—including, without limitation, methodologies, databases, software, and any other works developed or created by the CONTRACTED PARTY for the CONTRACTING PARTY that are capable of commercial exploitation—shall be automatically licensed to the CONTRACTING PARTY on a royalty-free basis.

Clause 25. The license provided for herein shall also extend to any technical improvements or enhancements subsequently developed by the CONTRACTED PARTY with respect to the works, products, or projects subject to such license.

Clause 26. The Parties further agree that all products, projects, and other work products developed by the CONTRACTED PARTY, whether through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall be the property of the CONTRACTING PARTY.

Clause 27. For purposes of implementing the provisions of this Section, the CONTRACTED PARTY agrees to execute any licenses, assignments, transfers, or other instruments that may be necessary to effectuate the rights granted herein.

COMPLIANCE WITH THE BRAZILIAN GENERAL DATA PROTECTION LAW (LGPD)

Clause 28. The CONTRACTING PARTY expressly consents to the CONTRACTED PARTY'S, whenever necessary, collecting, processing, and sharing the personal data required for the performance of this Agreement, pursuant to Article 7, Item V, of the Brazilian General Data Protection Law (LGPD), as well as processing the data necessary for compliance with legal or regulatory obligations, pursuant to Article 7, Item II, of the LGPD.

Paragraph 1. Additional data may be collected, if necessary, pursuant to a separate consent instrument to be executed by the Parties, which shall constitute an amendment to this Agreement.

CONFIDENTIALITY AND NON-COMPETITION

Clause 29. The CONTRACTED PARTY, including its legal representative, employees, agents, and third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall, during the term of this Agreement and for five (5) years following its expiration or termination, maintain the strictest confidentiality regarding any data, materials, information, documents, technical or commercial specifications, innovations, improvements, or other information obtained from or entrusted by the CONTRACTING PARTY in connection with this Agreement, whether such information belongs to the CONTRACTING PARTY or to third parties; such information shall not, under any circumstances, be disclosed, revealed, reproduced, used, or made available to any third party without the CONTRACTING PARTY'S prior written consent.

Clause 30. The CONTRACTED PARTY further agrees:

Paragraph 1. Not to use any confidential information to which it has access for its own exclusive or unilateral benefit, whether present or future, or for the benefit of any third party.

Paragraph 2. Not to make any recordings, photographs, or copies of documents, databases, computer systems, information, or other technologies to which it has access, unless expressly authorized in writing by the CONTRACTING PARTY'S Board of Directors.

Paragraph 3. Not to appropriate any confidential or proprietary materials, information, or personal documents made available for the performance of the contracted services.

Paragraph 4. Not to disclose or transmit any confidential information to third parties and to remain fully responsible for any person who gains access to such information through the CONTRACTED PARTY, indemnifying the CONTRACTING PARTY for any damages resulting from an unauthorized disclosure.

Paragraph 5. Not to disclose, by any means whatsoever, any confidential information or documents to which it has access.

Paragraph 6. Confidential Information is defined as: all information, data, processes, projects whether under development or already implemented, source code, records, commercial and accounting flowcharts, reports, devices, and any other materials owned by the CONTRACTING PARTY.

Paragraph 7. Not to disclose, disseminate, reproduce, exploit, publish, duplicate, transfer, or otherwise reveal, directly or indirectly, whether personally or through third parties, any trade secrets without the prior written authorization of the CONTRACTING PARTY.

Clause 31. Any breach of this CONFIDENTIALITY AND NON-COMPETITION AGREEMENT, in addition to any applicable criminal liability, shall render the CONTRACTED PARTY liable for all losses and damages suffered by the CONTRACTING PARTY, as determined through the appropriate compliance review and judicial proceedings, as well as a contractual penalty equal to six (6) times the monthly fixed compensation in effect on the date of the breach.

Paragraph 1. Any Party that maliciously uses information obtained through this contractual relationship to harm the other Party, particularly through false statements constituting defamation, libel, slander, or any other acts damaging the reputation or image of the legal entities involved, shall be subject to any applicable administrative, civil, and criminal sanctions.

SERVICE SUSPENSION PERIOD

Clause 32. The Parties agree that, after completing at least twelve (12) months of service, the CONTRACTED PARTY may suspend the performance of the services by providing the CONTRACTING PARTY with at least thirty (30) days' prior written notice, specifying the beginning and ending dates of the suspension period.

Paragraph 1. Such advance notice is required for organizational purposes; the CONTRACTED PARTY, exercising its independent discretion, shall designate qualified personnel to continue performing its activities during the suspension period, since the department in which the CONTRACTED PARTY provides services does not suspend its operations due to employee vacations or service providers' leave periods.

Paragraph 2. During the CONTRACTED PARTY'S service suspension period, the CONTRACTING PARTY shall have no obligation to make any payments, as the compensation established under this Agreement is expressly conditioned upon the actual performance and delivery of the contracted services.

NON-SOLICITATION

Clause 33. The CONTRACTED PARTY shall not solicit or hire any employee of the CONTRACTING PARTY during the term of this Service Agreement or for a period of twenty-four

(24) months following the termination of the services.

Paragraph 1. Any violation of this Clause shall subject the CONTRACTED PARTY to a compensatory penalty equal to the value of the contracted services, payable to the CONTRACTING PARTY, for each employee hired.

Paragraph 2. The foregoing penalty shall apply even if the employment offer originated at the initiative of the CONTRACTING PARTY'S employee.

METHOD OF COMMUNICATION

Clause 34. All communications and notices exchanged between the Parties arising out of this Agreement, its appendices, or the ordinary course of the services—including service requests, delivery of spreadsheets, schedules, projects, reports, payment notifications, requests for proof of tax payments by the CONTRACTED PARTY, and any other matters arising exclusively from the performance of the services—shall, to be deemed valid and legally effective, be made in writing and sent exclusively to the following email addresses:

CONTRACTING PARTY:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRACTED PARTY through its partner and legal representative:
renato.morandim@prontocargo.com.br

Clause 35. All communications and notices, particularly those relating to termination of this Agreement, amendments thereto, or any other matter involving penalties or obligations of either Party, shall, to be considered valid and legally effective, be made in writing and sent exclusively to the following email addresses:

CONTRACTING PARTY:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRACTED PARTY, through its partner and legal representative:
renato.morandim@prontocargo.com.br

Paragraph 1. All communications, notices, and other information shall be transmitted by email and addressed to email accounts demonstrably owned by the Parties and/or their legal representatives.

Paragraph 2. Any Party changing its email address shall immediately notify the other Party in writing. Otherwise, communications sent to the previously designated email address shall be deemed valid.

Paragraph 3. The Parties agree that the CONTRACTED PARTY shall use a corporate email account under the CONTRACTING PARTY'S domain, thereby promoting greater professionalism, data security, and information control in the performance of the services,

facilitating communication and information exchange among the CONTRACTING PARTY'S departments; such arrangement shall not be construed as creating any employment relationship or subjecting the CONTRACTED PARTY to the CONTRACTING PARTY'S LEGAL CONTROL OR MANAGEMENT.

RESPONSIBILITY

Clause 36. The Parties agree that the CONTRACTED PARTY shall be responsible for the safekeeping and preservation of any equipment, materials, documents, or confidential information belonging to the CONTRACTING PARTY that may be entrusted to it during the performance of the contracted services.

Clause 37. The Parties further agree that the CONTRACTING PARTY may provide the CONTRACTED PARTY with equipment, including computers, laptops, and mobile phones, to be used solely and exclusively for the performance of the contracted services, in view of the CONFIDENTIALITY AND NON-COMPETITION provisions of this Agreement and because such equipment is compatible with the software and technology required to perform the services.

Clause 38. The Parties further agree that the CONTRACTED PARTY shall have POSSESSION only of the equipment, while OWNERSHIP shall remain exclusively with the CONTRACTING PARTY; lending, renting, or assigning the equipment to third parties is prohibited, except where such third parties have been engaged by the CONTRACTED PARTY to perform services for the CONTRACTING PARTY.

Clause 39. The CONTRACTED PARTY shall not modify any tools installed on the equipment nor uninstall any software or platforms essential to the performance of the contracted services.

Clause 40. The CONTRACTED PARTY shall return the equipment in good condition, allowing only for normal wear and tear, within twelve (12) hours after receiving written notice of the termination or expiration of this Service Agreement.

Paragraph 1. Failure to return the equipment within the prescribed period shall subject the CONTRACTED PARTY to a contractual penalty equal to two (2) times the most recent fixed monthly compensation received by the CONTRACTED PARTY, without prejudice to any additional contractual penalties arising from other breaches of this Agreement.

Paragraph 2. Waiver of the penalty for late return of the equipment shall be granted solely at the CONTRACTING PARTY'S discretion, taking into consideration any legitimate justification presented by the CONTRACTED PARTY and any agreement reached between the Parties.

Clause 41. If the equipment is returned damaged or rendered unusable as a result of improper use, misuse, or negligence, as evidenced by a technical expert report, or if the equipment is lost, the CONTRACTED PARTY shall indemnify the CONTRACTING PARTY for the replacement value of an identical or equivalent item, as evidenced by the equipment purchase invoice, and shall also bear the costs of any technical expert services required to assess the material damages suffered by the CONTRACTING PARTY.

Clause 42. If the CONTRACTED PARTY wrongfully retains the equipment and unjustifiably refuses to return it within the period established in Clause 40, the CONTRACTED PARTY shall

be subject to applicable civil and criminal liability, including, without limitation, the offense of criminal misappropriation as provided for in Article 168 of the Brazilian Penal Code.

GENERAL AND FINAL PROVISIONS

Clause 43. The services under this Agreement shall be performed with full responsibility, technical and operational autonomy, independence, and economic dependence exclusively between the legal entities represented by the CONTRACTING PARTY and the CONTRACTED PARTY.

Clause 44. The Parties agree that the services performed by the CONTRACTED PARTY, through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall be performed on-site so that the CONTRACTED PARTY may become closely acquainted with the CONTRACTING PARTY'S commercial, managerial, and administrative operations and present the work contemplated in Clause 1 of this Agreement.

Paragraph 1. The CONTRACTED PARTY, including its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall not be subject to fixed working hours or required to record the hours spent performing the services by any means, since the CONTRACTING PARTY shall exercise no timekeeping or attendance control.

Paragraph 2. Because the CONTRACTED PARTY is not subject to any required work schedule, if the CONTRACTED PARTY, through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, elects to perform services on holidays, weekends, or outside normal business hours, the CONTRACTING PARTY shall not be obligated to pay any additional compensation beyond the agreed monthly service fee.

Clause 45. During the term of this Agreement, whenever the services are performed at its premises, the CONTRACTING PARTY shall permit the CONTRACTED PARTY, through its legal representative, employees, agents, or or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, to use the equipment and facilities essential to the performance of the contracted services.

Clause 46. The CONTRACTED PARTY, through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, may use its own resources, including mobile phones and laptop computers, in performing the services, provided that all CONFIDENTIALITY AND NON-COMPETITION provisions of this Agreement are strictly observed, without exception.

Clause 47. In performing this Agreement, the CONTRACTED PARTY shall not grant rebates, discounts, or extensions of payment deadlines that are inconsistent with the CONTRACTING PARTY'S commercial policies; such restriction shall not diminish the CONTRACTED PARTY'S autonomy in carrying out the ADMINISTRATIVE AND FINANCIAL MANAGEMENT services for which it has been engaged.

Clause 48. It is expressly understood that the CONTRACTED PARTY, including its legal representative, employees, agents, or affiliated third parties directly or indirectly involved in the

performance of this Agreement, shall have no administrative or functional subordination to the CONTRACTING PARTY.

Clause 49. The CONTRACTED PARTY is under no obligation to provide services exclusively to the CONTRACTING PARTY; should it voluntarily do so, such circumstances shall not create any employment relationship between the legal entities that are parties to this Agreement.

Clause 50. This Agreement constitutes the entire understanding between the Parties with respect to its subject matter and has been executed free from any defect of consent, including coercion, mistake, fraud, misrepresentation, or sham transaction, accordingly, neither Party shall have any claim regarding the free exercise of its will or the intentions underlying this Agreement, each acting in accordance with its own corporate interests.

Paragraph 1. If any provision of this Agreement is held by a court or other competent authority to be invalid or unenforceable, in whole or in part, the remaining provisions shall remain valid and enforceable.

Paragraph 2. Any renegotiation concerning rights and obligations arising from this Agreement, or addressing omissions identified after this Agreement becomes effective, shall be valid and enforceable only if made in writing between the CONTRACTING PARTY and the CONTRACTED PARTY, by means of a written amendment that shall become an integral part of this Agreement.

Paragraph 3. No waiver of any right by either Party shall be effective unless made in writing; and shall be interpreted restrictively, and shall not extend to any other right or obligation established under this Agreement.

Clause 51. Any tolerance by either Party of a breach of any provision of this Agreement or of any applicable legal requirement shall not constitute novation, forgiveness, waiver, amendment, or modification of this Agreement, nor shall it prejudice the full force and effect of any of its provisions or be construed as a waiver of any rights.

Clause 52. This Agreement shall be binding upon the Parties; the CONTRACTING PARTY shall not assign or otherwise transfer to any third party any rights or obligations arising under this Agreement, and the CONTRACTED PARTY shall likewise be prohibited from transferring to any third party the duties and obligations established herein.

Clause 53. The execution of this Agreement shall not create any partnership, joint venture, association, joint and several liability, or any direct or indirect corporate, commercial, tax, labor, social security, or other legal responsibility, nor shall it constitute any transfer of ownership or legal succession between the Parties, their employees, agents, or legal representatives, or with respect to any third parties. The legal and operational independence of both the CONTRACTING PARTY and the CONTRACTED PARTY shall remain fully preserved.

Clause 54. In computing the time periods established under this Agreement, the day on which the period begins shall be excluded and the day of expiration shall be included. Only business days shall be counted, unless otherwise expressly provided.

GOVERNING JURISDICTION

Clause 55. For the resolution of any disputes arising out of this Agreement, the Parties hereby agree, pursuant to Law No. 14,879/2024, that the Civil Court of the Judicial District of Guarulhos/SP, shall have exclusive jurisdiction, expressly waiving any other jurisdiction, however privileged it may be or may become.

Having read, ratified, and agreed to the terms of this Agreement, the Parties undertake to perform it in accordance with the principles of good faith and execute it in two (2) counterparts of equal form and content, in the presence of the witnesses identified below.

Guarulhos, August 1, 2024

CONTRACTING PARTY
PRONTO CARGO DO BRASIL LTDA

CONTRACTED PARTY
VENETO PERÍCIA CONTABIL LTDA

Witnesses

1. _____
Name: JANIELE C. P. BENCO
CPF: 007.691.605-51

2. _____
Name: Julio Cesar E. Da Costa
CPF: 365.944.688-36

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 13, 2026

INSTRUMENTO PARTICULAR DE CONTRATO DE PRESTAÇÃO DE SERVIÇOS E OUTRAS AVENÇAS

Pelo presente instrumento, de um lado;

PRONTO CARGO DO BRASIL LTDA, pessoa jurídica de direito privado, registrada na Jucesp sob o NIRE nº 3590423167-3, inscrita no CNPJ sob o nº 13.639.824/0002-39, com endereço na Rua Estrela do Oeste, nº 124, Galpão A25, A26, Office 27 e 28, Bairro Jardim Geraldo, Guarulhos/SP, CEP: 07140-030, doravante denominada simplesmente **CONTRATANTE;**

E de outro,

VENETO PERÍCIA CONTABIL LTDA, inscrita no CNPJ sob o nº 52.582.981/0001-26, NIRE da matriz 35262427329, com endereço na Rua Wagih Assad Abdalla, nº 131, Lote 7 Quadra 41, Morumbi, São Paulo/SP, CEP: 05651-020, representado por **RENATO MORANDIM**, brasileiro, casado sob o regime da separação total de bens, contador, com registro no CRC-SP sob o nº SP-344207/O-7, portador do RG. nº 15.441.366-5 SSP/SP, inscrito no CPF/MF sob o nº 104.087.848-22, endereço eletrônico: renato.morandim@gmail.com doravante denominada simplesmente **CONTRATADA**.

Têm entre si justo e acertado o presente Contrato de Prestação de Serviços, em conformidade com as seguintes cláusulas e condições.

DO OBJETO

Cláusula 1ª.- A CONTRATANTE, por intermédio do presente instrumento, contrata os serviços da CONTRATADA que por seu representante legal ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, prestará os serviços ligados a GESTÃO ADMINISTRATIVA FINANCEIRA, analisando os dados de todas as unidades e CNPJs da CONTRATANTE e apresentando serviços como principais atividades:

- Gerenciar controles financeiros e procedimentos contábeis;
- Garantir total transparência sobre o desempenho financeiro da empresa;
- Aconselhar sobre como aumentar a receita e reduzir custos;
- Comunicar riscos potenciais em tempo hábil;
- Apoiar o CEO com a preparação de planos financeiros mensais e anuais;
- Manter a velocidade e precisão das cobranças e pagamentos do clientes;
- Desenvolver e implementar estratégias financeiras que se alinhem aos objetivos comerciais e apoiem o crescimento a longo prazo;
- Supervisionar as operações financeiras, incluindo contabilidade, orçamento, previsão e relatórios financeiros;
- Desenvolver e manter políticas e procedimentos financeiros para garantir a conformidade com os requisitos regulatórios;
- Fornecer análise financeira e orientação à equipe executiva para apoiar a tomada de decisões;
- Gerenciar relacionamentos com partes interessadas externas, incluindo investidores, auditores e instituições financeiras;

- Liderar o desenvolvimento e a implementação de estratégias de gerenciamento de riscos;
- Garantir que as práticas financeiras estejam alinhadas com os padrões e as práticas recomendadas do setor;
- E outras atividades intrínsecas ao encargo para a qual fora contratada.

§1.º: Todos os serviços serão desenvolvidos e prestados de acordo com as necessidades, condições, prazos e especificações fornecidas pela CONTRATANTE.

§2.º: O local da prestação de serviços é na sede da CONTRATADA, localizada na Rua Estrela do Oeste, nº 124, Galpão A25, A26, Office 27 e 28, Bairro Jardim Geraldo, Guarulhos/SP, CEP: 07140-030.

DO PRAZO DE VIGÊNCIA RESCISÃO

Cláusula 2ª.- O presente CONTRATO vigorará pelo período de 01/08/2024 a 01/08/2025.

§1.º: Caso nenhuma das partes manifeste expressamente discordância mediante comunicação escrita, com 10 (dez) dias corridos de antecedência do término da vigência deste contrato, haverá renovação automática por idêntico período de 12 meses.

§2.º: Em caso de renovação por fração de tempo diferente dos 12 meses acima estabelecido, referida fração por interesse das partes será estabelecida através de aditivo contratual.

DO PREÇO

Cláusula 3ª.- A CONTRATANTE pagará mensalmente à empresa CONTRATADA enquanto o presente contrato estiver vigente, a importância de R$ 35.000,00 (trinta e cinco mil reais).

§1.º: O valor supramencionado será pago em única parcela até o último dia do mês da prestação de serviços.

§2.º: O pagamento está condicionado a apresentação PRÉVIA da Nota Fiscal de Serviço (NFS-e)[1] pela CONTRATADA com a descrição detalhada de serviços prestados/projetos/relatórios apresentados no mês da prestação dos serviços na referida Nota Fiscal de Serviço.

§3.º: A empresa CONTRATADA é obrigada a apresentar a Nota Fiscal de Serviço (NFS-e) até 5 (cinco) dias antes da data prevista para pagamento estipulada no parágrafo anterior.

§4.º: A Nota Fiscal de Serviço (NFS-e) que apresentar incorreções será devolvida à CONTRATADA para as devidas correções. Nesse caso, o prazo de que trata o §1.º não será cumprido e o pagamento se dará somente 5 (cinco) dias a contar da data de apresentação da Nota Fiscal de Serviço (NFS-e) com as devidas correções.

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[1] Resolução do Comitê Gestor do Simples Nacional (CGSN) nº 169, de 27 de julho de 2022, todos os MEI prestadores de serviço do país devem emitir a NFS-e padrão nacional para registrar suas operações.

§5.º: O pagamento da Nota Fiscal de Serviço (NFS-e) será efetuado em conta bancária de titularidade da empresa CONTRATADA, Banco: Cora / Agência: 0001 / Conta corrente: 4502125-2.

§6.º: Ao preço devido à CONTRATADA já estão inclusos todas e quaisquer despesas, inclusive impostos, taxas, emolumentos, contribuições fiscais e parafiscais que sejam devidos em decorrência, direta ou indireta, deste Contrato ou de sua execução, que serão de exclusiva responsabilidade da CONTRATADA assim definido na norma tributária, sem direito a reembolso.

Cláusula 4ª.- Caso ocorra atraso injustificado no pagamento por responsabilidade única e exclusiva da CONTRATANTE, ao valor devido na data do efetivo pagamento serão acrescidos de multa de 0,5% (meio por cento) e juros de mora de 1% (um por cento), calculados *pro rata die*, pelo período compreendido entre a data de inadimplemento e a do efetivo pagamento.

§1.º: Quaisquer atrasos da CONTRATADA em apresentar a nota fiscal e/ou recibo de serviços, não acarretará à CONTRATANTE o dever de adimplir qualquer tipo multa, indenização, acréscimo de juros e/ou correção monetária.

§2.º: A CONTRATANTE fica autorizada a realizar qualquer retenção de pagamento a título de compensação, nos termos do artigo 368 do Código Civil, no caso de qualquer dano realizado pela CONTRATADA no cumprimento deste Contrato, seja por responsabilidade de seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato.

Cláusula 5ª.- A CONTRATANTE além do valor mensal contratado, realizará o pagamento a título de ajuda de custo à CONTRATADA, no valor de 1 (uma) remuneração de R$ 35.000,00 a ser paga até o dia o último dia útil de cada ano vigente do presente contrato.

DO REAJUSTE, DA REPACTUAÇÃO DE PREÇOS E DO REEQUILÍBRIO ECONÔMICO-FINANCEIRO

Cláusula 6ª.- Não haverá reajuste de valores durante a vigência do presente instrumento contratual, bem como dos eventuais aditivos firmados.

Cláusula 7ª.- Será permitida a repactuação de remuneração fixa do presente contrato, desde que seja observado o interregno mínimo de 12 (doze) meses contados à partir da sua data de vigência.

§1.º: O valor mensal contratado será reajustado e corrigido de acordo com o IGP-M (FGV) ou outro índice de reajuste considerando o acordo de ambas as partes, sendo que, em caso de desacordo no valor apresentado entre uma das partes, o contrato poderá ser encerrado sem ônus ou bônus para qualquer ambas as partes.

DA RESCISÃO

Cláusula 8ª.- Este contrato poderá ser rescindido de forma antecipada na ocorrência de uma das seguintes hipóteses:

a) Insolvência, dissolução judicial ou extrajudicial, pedido de recuperação judicial, decretação de falência de qualquer das partes;

b) Força maior, conforme previsto e definido no Art. 393, parágrafo único do Código Civil e;
c) Acordo entre as partes;
d) Atraso ou não entrega dos serviços solicitados pela CONTRATANTE no prazo determinado;
e) Ausência de comprovação de recolhimento dos impostos devidos sobre todo valor recebido pela empresa CONTRATADA;
f) Paralisação dos serviços sem justa causa;
g) Cometimento reiterado de falhas na execução deste contrato que imponham decisões da CONTRATANTE que a coloquem em riscos negociais e financeiros;
h) Descumprimento de qualquer das cláusulas e condições do presente contrato.

§1.º: A rescisão do presente contrato com fundamento nos casos dos itens "a" "b" e "c" desde que preenchidos os requisitos estabelecidos nos dispositivos legais que os regem, não acarretará o pagamento de multa.

§2.º: Em caso de rescisão antecipada nos casos dos itens "d" a "h", a parte infratora estará sujeita a adimplir a outra parte, multa contratual equivalente a 10% (dez por cento) do valor total deste contrato, restando esclarecido que o valor total do contrato corresponde a 12 (doze) vezes o valor da remuneração fixa vigente no ato da rescisão contratual.

Cláusula 9ª.- Poderá o presente instrumento ser rescindido por qualquer das partes, em qualquer momento, sem que haja qualquer tipo de motivo relevante, ou seja, poderá haver a rescisão imotivada do presente contrato de prestação de serviços, respeitando-se um período mínimo de 10 (dez) dias de antecedência para o comunicado por escrito da pretendida rescisão.

§1º: Em razão de uma rescisão antecipada imotivada deste contrato, nenhuma das partes estará sujeita a adimplir a outra parte multa indenizatória, desde que respeitado o prazo de comunicado descrito na cláusula 5ª, onde a parte que descumprir o prazo suportará uma multa equivalente a 1 remuneração contratada.

§2.º: Em caso de rescisão antecipada motivada, deverão ser finalizados os projetos/relatórios e análises de resultados em andamento pela CONTRATADA e entregues para a CONTRATANTE em 5 (cinco) a contar da comunicação da rescisão contratual ou outro prazo por escrito ajustado entre as partes no ato da rescisão contratual.

§3º: Será cabível também multa indenizatória no valor de 1 (uma) remuneração ora contratada, para o descumprimento da CONTRATADA na entrega de projetos/relatórios e análises de resultados em andamento quando da rescisão no prazo estipulado no §2.º.

§4º: O pagamento de eventual multa indenizatória deverá ser realizado em 15 (quinze) dias a contar da data em que a rescisão contratual foi notificada ou outro prazo por escrito ajustado entre as partes.

Cláusula 10ª.- Em caso de rescisão contratual, o valor ajustado na cláusula 5ª pago a título de ajuda de custo, será pago na proporção de meses onde houve a efetiva prestação de serviços no ano da referida rescisão.

Cláusula 11ª.- Fica resguardado à CONTRATADA o direito ao recebimento da remuneração proporcional pelos dias da efetiva prestação de serviços até a data da rescisão, condicionado sempre a apresentação de Nota Fiscal de Serviço (NFS-e) com

a descrição detalhada de serviços prestados e o período, a ser adimplida em até 10 (dez) dias do recebimento da NFS-e.

Cláusula 12ª.- Para o pagamento das penalidades previstas, bem como todo valor a qualquer título em aberto, as partes admitem o presente instrumento como hábil para instruir ação própria pelas vias judiciais, sem a necessidade de notificação prévia, posto que o simples inadimplemento à obrigação já cientifica o inadimplente em mora.

DAS OBRIGAÇÕES e RESPONSABILIDADES DA CONTRATADA

Cláusula 13ª. A empresa CONTRATADA não se responsabiliza por eventuais atrasos que possam ocorrer durante a prestação dos serviços, conforme cronogramas estabelecidos pelas partes, desde que provocadas por problemas alheios a sua vontade ou força maior, devidamente comprovados para a CONTRATANTE, bem como na indisponibilidade do equipamento fornecido para execução dos serviços e/ou mudanças elaboradas posteriormente pela CONTRATANTE, e/ou ausência ou demora nas informações complementares que, por ventura se fizerem necessárias, ocasionando a paralisação no desenvolvimento nos serviços a serem entregues pela CONTRATADA.

Cláusula 14ª. Todos os impostos, taxas, contribuições fiscais, previdenciárias, trabalhistas, acidentárias ou parafiscais, pertinentes ao seu regime jurídico, que incidam ou venham a incidir sobre os serviços prestados são de exclusiva responsabilidade da empresa CONTRATADA.

Parágrafo único – A CONTRATADA é obrigada em manter atualizados os documentos de regularidade fiscal durante toda a execução do contrato e apresentá-los quando solicitados pela CONTRATANTE, sob pena de rescisão contratual.

Cláusula 15ª.- É de integral responsabilidade da empresa CONTRATADA quaisquer consequências que derivem de sua inobservância no recolhimento de impostos, taxas, contribuições fiscais, previdenciárias, trabalhistas, acidentárias ou parafiscais, pertinentes ao seu regime jurídico, tanto no que se refere aos seus empregados ou terceiros vinculados a ela e/ou envolvidos na prestação dos serviços, direta ou indiretamente na execução do Contrato.

Cláusula 16ª. - É de integral responsabilidade da empresa CONTRATADA pelos danos causados a CONTRATANTE, decorrentes de sua culpa ou dolo na execução do contrato, especialmente na tomada de decisões da CONTRATANTE baseada em relatórios e pareceres emitidos pela CONTRATADA.

Cláusula 17ª. – É ainda de responsabilidade da CONTRATADA solucionar os eventuais problemas pertinentes ou relacionados à execução dos serviços objeto do Contrato, mesmo que, para isso, outra solução não prevista tenha de ser apresentada, para aprovação e implementação de projetos e medidas, sem qualquer ônus adicionais para a CONTRATANTE.

Cláusula 18ª – É obrigação da CONTRATADA manter entendimento com a CONTRATANTE, objetivando evitar interrupções ou paralisações na execução dos serviços;

Cláusula 19ª. São também obrigações e responsabilidade da empresa CONTRATADA:

§1.º: Por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, executar os

serviços objeto deste contrato, em todas as suas fases e etapas até a sua respectiva conclusão, dentro da mais alta qualificação, rigorosamente de acordo com as condições, prazos e especificações ajustadas entre as partes;

§2.º: Guardar a boa-fé objetiva em todas as tratativas feitas em nome da CONTRATANTE, de modo a agir com lealdade, respeito e de forma ética e íntegra durante as negociações;

§4.º: Apresentar relatórios, planilhas, resultados de trabalhos quando solicitados pela CONTRATANTE;

§5.º: Respeitar integralmente as normas internas e disciplinares vigentes no estabelecimento da CONTRATANTE.

DAS OBRIGAÇÕES E DEVERES DA CONTRATANTE

Cláusula 20ª.- A CONTRATANTE obriga-se a colocar à disposição da CONTRATADA todas as informações, documentos, meios, recursos e pessoas necessários à realização dos serviços por meio deste instrumento contratados.

Cláusula 21ª.- É obrigação da CONTRATANTE notificar a CONTRATADA, por escrito, sobre imperfeições, falhas ou irregularidades constatadas na execução dos serviços para que sejam adotadas as medidas corretivas necessárias a tempo e modo de evitar prejuízos na tomada de decisões da CONTRATANTE baseada nos trabalhos apresentados pela CONTRATADA.

Cláusula 22ª.- São, deveres da CONTRATANTE:

§1.º: Guardar a boa-fé objetiva nas tratativas feitas diretamente com a CONTRATADA de modo a agir com lealdade, respeito e de forma íntegra no cumprimento de seus deveres e obrigações;

§2.º: Realizar os pagamentos, conforme disposto nas cláusulas intituladas PREÇO deste contrato;

Cláusula 23ª.- É dever da CONTRATANTE, a qualquer tempo, solicitar os comprovantes de pagamentos/recolhimento de impostos, taxas, contribuições fiscais, previdenciárias, trabalhistas, acidentárias ou parafiscais, para a empresa CONTRATADA, aptos a comprovar a regularidade dos atos e atividades, sendo que em caso de ausência de comprovantes que demonstrem o cumprimento das obrigações fiscais, tributárias, previdenciárias, dará a empresa CONTRATADA, ensejo a rescisão contratual antecipada.

DOS DIREITOS DE PROPRIEDADE

Cláusula 24ª.- Os direitos de propriedade autoral ou intelectual, sobre os serviços prestados, projetos e produtos, incluindo-se neste conceito os métodos, base de dados, programas, bem como quaisquer trabalhos que vierem a ser desenvolvidos ou criados pela empresa CONTRATADA para a CONTRATANTE e que sejam suscetíveis de exploração econômica, ficarão automaticamente licenciados gratuitamente para a CONTRATANTE.

Cláusula 25ª.- O licenciamento previsto nesta cláusula abrange também eventuais aperfeiçoamentos técnicos que vierem a serem efetuados pela CONTRATADA nas obras, produtos ou projetos, objeto de licenciamento.

Cláusula 26ª.- Fica ajustado ainda que todo o desenvolvimento de produtos ou projetos construídos pela empresa CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato são de propriedade da CONTRATANTE.

Cláusula 27ª.- Para fins do disposto nesta cláusula, a empresa CONTRATADA se obriga a assinar os eventuais instrumentos de licenciamento, cessão e transferência de direitos que se fizerem necessários para o cumprimento da obrigação ora avençada.

DA OBSERVÂNCIA À LGPD

Cláusula 28ª.- A CONTRATANTE declara expresso CONSENTIMENTO que a empresa CONTRATADA, caso necessário, irá coletar, tratar e compartilhar os dados necessários ao cumprimento do contrato, nos termos do Art. 7º, inc. V da LGPD, os dados necessários para cumprimento de obrigações legais, nos termos do Art. 7º, inc. II da LGPD.

§1.º: Outros dados poderão ser coletados, conforme termo de consentimento específico a ser elaborado em caso de necessidade, considerando ele um aditivo futuro a este contrato.

DA CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA

Cláusula 29ª.- A empresa CONTRATADA, por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente, durante a vigência do presente contrato e nos 5 (cinco) anos subsequentes ao seu término ou rescisão, obriga-se a manter o mais completo e absoluto sigilo sobre quaisquer dados, materiais, nformações, documentos, especificações técnicas ou comerciais, inovações e aperfeiçoamentos obtidos da CONTRATANTE, ou que venha a lhe ser confiado em razão deste contrato, sejam eles de interesse da CONTRATANTE ou de terceiros, não podendo, sob qualquer pretexto, divulgar, revelar, reproduzir, utilizar ou deles dar conhecimento a terceiros, estranhos a esta contratação sem a prévia anuência e concordância da CONTRATANTE.

Cláusula 30ª. - A empresa CONTRATADA comprometendo-se ainda:

§1.º: A não utilizar as informações confidenciais a que tiver acesso, para gerar benefício próprio exclusivo e/ou unilateral, presente ou futuro, ou para o uso de terceiros;

§2.º: A não efetuar nenhuma gravação, fotografia ou cópia de documentação, base de dados, sistemas computacionais, informações ou outras tecnologias a que tiver acesso, exceção feita sempre e quando houver autorização expressa pela própria CONTRATANTE através exclusivamente pelos membros da diretoria.

§3.º: A não se apropriar de material confidencial e/ou sigiloso, de informações e documentos pessoais que venham a estar disponíveis para a realização dos serviços contratados;

§4.º: A não repassar o conhecimento das informações que tiver acesso, responsabilizando-se por todas as pessoas que vierem a ter acesso às informações por seu intermédio, e se obrigando, assim, a ressarcir a ocorrência de qualquer dano e/ou prejuízo oriundo de uma eventual quebra de sigilo das informações fornecidas;

§5.º: A não divulgar de nenhuma maneira ou por qualquer meio as informações e/ou documentos a que tiver acesso.

§6.º: Entende-se como informação e documentos confidenciais: quaisquer informações, dados, processos, projetos a serem implantados e já em execução, códigos, cadastros, fluxogramas comerciais e contábeis, relatórios, dispositivos ou outros materiais de propriedade da CONTRATANTE.

§7.º: A não divulgar, propagar, reproduzir, explorar, publicar, duplicar, transferir ou revelar, direta ou indiretamente, por si ou por terceiros, quaisquer segredos comerciais sem a prévia e expressa autorização, por escrito da CONTRATANTE.

Cláusula 31ª. - A quebra do presente COMPROMISSO DE CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA, além da responsabilização criminal daí decorrente, sujeitará a CONTRATADA a responder além de todas as perdas e danos provocados à CONTRATANTE apurados em rigoroso *compliance* e sob a chancela de decisão judicial, ao pagamento de multa equivalente a 6 (seis) vezes o valor da remuneração fixa vigente no ato da infração contratual.

§1.º: A parte que se utilizar das informações adquiridas em razão da presente relação contratual para promoção de forma maliciosa ou para prejudicar a outra parte, especialmente quando se tratar de inverdades que envolvem crimes de difamação, calúnia, injúria ou quaisquer outros atos que atinjam a honra ou a imagem das pessoas jurídicas aqui envolvidas, será penalizada com sanções administrativas, judiciais e penais que poderão advir.

DO PERÍODO DE PAUSA NA PRESTAÇÃO DOS SERVIÇOS

Cláusula 32ª. - Acordam as partes que, após o período mínimo de 12 (doze) meses de prestação de serviços, se assim pretender, a empresa CONTRATADA, poderá mediante aviso prévio por escrito com antecedência de 30 (trinta) dias, a escolha da própria CONTRATADA o período de paralisação dos serviços, especificando dia de início e fim de referido período.

§1.º: Referido aviso prévio é necessário para fins organizacionais da CONTRATANTE, devendo a própria CONTRATADA no exercício de sua autonomia indicar colaboradores para dar continuidade às suas atividades, visto que o SETOR onde a CONTRATADA prestará os serviços não é paralisado em razão de férias de funcionários ou descanso e pausas de prestadores de serviços.

§2.º: Em razão do período de pausa da CONTRATADA, não cabe à CONTRATANTE qualquer obrigação em remunerar referido período, porque a remuneração ajustada esta estritamente condicionada a entrega dos serviços contratados.

DO NÃO ALICIAMENTO

Cláusula 33ª.- Fica vedado à CONTRATADA o aliciamento e contratação de qualquer dos funcionários da CONTRATANTE durante a execução do presente contrato de

prestação de serviços, bem como nos 24 (vinte e quatro) meses após o encerramento da prestação do serviço.

§1.º: O descumprimento do exposto previsto nesta cláusula, resultará na aplicação de multa compensatória no valor do serviço contratado a ser pago pela CONTRATADA a CONTRATANTE, por cada funcionário contratado.

§2.º: A penalidade acima prevista será devida, ainda que a proposta de contratação tenha surgido por iniciativa do funcionário da CONTRATANTE.

DA FORMA DE COMUNICAÇÃO

Cláusula 34ª.- Todas as comunicações/notificações havidas entre as partes e decorrentes da presente avença e/ou de seus eventuais anexos, bem como, na rotina na prestação de serviços, solicitações de serviços, entrega de planilhas, cronogramas, projetos, relatórios, comunicação de pagamentos, solicitação de comprovantes de pagamento de impostos por parte da empresa CONTRATADA e demais situações decorrentes exclusivamente da prestação de serviços, para que sejam consideradas eficazes e surtam os efeitos jurídicos, deverão ser realizadas por escrito e encaminhadas, exclusivamente, aos seguintes endereços:

CONTRATANTE:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRATADA na pessoa do seu sócio e representante legal:
renato.morandim@prontocargo.com.br

Cláusula 35ª.- As comunicações/notificações, em especial aquelas pertinentes à rescisão contratual, alteração do contrato e/ou qualquer outra que importe penalidade e/ou obrigações de quaisquer das partes, para que sejam consideradas eficazes e surtam os efeitos jurídicos, deverão ser realizadas por escrito e encaminhadas, exclusivamente, aos seguintes endereços:

CONTRATANTE:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRATADA na pessoa do seu sócio e representante legal:
renato.morandim@prontocargo.com.br

§1.º: As comunicações, avisos e demais notícias/informações deverão ser efetivadas por meio de e-mails e que sejam endereçados às caixas, comprovadamente, de titularidade das partes e/ou seus representantes legais.

§2.º: A parte que vier a alterar o seu endereço eletrônico obriga-se a informar imediatamente a outra, por escrito, sob pena de serem consideradas válidas as comunicações efetivadas no endereço enviado.

§3.º: As partes concordam que a empresa CONTRATADA fará uso de um e-mail coorporativo com domínio da CONTRATANTE, conferindo assim na prestação dos serviços da CONTRATADA maior profissionalismo, segurança, controle de dados,

facilitando assim a comunicação e transmissão de informações com os setores da empresa CONTRATANTE, de modo a alcançar maior eficácia, sem que tal ferramenta autorize vincular a prestadora de serviços a qualquer ingerência jurídica da PRONTO CARGO.

TERMO DE RESPONSABILIDADE

Cláusula 36ª.- Ajustam as pares que a CONTRATADA deverá responder pela guarda e conservação de quaisquer equipamentos, materiais ou documentos e informações sigilosas de propriedade da CONTRATANTE, que lhes forem entregues durante a execução dos serviços contratados.

Cláusula 37ª.- Ajustam as partes que, poderá ser fornecido pela CONTRATANTE à CONTRATADA equipamentos, aqui incluídos computadores, notebooks, telefones celulares que deverão ser utilizados única e exclusivamente para a execução dos serviços contratados, em razão das regras de CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA inseridas nas cláusulas descritas no presente contrato, bem como, porque atendem a tecnologia compatível com os programas que oferecem qualidade para os trabalhos ora contratados.

Cláusula 38ª.- Fica ajustado ainda que a CONTRATADA terá somente a POSSE do equipamento sendo que a PROPRIEDADE é exclusiva da CONTRATANTE, sendo vedado o empréstimo, aluguel ou cessão a terceiros, exceto se terceiros foram contratados da CONTRATADA para a execução dos serviços em favor da CONTRATANTE.

Cláusula 39ª.- Fica ajustado ainda que a CONTRATADA não procederá qualquer alteração das ferramentas instaladas no equipamento, bem como não procederá a desinstalação dos programas e plataformas essenciais à execução dos serviços contratados.

Cláusula 40ª.- A CONTRATADA obriga-se a devolver o equipamento em perfeito estado de conservação, considerando apenas seu desgaste natural pelo uso normal do equipamento, em até 12 (doze) horas do anúncio, por escrito, da rescisão ou término do contrato de prestação de serviços.

§1º.- Em caso de descumprimento do prazo de devolução do(s) equipamento(s), a CONTRATADA estará sujeita a multa correspondente a 2 (duas) últimas remunerações fixas recebidas pela CONTRATADA, sem exclusão da multa indenizatória em razão de eventuais outras infrações contratuais.

§2º.- A exclusão da penalidade imposta pelo atraso na devolução do equipamento, será por mera liberalidade da CONTRATANTE, a considerar o justo motivo apresentado pela CONTRATADA e ajuste entre as partes.

Cláusula 41ª.- Em caso de devolução de equipamento danificado ou inutilizado por emprego inadequado, mau uso, negligência, constatado através de laudo emitido por perícia técnica ou ainda pelo extravio, a CONTRATADA indenizará a CONTRATANTE proprietária do equipamento, no valor correspondente ao equipamento idêntico ou similar indicado pela CONTRATADA, conforme Nota Fiscal de aquisição do equipamento, bem como suportará os honorários pelos serviços de perícia necessários para constatar os danos materiais sofridos pela CONTRATANTE.

Cláusula 42ª.- Em caso de retenção do equipamento e recusa injustificada em proceder a devolução do equipamento no prazo determinado na cláusula 40ª, a

CONTRATADA estará sujeita as penalidades na esfera cível e criminal, especialmente pela apropriação indébita, prevista no artigo 168 do Código Penal Brasileiro.

DAS DISPOSIÇÕES GERAIS E FINAIS

Cláusula 43ª.- A prestação de serviços objeto deste Contrato será realizada com total responsabilidade, autonomia e independência técnico-operacional e monodependência econômica entre as pessoas jurídicas representadas por CONTRATANTE e empresa CONTRATADA.

Cláusula 44ª.- Concordam as partes que a prestação de serviços pela CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, se dará de forma presencial de modo a conhecer a CONTRATADA de perto as operações comerciais, gerenciais e administrativas da CONTRATANTE e oportunizando a apresentação de trabalhos conforme contratado na cláusula 1ª deste contrato.

§1.º: A CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, não possuirá horário fixo de entrada e/ou de saída, menos ainda será compelida a registrar por qualquer meio, as horas de sua prestação de serviços, uma vez que não haverá controle por parte da CONTRATANTE.

§2.º: Em razão da inexistência de cumprimento de carga horária, e acaso a CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato opte por prestar seus serviços em dias de feriado e finais de semana ou ainda em horários atípicos para a devida prestação de serviços, não cabe à CONTRATANTE a obrigação de pagamento de qualquer outro tipo de valor extra além do valor total acordado pela prestação de serviço mensal.

Cláusula 45ª.- A CONTRATANTE, no período em que o presente contrato estiver vigente e quando o serviço for realizado no seu estabelecimento, permitirá que a empresa CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, utilize seus equipamentos e instalações essenciais à realização dos serviços contratados.

Cláusula 46ª.- A empresa CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, poderá utilizar-se de recursos próprios para a prestação dos serviços, como telefone celular e notebook, respeitando-se estritamente e sem exceções todas as regras de CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA inseridas nas cláusulas descritas no presente contrato.

Cláusula 47ª.- Não caberá a CONTRATADA na execução do presente contrato, conceder abatimentos, descontos ou dilações nos prazos de pagamento em desacordo com a política comercial da CONTRATANTE, sem que referido impedimento retire a autonomia da CONTRATADA e atuação na GESTÃO ADMINISTRATIVA FINANCEIRA para a qual fora contratada.

Cláusula 48ª.- Ficando expressamente entendido que a CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou

envolvidos direta ou indiretamente na execução do contrato, não tem nenhuma monodependência administrativa ou funcional com a CONTRATANTE.

Cláusula 49ª.- A empresa CONTRATADA não está compelida à prestação de serviços para a CONTRATANTE, de modo que se por mera liberalidade assim o fizer, não acarretará qualquer vínculo empregatício entre pessoas jurídicas envolvidas na presente instrumento contratual.

Cláusula 50ª.- Este contrato constitui o total entendimento entre as partes com respeito a seu objeto, tendo sido celebrado sem qualquer espécie de vício de consentimento, tais como coação, erro, dolo, simulação ou fraude, não restando, destarte, qualquer reclamação quanto à liberdade de suas manifestações de vontade e pretensões regidas pelos interesses de lado a lado das pessoas jurídicas aqui relacionadas.

§1.º: Ainda que qualquer cláusula deste contrato venha a ser considerada, por qualquer tribunal ou autoridade competente, nula ou inexequível, integralmente ou em parte, as demais disposições não afetadas e discutidas manter-se-ão válidas.

§2.º: Qualquer renegociação que disponha sobre direitos e deveres decorrentes do presente contrato ou omissões verificadas após o início da vigência do presente contrato, para ter plena validade e eficácia, deverá ser realizada por escrito e somente entre a CONTRATANTE e a CONTRATADA, aditivo que passará a fazer parte integrante do instrumento original.

§3.º: A renúncia de uma parte quanto a qualquer direito não será válida caso não seja manifestada por escrito e deverá ser interpretada restritivamente, não permitindo sua extensão a qualquer outro direito ou obrigação estabelecido neste contrato.

Cláusula 51ª.- A tolerância, de qualquer das partes contratantes, à infração de qualquer cláusula ou condição do presente instrumento, bem como a disposições legais, não implicará novação, perdão, renúncia, alteração ou modificação do disposto neste instrumento, permanecendo incólumes todas as suas cláusulas, não importando, ainda, à renúncia de direitos.

Cláusula 52ª.- Este instrumento vincula as partes, sendo vedado a CONTRATANTE a cessão ou quaisquer tipos de transferências a outrem dos direitos e/ou deveres dele decorrentes, ficando também proibida à CONTRATADA a transferência a terceiros dos deveres e obrigações ora estipuladas.

Cláusula 53ª.- A celebração do presente não implica em nenhuma espécie de sociedade, associação, solidariedade obrigacional, nem em qualquer responsabilidade direta ou indireta, seja societária, comercial, tributária, trabalhista, previdenciárias ou de qualquer outra natureza, nem em alienação ou sucessão, seja entre as partes, seus empregados, prepostos e representantes legais, seja perante terceiros, estando preservada a autonomia jurídica e funcional da empresa CONTRATANTE e da empresa CONTRATADA.

Cláusula 54ª.- Na contagem dos prazos estabelecidos neste contrato excluir-se-á o dia início e incluir-se-á o do vencimento, computando-se os dias úteis, salvo disposição em contrário.

DO FORO DE ELEIÇÃO

Cláusula 55ª.- Para dirimir quaisquer litígios emergentes da presente contratação, as partes acordam entre si, estabelecer, nos termos da Lei 14.879/24, o Foro Cível da Comarca de Guarulhos/SP como competente, com expressa renúncia a qualquer outro, por mais privilegiado que seja ou possa a vir a ser.

E, depois de lido, ratificado e contratado, as partes comprometem-se a cumprir este contrato segundo os ditames da boa-fé, assinando-o em 02 (duas) vias de igual teor e forma, na presença das testemunhas abaixo qualificadas.

Guarulhos, 01 de agosto de 2024.

CONTRATANTE
PRONTO CARGO DO BRASIL LTDA

CONTRATADA
VENETO PERÍCIA CONTABIL LTDA

Testemunhas:

1. _____
Nome: JANIELE C. P. BENCO
CPF: 007.621.605-51

2. _____
Nome: JULIO CESAR E. DA COSTA
CPF: 365.944.688-36

Avenida Indianópolis, 882, Indianópolis
São Paulo - SP – Brazil - 04062-001
Phone: 55 11 3160-9000
Fax: 55 11 5051-3688
email: info@takelog.com.br
www.takelog.com.br

São Paulo, September 27, 2013

Renato,

This plaque is a small token of our appreciation dedicated to everyone who, like you, provided the support that enabled us to build our exchange brokerage.
It is our way of expressing our sincere gratitude.

Sincerely,

Unimaster Group

Oswaldo Benvenuti Filho

Marcelo de Clemente Benvenuti

Airton da Silva Junior

A single business group handling your entire logistics

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 9, 2026.

TAKELOG
Unimaster Group

Av. Indianópolis, 882, Indianópolis
São Paulo – SP – Brasil - 04062-001
Tel.: 55 11 3160-9000
Fax: 55 11 5051-3688
e-mail: info@takelog.com.br
www.takelog.com.br

São Paulo, 27 de setembro de 2013

Renato,

Essa placa é uma singela homenagem que fazemos a todos aqueles, que como você, nos possibilitaram com o seu apoio construir a nossa corretora de câmbio.
Foi uma forma que encontramos para expressas o nosso reconhecimento.

Atenciosamente,

Unimaster Group

Oswaldo Benvenuti Filho

Marcelo de Clemente Benvenuti

Airton da Silva Junior

IATA APLN

Um único grupo empresarial cuidando de toda a sua logística

August 28, 2013

BrokerBrasil
CORRETORA DE CÂMBIO

To
Renato,

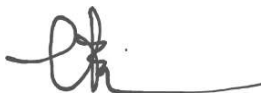
Our recognition for the support from MC Cartões, which greatly contributed to the incorporation of BrokerBrasil Corretora de Câmbio Ltda.

UNIMASTER GROUP

TAKELOG
UNIMASTER GROUP

Board of Directors

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 23, 2026.

28 de Agosto de 2013

BrokerBrasil
CORRETORA DE CÂMBIO

A

Renato,

Nosso reconhecimento pelo apoio da MC Cartões, que muito contribuiu para a constituição da BrokerBrasil Corretora de Câmbio Ltda.

UNIMASTER GROUP

TAKELOG
UNIMASTER GROUP

Diretoria

Guarulhos, October 21, 2025

To: Mr. Renato Morandim - CFO of Pronto Cargo Group

Subject: Recognition for Fundamental Contribution

Dear Renato,

It is with great pleasure and pride that Pronto Cargo Farma Ltda. grants you this trophy, which bears an engraved phrase that perfectly defines your role in our organization:

"YOU WERE PART OF THE BEGINNING OF OUR STORY."

More than just a symbolic token, this recognition is a tribute to your tireless dedication and the commitment you have shown since day one.

We know that creating and structuring Pronto Farma presented enourmous challenges, demanding not only technical excellence in financial management but also a sharp strategic vision and the resilience to transform an ambitious concept into a successful reality.

As our CFO, your performance was the foundation upon which we built our operational structure. Your ability to navigate the complexities of the sector, combined with your hands-on leadership style, was decisive in helping us overcome initial obstacles and consolidate Pronto Farma as a relevant player in the market.

The success of this company is, in large part, your success. Thank you for accepting the challenge of joining our team and for helping us chart a solid path from the very first chapter of our history.

You can count on our permanent recognition and our deep admiration for the professional and leader that you are.

Sincerely,

Daniele Padua

Human Resources Manager - Pronto Group

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 23, 2026.

Guarulhos 21 de outubro de 2025

Ao Sr. Renato Morandim - CFO do Grupo Pronto Cargo

Assunto: Reconhecimento por Contribuição Fundamental

Prezado Renato,

É com grande satisfação e orgulho que a Pronto Cargo Farma Ltda. lhe entrega este troféu, que traz gravada uma frase que define perfeitamente o seu papel em nossa organização:

"VOCÊ FAZ PARTE DO INÍCIO DA NOSSA HISTÓRIA".

Mais do que um objeto simbólico, este reconhecimento é uma homenagem à sua dedicação incansável e ao compromisso que você demonstrou desde o primeiro dia.

Sabemos que a criação e estruturação da Pronto Farma foram desafios gigantescos, exigindo não apenas excelência técnica na gestão financeira, mas uma visão estratégica apurada e resiliência para transformar um conceito ambicioso em uma realidade de sucesso.

Como nosso CFO, sua atuação foi o alicerce sobre o qual construímos a nossa estrutura operacional. Sua capacidade de navegar pelas complexidades do setor, aliada à sua postura de liderança "mão na massa", foi determinante para que superássemos os obstáculos iniciais e consolidássemos a Pronto Farma como um player relevante no mercado.

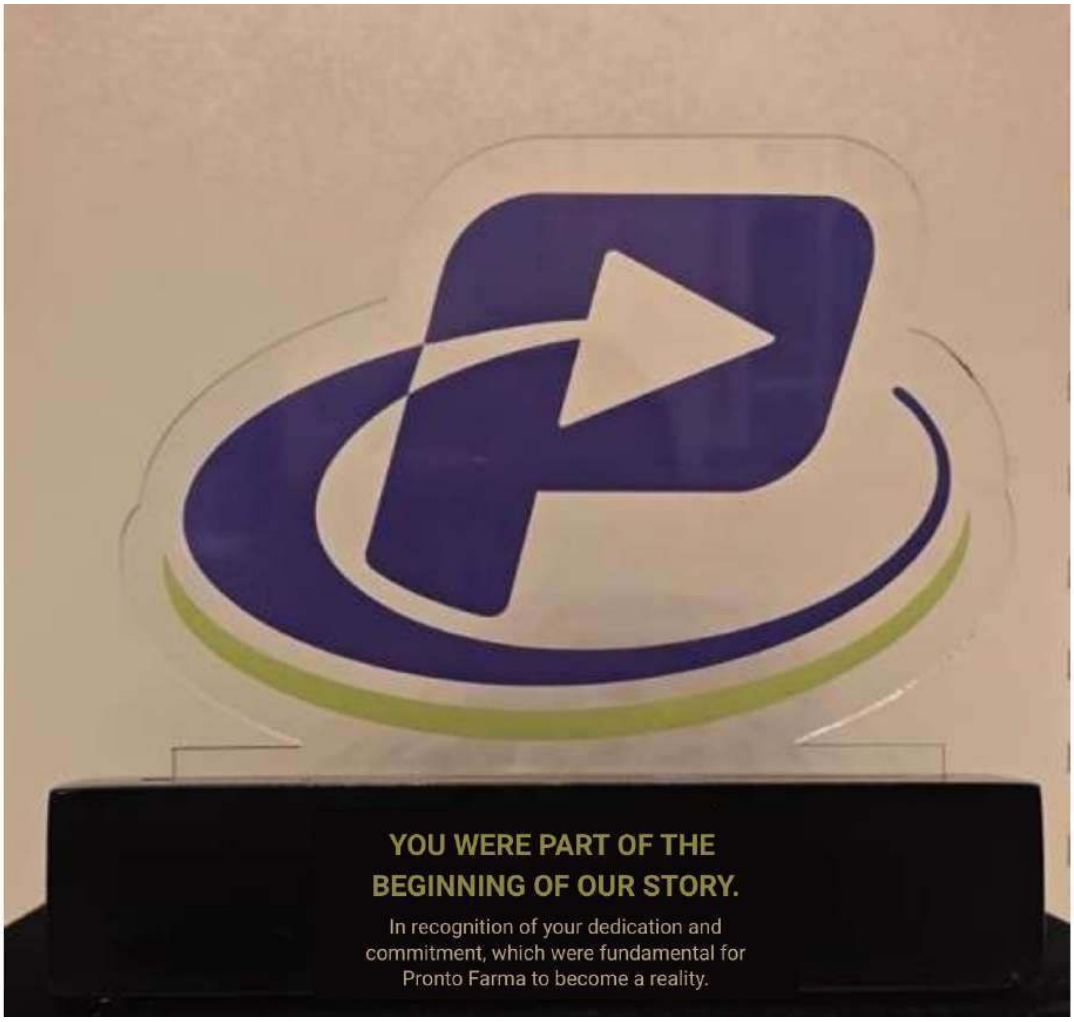
O sucesso desta empresa é, em grande parte, o seu sucesso. Agradecemos por ter aceitado o desafio de integrar nossa equipe e por ter nos ajudado a traçar um caminho sólido desde o primeiro capítulo da nossa história.

Conte com o nosso reconhecimento permanente e com a nossa admiração pelo profissional e líder que você é.

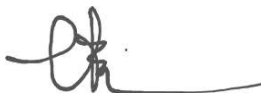
Atenciosamente,

Daniele Puduan

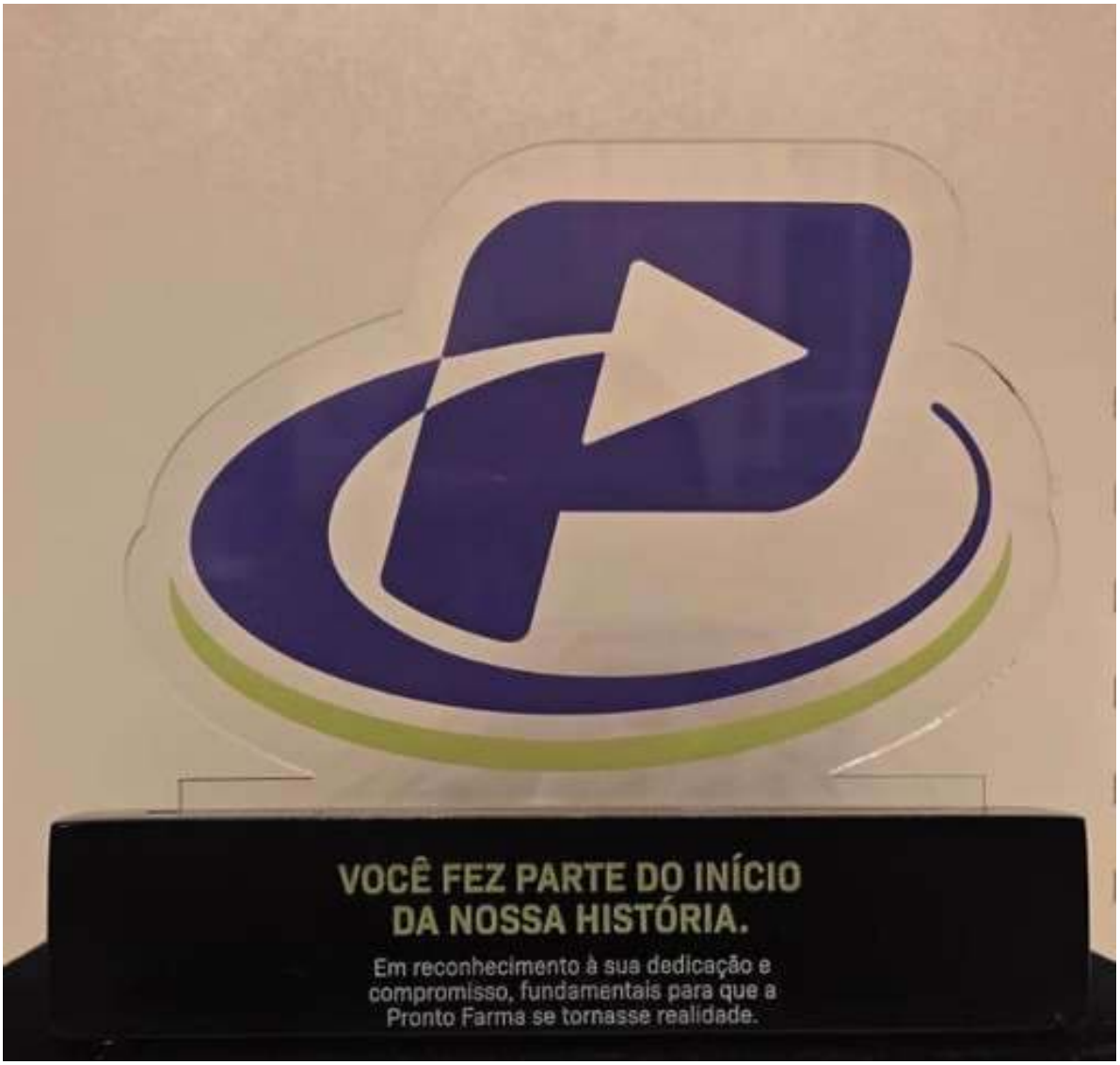
Gerente de Recursos Humanos Grupo Pronto


YOU WERE PART OF THE
BEGINNING OF OUR STORY.
In recognition of your dedication and
commitment, which were fundamental for
Pronto Farma to become a reality.

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 13, 2026.


VOCÊ FEZ PARTE DO INÍCIO
DA NOSSA HISTÓRIA.
Em reconhecimento à sua dedicação e
compromisso, fundamentais para que a
Pronto Farma se tornasse realidade.

GOVERNMENT OF THE STATE OF SÃO PAULO
SECRETARIAT OF ECONOMIC DEVELOPMENT
COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

SÃO PAULO State Government

JUCESP

FULL CERTIFICATE OF INCORPORATION

DOCUMENT ISSUED VIA THE INTERNET

COMPANY INFORMATION			
CORPORATE NAME VENETO PERICIA CONTABIL LTDA		LEGAL FORM SINGLE-MEMBER LIMITED LIABILITY COMPANY (SMALL BUSINESS)	
NIRE 35262427329	CNPJ 52.582.981/0001-26	FILING NUMBER 35262427329	FILING DATE 10/19/2023

CERTIFICATE INFORMATION		
ISSUE DATE 10/22/2023	TIME OF ISSUE 1:10:37 AM	CONTROL CODE 223003883
THE AUTHENTICITY OF THIS DOCUMENT, AS WELL AS ITS ELECTRONIC VERSION, CAN BE VERIFIED AT WWW.JUCESPONLINE.SP.GOV.BR		

THIS COPY WAS DIGITALLY AUTHENTICATED AND SIGNED ON 10/22/2023 BY THE JUCESP SECRETARY GENERAL – MARIA CRISTINA FREI, UNDER ARTICLE 1 OF PROVISIONAL MEASURE NO. 2.200-2 OF 08/24/2001, WHICH ESTABLISHED THE BRAZILIAN PUBLIC KEY INFRASTRUCTURE – ICP-BRASIL, IN FORCE PURSUANT TO CONSTITUTIONAL AMENDMENT NO. 32 OF 09/11/2001 – ARTICLE 2.

ARTICLE 1. THE BRAZILIAN PUBLIC KEY INFRASTRUCTURE – ICP-BRASIL IS HEREBY ESTABLISHED TO ENSURE THE AUTHENTICITY, INTEGRITY, AND LEGAL VALIDITY OF ELECTRONIC DOCUMENTS, SUPPORTING APPLICATIONS, AND ENABLED APPLICATIONS THAT USE DIGITAL CERTIFICATES, AS WELL AS THE PERFORMANCE OF SECURE ELECTRONIC TRANSACTIONS.

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

I certify the registration of incorporation under NIRE No.no 35262427329 on 10/19/2023 of the company VENETO PERICIA CONTABIL LTDA, filed under No. SPP2331039603. Authentication: validate the registration's authenticity at http://www.jucesp.sp.gov.br/ using the registration number. MARIA CRISTINA FREI – General Secretary. This copy was authenticated and digitally signed on 10/22/2023 by MARIA CRISTINA FREI – General Secretary. Authentication: 223003883. JUCESP guarantees the authenticity of the registration and the Full Certificate of Incorporation when viewed directly on the portal www.jucesponline.sp.gov.br.

JUCESP

SÃO PAULO
State Government

Application Cover

DOC. SEQ.
01
01

Redesim Protocol

SPP2331039603

REGISTRATION DATA

ACT(S):
Standard Incorporation; Classification as a Small Business (EPP)

CORPORATE NAME **VENETO PERICIA CONTABIL LTDA**		SIZE **EPP**
STREET **RUA WAGIH ASSAD ABDALLA**		NUMBER **131**
COMPLEMENT **LOT 7 BLOCK 41 A**	NEIGHBORHOOD | DISTRICT **MORUMBI**	ZIP CODE **05651020**
CITY **SÃO PAULO**		STATE **SP**
E-MAIL **RENATO.MORANDIM@GMAIL.COM**		PHONE
REQUIREMENT NUMBER(S) **NO PRIOR REQUIREMENTS**	CNPJ - REGISTERED OFFICE	NIRE - REGISTERED OFFICE

SIGNATORY IDENTIFICATION / APPLICATION COVER SIGNER

NAME: **RENATO MORANDIM - Managing Member**

DATE OF SIGNATURE:

SIGNATURE:

AMOUNTS PAID

DARE **R$ 195.28**

DARF **Exempt**

I DECLARE, UNDER PENALTY OF LAW, THAT THE INFORMATION CONTAINED IN THIS APPLICATION/PROCESS IS TRUE AND ACCURATE.

FOR EXCLUSIVE USE BY THE COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO (INCLUDING BACK PAGE)

PROTOCOL STAMP	NOTES:

DOCUMENTS NOT PICKED UP WITHIN 90 DAYS OF AVAILABILITY WILL BE DISCARDED – ART. 57, §5, DECREE 1.800/96

JUCESP
COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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VENETO PERÍCIA CONTÁBIL LTDA.

ARTICLES OF ASSOCIATION

RENATO MORANDIM, Brazilian, married under the full separation of property regime, accountant, registered with the Regional Accounting Council of São Paulo (CRC-SP) under Registration No. SP-344207/O-7, holder of Civil Identity Card No. 15.441.366-5 SSP/SP, enrolled with the CPF/MF under No. 104.087.848-22, domiciled in São Paulo/SP, at Rua Wagih Assad Abdalla, No. 131, Lot 7, Block 41 A, Morumbi, ZIP Code 05651-020, hereby **RESOLVES**, by means of these Articles of Association, to organize a Single-Member Limited Liability Company, which shall be governed by Law No. 10,406, of January 10, 2002, supplementarily by the Brazilian Corporation Law, by the other applicable legal provisions, and by the following terms and conditions:

CHAPTER I – NAME, REGISTERED OFFICE, PURPOSE, AND TERM

ARTICLE ONE: The company shall operate under the corporate name **VENETO PERÍCIA CONTÁBIL LTDA.**

Sole Paragraph: The company shall conduct business under the trade name **VENETO PERÍCIA.**

ARTICLE TWO: The Company's registered office and legal venue is located at **Rua Wagih Assad Abdalla, No. 131, Lot 7, Block 41 A, Morumbi, São Paulo/SP, ZIP Code 05651-020.**

ARTICLE THREE: The Company's corporate purpose is the **Provision of accounting, consulting, financial and tax auditing services.**

ARTICLE FOUR: The Company shall have an indefinite term of duration, and commenced its activities on October 18, 2023.

CHAPTER II – SHARE CAPITAL AND QUOTAS

ARTICLE FIVE: The subscribed share capital is R$50,000.00 (fifty thousand reais), divided into 50,000 (fifty thousand) quotas, each with a par value of R$1.00 (one real), of this amount, R$10,000.00 (ten thousand reais) is fully paid in on this date in Brazilian legal currency, and the remaining balance shall be paid in, also in Brazilian legal currency, within 14 months following the registration of the incorporation documents with the Commercial Registry. The ownership interest is allocated as follows:

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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VENETO PERÍCIA CONTÁBIL LTDA.

ARTICLES OF ASSOCIATION

Member	Quotas	Amount	%
RENATO MORANDIM	50,000	R$50,000.00	100%
Total	**50,000**	**R$50,000.00**	**100%**

ARTICLE SIX: The Member's liability is limited to the amount of the Company's share capital, pursuant to Article 1,052 of Law No. 10,406, of January 10, 2002.

ARTICLE SEVEN: The Company's **QUOTAS** are not subject to attachment or judicial **SEIZURE** and shall not be liable for the personal debts of the Member.

CHAPTER III – MANAGEMENT

ARTICLE EIGHT – MANAGEMENT OF THE COMPANY

The Company may be managed by managing members or non-members managers. The management of the Company shall be exercised individually by the managing member, **RENATO MORANDIM**, identified above, who is hereby authorized to use the Company's trade name and shall be responsible for performing all acts necessary or convenient for the administration, management, and direction of the Company's business, including, without limitation, the authority to:

a) Represent the Company in or out of court, as plaintiff or defendant, including before any federal, state, or municipal government agency;

b) Represent the Company before financial institutions and perform, on behalf of the Company, all acts necessary and in the Company's best interests;

c) Execute any documents, including those creating liabilities or obligations on behalf of the Company, including negotiable instruments, checks, bills of exchange, payment orders, and contracts.

First Paragraph: The Company may also be represented by attorneys-in-fact appointed through a power of attorney executed by the managing member identified above. Any power of attorney granted by the Company shall expressly specify the powers conferred, shall have a maximum term of 24 (twenty-four) months, and shall be subject to an accounting by the attorney-in-fact. This limitation on duration shall not apply to powers of attorney granted for judicial proceedings.

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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Second Paragraph: The elected manager, under penalty of law and personal liability, shall not perform acts of gratuity or acts unrelated to the Company's interests that would bind the Company to obligations or liabilities outside the scope of its business activities and transactions encompassed by its corporate purpose.

Third Paragraph: The Manager shall not be personally liable for acts performed in connection with the management of the Company, provided that he exercises the care and diligence that a prudent and responsible person ordinarily employs in managing his own affairs. However, the Manager shall be personally liable for any acts performed in violation of these Articles of Association, applicable law, or public policy.

Fourth Paragraph: The Manager shall not be required to post a management bond.

ARTICLE NINE – TECHNICAL RESPONSIBILITY

Technical responsibility for the performance of the professional services provided by the Company, in accordance with its corporate purpose, shall be exercised by the managing member, **RENATO MORANDIM**, identified above.

Sole Paragraph: In view of the non-delegable nature of technical responsibility, the Company may not assign or delegate such responsibility to third parties.

CHAPTER IV – FISCAL YEAR, FINANCIAL STATEMENTS, AND RESERVES

ARTICLE TEN: Within four months following the end of each fiscal year, ending on December 31, the Manager(s) shall render an accounting of the Company's management, prepare the inventory, the balance sheet, and the statement of income, and the member shall be entitled to the profits or bear the losses determined therein.

First Paragraph: The member shall approve the financial statements and appoint a Manager, whenever applicable.

Second Paragraph: As determined by the member, the profits determined for the fiscal year shall not be required to be distributed and may instead be retained for reinvestment in the Company.

CHAPTER V – DISSOLUTION AND LIQUIDATION

ARTICLE ELEVEN: The bankruptcy, liquidation, incapacity, or death of the member shall not dissolve the Company, which shall continue in existence, subject to the applicable rules of succession, where applicable.

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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First Paragraph: In the event of the member's death, the heirs of the deceased shall designate, from among themselves, within ninety (90) days, by court order or public deed, the person who shall succeed the deceased member.

Second Paragraph: Within sixty (60) days following the presentation of the substitute member and/or successors, they shall decide on the Company's management, an amendment to these Articles of Association shall be filed, identifying the substitute member and/or successors, together with the resolutions adopted.

Third Paragraph: The deceased member's interest shall be determined based on the balance sheet and shall be paid in up to twenty-four (24) consecutive monthly installments, the first becoming due thirty (30) days after the Company receives the court authorization permitting the transaction to be fully completed, including registration with the Commercial Registry. By unanimous agreement among the heirs, other payment arrangements may be adopted, provided that they do not adversely affect the Company's financial condition.

ARTICLE TWELVE: The Company shall enter into liquidation in the cases and manner provided for by law or upon resolution of the member.

CHAPTER VI – FINAL PROVISIONS

ARTICLE THIRTEEN: Any matters not addressed in these Articles of Association shall be governed by the applicable laws in force.

ARTICLE FOURTEEN: The Manager(s) declare(s), under penalty of law, that they are not prohibited from managing the Company by virtue of any special law, criminal conviction, or any legal penalty that, even temporarily, bars them from holding public office, nor have they been convicted of bankruptcy-related offenses, malfeasance in public office, bribery, graft, extortion, embezzlement, crimes against the popular economy, the national financial system, competition laws, consumer protection laws, public faith, or property.

ARTICLE FIFTEEN: The member declares that the Company qualifies as a Small Business - EPP under Supplementary Law No. 123, of December 14, 2006, and that it is not subject to any of the exclusion provisions set forth in Section 4 of Article 3 of that law.

ARTICLE SIXTEEN: The member expressly declares that the Company conducts an organized business activity and therefore constitutes a business company pursuant to Article 966, head and sole paragraph, and Article 982 of the Brazilian Civil Code.

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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VENETO PERÍCIA CONTÁBIL LTDA.

ARTICLES OF ASSOCIATION

ARTICLE SEVENTEEN: The venue of the Judicial District of São Paulo/SP is hereby selected to resolve any and all disputes arising from this instrument.

In witness whereof, the undersigned, being duly bound, executes these Articles of Association in one (1) original counterpart and agrees, binding himself and his heirs to comply with all its terms.

São Paulo, October 18, 2023

RENATO MORANDIM
Managing Member

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

I certify the registration of incorporation under NIRE No.no 35262427329 on 10/19/2023 of the company VENETO PERICIA CONTABIL LTDA. filed under No. SPP2331039603. Authentication: validate the registration's authenticity at http://www.jucesp.sp.gov.br/ using the registration number. MARIA CRISTINA FREI – General Secretary. This copy was authenticated and digitally signed on 10/22/2023 by MARIA CRISTINA FREI – General Secretary. Authentication: 223003883. JUCESP guarantees the authenticity of the registration and the Full Certificate of Incorporation when viewed directly on the portal www.jucesponline.sp.gov.br.

CLASSIFICATION DECLARATION - SMALL BUSINESS (EPP)

CORPORATE NAME	NIRE
VENETO PERICIA CONTABIL LTDA	

DECLARATION

To the Honorable President of the Commercial Registry of the State of São Paulo,

The Company VENETO PERICIA CONTABIL LTDA, established at RUA WAGIH ASSAD ABDALLA, 131 LOT 7 BLOCK 41 A - Neighborhood: MORUMBI, São Paulo - SP ZIP CODE 05651020, hereby requests that this instrument be filed and declares, under penalty of law, that it qualifies as a Small Business, pursuant to Complementary Law No. 123, dated 12/14/2006.

LOCATION	DATE
São Paulo - SP	**10/18/2023**

NAME AND SIGNATURE OF THE BUSINESS OWNER / PARTNER / DIRECTORS / MANAGERS OR LEGAL REPRESENTATIVE

NAME	SIGNATURE
RENATO MORANDIM (Managing Member)	

I DECLARE, UNDER PENALTY OF LAW, THAT THE INFORMATION CONTAINED IN THIS APPLICATION/PROCEEDING IS TRUE AND CORRECT.

JUCESP COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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JUCESP

SÃO PAULO
State Government

DECLARATION OF CLEARANCE

To the Commercial Registry of the State of São Paulo

NAME					
RENATO MORANDIM					
NATIONALITY **BRAZILIAN**			MARITAL STATUS **Married**		
CPF **10408784822**	RACE OR ETHNICITY **White**	ID **SP344207O7**	ISSUE DATE **03/29/2022**	ISSUING AGENCY **CRCSP**	STATE **SP**
RESIDENCE **WAGIH ASSAD ABDALLA**				NUMBER **131**	
NEIGHBORHOOD / DISTRICT **MORUMBI**				ZIP CODE **05651020**	
COMPLEMENT **LOT 7 BLOCK 41 A**					
CITY **São Paulo**				STATE **SP**	

Declares, under penalty of law, that he is not prohibited by any special law, from exercising the management of the company, nor convicted or under the effects of a conviction, to a penalty that prohibits, even temporarily, access to public office, or for bankruptcy crime, prevarication, bribery or corruption, extortion, embezzlement; or against the popular economy, against the National Financial System, against the rules of competition defense, against consumer relations, public faith or property.

NAME AND SIGNATURE OF THE BUSINESS OWNER / PARTNER / DIRECTORS / MANAGERS OR LEGAL REPRESENTATIVE

PLACE	**São Paulo**	DATE	**10/18/2023**
NAME	**RENATO MORANDIM**	**SIGNATURE**	

JUCESP
COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO

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DECLARATION

I, RENATO MORANDIM, bearer of Identification Document No. SP344207O7, and registered under the Individual Taxpayer Registry – CPF No. 10408784822, in my capacity as owner, partner, or legal representative of the company VENETO PERICIA CONTABIL LTDA, hereby **DECLARE** that I am aware that the **ESTABLISHMENT** located at RUA WAGIH ASSAD ABDALLA, 131 LOT 7 BLOCK 41 A - Neighborhood: MORUMBI, São Paulo - SP ZIP CODE 05651020, **MAY NOT OPERATE** without obtaining a municipal opinion on the feasibility of its installation and operation at the indicated location, following the guidelines established in the land use and zoning legislation, municipal regulations, and environmental protection area restrictions, under Article 24, §2 of State Decree No. 55.660/2010, and without a **VALID INTEGRATED LICENSING CERTIFICATE**, obtained through the Via Rápida Empresa system – State Licensing Module.

I also declare that I am aware that any change in the establishment's address, its activity or activity group, or any other conditions determining the issuance of the Integrated Licensing Certificate, results in the loss of its validity, and that from the moment of such change, I am responsible for renewing it.

Lastly, I declare that I am aware that the issuance of the Integrated Licensing Certificate may be requested by a duly authorized legal representative, in person at the time of collecting the business registration certificates at City Hall, or by the owner, partner, or accountant listed in the National Registry of Legal Entities (CNPJ) directly through the Jucesp website, via the licensing module, using the respective digital certificate.

_____

RENATO MORANDIM (Managing Member)
SP344207O7

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SIGNATURE PROTOCOL

The above document was submitted for digital signature through the VRE Digital platform.

The name designated for signature, as well as its status as of 10/18/2023, is:

Full Name	CPF	Date and Time	Certificate
Constituição Normal.pdf			
RENATO MORANDIM	10408784822	10/18/23 3:00 pM	AC Certisign RFB G5 / PDF-1.7

This document serves as a record of the electronic signatures affixed to the documents filed under Protocol No. SPP2331039603.

I certify the registration of incorporation under NIRE No.no 35262427329 on 10/19/2023 of the company VENETO PERICIA CONTABIL LTDA, filed under No. SPP2331039603. Authentication: validate the registration's authenticity at http://www.jucesp.sp.gov.br/ using the registration number. MARIA CRISTINA FREI – General Secretary. This copy was authenticated and digitally signed on 10/22/2023 by MARIA CRISTINA FREI – General Secretary. Authentication: 223003883. JUCESP guarantees the authenticity of the registration and the Full Certificate of Incorporation when viewed directly on the portal www.jucesponline.sp.gov.br.

REVIEW AND DECISION ORDER

I hereby approve the request(s) filed under Protocol No. **SPP2331039603** for the Standard Incorporation of **VENETO PERICIA CONTABIL LTDA.**

This Decision Order is electronically signed, by means of a digital certificate, by the Examiner, **Elisandra Bugalho Prieto - REGISTERED OFFICE.**

Commercial Registry of the State of São Paulo, 10/19/2023.

Elisandra Bugalho Prieto - REGISTERED OFFICE, CPF: 25276764808

This document was digitally signed by Elisandra Bugalho Prieto - REGISTERED OFFICE and forms an integral part of Protocol No. SPP2331039603.

I certify the registration of incorporation under NIRE No.no 35262427329 on 10/19/2023 of the company VENETO PERICIA CONTABIL LTDA, filed under No. SPP2331039603. Authentication: validate the registration's authenticity at http://www.jucesp.sp.gov.br/ using the registration number. MARIA CRISTINA FREI – General Secretary. This copy was authenticated and digitally signed on 10/22/2023 by MARIA CRISTINA FREI – General Secretary. Authentication: 223003883. JUCESP guarantees the authenticity of the registration and the Full Certificate of Incorporation when viewed directly on the portal www.jucesponline.sp.gov.br.

AUTHENTICATION AND REGISTRATION CERTIFICATE

I hereby certify that the Articles of Incorporation and Small Business (EPP) Classification of **VENETO PERICIA CONTABIL LTDA**, digitally signed and filed under Protocol No. **SPP2331039603** on **10/19/2023**, has been duly registered with the Commercial Registry of the State of São Paulo (JUCESP) under head office NIRE No. **35262427329**.

This registration is signed, by means of a digital certificate, by the Secretary General – Maria Cristina Frei.

The authenticity of this document, as well as the electronic file, may be verified on the website www.jucesp.sp.gov.br by entering the authenticity number available on the cover page of the Full Certificate of Incorporation.

Commercial Registry of the State of São Paulo, 10/19/2023.

Maria Cristina Frei, CPF: 14804696881

This document was digitally signed by Maria Cristina Frei and forms an integral part of Protocol No. SPP2331039603.

I certify the registration of incorporation under NIRE No.no 35262427329 on 10/19/2023 of the company VENETO PERICIA CONTABIL LTDA, filed under No. SPP2331039603. Authentication: validate the registration's authenticity at http://www.jucesp.sp.gov.br/ using the registration number. MARIA CRISTINA FREI – General Secretary. This copy was authenticated and digitally signed on 10/22/2023 by MARIA CRISTINA FREI – General Secretary. Authentication: 223003883. JUCESP guarantees the authenticity of the registration and the Full Certificate of Incorporation when viewed directly on the portal www.jucesponline.sp.gov.br.

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana _____ **Date: July 14, 2026**

GOVERNO DO ESTADO DE SÃO PAULO
SECRETARIA DE DESENVOLVIMENTO ECONÔMICO
JUNTA COMERCIAL DO ESTADO DE SÃO PAULO

CERTIDÃO DE INTEIRO TEOR

DOCUMENTO EMITIDO PELA INTERNET

DADOS DA EMPRESA			
NOME EMPRESARIAL VENETO PERICIA CONTABIL LTDA		TIPO JURÍDICO LIMITADA UNIPESSOAL (E.P.P.)	
NIRE 35262427329	CNPJ 52.582.981/0001-26	NÚMERO DO ARQUIVAMENTO 35262427329	DATA DO ARQUIVAMENTO 19/10/2023

DADOS DA CERTIDÃO		
DATA DE EXPEDIÇÃO 22/10/2023	HORA DE EXPEDIÇÃO 01:10:37	CÓDIGO DE CONTROLE 223003883
A AUTENTICIDADE DO PRESENTE DOCUMENTO, BEM COMO O ARQUIVO NA FORMA ELETRÔNICA PODEM SER VERIFICADOS NO ENDEREÇO WWW.JUCESPONLINE.SP.GOV.BR		

ESTA CÓPIA FOI AUTENTICADA DIGITALMENTE E ASSINADA EM 22/10/2023 PELA SECRETÁRIA GERAL DA JUCESP – MARIA CRISTINA FREI, CONFORME ART. 1º DA MP2200-2 DE 24/08/2001, QUE INSTITUI A INFRAESTRUTURA DE CHAVES PÚBLICAS BRASILEIRAS – ICP BRASIL, EM VIGOR CONSOANTE E.C Nº32 DE 11/09/2001 M- ART.2º.

ART 1º. FICA INSTITUÍDA A INFRAESTRUTURA DE CHAVES PÚBLICAS BRASILEIRA – ICP BRASIL, PARA GARANTIR AUTENTICIDADE, INTEGRIDADE E VALIDADE JURÍDICA DE DOCUMENTOS EM FORMA ELETRÔNICA, DAS APLICAÇÕES DE SUPORTE E DAS APLICAÇÕES HABILITADAS QUE UTILIZEM CERTIFICADOS DIGITAIS, BEM COMO A REALIZAÇÃO DE TRANSAÇÕES ELETRÔNICAS SEGURAS.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

JUCESP

SÃO PAULO
GOVERNO DO ESTADO

Requerimento Capa

SEQ. DOC
01
01

Protocolo Redesim

SPP2331039603

DADOS CADASTRAIS

ATO(S)

Constituição Normal; Enquadramento de Empresa Pequeno Porte - EPP

NOME EMPRESARIAL		PORTE
VENETO PERICIA CONTABIL LTDA		**EPP**
LOGRADOURO		NÚMERO
RUA WAGIH ASSAD ABDALLA		**131**
COMPLEMENTO	BAIRRO/DISTRITO	CEP
LOTE 7 QUADRA41 A	**MORUMBI**	**05651020**
MUNICÍPIO		UF
SÃO PAULO		**SP**
E-MAIL		TELEFONE
RENATO.MORANDIM@GMAIL.COM		
NÚMERO EXIGÊNCIA (S)	CNPJ - SEDE	NIRE - SEDE
SEM EXIGÊNCIA ANTERIOR		

IDENTIFICAÇÃO DO SIGNATÁRIO/ASSINANTE DO REQUERIMENTO CAPA

NOME: **RENATO MORANDIM - Sócio-Administrador**

DATA ASSINATURA:

ASSINATURA:

VALORES RECOLHIDOS

DARE **R$ 195,28**

DARF **Isento**

DECLARO, SOB AS PENAS DA LEI, QUE AS INFORMAÇÕES CONSTANTES DO REQUERIMENTO/PROCESSO SÃO EXPRESSÃO DA VERDADE.

PARA USO EXCLUSIVO DA JUNTA COMERCIAL DO ESTADO DE SÃO PAULO (INCLUSIVE VERSO)

CARIMBO PROTOCOLO	OBSERVAÇÕES:

DOCUMENTOS NÃO RETIRADOS EM ATÉ 90 DIAS DA DISPONIBILIDADE SERÃO DESCARTADOS - ART. 57, §5º, DECRETO 1.800/96

JUCESP Junta Comercial do Estado de São Paulo

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

VENETO PERICIA CONTABIL LTDA

CONTRATO SOCIAL

RENATO MORANDIM, brasileiro, casado sob o regime da separação total de bens, contador, registro no CRC-SP sob o nº SP-344207/O-7, portador da Cédula de Identidade Civil RG. nº 15.441.366-5 SSP/SP, inscrito no CPF/MF sob o nº 104.087.848-22, domiciliado em São Paulo/SP, na Rua Wagih Assad Abdalla, nº 131, Lt 7 Qd 41 A, Morumbi, CEP 05651-020, **RESOLVE**, por este instrumento particular de Contrato Social, constituir uma Sociedade Empresária Limitada, na modalidade Limitada Unipessoal, que reger-se-á pela Lei nº 10.406 de 10 de janeiro de 2022, pela regência supletiva da Lei das S/A e, pelas demais disposições aplicáveis à espécie e pelas cláusulas e condições seguintes:

CAPÍTULO I – DENOMINAÇÃO, SEDE OBJETO E DURAÇÃO

CLÁUSULA PRIMEIRA: A sociedade gira-rá sob a denominação empresarial de **VENETO PERICIA CONTABIL LTDA.**

Parágrafo Único: Adotasse como nome fantasia **VENETO PERICIA**.

CLÁUSULA SEGUNDA: A sociedade tem sua sede e foro na **Rua Wagih Assad Abdalla, nº 131, Lote 7, Qadra 41 A, Morumbi, São Paulo/SP, CEP 05651-020.**

CLÁUSULA TERCEIRA: A sociedade tem como objeto social **Prestação de serviços de contabilidade, consultoria, auditoria contabil e tributaria.**

CLÁUSULA QUARTA: O prazo de duração da sociedade é indeterminado, iniciado suas atividades em 18 de outubro de 2023.

CAPÍTULO II – DO CAPITAL SOCIAL E DAS QUOTAS

CLÁUSULA QUINTA: O capital social subscrito é de R$ 50.000,00 (Cinquenta mil reais), divididos em 50.000 quotas no valor nominal de R$ 1,00 (Um real), cada uma, sendo R$ 10.000,00 (Dez mil reais) totalmente integralizado neste ato em moeda corrente nacional e o restante a ser integralizado em moeda corrente nacional em até 14 meses após o registro do ato de constituição no órgão de registro do comércio. A participação societária está assim representada:

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

Sócios	Quotas	Valor	%
RENATO MORANDIM	50.000	R$ 50.000,00	100
Total	**50.000**	**R$ 50.000,00**	**100**

CLÁUSULA SEXTA: a responsabilidade do sócio é limitada ao total do Capital Social, nos termos do art. 1.052 da Lei nº 10.406, de 10 de Janeiro de 2002.

CLÁUSULA SÉTIMA: As **QUOTAS** da sociedade são **IMPENHORÁVEIS**, não respondendo por dívidas do sócio.

CAPÍTULO III – DA ADMINISTRAÇÃO

CLÁUSULA OITAVA: DA ADMINISTRAÇÃO DA SOCIEDADE

A sociedade poderá ser administrada por administradores sócios e não sócios. A administração da sociedade será exercida individualmente pelo sócio administrador, **RENATO MORANDIM,** já qualificado, ao qual fica autorizado o uso do nome empresarial e será responsável pela prática de todos os atos necessários ou convenientes à administração, orientação e direção dos negócios sociais, podendo o mesmo, dentre outros poderes:

a) Representar a sociedade em juízo ou fora dele, ativa ou passivamente, inclusive perante quaisquer repartições públicas federais, estaduais ou municipais;

b) Representar a sociedade perante as instituições financeiras e praticar, em nome da sociedade, os atos que forem necessários e do interesse social;

c) Assinar quaisquer documentos, mesmo que importem em responsabilidade ou obrigação da sociedade, inclusive títulos, cheques, cambiais, ordens de pagamento e contratos.

Parágrafo Primeiro: A sociedade poderá, ainda, ser representada por procuradores, com a outorga de procuração, sendo feita pelo sócio administrador acima qualificado. As procurações outorgadas pela sociedade, além de mencionarem expressamente os poderes conferidos, deverão conter um período de validade limitada a 24 (vinte e quatro) meses e sujeitas à prestação de contas. À exceção da validade das procurações para fins judiciais.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

Parágrafo Segundo: O administrador eleito, sob as penas da lei e de responsabilidade, não poderá praticar atos de liberalidade ou estranhos aos interesses da sociedade, que a envolva em obrigações ou responsabilidades distintas dos negócios e transações incluídas em seu objeto social.

Parágrafo Terceiro: O administrador não responderá pessoalmente pelos atos praticados relacionados à administração da sociedade, devendo, no entanto, ter o cuidado e a diligência que todo homem ativo e probo costuma empregar na administração de seus próprios negócios. Entretanto, será pessoalmente responsável pelos atos praticados em desacordo com o contrato social ou contrário à legislação aplicável e á ordem pública.

Parágrafo Quarto: O administrador está dispensado da prestação de caução.

CLÁUSULA NONA: DA RESPONSABILIDADE TÉCNICA

A responsabilidade técnica pela execução dos serviços profissionais prestados pela sociedade, de acordo com o objeto social será exercida pelo sócio administrador **RENATO MORANDIM**, já qualificado.

Parágrafo Único: Considerando a indelegabilidade da responsabilidade técnica, a sociedade não poderá outorga-la a terceiros.

CAPÍTULO IV – DO EXERCÍCIO SOCIAL – BALANÇO E RESERVAS

CLÁUSULA DÉCIMA: Nos quatro meses seguintes ao término do exercício social, 31 de dezembro, o(s) administrador(es) prestará(ão) contas justificadas de sua administração, procedendo à elaboração do inventário, do balanço patrimonial e do balanço de resultado econômico, cabendo ao sócio, os lucros ou perdas apurados.

Parágrafo Primeiro: O sócio deliberara sobre as contas e designara administrador quando for o caso.

Parágrafo Segundo: Sobre os lucros apurados, conforme deliberação do sócio, não haverá a obrigatoriedade de distribuição, podendo mante-la para reenvestimento na sociedade.

CAPÍTULO V – DA LIQUIDAÇÃO

CLÁUSULA DÉCIMA PRIMEIRA: A falência, liquidação, impossibilidade ou falecimento do sócio, não dissolverá a sociedade, que remanescerá, nos termos da sucessão, quando for o caso.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

Parágrafo Primeiro: Em caso de morte de sócio, os herdeiros do "de cujus", indicarão entre os seus, no prazo de 90 (noventa) dias, através de decisão judicial ou escritura pública, aquele que substituirá(ão) o sócio falecido.

Parágrafo Segundo: No prazo de 60 (sessenta) dias após a apresentação do sócio substituto e/ou sucessores, deliberarão sobre a administração. Será levado a registro a alteração contratual com a indicação do sócio substituto e/ou sucessores e os atos deliberados em reunião.

Parágrafo Terceiro: Apurados por balanço patrimonial os haveres do sócio falecido, serão pagos em até 24 prestações mensais e sucessivas, vencendo-se a primeira 30 dias após a apresentação à sociedade da autorização judicial que permita formalizar-se inteiramente a operação, inclusive perante o registro do comércio. Fica facultada, mediante consenso unânime entre os herdeiros, outras condições de pagamento desde que não afetem a situação econômica e financeira da sociedade.

CLÁUSULA DÉCIMA SEGUNDA: A sociedade entrará em liquidação nos casos e modos previstos em Lei ou por deliberação do sócio.

CAPÍTULO VI – DISPOSIÇÕES FINAIS

CLÁUSULA DÉCIMA TERCEIRA: Os casos omissos no presente Contrato Social serão resolvidos pela legislação em vigor.

CLÁUSULA DÉCIMA QUARTA: (Os) Administrador(es) declara(m), sob as penas da lei, de que não esta(ão) impedidos de exercer a administração da sociedade, por lei especial, ou em virtude de condenação criminal, ou por se encontrar(em) sob os efeitos dela, a pena que vede, ainda que temporariamente, o acesso a cargos públicos; ou por crime falimentar, de prevaricação, peita ou suborno, concussão, peculato, ou contra a economia popular, contra o sistema financeiro nacional, contra normas de defesa da concorrência, contra as relações de consumo, fé pública,ou a propriedade

CLÁUSULA DÉCIMA QUINTA: O sócio declara que a sociedade se enquadra como Empresa de Pequeno Porte – PPE, nos termos da Lei Complementar nº 123, de 14 de dezembro de 2006, e que não se enquadra em qualquer das hipóteses de exclusão relacionados no § 4º do art. 3º da mencionada lei.

CLÁUSULA DÉCIMA SEXTA: Os sócios declararam expressamente que exploram atividade econômica empresarial organizada, sendo, portanto, uma sociedade empresária, nos termos do art. 966 caput e parágrafo único e art. 982 do Codéx Civilista.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

VENETO PERICIA CONTABIL LTDA

CONTRATO SOCIAL

CLÁUSULA DÉCIMA SÉTIMA: Para dirimir todas e quaisquer dúvidas que surgirem do presente instrumento, fica eleito o foro da Comarca de São Paulo/SP.

E, por estar justo e contratado, lavra, data e assina o presente instrumento em uma via, obrigando-se por si e por seus herdeiros a cumprí-lo em todos os seus termos.

São Paulo, 18 de outubro de 2023

RENATO MORANDIM
(sócio adm)

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

DECLARAÇÃO DE ENQUADRAMENTO - EPP

NOME EMPRESARIAL	NIRE
VENETO PERICIA CONTABIL LTDA	

DECLARAÇÃO

Ilmo. Sr. Presidente da Junta Comercial Do Estado de São Paulo,

A Sociedade VENETO PERICIA CONTABIL LTDA, estabelecida na RUA WAGIH ASSAD ABDALLA, 131 LOTE 7 QUADRA41 A - Bairro: MORUMBI, São Paulo - SP CEP 05651020, requer a Vossa Senhoria o arquivamento do presente instrumento e declara, sob as penas da Lei, que se enquadra na condição de Empresa de Pequeno Porte, nos termos da Lei Complementar nº 123, de 14/12/2006.

LOCALIDADE	DATA
São Paulo - SP	**18/10/2023**

NOME E ASSINATURA DO EMPRESÁRIO/SÓCIOS/DIRETORES/ADMINISTRADORES OU REPRESENTANTE LEGAL

NOME	ASSINATURA
RENATO MORANDIM (Sócio-Administrador)	

DECLARO, SOB AS PENAS DA LEI, QUE AS INFORMAÇÕES CONSTANTES DO REQUERIMENTO/PROCESSO SÃO EXPRESSÃO DA VERDADE.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

DECLARAÇÃO DE DESIMPEDIMENTO

À Junta Comercial do Estado de São Paulo

NOME					
RENATO MORANDIM					
NACIONALIDADE			ESTADO CIVIL		
BRASILEIRO			**Casado (a)**		
CPF	COR OU RAÇA	IDENTIFICAÇÃO	DATA DE EXPEDIÇÃO	ÓRGÃO EMISSOR	UF
10408784822	**Branca**	**SP34420707**	**29/03/2022**	**CRCSP**	**SP**
DOMICILIADO (A)				NÚMERO	
WAGIH ASSAD ABDALLA				**131**	
BAIRRO / DISTRITO				CEP	
MORUMBI				**05651020**	
COMPLEMENTO					
LOTE 7 QD 41 A					
MUNICÍPIO				UF	
São Paulo				**SP**	

Declara, sob as penas da lei, que não está impedido, por lei especial, de exercer a administração da sociedade e nem condenado ou sob efeitos de condenação, a pena que vede, ainda que temporariamente, o acesso a cargos públicos, ou por crime falimentar, de prevaricação, peita ou suborno, concussão, peculato; Ou contra a economia popular, contra o Sistema Financeiro Nacional, contra as normas de defesa da concorrência, contra as relações de consumo, a fé pública ou a propriedade.

NOME E ASSINATURA DO EMPRESÁRIO/SÓCIO/DIRETORES/ADMINISTRADORES OU REPRESENTANTE LEGAL			
LOCALIDADE	**São Paulo**	DATA	**18/10/2023**
NOME	**RENATO MORANDIM**	ASSINATURA	

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

DECLARAÇÃO

Eu, RENATO MORANDIM, portador do Documento de Identificação nº SP344207O7, inscrito no Cadastro de Pessoas Físicas – CPF sob nº 10408784822, na qualidade de titular, sócio ou responsável legal da empresa VENETO PERICIA CONTABIL LTDA, **DECLARO** estar ciente que o **ESTABELECIMENTO** situado no(a) RUA WAGIH ASSAD ABDALLA, 131 LOTE 7 QUADRA41 A - Bairro: MORUMBI, São Paulo - SP CEP 05651020, **NÃO PODERÁ EXERCER** suas atividades sem que obtenha o parecer municipal sobre a viabilidade de sua instalação e funcionamento no local indicado, conforme diretrizes estabelecidas na legislação de uso e ocupação do solo, posturas municipais e restrições das áreas de proteção ambiental, nos termos do art. 24, §2 do Decreto Estadual nº 55.660/2010 e sem que tenha um **CERTIFICADO DE LICENCIAMENTO INTEGRADO VÁLIDO**, obtido pelo sistema Via Rápida Empresa - Módulo de Licenciamento Estadual.

Declaro ainda estar ciente que qualquer alteração no endereço do estabelecimento, em sua atividade ou grupo de atividades, ou em qualquer outra das condições determinantes à expedição do Certificado de Licenciamento Integrado, implica na perda de sua validade, assumindo, desde o momento da alteração, a obrigação de renová-lo.

Por fim, declaro estar ciente que a emissão do Certificado de Licenciamento Integrado poderá ser solicitada por representante legal devidamente habilitado, presencialmente e no ato da retirada das certidões relativas ao registro empresarial na Prefeitura, ou pelo titular, sócio, ou contabilista vinculado no Cadastro Nacional da Pessoa Jurídica (CNPJ) diretamente no site da Jucesp, através do módulo de licenciamento, mediante uso da respectiva certificação digital.

_____

RENATO MORANDIM (Sócio-Administrador)
SP344207O7

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

PROTOCOLO DE ASSINATURAS

O documento acima foi proposto para assinatura digital na plataforma VRE Digital.

O nome indicado para assinatura, bem como seu status em 18/10/2023 é:

Nome Completo	CPF	Data e hora	Certificado
Constituição Normal.pdf			
RENATO MORANDIM	10408784822	18/10/23 15:00	AC Certisign RFB G5 / PDF-1.7

Este documento é referência das assinaturas eletrônicas realizada nas documentações do protocolo Nº SPP2331039603

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

TERMO DE ANÁLISE E DECISÃO.

Defiro a (s) solicitação (ões), sob o (s) protocolo (s) **SPP2331039603** de Constituição Normal da empresa **VENETO PERICIA CONTABIL LTDA**.

Assina o presente termo de decisão, mediante certificado digital, o Julgador **Elisandra Bugalho Prieto SEDE**.

Junta Comercial do Estado de São Paulo, 19/10/2023.

Elisandra Bugalho Prieto SEDE, CPF: 25276764808

Este documento foi assinado digitalmente por Elisandra Bugalho Prieto SEDE e é parte integrante sob o protocolo Nº SPP2331039603.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

TERMO DE AUTENTICAÇÃO E REGISTRO

Certifico que a constituição e enquadramento Empresa de Pequeno Porte, assinado digitalmente, da empresa **VENETO PERICIA CONTABIL LTDA**, e protocolado sob o número **SPP2331039603** em **19/10/2023**, encontra-se registrado na Jucesp, sob o NIRE da matriz **35262427329**.

Assina o registro, mediante certificado digital, o(a) Secretário(a)-Geral – Maria Cristina Frei.

A autenticidade do presente documento, bem como o arquivo na forma eletrônica poderão ser verificados no sítio eletrônico: www.jucesp.sp.gov.br, mediante a indicação do número de autenticidade disponível na capa da certidão de inteiro teor.

Junta Comercial do Estado de São Paulo, 19/10/2023.

Maria Cristina Frei, CPF: 14804696881

Este documento foi assinado digitalmente por Maria Cristina Frei e é parte integrante sob o protocolo Nº SPP2331039603.

Certifico o registro de constituição sob o NIRE nº 35262427329 em 19/10/2023 da empresa VENETO PERICIA CONTABIL LTDA, protocolado sob o nº SPP2331039603. Autenticação: validar a autenticidade do registro em http://www.jucesp.sp.gov.br/ com o número do mesmo. MARIA CRISTINA FREI - Secretária Geral. Esta cópia foi autenticada digitalmente e assinada em 22/10/2023 por MARIA CRISTINA FREI – Secretária Geral. Autenticação: 223003883. A JUCESP garante a autenticidade do registro e da Certidão de Inteiro Teor quando visualizado diretamente no portal www.jucesponline.sp.gov.br.

FEDERATIVE REPUBLIC OF BRAZIL

NATIONAL REGISTER OF LEGAL ENTITIES

REGISTRATION NUMBER	CERTIFICATE OF ENROLLMENT AND REGISTRATION STATUS	DATE OF INCORPORATION
52.582.981/0001-26 **HEAD OFFICE**		**10/19/2023**

COMPANY NAME
VENETO PERICIA CONTABIL LTDA

TRADE NAME (DBA)	SIZE
VENETO PERICIA	**Small Business - EPP**

CODE AND DESCRIPTION OF MAIN ECONOMIC ACTIVITY
69.20-6-01 - Accounting activities (Exempt *)

CODE AND DESCRIPTION OF SECONDARY ECONOMIC ACTIVITIES
69.20-6-02 - Accounting and tax consulting and auditing activities (Exempt *)

CODE AND DESCRIPTION OF LEGAL NATURE
206-2 - Limited Liability Company

ADDRESS	NUMBER	UNIT
R WAGIH ASSAD ABDALLA	**131**	**LOT 7 BLOCK 41 A**

ZIP CODE	NEIGHBORHOOD/DISTRICT	CITY	STATE
05.651-020	**MORUMBI**	**SAO PAULO**	**SP**

EMAIL ADDRESS	PHONE NUMBER
RENATO.MORANDIM@GMAIL.COM	**(11) 7085-8201**

RESPONSIBLE FEDERAL ENTITY (RFE)
******

REGISTRATION STATUS	REGISTRATION STATUS DATE
ACTIVE	**10/19/2023**

REASON FOR REGISTRATION STATUS

SPECIAL STATUS	SPECIAL STATUS DATE
*******	*******

(*) Exemption from permits and licenses is a right of the entrepreneur who meets the requirements set forth in CGSIM Resolution No. 51 of June 11, 2019, or in specific legislation submitted to CGSIM by federal entities; the Federal Revenue Service bears no responsibility regarding the exempted activities.

It was approved by Normative Instruction RFB No. 2.119, dated December 6, 2022.

It was issued on **10/19/2023** at **10:48:52 AM** (Brasília date and time). Page: **1/1**

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 14, 2026

REPÚBLICA FEDERATIVA DO BRASIL

CADASTRO NACIONAL DA PESSOA JURÍDICA

NÚMERO DE INSCRIÇÃO	COMPROVANTE DE INSCRIÇÃO E DE SITUAÇÃO CADASTRAL	DATA DE ABERTURA
52.582.981/0001-26 **MATRIZ**		**19/10/2023**

NOME EMPRESARIAL
VENETO PERICIA CONTABIL LTDA

TÍTULO DO ESTABELECIMENTO (NOME DE FANTASIA)	PORTE
VENETO PERICIA	**EPP**

CÓDIGO E DESCRIÇÃO DA ATIVIDADE ECONÔMICA PRINCIPAL
69.20-6-01 - Atividades de contabilidade (Dispensada *)

CÓDIGO E DESCRIÇÃO DAS ATIVIDADES ECONÔMICAS SECUNDÁRIAS
69.20-6-02 - Atividades de consultoria e auditoria contábil e tributária (Dispensada *)

CÓDIGO E DESCRIÇÃO DA NATUREZA JURÍDICA
206-2 - Sociedade Empresária Limitada

LOGRADOURO	NÚMERO	COMPLEMENTO
R WAGIH ASSAD ABDALLA	**131**	**LOTE 7 QUADRA41 A**

CEP	BAIRRO/DISTRITO	MUNICÍPIO	UF
05.651-020	**MORUMBI**	**SAO PAULO**	**SP**

ENDEREÇO ELETRÔNICO	TELEFONE
RENATO.MORANDIM@GMAIL.COM	**(11) 7085-8201**

ENTE FEDERATIVO RESPONSÁVEL (EFR)
*****

SITUAÇÃO CADASTRAL	DATA DA SITUAÇÃO CADASTRAL
ATIVA	**19/10/2023**

MOTIVO DE SITUAÇÃO CADASTRAL

SITUAÇÃO ESPECIAL	DATA DA SITUAÇÃO ESPECIAL
********	********

(*) *A dispensa de alvarás e licenças é direito do empreendedor que atende aos requisitos constantes na Resolução CGSIM nº 51, de 11 de junho de 2019, ou da legislação própria encaminhada ao CGSIM pelos entes federativos, não tendo a Receita Federal qualquer responsabilidade quanto às atividades dispensadas.*

Aprovado pela Instrução Normativa RFB nº 2.119, de 06 de dezembro de 2022.

Emitido no dia **19/10/2023** às **10:48:52** (data e hora de Brasília). Página: **1/1**

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA, private legal entity, registered with the CNPJ/MF under No. 17.344.461/0001-84, with its registered office and jurisdiction in the State of São Paulo, city of São Bernardo do Campo, at Rua Martini, No. 292, Block B1, Room 5, Rudge Ramos neighborhood, ZIP Code 09623-030, with its Articles of Association duly filed with the Commercial Registry of the State of São Paulo under NIRE No. 35227157116, in the session held on 12/12/2012, herein represented by its non-partner manager **ANTONIO SILVIO JULIANI**, Brazilian, divorced, entrepreneur, holder of Civil Identity Card RG No. 15.834.101-6 SSP/SP, registered with the CPF/MF under No. 158.543.700-00, residing and domiciled at Alameda dos Anapurus, No. 631, apartment 152, Indianópolis, São Paulo/São Paulo, ZIP Code 04087-001, and **JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**, private legal entity, registered with the CNPJ/MF under No. 17.344.512/0001-78, with its registered office and jurisdiction in the State of São Paulo, city of São Paulo, at Rua Praia do Cerejo, No. 207, Vila Paulista neighborhood, ZIP Code 04360-050, with its Articles of Association duly filed with the Commercial Registry of the State of São Paulo under NIRE No. 35227157124, in the session held on 12/12/2012, herein represented by its non-partner manager **GUILHERME RODRIGUES ALVES JULIANI**, Brazilian, married under the total separation of property regime, entrepreneur, holder of Civil Identity Card RG No. 11426484-9 IFP/RJ, registered with the CPF/MF under No. 166.921.278-58, residing and domiciled at Rua Antonio de Macedo Soares, No. 970, apartment 104, Campo Belo neighborhood, São Paulo/São Paulo, ZIP Code 04607-001, **COLOMBO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**, private legal entity, with its registered office and jurisdiction in the city of Curitiba, State of Paraná, at Rua Duque de Caxias, No. 533, São Francisco neighborhood, ZIP Code 80530-040, registered with the CNPJ/MF under No. 27.631.075/0001-27, pursuant to the instrument of conversion from a single member limited liability company to a limited liability company, registered with the Commercial Registry of the State of Paraná under NIRE No. 41209709085, in the session held on 01/26/2021, herein represented by its managing partner **RENATO MORANDIM**, Brazilian, married under the Separation of Property regime, business manager, holder of Civil Identity Card RG No. 15.441.366-5 SSP/SP, registered with the CPF/MF under No. 104.087.848-22, residing and domiciled at Avenida José Galante, No. 474, apartment 61, Vila Suzana neighborhood, São Paulo/São Paulo, ZIP Code 05642-001, and **MARCIO ROBERTO CASTRO SCHOBINER**, Brazilian, married under the universal community of property regime, business manager, holder of Civil Identity Card RG No. 36255005 SSP/PR, registered with the CPF/MF under No. 708.120.989-00, residing and domiciled at Rua Capitão Tenente Maris de Barros, No.

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

1,050, apartment 313, Portão, Curitiba/Paraná, ZIP Code 80330-340, being the sole partners of the limited liability company operating under the trade name "**JALL CARDS - CARTÕES E SERVIÇOS LTDA**", with its registered office and jurisdiction in the city of Colombo/Paraná, at Rua Amália Strapasson de Souza, No. 398, Mauá, ZIP Code 83413-560, registered with the CNPJ/MF under No. 05.679.171/0001-02, with its Articles of Association filed with the Commercial Registry of the State of Paraná, NIRE No. 41205017910 in the session held on 05/27/2003, with its latest corporate instrument registered as the twelfth contract amendment on 12/07/2021 under No. 20216726778, **HEREBY RESOLVE**, by this private instrument, to amend and consolidate the Articles of Association and other amendments in accordance with the following clauses:

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CLAUSE ONE - TRANSFER OF EQUITY INTEREST

The partner **COLOMBO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**, already qualified in the preamble, withdraws from the company, transferring for valuable consideration by means of sale the totality of the 280,500 (Two hundred and eighty thousand, five hundred) quotas it held, with all rights and obligations arising therefrom, free and clear of any encumbrances, debts, and/or liens of any nature, under the terms and conditions of the Quota Purchase Agreement and Other Covenants entered into on this date between the parties, to the remaining partner **JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**.

The partner **MARCIO ROBERTO CASTRO SCHOBINER**, already qualified in the preamble, also withdraws from the company in his capacity as partner, transferring for valuable consideration by means of sale the totality of the 46.750 (Forty-six thousand, seven hundred and fifty) quotas he held, with all rights and obligations arising therefrom, free and clear of any encumbrances, debts, and/or liens of any nature, under the terms and conditions of the Quota Purchase Agreement and Other Covenants entered into on this date between the parties, to the remaining partner **JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**.

Thus, with the acquisition of the 327.250 (Three hundred and twenty-seven thousand, two hundred and fifty) quotas specified above, the partner **JHO**

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA now holds 935.000 (Nine hundred and thirty-five thousand) quotas of the share capital, which is equivalent to fifty percent of the total subscribed and paid-in capital of the company.

The partner **JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**, also already qualified, assents to this transfer for valuable consideration without any reservations or resolutory conditions.

CLAUSE TWO - PARTNERSHIP STRUCTURE

Considering the corporate changes reported in the previous Clause, the partnership structure is now represented as follows:

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PARTNER	No. OF QUOTAS	AMOUNT	% INTEREST
JHI ADMINISTRAÇAO E PARTICIPAÇOES LTDA	935,000	R$ 935,000.00	50.00%
JHO ADMINISTRAÇAO E PARTICIPAÇOES LTDA	935,000	R$ 935,000.00	50.00%
TOTAL	1,870,000	R$ 1,870,000.00	100.00%

CLAUSE THREE - IMMUTABILITY OF THE REMAINING CLAUSES

All other clauses and conditions that are not expressly amended by this instrument shall remain unchanged.

CLAUSE FOUR: By unanimous resolution of the partners, the **CONSOLIDATION OF THE ARTICLES OF ASSOCIATION** is hereby proposed.

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

CONSOLIDATED ARTICLES OF ASSOCIATION

JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA, private legal entity, registered with the CNPJ/MF under No. 17.344.461/0001-84, with its registered office and jurisdiction in the State of São Paulo, city of São Bernardo do Campo, at Rua Martini, No. 292, Block B1, Room 5, Rudge Ramos neighborhood, ZIP Code 09623-030, with its Articles of Association duly filed with the Commercial Registry of the State of São Paulo under NIRE No. 35227157116, in the session held on 12/12/2012, herein represented by its non-partner manager **ANTONIO SILVIO JULIANI**, Brazilian, divorced, entrepreneur, holder of Civil Identity Card RG No. 15.834.101-6 SSP/SP, registered with the CPF/MF under No. 158.543.700-00, residing and domiciled at Alameda dos Anapurus, No. 631, apartment 152, Indianópolis, São Paulo/São Paulo, ZIP Code 04087-001, and **JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**, private legal entity, registered with the CNPJ/MF under No. 17.344.512/0001-78, with its with its registered office and jurisdiction in the State of São Paulo, cty of São Paulo, at Rua Praia do Cerejo, No. 207, Vila Paulista neighborhood, ZIP Code 04360-050, with its Articles of Association duly filed with the Commercial Registry of the State of São Paulo under NIRE No. 35227157124, in the session held on 12/12/2012, herein represented by its non-partner manager **GUILHERME RODRIGUES ALVES JULIANI**, Brazilian, married under the total separation of property regime, entrepreneur, holder of Civil Identity Card RG No. X, registered with the CPF/MF under No. 166.921.278-58, residing and domiciled at Rua Antonio de Macedo Soares, No. 970, apartment 104, Campo Belo neighborhood, São Paulo/São Paulo, ZIP Code 04607-001, being the sole partners of the limited liability company operating under the trade name "**JALL CARDS - CARTÕES E SERVIÇOS LTDA**", with its registered office and jurisdiction in the city of Colombo/Paraná, at Rua Amália Strapasson de Souza, No. 398, Mauá, ZIP Code 3413-560, registered with the CNPJ/MF under No. 05.679.171/0001-02, with its Articles of Association

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JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

filed with the Commercial Registry of the State of Paraná, NIRE No. 41205017910 in the session held on 05/27/2003, with its latest corporate instrument registered as the twelfth contract amendment on 12/07/2021 under No. 20216726778, hereby present the following resolutions and contractual conditions:

CHAPTER I - NAME, REGISTERED OFFICE, PURPOSE, AND DURATION

CLAUSE ONE: The company operates under the trade name **JALL CARDS-CARTÕES E SERVIÇOS LTDA**.

CLAUSE TWO: The company has its registered office and jurisdictionin the city of **Colombo/Paraná, at Rua Amália Strapasson de Souza, No. 398, Mauá, ZIP Code 83413-560**.

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The company has the following branches:

Branch 01 - Avenida Caminho do Mar, No. 3.115, Block D2, Rudge Ramos neighborhood, São Bernardo do Campo, State of São Paulo, ZIP Code 09611-000.

Branch 02 - Avenida Sul Governador Cid Sampaio, No. 2.993, Warehouse 0CDE, Imbiribeira neighborhood, Recife, State of Pernambuco, ZIP Code 51160-000.

CLAUSE THREE: The corporate purpose of the company is the provision of **services for the printing of security materials, promotional materials, books, magazines, and other periodic publications; pre-press and printing of materials for other uses; graphic finishing services; physical and electronic personalization, engraving, handling, packaging, enveloping, and shipping of plastic cards; variable data processing; and information technology consulting. Manufacturing of plastic material products and electronic components.**

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

CLAUSE FOUR: The company commenced its activities on 04/02/2003, and its duration is indefinite, with the possibility of terminating its activities in compliance with the relevant legal and contractual provisions.

CHAPTER II - SHARE CAPITAL AND QUOTAS

CLAUSE FIVE: The share capital, fully subscribed and paid-in in national currency, is R$ 1,870,000.00 (one million, eight hundred and seventy thousand reais), divided into 1,870,000 quotas with a par value of R$ 1.00 (one real) each, according to the partnership structure represented as follows:

13 / 6

PARTNER	No. OF QUOTAS	AMOUNT	% INTEREST
JHI ADMINISTRAÇAO E PARTICIPAÇOES LTDA	935,000	R$ 935,000.00	50.00%
JHO ADMINISTRAÇAO E PARTICIPAÇOES LTDA	935,000	R$ 935,000.00	50.00%
TOTAL	1,870,000	R$ 1,870,000.00	100.00%

CLAUSE SIX: The liability of the partners is limited to the total amount of the Share Capital, pursuant to Article 1.052 of Law No. 10,406, of January 10, 2002.

CLAUSE SEVEN: The **QUOTAS** of the company are **EXEMPT FROM ATTACHMENT**, meaning that the quotas shall not be liable for the personal debts of the partners, as this company is formed based on the mutual personal trust that the partners place in one another, furthermore, any attachment and/or transfer to a third

JALL CARDS - CARTÕES E SERVIÇOS LTDA

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THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

party would violate the "INTUITU PERSONAE" (personal) nature, which uniquely governed the incorporation and subsequent acts of the Company.

CLAUSE EIGHT: The transfer of equity interest by any partner of the Company, whether to another partner or to third parties, may only occur in strict compliance with the provisions of this clause and its paragraphs, as well as with any potential partners' agreement, duly filed at the registered office of the Company, in accordance with the law.

Paragraph One: The provisions of this clause and its paragraphs must be respected in the event of the transfer of any rights to the quotas, especially regarding the right of first refusal to subscribe to new quotas of the share capital.

Paragraph Two: For the purposes of these articles of association, the term transfer or alienate means to sell, exchange, substitute, assign, convey, contribute to capital, institute usufruct or fideicommissum, or otherwise dispose of, directly or indirectly, free of charge or for valuable consideration, even if as a result of spin-off, merger, consolidation, dissolution, or liquidation operations, or any other legal transaction that results in the direct or indirect transfer of ownership of the quotas.

Paragraph Three: Any partner wishing to transfer its quotas shall be required to notify, in writing and with proof of receipt, its intention to the other partners and to the Company, in order to allow the Company itself and/or the other partners to exercise their right of first refusal to acquire the offering partner's quotas, also in writing and with proof of receipt.

Paragraph Four: After a period of 30 (thirty) days has elapsed and the right of first refusal has not been exercised by the company and/or by the other partners, the offering partner may offer the quotas to third parties, provided that the same conditions offered to the company and to the other partners are maintained. Should there be any change in the offer conditions, the offering partner shall be obliged to notify the other partners and the Company again for the exercise of the right of first refusal, observing the same procedures and deadlines.

JALL CARDS - CARTÕES E SERVIÇOS LTDA

CNPJ/MF No. 05.679.171/0001-02
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THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

Paragraph Five: If more than one partner wishes to acquire the quotas, the right of first refusal shall be exercised by them in proportion to their respective holdings in the share capital of the company, excluding the offering partner's interest.

Paragraph Six: The price of the quotas of the share capital, regardless of any offer presented by third parties, shall be determined based on the fair market value of the referred quotas, to be established by a specialized consulting firm approved by the partners in a special resolution, as of the date of the transfer proposal and/or withdrawal from the company, unless otherwise unanimously agreed upon by the partners.

Paragraph Seven: The term for the payment of the price of the offered quotas shall be up to 48 (forty-eight) months, through monthly and consecutive installments, adjusted by the IGP-M (General Market Price Index) published by the Getulio Vargas Foundation, or in its absence, by the substitute index indicated by the said institution, pro rata, with the first installment due 30 (thirty) days after the definition of the quotas' value, and the remaining ones on the same day of the subsequent months, the partners may, by unanimous consent, establish a different term according to the financial conditions of the company on the date of the event.

Paragraph Eight: Any transfer of quotas and/or rights inherent to them that violates the provisions of these Articles of Association shall be null and void and ineffective before the company, the partners, and third parties.

Paragraph Nine: In the event of incapacitation, disqualification, change in civil status, or attachment of quotas of any of the partners, the resulting rights, under any title, that fall to third parties shall not imply admission into the company, unless there is the assent of all the other remaining partners, it is understood that such assets shall be paid under the terms and conditions of this Clause.

CHAPTER III - MANAGEMENT

CLAUSE NINE: The company may be managed by partner and non-partner managers. The management of the company shall be exercised by the non-

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CNPJ/MF No. 05.679.171/0001-02
NIRE No. 41205017910

THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

partner manager **MARCIO ROBERTO CASTRO SCHOBINER**, Brazilian, married under the universal community of property regime, holder of Civil Identity Card RG No. 36255005 SSP/PR, registered with the CPF/MF under No. 708.120.989-00, residing and domiciliated at Rua Capitão Tenente Maris de Barros, No. 1.050, apartment 313, Portão, Curitiba/Paraná, ZIP Code 80330-340, for a term of office of 03 (three) years from this date, the same is hereby authorized to use the corporate name and shall be responsible for performing all acts necessary or convenient for the management, guidance, and direction of corporate businesses, and may, among other powers:

a) To represent the company in or out of court, actively or passively, including before any federal, state, or municipal public agencies;

b) To represent the company before financial institutions and perform, on behalf of the Company, all acts that may be necessary and in the corporate interest;

c) To sign any documents, even if they imply liability or obligation for the company, including securities, checks, bills of exchange, payment orders, and contracts.

Paragraph One: The company may also be represented by attorneys-in-fact, through the granting of a power of attorney issued by the non-partner manager **MARCIO ROBERTO CASTRO SCHOBINER**, qualified above, or by the other partners. Powers of attorney granted by the company, in addition to expressly mentioning the conferred powers, must contain a validity period limited to 24 (twenty-four) months and be subject to accountability, with the exception of the validity of powers of attorney for judicial purposes.

Paragraph Two: Under penalty of law and civil liability, the elected manager shall not perform acts of generosity or acts outside the interests of the company that involve it in obligations or liabilities separate from the businesses and transactions included in its corporate purpose.

Paragraph Three: The manager shall not be personally liable for acts performed in connection with the management of the company, however, the manager must exercise the care and diligence that every active and honest person typically employs in the management of their own businesses. Nevertheless, the manager shall be personally liable for acts performed in violation of these articles of association or contrary to applicable legislation and public policy.

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Paragraph Four: The manager is exempt from providing a bond.

Paragraph Five: The partner or non-partner manager is elected for a three-year term of office, and may be re-elected for equal periods, in accordance with the vote of the partners representing the majority of the company's share capital.

CHAPTER IV - FISCAL YEAR - BALANCE SHEET AND RESERVES

CLAUSE TEN: The fiscal year shall have a duration of 01 (one) year, beginning on January 1st and ending on December 31st of each calendar year.

Paragraph One: The net income determined shall be allocated as decided by the partners representing the total share capital, remaining in the retained earnings account until such resolution; disproportionate distribution among the partners is permitted when resolved by the partners representing the total share capital in a meeting called for that specific purpose.

Paragraph Two: Losses shall be borne by the partners in proportion to their respective quotas in the share capital of the company.

CHAPTER V - LIQUIDATION

CLAUSE ELEVEN: The death, judicial incapacitation, or absence of any of the partners shall not imply the dissolution of the company, which shall continue its operations with the remaining partner, unless the latter resolves to liquidate it.

Paragraph One: The quotas of the deceased, judicially incapacitated, or absent partner shall be liquidated in relation to the company, and the respective assets shall be calculated based on a special balance sheet for valuation purposes prepared by an

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independent audit firm recognized in the market, within 90 (ninety) days from the date of the event.

Paragraph Two: The amount determined in the manner provided for in the preceding paragraph shall be paid in monthly and consecutive installments, over a minimum period of 18 (eighteen) months, in national currency or as agreed upon, with the first installment due within 90 (ninety) days from the completion date of the special balance sheet for valuation purposes, with payment always conditioned upon the economic and financial conditions of the company.

Paragraph Three: However, other payment methods may be adopted by unanimous consensus among the heirs, provided they do not affect the economic and financial status of the Company, furthermore, the entry of heirs of the deceased, incapacitated, or absent partner may be permitted under exceptional circumstances and by unanimous consensus of the remaining partners, strictly observing in totum the conditions and procedures of this Clause.

Paragraph Four: Should the Company become a single member entity, it may be converted into a Single Member Limited Liability Company, pursuant to Law No. 14.195, of August 26, 2021.

Paragraph Five: Alternatively to the provisions of paragraph fourth above, should the company become a single member entity due to the death, absence, or judicial incapacitation of the other partners, the remaining partner, for the purpose of reconstituting the partnership structure, shall offer the social quotas preferentially, within a period of 30 (thirty) days, to the heirs of the deceased, absent, or judicially incapacitated partners, proportionally to their respective holdings, strictly observing in totum the conditions and procedures for the valuation of quotas provided for in this Contract.

Paragraph Six: The heirs of the deceased, absent, or judicially incapacitated partner shall have a period of up to 30 (thirty) days, counted from the receipt of the communication referred to in the preceding paragraph, to manifest their decision to acquire the social quotas, also in writing and with proof of receipt.

Paragraph Seven: If the right of first refusal is not exercised by the heirs of the deceased, absent, or judicially incapacitated partner, the remaining partner may transfer the quotas to a third party, under the same conditions and price offered to the heirs.

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CLAUSE TWELVE: The company shall enter into liquidation in the cases and manners provided for by Law or by resolution of the partners.

Sole Paragraph: Except in the case of judicial liquidation, it is the competence of the Partners' Meeting to determine the form of liquidation and the appointment of the Liquidator who shall act during the liquidation phase.

CHAPTER VI - FINAL PROVISIONS

CLAUSE THIRTEEN: Any cases omitted from these Articles of Association shall be resolved in accordance with the legislation in force.

CLAUSE FOURTEEN: The Manager (s) hereby declare(s), under penalty of law, that they are not barred from exercising the management of the company by any special law, or by virtue of a criminal conviction, or by being under the effects of such conviction, to a penalty that prohibits, even temporarily, access to public office; or for a bankruptcy crime, malfeasance in office, graft or bribery, extortion, embezzlement, or crimes against the popular economy, against the national financial system, against antitrust laws, against consumer relations, public trust, or property.

CLAUSE FIFTEEN: To resolve any and all doubts arising from this instrument, the court of the Judicial District of Colombo/Paraná is hereby elected.

And, being thus mutually agreed and contracted, the partners bind themselves, their heirs, and successors, and sign this instrument in one copy.

Colombo, November 15, 2021

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THIRTEENTH AMENDMENT TO THE ARTICLES OF ASSOCIATION

JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA
Antonio Silvio Juliani
Representative
(remaining partner)

JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA
Guilherme Rodrigues Alves Juliani
Representative
(remaining partner)

COLOMBO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA
Renato Morandim
(withdrawing partner)

MARCIO ROBERTO CASTRO SCHOBINER
(withdrawing partner)

ELETRONIC SIGNATURE

We hereby certify that the instrument of the company JALL CARDS - CARTÕES E SERVIÇOS LTDA is digitally signed by:

IDENTIFICATION OF SIGNATORY(IES)	
CPF/CNPJ	Name
10408784822	RENATO MORANDIM
15854370000	ANTONIO SILVIO JULIANI
166921 27858	GUILHERME RODRIGUES ALVES JULIANI
7081 2098900	MARCIO ROBERTO CASTRO SCHOBINER

JUCEPAR
COMMERCIAL REGISTRY OF THE STATE OF PARANÁ

I HEREBY CERTIFY THE REGISTRATION ON 01/10/2022 AT 5:57 PM UNDER NO. 20218278489.
PROTOCOL: 218278489 OF 12/13/2021.
VERIFICATION CODE: 12200197521. REGISTERED OFFICE CNPJ: 05679171000102.
NIRE: 41205017910. WITH REGISTRATION EFFECT AS OF: 11/15/2021.
JALL CARDS - CARTOES E SERVIÇOS LTDA

LEANDRO MARCOS RAYSEL BISCAIA
SECRETARY-GENERAL
www.empresafacil.pr.gov.br

The validity of this document, if printed, is subject to the verification of its authenticity on the respective portals by providing its respective verification codes.

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



_____ Date: July 31, 2026.

JALL CARDS – CARTÕES E SERVIÇOS LTDA

CNPJ/MF nº 05.679.171/0001-02
NIRE Nº 41205017910

DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA, pessoa jurídica de direito privado, inscrita no CNPJ/MF sob o n° 17.344.461/0001-84, com sede e foro jurídico no Estado de São Paulo, município de São Bernardo do Campo, na Rua Martini, nº 292, Bloco B1 Sala 5, bairro Rudge Ramos, CEP 09623-030, Contrato Social devidamente arquivado na Junta Comercial do Estado de São Paulo, sob o NIRE nº 35227157116, em sessão do dia 12/12/2012, neste ato representado pelo administrador não sócio **ANTONIO SILVIO JULIANI**, brasileiro, divorciado, empresário, portador da Cédula de Identidade Civil RG. nº 15.834.101-6 SSP/SP, inscrito no CPF/MF sob o nº 158.543.700-00, residente e domiciliado na Alameda dos Anapurus, nº 631, apto. 152, Indianópolis, São Paulo/SP, CEP 04087-001 e **JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA,** pessoa jurídica de direito privado, inscrita no CNPJ/MF sob o nº 17.344.512/0001-78, com sede e foro jurídico no Estado de São Paulo, município de São Paulo, na Rua Praia do Cerejo, nº 207, bairro Vila Paulista, CEP 04360-050, Contrato Social devidamente arquivado na Junta Comercial do Estado de São Paulo, sob o NIRE nº 35227157124, em sessão do dia 12/12/2012, neste ato representado pelo administrador não sócio **GUILHERME RODRIGUES ALVES JULIANI**, brasileiro, casado sob o regime de separação total de bens, empresário, portador da Cédula de Identidade Civil RG. nº 11426484-9 IFP/RJ, inscrito no CPF/MF sob o nº 166.921.278-58, residente e domiciliado na Rua Antonio de Macedo Soares, nº 970, apto. 104, bairro Campo Belo, São Paulo/SP, CEP 04607-001, **COLOMBO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA**, pessoa jurídica de direito privado, com sede e foro na cidade de Curitiba, Estado do Paraná, na Rua Duque de Caxias, nº 533, bairro São Francisco, CEP 80530-040, inscrita no CNPJ/MF sob o nº 27.631.075/0001-27, conforme ato de transformação de empresa individual de responsabilidade limitada para sociedade empresária limitada, registrado na Junta Comercial do Estado do Paraná, sob o NIRE nº 41209709085 em sessão do dia 26/01/2021, aqui representada pelo sócio adminstrador **RENATO MORANDIM**, brasileiro, casado sob o regime de Separação de Bens, administrador, portador da Cédula de Identidade Civil RG. nº 15.441.366-5 SSP/SP, inscrito no CPF/MF sob o nº 104.087.848-22, residente e domiciliado na Avenida José Galante, nº 474, apto 61, bairro Vila Suzana, São Paulo/SP, CEP 05642-001, e **MARCIO ROBERTO CASTRO SCHOBINER**, brasileiro, casado sob o regime de comunhão universal de bens, administrador, portador da Cédula de Identidade Civil RG nº 36255005 SSP/PR, inscrito no CPF/MF sob o nº 708.120.989-00, residente e domiciliado na Rua Capitão Tenente Maris de

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DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

Barros, nº 1.050, apto 313, Portão, Curitiba/PR, CEP 80330-340, únicos sócios da sociedade empresaria limitada que gira sob a denominação comercial de "**JALL CARDS – CARTÕES E SERVIÇOS LTDA**", com sede e foro na cidade de Colombo/PR, na Rua Amália Strapasson de Souza, nº 398, Mauá, CEP 83413-560, inscrita no CNPJ/MF sob o nº 05.679.171/0001-02, Contrato Social arquivado na Junta Comercial do Estado do Paraná, NIRE nº 41205017910 em sessão do dia 27/05/2003, último ato social registrado sob a décima segunda alteração contratual em 07/12/2021, sob o nº 20216726778, **RESOLVEM**, por este instrumento particular alterar e consolidar o Contrato Social e demais alterações de acordo com as seguintes cláusulas:

CLÁUSULA PRIMEIRA – ALIENAÇÃO DE PARTICIPAÇÃO SOCIETÁRIA

O sócio **COLOMBO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA,** já qualificado no preâmbulo, retirasse da sociedade, alienando onerosamente a título de venda a totalidade das 280.500 (Duzentas e oitenta mil e quinhentas) quotas ao qual detinha, com todos os direitos e obrigações delas decorrentes, livres e desembaraçadas de quaisquer ônus, dívidas e/ou gravames de qualquer natureza, nos termos e condições do Contrato de Compra e Venda de Quotas e Outras Avenças celebrado na presente data entre as partes, ao sócio remanescente **JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA.**

O sócio **MARCIO ROBERTO CASTRO SCHOBINER,** já qualificado no preâmbulo, também retirasse da sociedade na qualidade de sócio, alienando onerosamente a título de venda a totalidade das 46.750 (Quarenta e seis mil, setecentos e cinquenta) quotas ao qual detinha, com todos os direitos e obrigações delas decorrentes, livres e desembaraçadas de quaisquer ônus, dívidas e/ou gravames de qualquer natureza, nos termos e condições do Contrato de Compra e Venda de Quotas e Outras Avenças celebrado na presente data entre as partes, ao sócio remanescente **JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA.**

Assim, com a aquisição das 327.250 (Trezentas e vinte e sete mil, duzentas e cinquenta) quotas acima discriminadas, o sócio **JHO ADMINISTRAÇÃO E**

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DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

PARTICIPAÇÕES LTDA, passa a deter 935.000 (Novecentas e trinta e cinco mil) quotas do capital social, o que equivale a cinquenta por cento do total subscrito e integralizado da sociedade.

A sócia **JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA,** também já qualificada, anui a presente alienação onerosa sem quaisquer ressalvas ou condições resolutivas.

CLÁUSULA SEGUNDA – QUADRO Ssocietário

Considerando a movimentação societária informada na Cláusula anterior, o quadro societário fica assim representado:

SÓCIO	QDADE DE QUOTAS	VALOR	% PART.
JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA	935.000	R$ 935.000,00	50,00%
JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA	935.000	R$ 935.000,00	50,00%
TOTAL	1.870.000	R$ 1.870.000,00	100,00%

CLÁUSULA TERCEIRA – INALTERABILIDADE DEMAIS CLÁUSULAS

Permanecem inalteradas as demais cláusulas e condições que não forem expressamente alteradas pelo presente instrumento.

CLÁUSULA QUARTA: Por deliberação unânime dos sócios, é proposta a **CONSOLIDAÇÃO DO CONTRATO SOCIAL.**

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CONTRATO SOCIAL CONSOLIDADO

JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA, pessoa jurídica de direito privado, inscrita no CNPJ/MF sob o n° 17.344.461/0001-84, com sede e foro jurídico no Estado de São Paulo, município de São Bernardo do Campo, na Rua Martini, nº 292, Bloco B1 Sala 5, bairro Rudge Ramos, CEP 09623-030, Contrato Social devidamente arquivado na Junta Comercial do Estado de São Paulo, sob o NIRE nº 35227157116, em sessão do dia 12/12/2012, neste ato representado pelo administrador não sócio **ANTONIO SILVIO JULIANI**, brasileiro, divorciado, empresário, portador da Cédula de Identidade Civil RG. nº 15.834.101-6 SSP/SP, inscrito no CPF/MF sob o nº 158.543.700-00, residente e domiciliado na Alameda dos Anapurus, nº 631, apto. 152, Indianópolis, São Paulo/SP, CEP 04087-001 e **JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA,** pessoa jurídica de direito privado, inscrita no CNPJ/MF sob o nº 17.344.512/0001-78, com sede e foro jurídico no Estado de São Paulo, município de São Paulo, na Rua Praia do Cerejo, nº 207, bairro Vila Paulista, CEP 04360-050, Contrato Social devidamente arquivado na Junta Comercial do Estado de São Paulo, sob o NIRE nº 35227157124, em sessão do dia 12/12/2012, neste ato representado pelo administrador não sócio **GUILHERME RODRIGUES ALVES JULIANI**, brasileiro, casado sob o regime de separação total de bens, empresário, portador da Cédula de Identidade Civil RG. nº 11426484-9 IFP/RJ, inscrito no CPF/MF sob o nº 166.921.278-58, residente e domiciliado na Rua Antonio de Macedo Soares, nº 970, apto. 104, bairro Campo Belo, São Paulo/SP, CEP 04607-001, únicos sócios da sociedade empresaria limitada que gira sob a denominação comercial de "**JALL CARDS – CARTÕES E SERVIÇOS LTDA**", com sede e foro na cidade de Colombo/PR, na Rua Amália Strapasson de Souza, nº 398, Mauá, CEP 83413-560, inscrita no CNPJ/MF sob o nº 05.679.171/0001-02, Contrato Social arquivado na

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DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

Junta Comercial do Estado do Paraná, NIRE nº 41205017910 em sessão do dia 27/05/2003, último ato social registrado sob a décima segunda alteração contratual em 07/12/2021, sob o nº 20216726778, apresenta as seguintes deliberações e condições contratuais:

CAPÍTULO I – DENOMINAÇÃO, SEDE OBJETO E DURAÇÃO

CLÁUSULA PRIMEIRA: A sociedade gira sob a denominação comercial de **JALL CARDS – CARTÕES E SERVIÇOS LTDA**.

CLÁUSULA SEGUNDA: A sociedade tem sua sede e foro na cidade de **Colombo/PR, na Rua Amália Strapasson de Souza, nº 398, Mauá, CEP 83413-560.**

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A sociedade possui as seguintes filiais:

Filial 01 – Av. Caminho do Mar, nº 3.115, Bloco D2, bairro Rudge Ramos, São Bernardo do Campo, Estado de São Paulo, CEP 09611-000.

Filial 02 – Av. Sul Governador Cid Sampaio, nº 2993, Galpão 0CDE, bairro Imbiribeira, Recife, Estado de Pernambuco, CEP 51160-000.

CLÁUSULA TERCEIRA: A sociedade tem como objetivo social a prestação de **serviços de impressão de material de segurança, material para uso publicitário, livros, revistas e outras publicações periódicas, pré-impressão e impressão de material para outros usos, serviços de acabamentos gráficos, personalização física e eletrônica, gravação, manuseio, acondicionamento, envelopamento e envio de cartões plásticos, processamento de dados variáveis e consultoria em tecnologia da informação. Fabricação de artefatos de materiais plásticos e**

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componentes eletrônicos.

CLÁUSULA QUARTA: A sociedade iniciou as suas atividades em 02/04/2003, e o prazo de duração é indeterminado, podendo encerrar suas atividades com observância das disposições legais e contratuais atinentes.

CAPÍTULO II – DO CAPITAL SOCIAL E DAS QUOTAS

CLÁUSULA QUINTA: O capital social totalmente subscrito e integralizado em moeda corrente do nacional é de R$ 1.870.000,00 (Um milhão, oitocentos e setenta mil reais), divididos em 1.870.000 quotas no valor nominal de R$ 1,00 (um) real cada uma, conforme a participação societária assim representada:

SÓCIO	QDADE DE QUOTAS	VALOR	% PART.
JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA	935.000	R$ 935.000,00	50,00%
JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA	935.000	R$ 935.000,00	50,00%
TOTAL	1.870.000	R$ 1.870.000,00	100,00%

CLÁUSULA SEXTA: a responsabilidade dos sócios é limitada ao total do Capital Social, nos termos do art. 1.052 da Lei nº 10.406, de 10 de Janeiro de 2002.

CLÁUSULA SÉTIMA: As **QUOTAS** da sociedade são **IMPENHORÁVEIS**, ou seja, as quotas não responderão por dívidas dos sócios, pois a presente sociedade é formada, na confiança pessoal que cada sócio possui uns nos outros e, a penhora e/ou alienação

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para terceiro quebrará a característica "INTUITU PERSONAE", que de forma única se operou na constituição e nos atos seguintes da Sociedade.

CLÁUSULA OITAVA: A alienação da participação societária de qualquer sócio da Sociedade, seja para outro sócio ou para terceiros, somente poderá ocorrer com a estrita observância ao disposto nesta cláusula e seus parágrafos, bem como em eventual acordo entre os sócios, devidamente arquivado na sede da Sociedade, nos termos da lei.

Parágrafo Primeiro: O disposto nesta cláusula e seus parágrafos deverá ser respeitado no caso de alienação de qualquer direito às quotas, especialmente sobre o direito de preferência em subscrever novas quotas do capital social.

Parágrafo Segundo: Para fins deste contrato social, o termo alienar, ou alienação, significa vender, trocar, substituir, ceder, transferir, conferir ao capital, instituir usufruto ou fideicomisso, ou de outra forma, dispor, direta ou indiretamente, a título gratuito ou oneroso, ainda que em decorrência de operações de cisão, incorporação, fusão, dissolução ou liquidação, ou qualquer outro negócio jurídico que resulte na transferência direta ou indireta de titularidade das quotas.

Parágrafo Terceiro: O sócio que desejar alienar as suas quotas será obrigado a notificar, por escrito e com comprovante de recebimento, sua intenção aos demais sócios e à Sociedade, a fim de permitir que a própria Sociedade e/ou aos demais sócios possam exercer o direito de preferência para adquirir as quotas do sócio ofertante, também por escrito e com comprovante de recebimento.

Parágrafo Quarto: Decorrido o prazo de 30 (trinta) dias e não sendo exercido o direito de preferência pela sociedade e/ou pelos demais sócios, o sócio ofertante poderá oferecer as quotas a terceiros, desde que mantidas as mesmas condições ofertadas à sociedade e aos demais sócios. Havendo alteração nas condições de oferta, obriga-se o sócio ofertante a notificar novamente aos demais sócios e a Sociedade para o exercício do direito de preferência, observando-se os mesmos procedimentos e prazos.

JALL CARDS – CARTÕES E SERVIÇOS LTDA

CNPJ/MF nº 05.679.171/0001-02
NIRE Nº 41205017910

DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

Parágrafo Quinto: Se mais de um sócio desejar adquirir as quotas, o direito de preferência será exercido por eles conforme a proporção da participação de cada um no capital social da sociedade, excluída a participação do sócio ofertante.

Parágrafo Sexto: O preço das quotas do capital social, independentemente de qualquer oferta apresentada por terceiros, deverá ser apurado com base no valor patrimonial de mercado das referidas quotas, a ser determinado por empresa de consultoria especializada e aprovada pelos sócios em deliberação especial, na data da proposta de alienação e/ou retirada da sociedade, exceto se de comum acordo deliberado de forma diversa pela unanimidade dos sócios.

Parágrafo Sétimo: O prazo para pagamento do preço das quotas ofertadas será de até 48 (quarenta e oito) meses, por meio de parcelas mensais e consecutivas, corrigidas pelo índice IGP-M (Índice Geral de Preços do Mercado), divulgado pela Fundação Getúlio Vargas, ou em sua falta, pelo índice substituto indicado pela referida instituição, pro rata, vencendo-se a primeira 30 (trinta) dias após a definição do valor das quotas, e as demais em igual dia dos meses posteriores, podendo os sócios estabelecerem, por unanimidade, prazo distinto, conforme as condições financeiras da sociedade na data do evento.

Parágrafo Oitavo: Qualquer alienação de quotas e ou direitos a elas inerentes que viole o disposto neste Contrato Social será nula e ineficaz perante a sociedade, os sócios e terceiros.

Parágrafo Nono: Em caso de interdição, impedimento, alteração de situação civil ou penhora de quotas, de qualquer dos sócios, os direitos decorrentes, a qualquer título, que couberem a terceiros, não implicarão em admissão na sociedade, exceto se houver anuência de todos os demais sócios remanescentes, sendo certo que tais haveres serão pagos nos termos e condições desta Cláusula.

CAPÍTULO III – DA ADMINISTRAÇÃO

CLÁUSULA NONA: A sociedade poderá ser administrada por administradores sócios e não sócios. A administração da sociedade será exercida pelo administrador não sócio

JALL CARDS – CARTÕES E SERVIÇOS LTDA

CNPJ/MF nº 05.679.171/0001-02
NIRE Nº 41205017910

DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

MARCIO ROBERTO CASTRO SCHOBINER, brasileiro, casado sob o regime de comunhão universal de bens, portador da Cédula de Identidade Civil RG nº 36255005 SSP/PR, inscrito no CPF/MF sob o nº 708.120.989-00, residente e domiciliado na Rua Capitão Tenente Maris de Barros, nº 1.050, apto 313, Portão, Curitiba/PR, CEP 80330-340, por um mandato de 03 (três) anos à partir desta data, ao qual fica autorizado o uso do nome empresarial e será responsável pela prática de todos os atos necessários ou convenientes à administração, orientação e direção dos negócios sociais, podendo o mesmo, dentre outros poderes:

a) Representar a sociedade em juízo ou fora dele, ativa ou passivamente, inclusive perante quaisquer repartições públicas federais, estaduais ou municipais;

b) Representar a sociedade perante as instituições financeiras e praticar, em nome da Sociedade, os atos que forem necessários e do interesse social;

c) Assinar quaisquer documentos, mesmo que importem em responsabilidade ou obrigação da sociedade, inclusive títulos, cheques, cambiais, ordens de pagamento e contratos.

Parágrafo Primeiro: A sociedade poderá, ainda, ser representada por procuradores, com a outorga de procuração, sendo feita pelo administrador não sócio **MARCIO ROBERTO CASTRO SCHOBINER,** acima qualificado, ou pelos demais sócios. As procurações outorgadas pela sociedade, além de mencionarem expressamente os poderes conferidos, deverão conter um período de validade limitada a 24 (vinte e quatro) meses e sujeitas à prestação de contas. À exceção da validade das procurações para fins judiciais.

Parágrafo Segundo: O administrador eleito, sob as penas da lei e de responsabilidade, não poderá praticar atos de liberalidade ou estranhos aos interesses da sociedade, que a envolva em obrigações ou responsabilidades distintas dos negócios e transações incluídas em seu objeto social.

Parágrafo Terceiro: O administrador não responderá pessoalmente pelos atos praticados relacionados à administração da sociedade, devendo, no entanto, ter o cuidado e a diligência que todo homem ativo e probo costuma empregar na administração de seus próprios negócios. Entretanto, será pessoalmente responsável pelos atos praticados em desacordo com o contrato social ou contrário à legislação

JALL CARDS – CARTÕES E SERVIÇOS LTDA

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DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

aplicável e á ordem pública.

Parágrafo Quarto: O administrador está dispensado da prestação de caução.

Parágrafo Quinto: O administrador sócio ou não sócio é eleito por um mandado de três anos, podendo ser reeleito por iguais períodos, de acordo com a votação dos sócios que representem a maioria no capital social da sociedade.

CAPÍTULO IV – DO EXERCÍCIO SOCIAL – BALANÇO E RESERVAS

CLÁUSULA DÉCIMA: O exercício social terá duração de 01 (um) ano, iniciando-se em 1º de janeiro e encerrando-se em 31 de dezembro de cada ano calendário.

Parágrafo Primeiro: Os lucros apurados terão a destinação que determinarem os sócios que representam o total do capital social, permanecendo na conta de lucros acumulados até esta deliberação, facultada a distribuição desproporcional entre os sócios, quando deliberada pelos sócios representando o total do capital social, em reunião convocada para o fim específico.

Parágrafo Segundo: Os prejuízos serão suportados pelos sócios na proporção de suas participações no capital social da sociedade.

CAPÍTULO V – DA LIQUIDAÇÃO

CLÁUSULA DÉCIMA PRIMEIRA: A morte, a interdição judicial ou ausência de qualquer dos sócios não implicará na dissolução da sociedade, que prosseguirá com o remanescente, exceto ao menos que este resolva liquidá-la.

Parágrafo Primeiro: As quotas do sócio falecido, interdito judicialmente ou ausente, liquidar-se-ão em relação à sociedade e os respectivos haveres serão calculados com

JALL CARDS – CARTÕES E SERVIÇOS LTDA

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NIRE Nº 41205017910

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base no balanço de determinação levantado por empresa de auditoria independente, reconhecida no mercado, no prazo de 90 (noventa) dias contados da data do evento.

Parágrafo Segundo: O valor apurado na forma prevista no parágrafo anterior será pago em parcelas mensais e sucessivas, no prazo mínimo de 18 (dezoito) meses, em moeda corrente ou conforme avençado, vencendo-se a primeira parcela no prazo de 90 (noventa) dias a contar da data de conclusão do balanço de determinação, condicionando-se o pagamento, sempre, às condições econômicas e financeiras da sociedade.

Parágrafo Terceiro: Fica, entretanto, facultada, mediante consenso unânime entre os herdeiros, outras modalidades de pagamento, desde que não afetem a situação econômica e financeira da Sociedade, ou ainda, é facultado, em caráter excepcional e mediante consenso unânime dos sócios remanescentes, o ingresso de herdeiros do sócio falecido, interdito ou ausente, observando-se in totum as condições e procedimentos da presente Cláusula.

Parágrafo Quarto: Caso verificada a unipessoalidade da Sociedade, poderá haver sua transformação em Sociedade Limitada Unipessoal, nos termos da Lei nº 14.195, de 26 de agosto de 2021.

Parágrafo Quinto: Alternativamente ao previsto no parágrafo quarto acima, verificada a unipessoalidade da sociedade, com o falecimento, ausência ou interdição judicial dos demais sócios, o sócio remanescente, para a recomposição do quadro social, ofertará as quotas sociais preferencialmente, no prazo de 30 (trinta) dias, aos herdeiros dos sócios falecidos, ausentes ou interditos judicialmente, proporcionalmente à participação deste, observando-se in totum as condições e procedimentos para a apuração dos valores das quotas, previstas neste Contrato.

Parágrafo Sexto: Os herdeiros do sócio falecido, ausente ou interdito judicialmente, terão o prazo de até 30 (trinta) dias, contados do recebimento da comunicação referida no parágrafo anterior, para manifestar sua decisão de adquirir as quotas sociais, também por escrito e mediante comprovante de recebimento.

Parágrafo Sétimo: Não sendo exercido o direito de preferência pelos herdeiros do sócio falecido, ausente ou interdito judicialmente, o sócio remanescente poderá alienar as quotas a terceiro, nas mesmas condições e preço ofertados aos herdeiros.

JALL CARDS – CARTÕES E SERVIÇOS LTDA

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NIRE Nº 41205017910

DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

CLÁUSULA DÉCIMA SEGUNDA: A sociedade entrará em liquidação nos casos e modos previstos em Lei ou por deliberação dos sócios.

Parágrafo Único: Ressalvada a hipótese de liquidação judicial, é competência da Reunião de Sócios determinarem a forma de liquidação e a nomeação do Liquidante que deverá funcionar na fase de liquidação.

CAPÍTULO VI – DISPOSIÇÕES FINAIS

CLÁUSULA DÉCIMA TERCEIRA: Os casos omissos no presente Contrato Social serão resolvidos pela legislação em vigor.

CLÁUSULA DÉCIMA QUARTA: (Os) Administrador (es) declara(m), sob as penas da lei, de que não esta(ão) impedidos de exercer a administração da sociedade, por lei especial, ou em virtude de condenação criminal, ou por se encontrar(em) sob os efeitos dela, a pena que vede, ainda que temporariamente, o acesso a cargos públicos; ou por crime falimentar, de prevaricação, peita ou suborno, concussão, peculato, ou contra a economia popular, contra o sistema financeiro nacional, contra normas de defesa da concorrência, contra as relações de consumo, fé pública, ou a propriedade.

CLÁUSULA DÉCIMA QUINTA: Para dirimir todas e quaisquer dúvidas que surgirem do presente instrumento, fica eleito o foro da Comarca de Colombo/PR.

E, por estarem entre si justos e contratados, obrigam-se os sócios por si, seus herdeiros e sucessores, e assinam o presente instrumento em uma via.

Colombo, 15 de novembro de 2021

JALL CARDS – CARTÕES E SERVIÇOS LTDA

CNPJ/MF nº 05.679.171/0001-02
NIRE Nº 41205017910

DÉCIMA TERCEIRA ALTERAÇÃO CONTRATUAL

JHO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA
Antonio Silvio Juliani
Representante
(sócio remanescente)

JHI ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA
Guilherme Rodrigues Alves Juliani
Representante
(sócio remanescente)

COLOMBO ADMINISTRAÇÃO E PARTICIPAÇÕES LTDA
Renato Morandim
(sócio retirante)

MARCIO ROBERTO CASTRO SCHOBINER
(sócio retirante)

ASSINATURA ELETRÔNICA

Certificamos que o ato da empresa JALL CARDS - CARTOES E SERVIÇOS LTDA consta assinado digitalmente por:

IDENTIFICAÇÃO DO(S) ASSINANTE(S)	
CPF/CNPJ	Nome
10408784822	RENATO MORANDIM
15854370000	ANTONIO SILVIO JULIANI
16692127858	GUILHERME RODRIGUES ALVES JULIANI
70812098900	MARCIO ROBERTO CASTRO SCHOBINER

JUCEPAR
JUNTA COMERCIAL DO PARANÁ

CERTIFICO O REGISTRO EM 10/01/2022 17:57 SOB Nº 20218278489.
PROTOCOLO: 218278489 DE 13/12/2021.
CÓDIGO DE VERIFICAÇÃO: 12200197521. CNPJ DA SEDE: 05679171000102.
NIRE: 41205017910. COM EFEITOS DO REGISTRO EM: 15/11/2021.
JALL CARDS - CARTOES E SERVIÇOS LTDA

LEANDRO MARCOS RAYSEL BISCAIA
SECRETÁRIO-GERAL
www.empresafacil.pr.gov.br

A validade deste documento, se impresso, fica sujeito à comprovação de sua autenticidade nos respectivos portais, informando seus respectivos códigos de verificação.

FEDERATIVE REPUBLIC OF BRAZIL

NATIONAL REGISTER OF LEGAL ENTITIES

REGISTRATION NUMBER	CERTIFICATE OF ENROLLMENT AND REGISTRATION STATUS	DATE OF INCORPORATION
07.084.745/0001-25 **HEAD OFFICE**		**10/01/2004**

COMPANY NAME
LEVOO TECNOLOGIA E SERVICOS DE INFORMACAO DO BRASIL LTDA

TRADE NAME	SIZE
LEVOO	**OTHER**

CODE AND DESCRIPTION OF MAIN ECONOMIC ACTIVITY
63.19-4-00 - Portals, content providers, and other internet information services

CODE AND DESCRIPTION OF SECONDARY ECONOMIC ACTIVITIES
52.50-8-03 – Freight forwarding services, except for maritime transportation
73.12-2-00 – Advertising space brokerage, except in communication media
82.91-1-00 – Collection agency and credit information services

CODE AND DESCRIPTION OF LEGAL NATURE
206-2 - Limited Liability Company

ADDRESS	NUMBER	UNIT
AL RIO NEGRO	**1030**	**SUITE 206**

ZIP CODE	NEIGHBORHOOD/DISTRICT	CITY	STATE
06.454-000	**ALPHAVILLE INDUSTRIAL AND BUSINESS CENTER/ALPHAVI**	**BARUERI**	**SP**

EMAIL ADDRESS	PHONE NUMBER
CESAR@LEVOO.COM.BR	**(11) 7346-9477**

RESPONSIBLE FEDERAL ENTITY (RFE)
******

REGISTRATION STATUS	REGISTRATION STATUS DATE
ACTIVE	**10/01/2004**

REASON FOR REGISTRATION STATUS

SPECIAL STATUS	SPECIAL STATUS DATE
*******	*******

It was approved by Normative Instruction RFB No. 1.863, dated December 27, 2018.

It was issued on **03/15/2021** at **11:32:02 AM** (Brasília date and time).

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 30, 2026

REPÚBLICA FEDERATIVA DO BRASIL

CADASTRO NACIONAL DA PESSOA JURÍDICA

NÚMERO DE INSCRIÇÃO	COMPROVANTE DE INSCRIÇÃO E DE SITUAÇÃO CADASTRAL	DATA DE ABERTURA
07.084.745/0001-25 **MATRIZ**		**01/10/2004**

NOME EMPRESARIAL
LEVOO TECNOLOGIA E SERVICOS DE INFORMACAO DO BRASIL LTDA

TÍTULO DO ESTABELECIMENTO (NOME DE FANTASIA)	PORTE
LEVOO	**DEMAIS**

CÓDIGO E DESCRIÇÃO DA ATIVIDADE ECONÔMICA PRINCIPAL
63.19-4-00 - Portais, provedores de conteúdo e outros serviços de informação na internet

CÓDIGO E DESCRIÇÃO DAS ATIVIDADES ECONÔMICAS SECUNDÁRIAS
52.50-8-03 - Agenciamento de cargas, exceto para o transporte marítimo
73.12-2-00 - Agenciamento de espaços para publicidade, exceto em veículos de comunicação
82.91-1-00 - Atividades de cobranças e informações cadastrais

CÓDIGO E DESCRIÇÃO DA NATUREZA JURÍDICA
206-2 - Sociedade Empresária Limitada

LOGRADOURO	NÚMERO	COMPLEMENTO
AL RIO NEGRO	**1030**	**SALA 206**

CEP	BAIRRO/DISTRITO	MUNICÍPIO	UF
06.454-000	**ALPHAVILLE CENTRO INDUSTRIAL E EMPRESARIAL/ALPHAVI**	**BARUERI**	**SP**

ENDEREÇO ELETRÔNICO	TELEFONE
CESAR@LEVOO.COM.BR	**(11) 7346-9477**

ENTE FEDERATIVO RESPONSÁVEL (EFR)
*****

SITUAÇÃO CADASTRAL	DATA DA SITUAÇÃO CADASTRAL
ATIVA	**01/10/2004**

MOTIVO DE SITUAÇÃO CADASTRAL

SITUAÇÃO ESPECIAL	DATA DA SITUAÇÃO ESPECIAL
********	********

Aprovado pela Instrução Normativa RFB nº 1.863, de 27 de dezembro de 2018.

Emitido no dia **15/03/2021** às **11:32:02** (data e hora de Brasília). Página: **1/1**

Query of the Partners and Managers Chart - QSA

CNPJ:	07.084.745/0001-25
Corporate Name:	LEVOO TECNOLOGIA E SERVICOS DE INFORMACAO DO BRASIL LTDA
Share Capital:	R$200,000.00 (Two hundred thousand reais)

The Partners and Managers Chart (QSA) listed in the database of the National Registry of Legal Entities (CNPJ) is as follows:

Name/Corporate Name:	CESAR AUGUSTO DOS SANTOS
Position:	49 - Managing Partner

Name/Corporate Name:	LSJ ADMINISTRACAO E PARTICIPACOES EIRELI		
Position:	22 - Partner		
Legal Representative Name:	GUILHERME RODRIGUES ALVES JULIANI	**Legal Representative Position:**	05 - Manager

For information regarding participation in the QSA, access the e-CAC with a digital certificate or visit a Brazilian Federal Revenue Service (RFB) unit.

Issued on **03/15/2021** at **11:33 AM** (Brasilia time).

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

Date: July 30, 2026.

Consulta Quadro de Sócios e Administradores - QSA

CNPJ:	07.084.745/0001-25
NOME EMPRESARIAL:	LEVOO TECNOLOGIA E SERVICOS DE INFORMACAO DO BRASIL LTDA
CAPITAL SOCIAL:	R$200.000,00 (Duzentos mil reais)

O Quadro de Sócios e Administradores(QSA) constante da base de dados do Cadastro Nacional da Pessoa Jurídica (CNPJ) é o seguinte:

Nome/Nome Empresarial:	CESAR AUGUSTO DOS SANTOS
Qualificação:	49-Sócio-Administrador

Nome/Nome Empresarial:	LSJ ADMINISTRACAO E PARTICIPACOES EIRELI		
Qualificação:	22-Sócio		
Nome do Repres. Legal:	GUILHERME RODRIGUES ALVES JULIANI	**Qualif. Rep. Legal:**	05-Administrador

Para informações relativas à participação no QSA, acessar o e-CAC com certificado digital ou comparecer a uma unidade da RFB.

Emitido no dia **15/03/2021** às **11:33** (data e hora de Brasília).

Query of the Partners and Managers Chart - QSA

CNPJ:	07.084.745/0001-25
Corporate Name:	LEVOO TECNOLOGIA E SERVICOS DE INFORMACAO DO BRASIL LTDA
Share Capital:	R$200,000.00 (Two hundred thousand reais)

The Partners and Managers Chart (QSA) listed in the database of the National Registry of Legal Entities (CNPJ) is as follows:

Name/Corporate Name:	CESAR AUGUSTO DOS SANTOS
Position:	05 - Partner

Name/Corporate Name:	LSJ ADMINISTRACAO E PARTICIPACOES EIRELI		
Position:	22 - Partner		
Legal Representative Name:	GUILHERME RODRIGUES ALVES JULIANI	**Legal Representative Position:**	05 - Manager

Name/Corporate Name:	RENATO MORANDIM
Position:	05 - Partner

Name/Corporate Name:	JHO ADMINISTRACAO E PARTICIPACOES LTDA.		
Position:	22 - Partner		
Legal Representative Name:	ANTONIO SILVIO JULIANI	**Legal Representative Position:**	05 - Manager

For information regarding participation in the QSA, access the e-CAC with a digital certificate or visit a Brazilian Federal Revenue Service (RFB) unit.

Issued on **01/18/2022** at **6:40 AM** (Brasilia time).

I, Marina Viana Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that I have performed the professional translation of this document from Portuguese to English, as a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Marina Viana

_____ **Date: July 30, 2026.**

Consulta Quadro de Sócios e Administradores - QSA

CNPJ:	07.084.745/0001-25
NOME EMPRESARIAL:	LEVOO TECNOLOGIA E SERVICOS DE INFORMACAO DO BRASIL LTDA
CAPITAL SOCIAL:	R$200.000,00 (Duzentos mil reais)

O Quadro de Sócios e Administradores(QSA) constante da base de dados do Cadastro Nacional da Pessoa Jurídica (CNPJ) é o seguinte:

Nome/Nome Empresarial:	CESAR AUGUSTO DOS SANTOS
Qualificação:	05-Administrador

Nome/Nome Empresarial:	LSJ ADMINISTRACAO E PARTICIPACOES EIRELI		
Qualificação:	22-Sócio		
Nome do Repres. Legal:	GUILHERME RODRIGUES ALVES JULIANI	**Qualif. Rep. Legal:**	05-Administrador

Nome/Nome Empresarial:	RENATO MORANDIM
Qualificação:	05-Administrador

Nome/Nome Empresarial:	JHO ADMINISTRACAO E PARTICIPACOES LTDA.		
Qualificação:	22-Sócio		
Nome do Repres. Legal:	ANTONIO SILVIO JULIANI	**Qualif. Rep. Legal:**	05-Administrador

Para informações relativas à participação no QSA, acessar o e-CAC com certificado digital ou comparecer a uma unidade da RFB.

Emitido no dia **18/01/2022** às **06:40** (data e hora de Brasília).

Exhibit C.V - Evidence that the beneficiary has either commanded a high salary or will command a high salary or other remuneration for services

Please refer to document named "Service Agreement – Veneto Perícia Contábil Ltda. and Pronto Cargo do Brasil Ltda. – Translated" on Exhibit C.IV

Please refer to document named "Employment Agreement – Renato Morandim and Veneto Tax USA LLC" on Exhibit A

NAME: RENATO MORANDIM
CPF: 104.087.848-22
ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL
TAX YEAR 2025 **CALENDAR YEAR 2024**

TAXPAYER IDENTIFICATION

Name:	RENATO MORANDIM	CPF:	104.087.848-22
Date of Birth:	02/22/1968		
Do you have a spouse or partner?	Yes	CPF of the Spouse or partner:	288.287.308-54

Were you a resident abroad and became a resident in Brazil in 2024? No

Were there any changes to the registration details? No

Is one of the declarants a person with a serious illness or a physical or mental disability? No

Address:	RUA WAGIH ASSAD ABDALLA	Number:	131
Unit:		Neighborhood/District:	MORUMBI
City:	SÃO PAULO	State:	SP
ZIP Code:	05651-020	Area Code/Telephone:	
Email:		Area Code/Mobile:	(11) 7085-8201

Occupation Type:	01 - EMPLOYEE OF A PRIVATE SECTOR COMPANY, EXCEPT FINANCIAL INSTITUTIONS
Main Occupation:	120 - EXECUTIVE, PRESIDENT, AND DIRECTOR OF AN INDUSTRIAL, COMMERCIAL, OR SERVICE COMPANY
Type of Declaration:	Amended Declaration

Receipt Number of the last declaration filed in the 2024 tax year: 42. 74.24.11.24-02

DEPENDENTS

CODE	NAME	DATE OF BIRTH	CPF
21	LUCAS LIMA MORANDIM	06/18/2011	443.331.348-38
Email:		Mobile:	
Does the dependent live with the taxpayer? Yes			
21	CINTIA DE OLIVEIRA LIMA MORANDIM	01/08/2082	288.287.308-54
Email:		Mobile:	
Does the dependent live with the taxpayer? Yes			
TOTAL DEDUCTION WITH DEPENDENTS			4,550.16

ALIMONY RECIPIENTS

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER

(Values in Reais)

NAME OF THE PAYING SOURCE	INCOME RECEIVED FROM LEGAL ENTITY	OFFICIAL SOCIAL SECURITY CONTRIBUTION	WITHHELD TAX	13th SALARY	INCOME TAX WITHHELD ON 13th SALARY
VENETO PERICIA CONTABIL LTDA	90,000.00	9,900.00	11,286.60	0.00	0.00
CNPJ/CPF: 52.582.981/0001-26					
TOTAL	90,000.00	9,900.00	11,286.60	0.00	0.00

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE DEPENDENTS

(Values in Reais)

NAME OF THE PAYING SOURCE	INCOME RECEIVED FROM LEGAL ENTITY	OFFICIAL SOCIAL SECURITY CONTRIBUTION	WITHHELD TAX	13th SALARY	INCOME TAX WITHHELD ON 13th SALARY

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE DEPENDENTS

(Values in Reais)

NAME OF THE PAYING SOURCE	INCOME RECEIVED FROM LEGAL ENTITY	OFFICIAL SOCIAL SECURITY CONTRIBUTION	WITHHELD TAX	13th SALARY	INCOME TAX WITHHELD ON 13th SALARY
ASSOC. ESCOLA SUIÇO-BRASILEIRA CNPJ/CPF: 62.014.352/0001-53	96,149.08	10,592.71	11,185.67	5,963.98	1,026.33
TOTAL	96,149.08	10,592.71	11,185.67	5,963.98	1,026.33

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY THE TAXPAYER

No information

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY DEPENDENTS

No information

EXEMPT AND NON-TAXABLE INCOME

(Values in Reais)

09. Profits and received dividends 263,27

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Dependent	288.287.308-54	17.344.597/0001-94	BB SEGURIDADE PARTICIPACOES S.A.	263,27

12. Income from savings accounts, mortgage bonds, agribusiness, and real estate letters of credit (LCA and LCI), and certificates of agribusiness and real estate receivables (CRA and CRI) 51.298,65

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Dependent	288.287.308-54	60.855.574/0001-73	BTG PACTUAL	749.42
Dependent	288.287.308-54	60.701.1 90/0001-04	BANCO ITAU UNIBANCO S/A	57.56
Taxpayer	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A.	179.27
Taxpayer	104.087.848-22	18.945.670/0001-46	INTER DIST. DE TIT. VLR MOB LTDA	12,938.87
Taxpayer	104.087.848-22	02.332.886/0001-04	XP INVEST. CCTVM S/A	37,373.53

TOTAL 51.298,65

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

06. Income from financial investments 127,964,94

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A.	10,87
Taxpayer	104.087.848-22	02.332.886/0001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI	79,054.07
Taxpayer	104.087.848-22	09.346.601/0001-25	B3 S.A. - BRASIL, BOLSA, BALCAO	151.48
Taxpayer	104.087.848-22	27.717.359/0001-30	BANCO BTG PACTUAL S.A.	1,161.91
Taxpayer	104.087.848-22	31 .872.495/0001-72	BANCO C6 S.A.	666,90
Taxpayer	104.087.848-22	36.986.672/0001-65	HASHDEX BITCOIN FUNDO DE INVESTIMENTO MUL TI MERCADO	2,191.82
Taxpayer	104.087.848-22	37 .910.132/0001-60	TREND INB FUNDO DE INVESTIMENTO EM COTAS RENDA FIXA SIMPLES	327,09

Taxpayer	104.087.848-22	50.479.122/0001-80	BTG PACTUAL LOGCP FUNDO DE INVESTIMENTO IMOBILIARIO RESPONSA	10,87
Taxpayer	104.087.848-22	60.701.19010001-04	ITAU UNIBANCO S.A.	9,129.69
Taxpayer	104.087.848-22	90.400.88810001-42	BANCO SANTANDER (BRASIL) S.A.	9,780.90
Dependent	288.287.308-54	30.306.29410001-45	BTG PACTUAL	91.88
Dependent	288.287.308-54	30.306.29410001-45	BTG PACTUAL	18,947,02
Dependent	288.287.308-54	30.306.29410001-45	BTG PACTUAL	2,254.01
Dependent	288.287.308-54	30.680.82910001-43	NU FINANCE IRA SIA	44,77
Dependent	288.287.308-54	02.332.88610001-04	XP INVEST. CCTVM S/A	131,02
Dependent	288.287.308-54	17.344.59710001-94	BB SEGURIDADE PARTICIPACOES S.A.	1.51

08. 13th salary received by the dependent 5,936,98

13. Others 1.688,37

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Description	Amount
Taxpayer	104.087.848-22	02.332.88610001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI .	INCOME	1.257,54
Taxpayer	104.087.848-22	42.283.77010001 -39	ICATU SEGUROS S/A	INCOME	270.65
Taxpayer	104.087.848-22	74.267.17010001 -73	ICATU CAPITALIZACAO S/A	INCOME	160.18

TOTAL 135.617,29

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER (TAX WITH SUSPENDED EXIGIBILITY)

No information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE DEPENDENTS (TAX WITH SUSPENDED EXIGIBILITY)

No information

TAXABLE INCOME FROM LEGAL ENTITY RECEIVED CUMULATIVELY BY THE TAXPAYER

No information

TAXABLE INCOME FROM LEGAL ENTITY RECEIVED CUMULATIVELY BY THE DEPENDENTS

No information

TAX PAID / WITHHELD

(Values in Reais)

01. Complementary Tax:	0,00
02. Tax paid abroad by the taxpayer and dependents	0,00
Tax due with income abroad	0,00
Tax due without income abroad	0,00
Difference to be considered for tax calculation (legal limit)	0,00
03. Income Tax Withheld at Source (Law 11.033/2004):	0,00
04. Income Tax Withheld at Source for the Taxpayer	49,492.46
05. Income Tax Withheld at Source for the Dependents	0,00
06. Taxpayer's Carnê-Leão*	0,00
07. Dependent's Carnê-Leão	0,00

CARNÊ-LEÃO - (Income tax that must be paid monthly, mandatorily, by individuals residing in Brazil who receive income from another individual or from abroad)

PAYMENTS MADE

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON-DEDUCTIBLE PORTION
Taxpayer				
10	FATIMA VEGAS DIEGUES	085.810.668-01	1,000.00	0,00
Description: RECEIPT 09/23/24				
21	UNIDADE PAULISTA DE FISIOTERAPIA LTDA	00.984.754/0001-23	900.00	0,00
Description: INVOICE 066				
21	ÇCM CONSULTORIA EM SAUDE OCUPACIONAL S/S LTDA	03.104.863/0001-05	10,000.00	0,00
Description: INVOICE 4982				
21	UROCONS SERVICOS EM UROLOGIA SOCIEDADE SIMPLES	03.832.733/0001 -80	1,200.00	0,00
Description:				
21	GOES, MANCO & MALTA CLINICA MEDICA LTDA	30.432.209/0001-95	2,500.00	0,00
Description: INVOICE 1436				
21	KATAOKA & GOULART SERVICOS MEDICOS S/S	32.657.667/0001-58	2,500.00	0,00
Description: INVOICE 1087				
21	AIRA SAUDE S.A.	45.113.951/0001-05	490.00	0,00
Description:				
21	QUALIS ANESTESIA LTDA	50.208.647/0001-81	3,000.00	0,00
Description: INVOICE 11794				
21	DR. WAGNER ZACHARIAS OFTALMOLOGIA, MICROCIRURGIA LTDA	50.601.608/0001-40	200.00	0,00
Description:				

PAYMENTS MADE

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON-DEDUCTIBLE PORTION
21	HOSPITAL ALEMAO OSWALDO CRUZ	60.726.502/0001-26	8,195.00	0,00
Description: INVOICE 823748=6,285.00 / RECEIPT No. 383940=1,310.00 / RECEIPT No. 381617=600.00/				
21	FLEURY S.A.	60.840.055/0001-31	1,413.75	0,00
Description: INVOICE 429111=717.75/				
21	INSTITUTO SALUTE FISIOTERAPIA AVANQADA LTDA	20.911.815/0001-30	1,140.00	0,00
Description: INVOICE 3347				
Dependent:	LUCAS LIMA MORANDIM			
10	NORBERTO ANTONIO FREDDI	698.787.578-20	720.00	0,00
Description: RECEIPT 06/04/24				
Dependent:	CINTIA DE OLIVEIRA LIMA MORAN DIM			
01	CENTRO UNIVERSITARIO BELAS ARTES DE SAO PAULO	62.294.053/0001-10	10,891.00	0,00
Description:				
21	SKINLASER DERMATOLOGIA MEDICA LTDA	01.459.565/0005-28	2,421.00	0,00
Description: INVOICE 3273				

DONATIONS MADE

No information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
01	01	ACQUISITION OF BUILDING NO. 131, PURSUANT TO REGISTRATION NO. 50,066 OF THE 15th REAL ESTATE REGISTRY OF SÃO PAULO, FROM EVERALDO TEIXEIRA PAULIN (CPF: 001.019.238-72) AND SPOUSE, FOR R$ 1,400,000. DOWN PAYMENT OF R$ 480,000 AND REMAINING BALANCE FINANCED IN 317 INSTALLMENTS THROUGH BANCO INTER S/A (CONTRACT 202180326). FIRST INSTALLMENT 11/2021. INSTALLMENTS PAID IN 2021: R$ 19,404.37. FINANCING PAYMENTS 2022: R$ 122,413.13. RENOVATION COSTS PAID 2022: R$ 1,302,665.23. TOTAL PAID IN 2023: R$ 118,041.42. RENOVATION COSTS 2023: R$ 30,409.93. PAID IN 2024: R$ 117,726.84.	2,072,934.08	2,190,660.92

105 - BRAZIL

Municipal Registration (IPTU): 1014200007-7

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
01	11	ACQUISITION OF APARTMENT 1403, LOCATED AT RUA BARTIRA, No. 492 - THE COLLECTION BUILDING. 105 - BRAZIL Municipal Registration (IPTU): Address: RUA WAGIH ASSAD ABDALLA Unit: City: SÃO PAULO Total Area: 298,6 m² Registered at the Registry Office: Yes Registration: 50.066 No.: 131 Neighborhood: MORUMBI State: SP ZIP Code: 05651-020 Acquisition Date: 09/23/2021 Name of the Registry Office: 15TH REAL ESTATE REGISTRY OF SÃO PAULO/SP	0.00	400,000.00
01	13	ACQUISITION IN 2023, 450 M2 LAND IN TERRA DE SANTA CRISTINA V CONDOMINIUM - LOT 9 BLOCK DP, UNREGISTERED, LOCATED ON PREF. TIBIRICA KM 7, PARANAPANEMA/SP, ZIP CODE 18720-000 105 - BRAZIL Municipal Registration (IPTU): Address: Unit: City: PARANAPANEMA Total Area: 0,0 Registered at the Registry Office: No No.: Neighborhood: State: SP ZIP Code: Acquisition Date: / /	250,000.00	250,000.00
02	01	PURCHASE IN 2023 OF ARMORED HONDA HRV - EXL CVT VEHICLE, YEAR MODEL 2021/2021. VEHICLE SOLD IN 2024. 105 - BRAZIL RENAVAM (National Registry of Motor Vehicles): 01290242701	150,000,00	0,00
02	01	ACQUISITION OF JEEP COMPASS SPORT T270 FLEX, MODEL 2022, LICENSE PLATE GGG6A37, IN 11/2021 FROM CMJ COM. VEICULO LTDA - CNPJ/MF NO. 05.026.792/0015-92 FOR R$ 159,547.00. VEHICLE FINANCED THROUGH BANCO ITAU CARD S/A. DOWN PAYMENT OF R$ 105,000 AND FINANCING OF R$ 54,547.00 IN 36 INSTALLMENTS OF R$ 2,105.48. FIRST INSTALLMENT 12/2021 / LAST 11/2024. PAID IN 2021: R$ 2,105.48. PAID IN 2022: R$ 25,265.76. PAID IN 2023: R$ 25,265.76. PAID IN 2024: R$ 23,160.28.. 105 - BRAZIL RENAVAM: 01283229940	157,637,00	160,797,28

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
02	01	PURCHASE IN 2023 OF VW JETTA CL AF VEHICLE, LICENSE PLATE FIYA46, YEAR MODEL 2020/2020. FOR R$ 114,000.00 105 - BRAZIL RENAVAM: 01246403088	114,000.00	114,000.00
02	01	PURCHASE IN 2023 OF CHEVROLET CRUZE LT NB AT VEHICLE, LICENSE PLATE BCN8A98, YEAR MODEL 2018/2018. FOR R$ 80,000.00 105 - BRAZIL RENAVAM: 01169323704	80,000.00	80,000.00
02	01	PURCHASE IN 2023 OF ARMORED JEEP COMPASS LONGITUDE VEHICLE, LICENSE PLATE SUU2F46 105 - BRAZIL RENAVAM: 01388875133	0.00	350,000.00
03	01	PORTFOLIO BALANCE OF 37,370 SHARES CUSTODY AT XP INVESTIMENTOS CCTVM S/A 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04 Traded on the Stock Exchange: Yes Trading Code: 001821526	186,671.82	186,671.82
03	01	PORTFOLIO BALANCE OF 452,825 SHARES CUSTODY AT BTG PACTUAL CCTVM S.A. STOCK PORTFOLIO SOLD IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 43.815.158/0001-22 Traded on the Stock Exchange: Yes Trading Code: 001821526	1,761,158.51	0.00
03	02	100% OF THE SHARE CAPITAL OF THE COMPANY 3G TRANSPORTES LTDA 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 03.105.846/0001-84	25,000.00	25,000.00

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
03	02	ACQUISITION IN 01/2021 OF 50% PARTNERSHIP INTEREST IN COLOMBO ADM E PART. LTDA, PURSUANT TO TRANSFER DEED FROM EIRELI TO LTDA REGISTERED AT JUCEPAR (Commercial Registry of the State of Paraná) 41209709085 ON 01/26/2021.	50,000.00	50,000.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 27.631.075/0001-27

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
03	02	OWNER OF BUSINESS COMPANY VENETO PERI CIA CONTABIL LTDA, NIRE JUCESP (Commercial Registry of the State of São Paulo) 35262427329 FROM 10/2023. CAPITAL R$ 50,000.00. PAID-IN CAPITAL R$ 10,000.00. IN 2024 FULL CAPITAL PAYMENT AND INCREASE OF SHARE CAPITAL TO R$ 100,000.00, PURSUANT TO FIRST AMENDMENT TO THE ARTICLES OF INCORPORATION.	10,000.00	100,000.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 52.582.981/0001-26

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	01	SAVINGS ACCOUNT BALANCE AT ITAU UNIBANCO S/A	817.89	875.45

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 60.701.190/0001-04

Bank: 341 Branch: 3186 Account: 22698-5

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	01	REPORTED BY CNPJ 00.360.305/0001-04	168.19	179.92

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF:
CNPJ: 00.360.305/0001-04

Bank: 104 Branch: 4154 Account: 000751918984-9

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	CDB (Certificate of Deposit) BALANCE BANCO BTG PACTUAL S.A.	47,065.80	2,516.68

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 30.306.294/0001-45

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT BALANCE IN SELIC TREASURY (LFT) AT BANCO BTG PACTUAL S/A	144,458.73	79,008.71

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 30.306.294/0001-45

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT BALANCE AT BANCO INTER S.A. FULLY REDEEMED IN 2024.	1,412,.15	0.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 00.416.968/0001-01

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT IN TREASURY DIRECT AT INTER DISTRIB. TIT. VAL. MOB. LTDA	983.23	983.23

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 18.945.670/0001-46

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT IN TREASURY DIRECT AT XP INVEST. CCTVM S/A	1,975.02	110,040.72

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 02.332.886/0001-04

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	CDB INVESTMENT BALANCE - PERNAMBUCANAS FINANC. S/A (BTG PACTUAL). CONSOLIDATED UNDER CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A.	1,000.00	0.00

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 43.180.355/0001-12

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT IN TRWASURY DIRECT BALANCE AT ITAU CORRET. DE CALORES S.A.	9,885.89	229,747.80

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 61.194.353/0001-64

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	BALANCE OF STRUCTURED NOTES AT BANCO BTG PACTUAL S.A.	10,000.00	10,000.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 30.306.294/0001-45

04	02	FIXED INCOME INVESTMENT BALANCE AT ITAU UNIBANCO S/A	1,810.28	217,847.74

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 60.701.190/0001-04

04	02	CERTIFICATES OF DEPOSIT BALANCE - BANCO MASTER S.A. (BTG PACTUAL). CONSOLIDATED UNDER CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A.	20,000.00	0.00

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 33.923.798/0001-00

04	02	INVESTMENT PORTFOLIO BALANCE AT XP INVEST. CCTVM S/A.	912,327.24	894,074.48

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 02.332.886/0001-04

04	02	FIXED INCOME INVESTMENT BALANCE IN IPCA TREASURY (NTN-B) AT BANCO BTG PACTUAL S.A.	24,992.97	24,992.97

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 30.306.294/0001-45

04	02	FIXED INCOME INVESTMENT BALANCE AT BANCO INTER S/A	9,000.00	9,000.00

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 00.416.968/0001-01

04	02	FIXED INCOME INVESTMENT BALANCE AT BANCO C6 S.A	9,504.00	9,504.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF:
CNPJ: 31.872.495/0001-72

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	CDB INVESTMENT BALANCE BANCO BTG PACTUAL S.A. 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	23,860.29	18,020.51
04	02	CDB INVESTMENT BALANCE BANCO BTG PACTUAL S.A. 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	0.00	35,046.47
04	02	RDB INVESTMENT BALANCE NU FINANCEIRA 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	0.00	510.99
04	03	FIXED INCOME FINANCIAL INVESTMENT BALANCE AT BANCO INTER S/A. FULLY WITHDRAWN IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 00.416.968/0001-01	500.00	0.00
04	03	FIXED INCOME INVESTMENT BALANCE IN INFRASTRUCTURE DEBENTURES - ACUCAREIRA QUATA S/A (BTG PACTUAL). FULLY REDEEMED IN 2024. 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 60.855.574/0001-73	4,714.95	0.00
04	03	FIXED INCOME FINANCIAL INVESTMENT XP INVEST. CCTVM S/A. FULLY REDEEMED IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04	362,038.31	0.00
04	03	FIXED INCOME INVESTMENT FUND BALANCE INTER DTVM LTDA.. FULLY REDEEMED IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 18.945.670/0001-46	90,451.49	0.00

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	99	FIXED INCOME INVESTMENT BALANCE C6 CORRETORA DE TIT. E VALORES MOBILIARIOS LTDA	267.50	267.50

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 32.345.784/0001-86

04	99	SAVINGS BOND INVESTMENT BANCO SANTANDER S/A	5,488.74	5,488.74

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 03.209.092/0001-02

04	99	STRUCTURED NOTES BALANCE AT BANCO ITAU UNIBANCO S/A. FULLY REDEEMED IN 2024.	50,000.00	0.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 60.701.190/0001-04

06	01	CHECKING ACCOUNT BALANCE BTG PACTUAL S.A.	11.90	83.13

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 30.306.294/0001-45

Bank: 208 Branch: 0020 Account: 00101405-3 Payment Account? No

06	01	CHECKING ACCOUNT BALANCE UNIBANCO S/A.	10.00	1.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 60.701.190/0001-04

Bank: 341 Branch: 9688 Account: 30597-9 Payment Account? No

06	01	CHECKING ACCOUNT DEPOSIT BALANCE AT BANCO INTER S/A.	227.72	227.72

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 00.416.968/0001-01

Bank: 077 Branch: 0001 Account: 5583144-3 Payment Account? No

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
06	01	ACCOUNT DEPOSIT BALANCE AT BANCO XP S/A. FULLY WITHDRAWN IN 2024	59.63	0.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 33.264.668/0001-03

Bank: 348 Branch: 0001 Account: 421596-8 Payment Account? No

06	01	REPORTED BY CNPJ 02.332.886/0001-04	12,130.08	13.94

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 02.332.886/0001-04

Bank: 102 Branch: 0001 Account: 421596-8 Payment Account? No

06	01	CHECKING ACCOUNT DEPOSIT BALANCE AT BANCO ITAU S/A.	5,574.28	3,965.07

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 60.701.190/0001-04

Bank: 341 Branch: 3186 Account: 22698-5 Payment Account? No

06	01	ACCOUNT BALANCE AT BANCO XP S/A.	0.00	16.57

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 33.264.668/0001-03

Bank: 348 Branch: 0001 Account: 340959-3 Payment Account? No

06	99	DEPOSIT BALANCE AT BANCO XP S/A.	302.61	873.02

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 02.332.886/0001-04

06	99	PAYMENT ACCOUNT BALANCE AT BANCO ITAUCARD S/A.	150.99	150.99

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 17.192.451/0001-70

06	99	DEPOSIT ACCOUNT BALANCE AT XP INVEST. CCTVM S/A.	12,13.08	12,13.08

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF:
CNPJ: 02.332.886/0001-04

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
07	01	XP PRIVATIZATION MUTUAL FUND FGTS (Length-of-Service Guarantee Fund) ELETROBRAS REPORTED BY CNPJ 02.332.886/0001-04 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: Fund CNPJ: 45.088.790/0001-47	0.00	11,669.93
07	01	TREND INB FIXED INCOME SIMPLE SHARES INVESTMENT FUND REPORTED BY CNPJ 02.332.886/0001-04 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: Fund CNPJ: 37.910.132/0001-60	0.00	4,669.88
07	01	INVESTMENT FUND BALANCE. HASDEX BANCO INTER S/A. FULLY REDEEMED IN 2024 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 Fund CNPJ: 36.986.672/0001-65	10,000.00	0.00
07	01	BTG PACTUAL LOGCP REAL ESTATE INVESTMENT FUND - FII - REPORTED BY CNPJ 59.281.253/0001-23 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: Fund CNPJ: 50.479.122/0001-80	25,000.00	25,000.00
99	02	ACQUISITION OF FAMILY TITLE – PINHEIROS DO MORUMBI CLUB No. 3305 105 - BRAZIL	0.00	300,000.00
99	05	CANOPUS CONSORTIUM – CONTRACT NO. 1232010, TOTAL AMOUNT: 302,000.00, INSTALLMENT AMOUNT: 2,946.95, FIRST INSTALLMENT DUE: 04/2024. 105 - BRAZIL CNPJ: 68.318.773/0001-54	0.00	26,522.55
99	05	CANOPUS CONSORTIUM – CONTRACT NO. 1232011, TOTAL AMOUNT: 120,000.00, INSTALLMENT AMOUNT: 1,144.28, FIRST INSTALLMENT DUE: 04/2024. 105 - BRAZIL CNPJ: 68.318.773/0001-54	0.00	10,298.52

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
99	05	CANOPUS CONSORTIUM – CONTRACT NO. 1232012, TOTAL AMOUNT: 120,000.00, INSTALLMENT AMOUNT: 1,144.28, FIRST INSTALLMENT DUE: 04/2024.	0.00	10,598.52
105 - BRAZIL				
CNPJ: 68.318.773/0001-54				
TOTAL			6,795,948.15	6,121,683.63

ENCUMBRANCES AND REAL LIABILITIES

(Values in Reais)

CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024	AMOUNT PAID IN 2024
11	VEHICLE/MACHINERY FINANCING/LOAN – BANCO SANTANDER S/A. CONTRACT No. 0033191386000 0000 260	33,397.38	0.00	0.00
11	CREDIT TRANSACTION WITH BANCO XP S/A - CNPJ 33.264.668/0001-03. CONTRACT 800149087.	386,806.68	428,841.19	0.00
11	INSTALLMENT CREDIT AGREEMENT No. 00003028080368 BANCO ITAU UNIBANCO S.A. IN 04/2024.	0.00	211,461.04	0.00
11	ADVANCE TO DEPOSITOR – BANCO XP S/A - CNPJ 33.264.668/0001-03	0.00	166.96	0.00
11	ADVANCE TO DEPOSITOR – BANCO INTER S/A - CNPJ 00.416.968/0001-01	0.00	13,545.57	0.00
TOTAL		42,204,06	654,014.76	0.00

DONATIONS TO POLITICAL PARTIES AND CANDIDATES FOR ELECTIVE OFFICES

No information

STATEMENT OF RURAL ACTIVITY – BRAZIL

IDENTIFICATION DATA OF THE EXPLORED PROPERTY - BRAZIL

No information

INCOME AND EXPENSES - BRAZIL

No information

CALCULATION OF THE RESULT – BRAZIL

No information

LIVESTOCK ACTIVITY - BRAZIL

No information

ASSETS OF RURAL ACTIVITY - BRAZIL

No information

DEBTS RELATED TO RURAL ACTIVITY - BRAZIL

No information

STATEMENT OF RURAL ACTIVITY – ABROAD

IDENTIFICATION DATA OF THE EXPLORED PROPERTY - ABROAD

No information

INCOME AND EXPENSES - ABROAD

No information

CALCULATION OF THE RESULT – ABROAD

No information

LIVESTOCK ACTIVITY - ABROAD

No information

ASSETS OF RURAL ACTIVITY - ABROAD

No information

DEBTS RELATED TO RURAL ACTIVITY - ABROAD

No information

STATEMENT OF CAPITAL GAINS CALCULATION

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE – TAXPAYER

NET GAINS OR LOSSES - JAN

No information

NET GAINS OR LOSSES - FEB

No information

NET GAINS OR LOSSES - MAR

No information

NET GAINS OR LOSSES - APR

No information

NET GAINS OR LOSSES - MAY

No information

NET GAINS OR LOSSES - JUN

No information

NET GAINS OR LOSSES - JUL

No Information

NET GAINS OR LOSSES - AUG

No Information

NET GAINS OR LOSSES - SEP

No Information

NET GAINS OR LOSSES - OCT

No Information

NET GAINS OR LOSSES - NOV

No Information

NET GAINS OR LOSSES - DEC

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - DEPENDENTS

No information

REAL ESTATE INVESTMENT FUNDS OR IN AGRO-INDUSTRIAL PRODUCTION CHAINS - TAXPAYER

No information

REAL ESTATE INVESTMENT FUNDS OR IN AGRO-INDUSTRIAL PRODUCTION CHAINS - DEPENDENTS

No information

DONATIONS DIRECTLY IN THE DECLARATION – ECA (STATUTE OF THE CHILD AND ADOLESCENT)

No Information

DONATIONS DIRECTLY IN THE DECLARATION - ELDERLY

No Information

SUMMARY — TAXATION USING THE LEGAL DEDUCTION

TAXABLE INCOME

Received from Legal Entity by the taxpayer	90,000.00
Received from Legal Entity by dependents	96,149,08
Received from Individual/Abroad by the taxpayer	0,00
Received from Individual/Abroad by Dependents	0,00
Received Cumulatively by the taxpayer	0,00
Received Cumulatively by dependents	0,00
Taxable Income from Rural Activity	0,00
TOTAL	186,149.08

DEDUCTIONS

Contributions to the official and closed complementary pension systems referred to in § 15 of Article 40 of the CF (Federal Constitution)/1988 (up to the sponsor limit)	20,492,71
Contribution to the official pension system (Income received cumulatively)	0,00
Contribution to the complementary pension system, including the amount for the closed systems referred to in Article 40, § 15, of the CF (Federal Constitution)/1988, which exceeds the sponsor's limit	0,00
Dependents	4,550,16
Education Expenses	3,561,50
Medical Expenses	35,679,75
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash Book	0,00
TOTAL	64.284,12

TAX DUE

Tax Base	121,864.96
Tax Due	22,771.88
Incentive Deduction	0.00
Tax Due I	22,771.88
Tax Due RRA (on received accumulated income)	0.00
Effective Tax Rate (%)	12.23
Total Tax Due	23,707.30

TAX PAID

Tax Withheld at Source by the Taxpayer	11,286.60
Tax Withheld at Source by Dependents	11,185.67
Taxpayer's Carnê-Leão	0.00
Dependents' Carnê-Leão	0.00
Complementary Tax	0.00
Tax Paid Abroad	0.00
Tax Withheld at Source (Law No. 11.033/2004)	0.00
Tax Withheld RRA	0.00
Total Tax Paid	22,472.27

TAX TO BE REFUNDED	0.00
BALANCE OF TAX PAYABLE	299,61

INSTALLMENT PLAN

Installment Amount	299,61
Number of Installments	1

BANKING INFORMATION

Automatic Debit: NO

Bank	
Branch (without verification digit)	
Account for credit	

ASSET EVOLUTION

Assets and Rights on 12/31/2023	6,795,948.15
Assets and Rights on 12/31/2024	6,121,683.63
Encumbrances and Real Liabilities on 12/31/2023	420,204.06
Encumbrances and Real Liabilities on 12/31/2024	654,014.76

OTHER INFORMATION

Exempt and non-taxable income	51,561.92
Income subject to exclusive/definitive taxation	135,617.29
Taxable income - tax with suspended liability	0.00
Judicial Deposits of Tax	0.00
Tax Paid on Capital Gains	0.00
Tax Paid on Capital Gains Foreign Currency - Assets, Rights, and Financial Investments	0.00
Total tax withheld at source (Law No. 11.033/2004), as per the data provided by the taxpayer	0.00
Tax Paid on Variable Income	0.00
Donations to Political Parties and Candidates for Elective Office	0.00
Tax Payable on Capital Gain - Foreign Currency in Cash	0.00
Deferred Tax on Capital Gains	0.00
Tax Due on Capital Gains	0.00
Tax Due on Net Income from Variable Income	0.00
Tax Due on Capital Gains in Foreign Currency - Assets, Rights, and Financial Investments	0.00

I, André Vinícius Inacio Penna Mello, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 13, 2026.

NOME: RENATO MORANDIM
CPF: 104.087.848-22 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome: RENATO MORANDIM CPF: 104.087.848-22
Data de Nascimento: 20/02/1968
Possui cônjuge ou companheiro(a)? Sim CPF do cônjuge ou companheiro(a): 288.287.308-54
Era residente no exterior e passou a ser residente no Brasil em 2024? Não
Houve alteração de dados cadastrais? Não
Um dos declarantes é pessoa com doença grave ou portadora de deficiência física ou mental? Não

Endereço: RUA WAGIH ASSAD ABDALLA Número: 131
Complemento: Bairro/Distrito: MORUMBI
Município: SÃO PAULO UF: SP
CEP: 05651-020 DDD/Telefone:
E-mail: DDD/Celular: (11) 7085-8201

Natureza da Ocupação: 01 - EMPREGADO DE EMPRESA DO SETOR PRIVADO, EXCETO DE INSTITUIÇÕES FINANCEIRAS
Ocupação Principal: 120 - DIRIGENTE, PRESIDENTE E DIRETOR DE EMPRESA INDUSTRIAL, COMERCIAL OU PRESTADORA DE SERVIÇOS
Tipo de declaração: Declaração Retificadora
Nº do recibo da declaração anterior do exercício de 2025: 42.74.24.11.24-02

PROTEGIDA POR SIGILO FISCAL

DEPENDENTES

CÓDIGO	NOME	DATA DE NASCIMENTO	CPF
21	LUCAS LIMA MORANDIM	18/06/2011	443.331.348-38
Email :		Celular :	
Dependente mora com o titular da declaração? Sim			
11	CINTIA DE OLIVEIRA LIMA MORANDIM	08/01/1982	288.287.308-54
Email :		Celular :	
Dependente mora com o titular da declaração? Não			

TOTAL DE DEDUÇÃO COM DEPENDENTES 4.550,16

ALIMENTANDOS

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR

(Valores em Reais)

NOME DA FONTE PAGADORA	REND. RECEBIDOS DE PES. JURÍDICA	CONTR. PREVID. OFICIAL	IMPOSTO RETIDO NA FONTE	13º SALÁRIO	IRRF SOBRE 13º SALÁRIO
VENETO PERICIA CONTABIL LTDA	90.000,00	9.900,00	11.286,60	0,00	0,00
CNPJ/CPF: 52.582.981/0001-26					
TOTAL	90.000,00	9.900,00	11.286,60	0,00	0,00

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOAS JURÍDICAS PELOS DEPENDENTES

(Valores em Reais)

NOME DA FONTE PAGADORA	REND. RECEBIDOS DE PES. JURÍDICA	CONTR. PREVID. OFICIAL	IMPOSTO RETIDO NA FONTE	13º SALÁRIO	IRRF SOBRE 13º SALÁRIO

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOAS JURÍDICAS PELOS DEPENDENTES

(Valores em Reais)

NOME DA FONTE PAGADORA	REND. RECEBIDOS DE PES. JURÍDICA	CONTR. PREVID. OFICIAL	IMPOSTO RETIDO NA FONTE	13º SALÁRIO	IRRF SOBRE 13º SALÁRIO
ASSOC. ESCOLA SUIÇO-BRASILEIRA	96.149,08	10.592,71	11.185,67	5.963,98	1.026,33
CNPJ/CPF: 62.014.352/0001-53			CPF DO DEPENDENTE:	288.287.308-54	
TOTAL	96.149,08	10.592,71	11.185,67	5.963,98	1.026,33

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELOS DEPENDENTES

Sem Informações

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

09. Lucros e dividendos recebidos 263,27

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Dependente	288.287.308-54	17.344.597/0001-94	BB SEGURIDADE PARTICIPACOES S.A.	263,27

12. Rendimentos de cadernetas de poupança, letras hipotecárias, letras de crédito do agronegócio e imobiliário (LCA e LCI) e certificados de recebíveis do agronegócio e imobiliários (CRA e CRI) 51.298,65

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Dependente	288.287.308-54	60.855.574/0001-73	BTG PACTUAL	749,42
Dependente	288.287.308-54	60.701.190/0001-04	BANCO ITAU UNIBANCO S/A	57,56
Titular	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A	179,27
Titular	104.087.848-22	18.945.670/0001-46	INTER DIST. DE TIT. VLR MOB LTDA	12.938,87
Titular	104.087.848-22	02.332.886/0001-04	XP INVEST. CCTVM S/A	37.373,53

TOTAL 51.561,92

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

06. Rendimentos de aplicações financeiras 127.964,94

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A	10,87
Titular	104.087.848-22	02.332.886/0001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI	79.054,07
Titular	104.087.848-22	09.346.601/0001-25	B3 S.A. - BRASIL, BOLSA, BALCAO	151,48
Titular	104.087.848-22	30.306.294/0001-45	BANCO BTG PACTUAL S.A.	1.161,91
Titular	104.087.848-22	31.872.495/0001-72	BANCO C6 S.A.	666,90
Titular	104.087.848-22	36.986.672/0001-65	HASHDEX BITCOIN FUNDO DE INVESTIMENTO MULTIMERCADO	2.191,82
Titular	104.087.848-22	37.910.132/0001-60	TREND INB FUNDO DE INVESTIMENTO EM COTAS RENDA FIXA SIMPLES	327,09

PROTEGIDA POR SIGILO FISCAL

Titular	104.087.848-22	50.479.122/0001-80	BTG PACTUAL LOGCP FUNDO DE INVESTIMENTO IMOBILIARIO RESPONSA	3.750,00
Titular	104.087.848-22	60.701.190/0001-04	ITAU UNIBANCO S.A.	9.129,69
Titular	104.087.848-22	90.400.888/0001-42	BANCO SANTANDER (BRASIL) S.A.	9.780,90
Dependente	288.287.308-54	30.306.294/0001-45	BTG PACTUAL	91,88
Dependente	288.287.308-54	30.306.294/0001-45	BTG PACTUAL	18.947,02
Dependente	288.287.308-54	30.306.294/0001-45	BTG PACTUAL	2.524,01
Dependente	288.287.308-54	30.680.829/0001-43	NU FINANCEIRA S/A	44,77
Dependente	288.287.308-54	02.332.886/0001-04	XP INVEST. CCTVM S/A	131,02
Dependente	288.287.308-54	17.344.597/0001-94	BB SEGURIDADE PARTICIPACOES S.A.	1,51

08. 13º salário recebido pelos dependentes 5.963,98

13. Outros 1.688,37

Beneficiário	CPF	CPF/CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Descrição	Valor
Titular	104.087.848-22	02.332.886/0001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI	REND	1.257,54
Titular	104.087.848-22	42.283.770/0001-39	ICATU SEGUROS S/A	REND	270,65
Titular	104.087.848-22	74.267.170/0001-73	ICATU CAPITALIZACAO S/A	REND	160,18

TOTAL 135.617,29

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR (IMPOSTO COM EXIGIBILIDADE SUSPENSA)

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES (IMPOSTO COM EXIGIBILIDADE SUSPENSA)

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELOS DEPENDENTES

Sem Informações

PROTEGIDA POR SIGILO FISCAL

IMPOSTO PAGO / RETIDO

(Valores em Reais)

01. Imposto complementar	0,00
02. Imposto pago no exterior pelo titular e pelos dependentes	0,00
Imposto devido com os rendimentos no exterior	0,00
Imposto devido sem os rendimentos no exterior	0,00
Diferença a ser considerada para cálculo do imposto (limite legal)	0,00
03. Imposto sobre a renda na fonte (Lei 11.033/2004)	0,00
04. Imposto retido na fonte do titular	11.286,60
05. Imposto retido na fonte dos dependentes	11.185,67
06. Carnê-Leão do titular	0,00
07. Carnê-Leão dos dependentes	0,00

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
Titular				
10	FATIMA VEGAS DIEGUES	085.810.668-01	1.000,00	0,00
Descrição: RECIBO 23/09/24				
21	UNIDADE PAULISTA DE FISIOTERAPIA LTDA	00.984.754/0001-23	900,00	0,00
Descrição: NF 066				
21	LCM CONSULTORIA EM SAUDE OCUPACIONAL S/S LTDA	03.104.863/0001-05	10.000,00	0,00
Descrição: NF 4982				
21	UROCONS SERVICOS EM UROLOGIA SOCIEDADE SIMPLES	03.832.733/0001-80	1.200,00	0,00
Descrição:				
21	GOES, MANCO & MALTA CLINICA MEDICA LTDA	30.432.209/0001-95	2.500,00	0,00
Descrição: NF 1436				
21	KATAOKA & GOULART SERVICOS MEDICOS S/S	32.657.667/0001-58	2.500,00	0,00
Descrição: NF 1087				
21	AIRA SAUDE S.A.	45.113.951/0001-05	490,00	0,00
Descrição:				
21	QUALIS ANESTESIA LTDA	50.208.647/0001-81	3.000,00	0,00
Descrição: NF 11794				
21	DR. WAGNER ZACHARIAS OFTALMOLOGIA, MICROCIRURGIA LTDA.	50.601.608/0001-40	200,00	0,00
Descrição:				

PROTEGIDA POR SIGILO FISCAL

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
21	HOSPITAL ALEMAO OSWALDO CRUZ	60.726.502/0001-26	8.195,00	0,00
Descrição: NF 823748=6.285,00 / RECIBO N. 383940=1.310,00 / RECIBO N. 381617=600,00/				
21	FLEURY S.A.	60.840.055/0001-31	1.413,75	0,00
Descrição: NF 429111=717,75 /				
21	INSTITUTO SALUTE FISIOTERAPIA AVANÇADA LTDA	20.911.815/0001-30	1.140,00	0,00
Descrição: NF 3347				
Dependente: LUCAS LIMA MORANDIM				
10	NORBERTO ANTONIO FREDDI	698.787.578-20	720,00	0,00
Descrição: RECIBO 04/06/24				
Dependente: CINTIA DE OLIVEIRA LIMA MORANDIM				
01	CENTRO UNIVERSITÁRIO BELAS ARTES DE SÃO PAULO	62.294.053/0001-10	10.891,60	0,00
Descrição:				
21	SKINLASER DERMATOLOGIA MEDICA LTDA	01.459.565/0005-28	2.421,00	0,00
Descrição: NF 3273				

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
01	01	AQUISICAO PREDIO N 131, CONF. MAT. 50.066 DO 15O CART. REG. IMOV. SAO/PAULO, DE EVERALDO TEIXEIRA PAULIN (CPF 001019238-72) E ESPOSA, POR R$ 1.400 MILHOES. ENTRADA DE R$ 480 MIL E SALDO FINANCIADO EM 317 X PELO BANCO INTER S/A(CONTRATO 202180326). PRIMEIRA PARC. 11/2021. PARCS PAGAS 2021 19.404,37. PAGTO FINANC 2022 122.413,13. PAGTO CUSTO REFORMA 2022 1.302.665,23. TOTAL PAGO EM 2023 118.041,42. CUSTO REFORMA 2023 30.409,93. PAGO 2024 117.726,84	2.072.934,08	2.190.660,92

105 - BRASIL

Inscrição Municipal (IPTU): 1014200007-7

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
		Logradouro: RUA WAGIH ASSAD ABDALLA Nº: 131 Comp.: Município: SÃO PAULO Área Total: 298,6 m² Registrado no Cartório: Sim Matrícula: 50.066	Bairro: MORUMBI UF: SP CEP: 05651-020 Data de Aquisição: 23/09/2021 Nome Cartório: 15O RI SAO PAULO/SP	
01	11	AQUISIÇÃO APTO 1403, LOCALIZADO NA RUA BARTIRA, N. 492 - EDIF. THE COLLECTION. 105 - BRASIL Inscrição Municipal (IPTU): Logradouro: Nº: Comp.: Bairro: Município: UF: CEP: Área Total: 0,0 Data de Aquisição: / / Registrado no Cartório:	0,00	400.000,00
01	13	AQUISICAO EM 2023, TERRENO DE 450 M2 DO COND. TERRA DE SANTA CRISTINA V-LOTE 9 QUADRA DP, NAO ESCRITURADO, SITUADO NA ROD. PREF. TIBIRICA KM 7, PARANAPANEMA/SP, CEP 18720-000. 105 - BRASIL Inscrição Municipal (IPTU): Logradouro: Nº: Comp.: Bairro: Município: PARANAPANEMA UF: SP CEP: Área Total: 0,0 Data de Aquisição: / / Registrado no Cartório: Não	250.000,00	250.000,00
02	01	AQUISICAO EM 2023 VEICULO HONDA HRV - EXL CVT, BLINDADO, ANO MOD. 2021/2021. VEICULO ALIENADO EM 2024. 105 - BRASIL RENAVAM: 01290242701	150.000,00	0,00
02	01	AQUISICAO VEICULO MARCA JEEP COMPASS SPORT T270 FLEX, MOD. 2022, PLACA GGG6A37, EM 11/2021 DA CMJ COM. VEICULO LTDA - CNPJ/MF NO 05.026.792/0015-92 POR 159.547,00. VEICULO FINANC. PELO BANCO ITAU CARD S/A. ENTRADA DE R$ 105 MIL E FINANCIAMENTO DE R$ 54.547,00 EM 36 X R$ 2.105,48. PRIM 12/2021/ULT 11/2024. PAGO 2021 R$2.105,48. PAGO 2022 25.265,76. PAGO 2023 25.265,76. PAGO 2024 23.160,28. 105 - BRASIL RENAVAM: 01283229940	157.637,00	180.797,28

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
02	01	AQUISICAO EM 2023 VEICULO VW JETTA CL AF PLACA FIYA46, ANO MOD. 2020/2020, POR R$ 114.000,00. 105 - BRASIL RENAVAM: 01246403088	114.000,00	114.000,00
02	01	AQUISICAO EM 2023 VEICULO CHEVROLET CRUZE LT NB AT PLACA BCN8A98, ANO MOD 2018/2018, POR R$ 80.000,00. 105 - BRASIL RENAVAM: 01169323704	80.000,00	80.000,00
02	01	AQUISIÇÃO VEIC. JEEP COMPASS LONGITUDE, BLINDADO, PLACA SUU2F46. 105 - BRASIL RENAVAM: 01388875133	0,00	350.000,00
03	01	SALDO POSICAO CARTEIRA DE 37.370 ACOES CUSTODIADO PELO XP INVESTIMENTOS CCTVM S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04 Negociados em Bolsa: Sim Código de Negociação: 001821526	186.671,82	186.671,82
03	01	SALDO POSICAO CARTEIRA DE 452.825 ACOES CUSTODIADO PELO BTG PACTUAL CTVM S.A. CARTEIRA DE AÇÕES ALIENADO EM 2024. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 43.815.158/0001-22 Negociados em Bolsa: Sim Código de Negociação: 001821526	1.761.158,51	0,00
03	02	100% DAS COTA DE CAPITAL DA EMPRESA 3G TRANSPORTES LTDA 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 03.105.846/0001-84	25.000,00	25.000,00

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
03	02	AQUISICAO EM 01/2021 50% DE PART. SOC. NA COLOMBO ADM E PART. LTDA, CONF. ATO DE TRANSF. EIRELI X LTDA REG. JUCEPAR 41209709085 26/01/2021. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 27.631.075/0001-27	50.000,00	50.000,00
03	02	TITULAR DA SOC. EMP. LTDA VENETO PERICIA CONTABIL LTDA, NIRE JUCESP 35262427329 DE 10/2023. CAPITAL 50.000,00. INTEGRALIZADO 10.000,00. EM 2024 INTEGRALIZAÇÃO TOTAL E AUMENTO DO CAPITAL SOCIAL PARA 100.000,00, CONF. PRIM. ALT. CONT. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 52.582.981/0001-26	10.000,00	100.000,00
04	01	SALDO CONTA POUPANCA BANCO ITAU UNIBANCO S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 60.701.190/0001-04 Banco: 341 Agência: 3186 Conta: 22698-5	817,89	875,45
04	01	INFORMADO POR CNPJ 00.360.305/0001-04 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ: 00.360.305/0001-04 Banco: 104 Agência: 4154 Conta: 000751918984-9	168,19	179,92
04	02	SALDO APLIC. RENDA FIXA BANCO SANTANDER S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ: 90.400.888/0001-42	140.226,78	140.226,78
04	02	SALDO CDB REMUNERADO BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 30.306.294/0001-45	47.065,80	2.516,68

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	02	SALDO APLIC. EM TESOURO SELIC (LFT) BANCO BTG PACTUAL S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	144.458,73	79.008,71
04	02	SALDO APLIC. RENDA FIXA BANCO INTER S.A. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 00.416.968/0001-01	1.412,15	0,00
04	02	SALDO APLIC. TESOURO DIRETO INTER DISTRIB. TIT. VAL. MOB. LTDA 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 18.945.670/0001-46	983,23	983,23
04	02	SALDO APLIC. RENDA FIXA E TESOURO DIRETO XP. INVEST. CCTVM S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 02.332.886/0001-04	1.975,02	110.040,72
04	02	SALDO APLIC. CDB-PERNAMBUCANAS FINANC. S/A (BTG PACTUAL). CONSOLIDADO NO CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 43.180.355/0001-12	1.000,00	0,00
04	02	SALDO APLIC. TESOURO DIRETO ITAU CORRET. DE VALORES S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 61.194.353/0001-64	9.885,89	229.747,80

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	02	SALDO CERT. OP. ESTRUTURADAS BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 30.306.294/0001-45	10.000,00	10.000,00
04	02	SALDO APLIC RENDA FIXA ITAU UNIBANCO S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 60.701.190/0001-04	1.810,28	217.847,74
04	02	SALDO APLIC. CERT. DEP. BANCARIO - BANCO MASTER S/A (BTG PACTUAL). CONSOLIDADO NO CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 33.923.798/0001-00	20.000,00	0,00
04	02	SALDO CART. DE INVEST. NA XP INVEST. CCTVM S/A. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04	912.327,24	894.074,48
04	02	SALDO APLIC. EM TESOURO IPCA (NTN-B) BANCO BTG PACTUAL S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	24.992,97	24.992,97
04	02	SALDO APLIC. RENDA FIXA BANCO INTER S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 00.416.968/0001-01	9.000,00	9.000,00
04	02	SALDO APLIC. RENDA FIXA BANCO C6 S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ: 31.872.495/0001-72	9.504,00	9.504,00

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	02	SALDO APLIC EM CDB BANCO BTG PACTUAL S.A. 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	23.860,29	18.020,51
04	02	SALDO INVEST. CDB BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	0,00	35.046,47
04	02	SALDO INVEST. RDB NU FINANCEIRA 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.680.829/0001-43	0,00	510,99
04	03	SALDO APLIC. FINANC. EM RENDA FIXA BANCO INTER S/A. SAQUE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 00.416.968/0001-01	500,00	0,00
04	03	SALDO APLIC. EM DEBENTURES DE INFRAESTRUTURA - ACUCAREIRA QUATA S/A (BTG PACTUAL). RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 60.855.574/0001-73	4.714,95	0,00
04	03	SALDO APLIC RENDA FIXA XP INVEST. CCTVM S/A. RESGATE TOTAL EM 2024. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04	362.038,31	0,00
04	03	SALDO FUNDO INV. INTER DTVM LTDA. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 18.945.670/0001-46	90.451,49	0,00

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	99	SALDO APLIC. INVEST. C6 CORRETORA DE TIT. E VALORES MOBILIARIOS LTDA 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 32.345.784/0001-86	267,50	267,50
04	99	SALDO APLIC. TIT. DE CAPITALIZACAO BANCO SANTANDER S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 03.209.092/0001-02	5.488,74	5.488,74
04	99	SALDO DE OPERACOES ESTRUTURADAS BANCO ITAU UNIBANCO S/A. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 60.701.190/0001-04	50.000,00	0,00
06	01	SALDO CONTA CORRENTE BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45 Banco: 208 Agência: 0020 Conta: 00101405-3 Conta Pagamento? Não	11,90	83,13
06	01	SALDO C/C ITAU UNIBANCO S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 60.701.190/0001-04 Banco: 341 Agência: 9688 Conta: 30597-9 Conta Pagamento? Não	10,00	1,00
06	01	SALDO DEP. CONTA CORRENTE BANCO INTER S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 00.416.968/0001-01 Banco: 077 Agência: 0001 Conta: 5583144-3 Conta Pagamento? Não	227,72	227,72

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	SALDO CONTA DEP. BANCO XP S/A. SAQUE TOTAL EM 2024	59,63	0,00

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 104.087.848-22
CNPJ: 33.264.668/0001-03
Banco: 348 Agência: 0001 Conta: 421596-8 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	INFORMADO POR CNPJ 02.332.886/0001-04	12.130,08	13,94

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 104.087.848-22
CNPJ: 02.332.886/0001-04
Banco: 102 Agência: 0001 Conta: 421596-8 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	SALDO DEP. CONTA CORRENTE BANCO ITAU UNIBANCO S/A	5.574,28	3.965,07

105 - BRASIL

Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54
CNPJ: 60.701.190/0001-04
Banco: 341 Agência: 3186 Conta: 22698-5 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	SALDO CONTA BANCO XP S/A	0,00	16,57

105 - BRASIL

Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54
CNPJ: 33.264.668/0001-03
Banco: 348 Agência: 0001 Conta: 340959-3 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	99	SALDO DEPOSITO BANCO XP INVEST. CCTVM S/A	302,61	873,02

105 - BRASIL

Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54
CNPJ: 02.332.886/0001-04

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	99	SALDO CONTA PAGTO BANCO ITAUCARD S/A	150,99	150,99

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 104.087.848-22
CNPJ: 17.192.451/0001-70

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	99	SALDO CONTA DEP. XP INVEST. CCTVM S/A.	12.130,08	12.130,08

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF:
CNPJ: 02.332.886/0001-04

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
07	01	XP FUNDO MUTUO DE PRIVATIZACAO FGTS ELETROBRAS - INFORMADO POR CNPJ 02.332.886/0001-04 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ do Fundo: 45.088.790/0001-47	0,00	11.669,93
07	01	TREND INB FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO RENDA FIXA SIMPLES - INFORMADO POR CNPJ 02.332.886/0001-04 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ do Fundo: 37.910.132/0001-60	0,00	4.669,88
07	01	SALDO APLIC FUNDOS DE INVEST. HASHDEX BANCO INTER S/A. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ do Fundo: 36.986.672/0001-65	10.000,00	0,00
07	01	BTG PACTUAL LOGCP FUNDO DE INVESTIMENTO IMOBILIARIO - FII - INFORMADO POR CNPJ 59.281.253/0001-23 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ do Fundo: 50.479.122/0001-80	25.000,00	25.000,00
99	02	AQUISIÇÃO TITULO FAMILIAR CLUBE PAINEIRAS DO MORUMBI N. 3305 105 - BRASIL	0,00	300.000,00
99	05	CONSÓRCIO CANOPUS - CONTRATO N. 1232010, VLR 302.000,00. VLR DA PARC. 2.946,95. VCTO PRIM PARC 04/2024. 105 - BRASIL CNPJ: 68.318.773/0001-54	0,00	26.522,55
99	05	CONSÓRCIO CANOPUS - CONTRATO N. 1232011, VLR 120.000,00. VLR DA PARC. 1.144,28. VCTO PRIM PARC 04/2024. 105 - BRASIL CNPJ: 68.318.773/0001-54	0,00	10.298,52

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
99	05	CONSÓRCIO CANOPUS - CONTRATO N. 1232012, VLR 120.000,00. VLR DA PARC. 1.144,28. VCTO PRIM PARC 04/2024. 105 - BRASIL CNPJ: 68.318.773/0001-54	0,00	10.598,52
TOTAL			6.795.948,15	6.121.683,63

DÍVIDAS E ÔNUS REAIS

(Valores em Reais)

CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024	VALOR PAGO EM 2024
11	FINANC./EMP VEIC-MAQ BANCO SANTANDER S/A, CONTRATO NO 00331913860000000260.	33.397,38	0,00	0,00
11	OPERACAO DE CREDITO JUNTO AO BANCO XP S/A - CNPJ 33.264.668/0001-03, CONTRATO 800149087.	386.806,68	428.841,19	0,00
11	CONTRATO CREDIARIO N. 00003028080368 BANCO ITAU UNIBANCO S.A EM 04/2024.	0,00	211.461,04	0,00
11	ADTO A DEPOSITANTE BANCO XP S/A - CNPJ 33.264.668 /0001-03	0,00	166,96	0,00
11	ADTO A DEPOSITANTE, BANCO INTER S/A - CNPJ 00.416.968/0001-01	0,00	13.545,57	0,00
TOTAL		420.204,06	654.014,76	0,00

DOAÇÕES A PARTIDOS POLÍTICOS E CANDIDATOS A CARGOS ELETIVOS

Sem Informações

PROTEGIDA POR SIGILO FISCAL

DEMONSTRATIVO DE ATIVIDADE RURAL - BRASIL

DADOS E IDENTIFICAÇÃO DO IMÓVEL EXPLORADO - BRASIL

Sem Informações

RECEITAS E DESPESAS - BRASIL

Sem Informações

APURAÇÃO DO RESULTADO - BRASIL

Sem Informações

MOVIMENTAÇÃO DO REBANHO - BRASIL

Sem Informações

BENS DA ATIVIDADE RURAL - BRASIL

Sem Informações

DÍVIDAS VINCULADAS À ATIVIDADE RURAL - BRASIL

Sem Informações

PROTEGIDA POR SIGILO FISCAL

DEMONSTRATIVO DE ATIVIDADE RURAL - EXTERIOR

DADOS E IDENTIFICAÇÃO DO IMÓVEL EXPLORADO - EXTERIOR

Sem Informações

RECEITAS E DESPESAS - EXTERIOR

Sem Informações

APURAÇÃO DO RESULTADO - EXTERIOR

Sem Informações

MOVIMENTAÇÃO DO REBANHO - EXTERIOR

Sem Informações

BENS DA ATIVIDADE RURAL - EXTERIOR

Sem Informações

DÍVIDAS VINCULADAS À ATIVIDADE RURAL - EXTERIOR

Sem Informações

DEMONSTRATIVO DA APURAÇÃO DOS GANHOS DE CAPITAL

Sem Informações

PROTEGIDA POR SIGILO FISCAL

RENDA VARIÁVEL - OPERAÇÕES COMUNS/DAYTRADE - TITULAR

GANHOS LÍQUIDOS OU PERDAS - JAN

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - FEV

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - MAR

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - ABR

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - MAI

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - JUN

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - JUL

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - AGO

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - SET

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - OUT

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - NOV

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - DEZ

Sem Informações

RENDA VARIÁVEL - OPERAÇÕES COMUNS/DAYTRADE - DEPENDENTES

Sem Informações

FUNDOS DE INVESTIMENTO IMOBILIÁRIO OU NAS CADEIAS PRODUTIVAS AGROINDUSTRIAIS - TITULAR

Sem Informações

FUNDOS DE INVESTIMENTO IMOBILIÁRIO OU NAS CADEIAS PRODUTIVAS AGROINDUSTRIAIS - DEPENDENTES

Sem Informações

DOAÇÕES DIRETAMENTE NA DECLARAÇÃO - ECA

Sem Informações

DOAÇÕES DIRETAMENTE NA DECLARAÇÃO - IDOSO

Sem Informações

PROTEGIDA POR SIGILO FISCAL

NOME: RENATO MORANDIM
CPF: 104.087.848-22 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

RESUMO — TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	90.000,00
Recebidos de Pessoa Jurídica pelos dependentes	96.149,08
Recebidos de Pessoa Física/Exterior pelo titular	0,00
Recebidos de Pessoa Física/Exterior pelos dependentes	0,00
Recebidos acumuladamente pelo titular	0,00
Recebidos acumuladamente pelos dependentes	0,00
Resultado tributável da Atividade Rural	0,00
TOTAL	186.149,08

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	20.492,71
Contribuição à previdência oficial (Rendimentos recebidos acumuladamente)	0,00
Contribuição à prev. complementar, inclusive o valor para as fechadas de que trata o § 15 do art. 40 da CF/1988 que exceder o limite do patrocinador	0,00
Dependentes	4.550,16
Despesas com instrução	3.561,50
Despesas médicas	35.679,75
Pensão alimentícia judicial	0,00
Pensão alimentícia por escritura pública	0,00
Pensão alimentícia judicial (Rendimentos recebidos acumuladamente)	0,00
Livro caixa	0,00
TOTAL	64.284,12

IMPOSTO DEVIDO

Base de cálculo do imposto	121.864,96
Imposto devido	22.771,88
Dedução de incentivo	0,00
Imposto devido I	22.771,88
Imposto devido RRA	0,00
Aliquota efetiva (%)	12,23
Total do imposto devido	22.771,88

IMPOSTO A RESTITUIR	0,00
SALDO DE IMPOSTO A PAGAR	299,61

PARCELAMENTO

Valor da quota	299,61
Número de Quotas	1

IMPOSTO PAGO

Imposto retido na fonte do titular	11.286,60
Imp. retido na fonte dos dependentes	11.185,67
Carnê-Leão do titular	0,00
Carnê-Leão dos dependentes	0,00
Imposto complementar	0,00
Imposto pago no exterior	0,00
Imposto retido na fonte (Lei nº 11.033/2004)	0,00
Imposto retido RRA	0,00
Total do imposto pago	22.472,27

INFORMAÇÕES BANCÁRIAS

Débito automático: NÃO

Banco
Agência (sem DV)
Conta para débito

PROTEGIDA POR SIGILO FISCAL

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2023	6.795.948,15
Bens e direitos em 31/12/2024	6.121.683,63
Dívidas e ônus reais em 31/12/2023	420.204,06
Dívidas e ônus reais em 31/12/2024	654.014,76

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	51.561,92
Rendimentos sujeitos à tributação exclusiva/definitiva	135.617,29
Rendimentos tributáveis - imposto com exigibilidade suspensa	0,00
Depósitos judiciais do imposto	0,00
Imposto pago sobre Ganhos de Capital	0,00
Imposto pago Ganhos de Capital Moeda Estrangeira - Bens, direitos e Aplicações Financeiras	0,00
Total do imposto retido na fonte (Lei nº11.033/2004), conforme dados informados pelo contribuinte	0,00
Imposto pago sobre Renda Variável	0,00
Doações a Partidos Políticos e Candidatos a Cargos Eletivos	0,00
Imposto a pagar sobre o Ganho de Capital - Moeda Estrangeira em Espécie	0,00
Imposto diferido dos Ganhos de Capital	0,00
Imposto devido sobre Ganhos de Capital	0,00
Imposto devido sobre ganhos líquidos em Renda Variável	0,00
Imposto devido sobre Ganhos de Capital Moeda Estrangeira - Bens, direitos e aplic. financeiras	0,00

PROTEGIDA POR SIGILO FISCAL

MINISTRY OF FINANCE **INCOME TAX - INDIVIDUAL**

SPECIAL SECRETARIAT OF THE FEDERAL REVENUE OF BRAZIL **TAX YEAR 2025 CALENDAR YEAR 2024**

RECEIPT FOR THE SUBMISSION OF THE ANNUAL ADJUSTMENT DECLARATION - OPTION FOR LEGAL DEDUCTIONS

AMENDED DECLARATION No. 4

TAXPAYER IDENTIFICATION

CPF of the taxpayer	Name of the taxpayer	Telephone
104.087.848-22	RENATO MORANDIM	

Address	Number	Unit
RUA WAGIH ASSAD ABDALLA	131	

Neighborhood/District	ZIP Code	City	State
MORUMBI	05651-020	SAO PAULO	SP

(Values in Reais)

TOTAL TAXABLE INCOME	186.149,08
TAX DUE	22.771,88
TAX TO BE REFUNDED	0,00
BALANCE OF TAX PAYABLE	299,61
TAX PAYABLE CAPITAL GAIN – CURRENCY IN CASH	0,00
INSTALLMENT PLAN (Due date of the 1st installment on 05/30/2025) NUMBER OF INSTALLMENTS	1
INSTALLMENT AMOUNT	299,61

Declaration received via Internet JV
by the Receiving Agent SERPRO
(Federal Data Processing Service)
on 09/03/2025 at 2:40:57 PM
2307461646

MINISTRY OF FINANCE **INCOME TAX - INDIVIDUAL**

SPECIAL SECRETARIAT OF THE FEDERAL REVENUE OF BRAZIL TAX YEAR 2025 CALENDAR YEAR 2024

Mr. RENATO MORANDIM, registered under the CPF No. 104.087.848-22.

THE RECEIPT NUMBER for your declaration submitted on 09/03/2025, at 2:40:57 PM, is:

27.46.11.04.16 - 01

This number is for personal use and SHOULD NOT be provided to third parties. It is mandatory to amend this return.

Check your return, verify pending issues, pay the tax, check your refund, download copies of documents, and more through:

- Federal Revenue Digital Services Portal https://servicos.receitafederal.gov.br
- Federal Revenue APP on your mobile device

Attention: Keep this number to provide it in the 2026 return, in the field "Receipt number of the last return filed for the 2025 tax year".

Information on the Darf Printing

The Annual Adjustment Statement Program for Individual Income Tax allows the printing of the Darf for the payment of all installments, including those overdue. The Darf will be printed with interest equivalent to the reference rate of the Special System for Settlement and Custody (Selic) for federal securities, accumulated monthly, calculated from 06/02/2025 until the month prior to payment, and 1% in the month of payment.

If the installment payment is made after its due date, a late payment penalty of 0.33% per day will apply, with a maximum limit of 20%.

For printing the Darf, the taxpayer should use the option **Declaration / Print / Darf of the IRPF** and select the installment for printing.

In the case of installments resulting from amended declarations that lead to a change in tax payable, for printing the DARF, access the e-CAC Portal on the RFB (Brazilian Federal Revenue) website at (http://gov.br/receitafederal). Then, click on **"Declarations and Statements"**, select the service **"My Income Tax (DIRPF Statement Extract)"**. In the list of services found, click on "**Payment - Check Debts, Issue DARF**, and **Change Installments**". After viewing the quantity of installments and the status of each one, click on the "**Print**" icon to generate the DARF for the desired month.

Additional Information

Tax Year	Tax Audit
2020	No
2021	Yes
2022	No
2023	No
2024	No

=> Tax Audit discrepancies are typically issues that can be resolved by the taxpayer.

=> Pending debits usually refer to unpaid amounts or amounts paid with the wrong codes.

For further clarification and guidance on how to resolve these discrepancies, consult the IRPF Statement.

Follow the processing of your declaration on the e-CAC or on your mobile device.

2307461646

André Vinícius Inacio Penna Mello, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 13, 2026.

MINISTÉRIO DA FAZENDA	IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
SECRETARIA ESPECIAL DA RECEITA FEDERAL DO BRASIL	EXERCÍCIO 2025 ANO-CALENDÁRIO 2024

RECIBO DE ENTREGA DA DECLARAÇÃO DE AJUSTE ANUAL - OPÇÃO PELAS DEDUÇÕES LEGAIS

DECLARAÇÃO RETIFICADORA Nº 1

IDENTIFICAÇÃO DO DECLARANTE

CPF do declarante	Nome do declarante	Telefone
104.087.848-22	RENATO MORANDIM	

Endereço	Número	Complemento
RUA WAGIH ASSAD ABDALLA	131	

Bairro/Distrito	CEP	Município	UF
MORUMBI	05651-020	SAO PAULO	SP

(Valores em Reais)

TOTAL RENDIMENTOS TRIBUTÁVEIS	186.149,08
IMPOSTO DEVIDO	22.771,88
IMPOSTO A RESTITUIR	0,00
SALDO DO IMPOSTO A PAGAR	299,61
IMPOSTO A PAGAR GANHO DE CAPITAL - MOEDA EM ESPÉCIE	0,00

PARCELAMENTO (Vencimento da 1a quota em 30/05/2025) NÚMERO DE QUOTAS	1
VALOR DA QUOTA	299,61

Declaração recebida via Internet JV
pelo Agente Receptor SERPRO
em 03/09/2025 às 14:40:57
2307461646

MINISTÉRIO DA FAZENDA **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**

SECRETARIA ESPECIAL DA RECEITA FEDERAL DO BRASIL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

Sr(a) RENATO MORANDIM, inscrito no CPF sob o nº 104.087.848-22.

O NÚMERO DO RECIBO de sua declaração apresentada em 03/09/2025, às 14:40:57, é:

27.46.11.04.16 - 01

Este número é de uso pessoal e NÃO deve ser fornecido a terceiros. Ele é obrigatório para retificar esta declaração.

Consulte sua declaração, verifique pendências, pague o imposto, consulte sua restituição, baixe cópia de documentos e mais pelo:

- Portal de Serviços Digitais da Receita Federal https://servicos.receitafederal.gov.br
- APP Receita Federal no seu dispositivo móvel

Atenção: Guarde este número para informá-lo na declaração do exercício de 2026, no campo "Nº do recibo da última declaração entregue do exercício de 2025".

Informações sobre a Impressão do Darf

O programa da Declaração de Ajuste Anual do Imposto sobre a Renda da Pessoa Física permite a impressão do Darf para pagamento de todas as quotas, inclusive as em atraso. O Darf será impresso acrescido de juros equivalentes à taxa referencial do Sistema Especial de Liquidação e Custódia (Selic), para títulos federais, acumulada mensalmente, calculados a partir de 02/06/2025 até o mês anterior ao do pagamento e de 1% no mês do pagamento.

Se o pagamento da quota for efetuado após o seu vencimento, incidirá multa de mora de 0,33% ao dia, observado o limite máximo de 20%.

Para impressão do Darf, no Programa Gerador de Declarações, o contribuinte deve utilizar a opção **Declaração** / **Imprimir** / **Darf do IRPF** e selecionar a quota que deseja imprimir.

No caso de quotas decorrentes de declarações retificadoras em que ocorra mudança de imposto a pagar, para impressão do DARF acesse o Portal e-CAC no site da Receita Federal na Internet (https://www.gov.br/receitafederal/pt-br). Em seguida, clique em **"Declarações e Demonstrativos"**, selecione o serviço **"Meu Imposto de Renda"**. Serviços, clique em **"Consultar Débitos, Emitir DARF e Alterar Quotas"**. Após visualizar o quantitativo de quotas e a situação de cada uma delas, clique no ícone **"Impressão"** para emitir o DARF do mês desejado.

Informações Adicionais

Exercício	Malhas
2020	Não
2021	Sim
2022	Não
2023	Não
2024	Não

=> Pendências de Malhas normalmente são questões que podem ser resolvidas pelo contribuinte.

=> Pendências de Débitos normalmente referem-se a valores não liquidados ou pagos com códigos errados.

Para maiores esclarecimentos e orientações sobre como resolver essas pendências consulte o Extrato do IRPF.

Acompanhe o processamento da sua declaração no seu dispositivo móvel App Receita Federal ou no Portal e-CAC.

2307461646

VENETO PERICIA

CNPJ: 52.582.981/0001-26

Branch: 0001 - **Account:** 4502125-2

cora

Statement for the period 01/01/2025 to 12/31/2025

Available opening balance	R$ 28.553,89
Total inflows	+ R$ 884.929,99
Total outflows	- R$ 804.751,80
Available closing balance	**R$ 108.732,08**

Transactions

12/30/2025 Daily balance R$ 108.732,08

Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 3.000,00
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 2.363,53

12/29/2025 Daily balance R$ 114.095,61

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 1.963,75

12/26/2025 Daily balance R$ 70.084,36

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.400,00

12/25/2025 Daily balance R$ 75.484,36

Pix QR Code Payment	CONVENIENCIA EU...	53.375.395/0001-73	- R$ 73,95
Pix QR Code Payment	MADERO INDUSTRI...	13.783.221/0004-78	- R$ 226,60

12/24/2025			Daily balance	**R$ 75.784,91**
Pix Transfer sent	Cíntia de Oliveira Lim...	288.287.308-54		- R$ 1.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 9.900,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86		- R$ 380,00
12/22/2025			Daily balance	**R$ 87.064,91**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 28,70
12/20/2025			Daily balance	**R$ 87.093,61**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01		- R$ 10,21
12/18/2025			Daily balance	**R$ 87.103,82**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 300,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 11.000,00
12/17/2025			Daily balance	**R$ 98.403,82**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58		+ R$ 79.200,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67		- R$ 300,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 500,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 2.900,00
12/16/2025			Daily balance	**R$ 22.903,82**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 3.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 5.000,00
12/15/2025			Daily balance	**R$ 30.903,82**

Bank slip payment	Canopus Adm	68.318.773/0001-54	- R$ 3.108,35

12/14/2025 Daily balance **R$ 34.012,17**

Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.019,11

12/13/2025 Daily balance **R$ 36.031,28**

Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 267,47

12/12/2025 Daily balance **R$ 36.298,75**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 30.000,00
Pix QR Code Payment	ROFER GASTRONO...	11.953.623/0001-03	- R$ 191,03
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

12/11/2025 Daily balance **R$ 26.489,78**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 16.975,00

12/09/2025 Daily balance **R$ 9.514,78**

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 1.140,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 20.000,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 150,00

12/08/2025 Daily balance **R$ 804,78**

Pix QR Code Payment	CERTISIGN CERTIFI...	01.554.285/0001-75	- R$ 189,68
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50

12/06/2025			Daily balance	**R$ 9.496,96**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 200,00
12/05/2025			Daily balance	**R$ 9.696,96**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 3.000,00
12/04/2025			Daily balance	**R$ 12.696,96**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58		+ R$ 12.000,00
12/03/2025			Daily balance	**R$ 696,96**
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36		- R$ 45,40
Bank slip payment	Portoseg S A - Credit...	04.862.600/0001-10		- R$ 390,76
12/02/2025			Daily balance	**R$ 1.133,12**
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67		- R$ 50,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 500,00
11/29/2025			Daily balance	**R$ 1.683,12**
Pix Transfer sent	Alberto do Carmo Pe...	340.211.218-38		- R$ 300,00
11/28/2025			Daily balance	**R$ 1.983,12**
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91		- R$ 2.540,42
11/27/2025			Daily balance	**R$ 4.523,54**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 240,00
11/24/2025			Daily balance	**R$ 4.763,54**

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

11/22/2025 Daily balance **R$ 4.776,99**

Pix QR Code Payment	Marcone Albino da Si...	445.697.378-11	- R$ 30,00

11/21/2025 Daily balance **R$ 4.806,99**

Pix QR Code Payment	MARCELO SUCHAR...	810.455.819-68	- R$ 96,00
Pix Transfer sent	JOSE NILTON MALA...	308.950.288-75	- R$ 91,00

11/20/2025 Daily balance **R$ 4.993,99**

Pix QR Code Payment	Sara Soares da Silva	467.637.158-62	- R$ 186,00
Pix QR Code Payment	LILIANE SANTOS SIL...	242.205.138-33	- R$ 15,00

11/19/2025 Daily balance **R$ 5.194,99**

Pix QR Code Payment	CONSORCIO ESTAC...	53.443.855/0001-53	- R$ 18,00
Pix QR Code Payment	MARANATA COMER...	51.239.347/0001-22	- R$ 45,80
Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

11/17/2025 Daily balance **R$ 7.295,51**

Pix QR Code Payment	ASAS ADMINISTRA...	62.390.559/0001-22	- R$ 5,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 45,40
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 4.000,00

11/14/2025 Daily balance **R$ 11.345,91**

Pix QR Code Payment	PANIFICADORA VER...	61.376.075/0001-66	- R$ 26,87
Pix QR Code Payment	AUTO POSTO CAB...	03.802.836/0001-06	- R$ 116,00

11/11/2025			Daily balance	**R$ 11.488,78**
Pix QR Code Payment	RHS - COMERCIO D...	19.534.234/0001-47		- R$ 36,70
11/10/2025			Daily balance	**R$ 11.525,48**
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09		- R$ 8.502,50
11/07/2025			Daily balance	**R$ 20.027,98**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 17.600,00
11/06/2025			Daily balance	**R$ 37.627,98**
Bank slip payment	Portoseg Sa C Financ...	04.862.600/0001-10		- R$ 634,48
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91		- R$ 246,00
11/05/2025			Daily balance	**R$ 38.508,46**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 651,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 12,98
Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75		- R$ 46,75
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 1.800,00
11/03/2025			Daily balance	**R$ 41.019,19**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 5,99
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 14,98
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 40.000,00
Pix QR Code Payment	SAO BENTO PAES E ...	33.088.793/0001-00		- R$ 35,50
11/02/2025			Daily balance	**R$ 81.075,66**

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

11/01/2025 Daily balance **R$ 81.834,66**

Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 36,52

10/31/2025 Daily balance **R$ 81.871,18**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,36

10/30/2025 Daily balance **R$ 2.925,54**

Pix QR Code Payment	LE VILLE PAES E DO...	53.735.288/0001-09	- R$ 63,65
Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 17,49

10/27/2025 Daily balance **R$ 3.006,68**

Pix Transfer sent	51.910.546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45

10/21/2025 Daily balance **R$ 3.060,13**

Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00

10/20/2025 Daily balance **R$ 3.360,13**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

10/17/2025 Daily balance **R$ 8.396,85**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

10/16/2025 Daily balance **R$ 8.406,75**

Pix QR Code Payment	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 270,00

10/15/2025 Daily balance **R$ 8.676,75**

Pix QR Code Payment	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 900,00
Pix QR Code Payment	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 66,00
Pix QR Code Payment	MAK8 SERVICOS AD...	14.728.459/0001-10	- R$ 70,00

10/14/2025 Daily balance **R$ 9.712,75**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

10/11/2025 Daily balance **R$ 14.712,75**

Pix Refund received	VENETO PERICIA	52.582.981/0001-26	+ R$ 339,39
Pix QR Code Payment	PAGALEVE INSTITUI...	42.563.672/0001-55	- R$ 339,39
Pix QR Code Payment	Zig Tecnologia S.A.	26.356.125/0001-42	- R$ 42,57
Pix Transfer sent	IRAN BEZERRA DE S...	312.149.938-69	- R$ 500,00

10/10/2025 Daily balance **R$ 15.255,32**

Pix Transfer sent	IRAN BEZERRA DE S...	312.149.938-69	- R$ 700,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

10/08/2025 Daily balance **R$ 24.955,32**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 44,68
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

10/07/2025 Daily balance **R$ 30.000,00**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.222,81

10/06/2025 Daily balance **R$ 38.222,81**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 52,09
Pix Transfer sent	Renato Morandim	104.087.848-22	- R$ 2.700,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.200,00

10/04/2025 Daily balance **R$ 43.174,90**

Pix Transfer sent	MARCOS AUGUSTO...	334.901.648-06	- R$ 290,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 100,00

10/03/2025 Daily balance **R$ 43.564,90**

Pix QR Code Payment	SENDAS DISTRIBUID...	06.057.223/0001-71	- R$ 1.410,61
Pix QR Code Payment	QMS INTERNACION...	47.759.745/0001-00	- R$ 24,90
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.788,00

10/01/2025 Daily balance **R$ 52.788,41**

Pix Transfer sent	MEIA XICARA DE A...	29.262.310/0001-66	- R$ 141,25
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

09/30/2025 Daily balance **R$ 78.688,66**

Pix QR Code Payment	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 290,00
Pix Transfer sent	51 910 546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 45,95

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

09/26/2025 Daily balance **R$ 89,61**

Pix Transfer sent	ONE BLINDAGENS L...	22.414.317/0001-07	- R$ 7.500,00
Pix Transfer received	RENATO MORANDIM	104.087.848-22	+ R$ 7.500,00

09/23/2025 Daily balance **R$ 89,61**

Pix QR Code Payment	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 12,00
Pix QR Code Payment	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 24,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70

09/18/2025 Daily balance **R$ 154,31**

Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.033,18

09/15/2025 Daily balance **R$ 2.187,49**

Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
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Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,33
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00

09/13/2025 Daily balance **R$ 19.767,09**

Pix QR Code Payment	ROFER GASTRONO...	11.953.623/0001-03	- R$ 218,60

09/12/2025 Daily balance **R$ 19.985,69**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 14,10

09/11/2025 Daily balance **R$ 19.999,79**

Pix QR Code Payment	POLY GARAGENS E ...	05.288.143/0001-64	- R$ 35,00
Pix QR Code Payment	CARREFOUR COME...	45.543.915/0001-81	- R$ 33,69
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 23,88

09/10/2025 Daily balance **R$ 20.092,36**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00

09/08/2025 Daily balance **R$ 26.092,36**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

09/06/2025 Daily balance **R$ 36.092,36**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 800,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 1.100,00

09/05/2025 Daily balance **R$ 38.992,36**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 17,00

09/04/2025 Daily balance **R$ 39.009,36**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 12,99
Pix QR Code Payment	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 525,00
Bank slip payment	Portoseg Sa C Financ...	04.862.600/0001-10	- R$ 544,29

09/03/2025 Daily balance **R$ 40.091,64**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 1.500,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 130,70
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 18,45

09/02/2025 Daily balance **R$ 41.740,79**

Pix QR Code Payment	ZARATE ZARATE LTDA	05.414.996/0001-03	- R$ 3.206,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

09/01/2025 Daily balance **R$ 46.946,79**

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 22.000,00

08/31/2025 Daily balance **R$ 69.719,24**

Pix QR Code Payment	MARIDE B. DA SILVA...	97.519.551/0001-06	- R$ 104,11
Pix QR Code Payment	LEROY MERLIN CO...	01.438.784/0001-05	- R$ 332,56
Pix QR Code Payment	CONILREM COMER...	03.801.953/0009-02	- R$ 9,00
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 278,03
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00

08/30/2025 Daily balance **R$ 73.442,94**

Pix QR Code Payment	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 130,00

08/29/2025 Daily balance **R$ 73.572,94**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

08/28/2025 Daily balance **R$ 4.597,94**

Pix QR Code Payment	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 83,17

08/27/2025 Daily balance **R$ 4.681,11**

Pix QR Code Payment	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 38,08

08/26/2025 Daily balance **R$ 4.719,19**

Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 35,50
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90

08/25/2025			Daily balance **R$ 4.764,59**
Pix QR Code Payment	DROGARIA SAO PA...	61.412.110/0002-36	- R$ 110,61
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pix QR Code Payment	CASA SAO BENTO L...	47.312.284/0001-15	- R$ 53,00
Pix QR Code Payment	MERC CASA S BENT...	47.241.712/0001-66	- R$ 27,00
08/24/2025			Daily balance **R$ 4.961,19**
Pix QR Code Payment	BUFFET ARICANDU...	50.876.804/0001-27	- R$ 40,00
08/23/2025			Daily balance **R$ 5.001,19**
Pix QR Code Payment	H S D C LAVANDERI...	03.587.135/0001-93	- R$ 80,00
08/22/2025			Daily balance **R$ 5.081,19**
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 80,36
08/21/2025			Daily balance **R$ 5.161,55**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,69
08/20/2025			Daily balance **R$ 5.196,24**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 23,98
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Loan | Contracted	Cora SCFI	37.880.206/0001-63	+ R$ 8.600,00
08/19/2025			Daily balance **R$ 14.620,22**
Bank slip payment	Alelo Instituicao De P...	04.740.876/0001-25	- R$ 870,67

08/18/2025			Daily balance **R$ 15.490,89**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 6.000,00
Pix Transfer sent	Ligia Lima Morandim	391.332.338-45	- R$ 600,00
08/17/2025			Daily balance **R$ 22.090,89**
Pix QR Code Payment	CAKTO PAY LTDA	52.328.926/0001-04	- R$ 37,90
08/15/2025			Daily balance **R$ 22.128,79**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 84,50
08/13/2025			Daily balance **R$ 22.213,29**
Pix Transfer sent	FRANCISCO DE ASS...	001.093.905-98	- R$ 2.500,00
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 110,71
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 41,40
08/11/2025			Daily balance **R$ 24.865,40**
Pix Refund received	VENETO PERICIA	52.582.981/0001-26	+ R$ 3,60
Pix Transfer sent	DIEGO ANDRADE D...	401.444.228-40	- R$ 1.000,00
08/06/2025			Daily balance **R$ 25.861,80**
Pix Transfer sent	FRANCISCO DE ASS...	001.093.905-98	- R$ 4.000,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 150,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 21,80
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 42,15
08/04/2025			Daily balance **R$ 30.075,75**

Pix QR Code Payment	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49
Pix Transfer sent	LUCIANO AUGUST...	331.098.588-19	- R$ 100,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00

08/02/2025 Daily balance **R$ 30.400,24**

Pix QR Code Payment	PANIFICIO TRADIZI...	53.271.765/0001-22	- R$ 99,22
Pix QR Code Payment	ALBERTO MIGUEL D...	35.233.038/0001-99	- R$ 265,10
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 36,00

08/01/2025 Daily balance **R$ 30.800,56**

Pix QR Code Payment	PCART SOLUCOES E...	46.037.774/0001-98	- R$ 45,08
Pix QR Code Payment	REVISTARIA BIRMA...	61.798.930/0001-27	- R$ 16,50
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00

07/31/2025 Daily balance **R$ 61.622,14**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

07/29/2025 Daily balance **R$ 1.763,84**

Pix Transfer sent	ELTTON GOMES CO...	073.963.944-73	- R$ 55,00
Pix QR Code Payment	CAFE PACIFICO S A	55.567.582/0001-84	- R$ 37,80

07/28/2025 Daily balance **R$ 1.856,64**

Pix Transfer sent	Ricardo Rodrigues D...	317.684.968-03	- R$ 60,00

07/27/2025			Daily balance **R$ 1.916,64**
Pix QR Code Payment	SILVA E ALVES PARK ...	43.757.738/0001-00	- R$ 35,00
Pix QR Code Payment	61.064.984 Diego Cu...	61.064.984/0001-69	- R$ 238,10
Pix QR Code Payment	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 89,49
07/25/2025			Daily balance **R$ 2.279,23**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 45,46
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45
07/24/2025			Daily balance **R$ 2.338,14**
Pix Transfer sent	ELIANE SILVA DOS S...	341.057.048-93	- R$ 500,00
07/21/2025			Daily balance **R$ 2.838,14**
Pix QR Code Payment	ESPANHA SERVICOS...	09.721.521/0001-02	- R$ 65,00
07/20/2025			Daily balance **R$ 2.903,14**
Pix QR Code Payment	POINT PARK ESTACI...	01.196.122/0001-68	- R$ 10,00
Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 27,00
07/19/2025			Daily balance **R$ 2.940,14**
Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pix QR Code Payment	IVAN SOUZA DE AR...	34.869.358/0001-77	- R$ 12,00
Pix QR Code Payment	VENDA NOVA EMP...	35.887.947/0001-40	- R$ 67,00
Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 38,95
Pix QR Code Payment	CLICK TAIPE FOTOG...	49.887.197/0001-11	- R$ 150,00

Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 21,70

07/18/2025 Daily balance **R$ 3.549,79**

Pix QR Code Payment	COMERCIAL BAHIA...	05.846.287/0001-99	- R$ 35,00
Pix QR Code Payment	27.458.500 FABIO A...	27.458.500/0001-28	- R$ 20,00
Pix Transfer sent	Evanildo de Jesus Sa...	068.766.647-32	- R$ 30,00

07/17/2025 Daily balance **R$ 3.634,79**

Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Pix QR Code Payment	DIENEVALDA MARIA...	406.250.285-20	- R$ 100,00
Pix QR Code Payment	JOSE MARCOS SAN...	583.540.005-59	- R$ 40,00
Pix Transfer sent	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

07/16/2025 Daily balance **R$ 3.827,79**

Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Pix Transfer sent	CIRLEI REGINA THO...	274.808.871-91	- R$ 60,00
Pix Transfer sent	PORTO DIVE PASSEI...	10.347.859/0001-25	- R$ 50,00
Pix Transfer sent	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

07/15/2025 Daily balance **R$ 3.990,79**

Pix QR Code Payment	58372802 VITORIA ...	58.372.802/0001-02	- R$ 20,00
Pix Transfer sent	ADRIANA BEHM GO...	976.613.506-10	- R$ 300,00
Pix Transfer sent	Ligia Lima Morandim	391.332.338-45	- R$ 325,00
Pix Transfer sent	ADRIANA BEHM GO...	976.613.506-10	- R$ 240,00

07/14/2025 Daily balance **R$ 4.875,79**

Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pix QR Code Payment	BCODEX TECNOLO...	52.196.079/0001-71	- R$ 343,20
Pix QR Code Payment	SILVAN LIMA DO ES...	049.455.615-32	- R$ 35,00

07/13/2025 Daily balance **R$ 5.273,99**

Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 10,00
Pix Transfer sent	Marcos Santana Dantas	060.575.185-43	- R$ 40,00

07/12/2025 Daily balance **R$ 5.323,99**

Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pix QR Code Payment	J DE JESUS NASCIM...	12.166.364/0001-25	- R$ 10,00
Pix QR Code Payment	Lucas de Deus Doehler	083.799.816-69	- R$ 67,35
Pix QR Code Payment	CASA DE MARIA RE...	54.245.282/0001-16	- R$ 449,00

07/11/2025 Daily balance **R$ 5.870,34**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 50,37
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00

07/09/2025 Daily balance **R$ 6.980,71**

Pix Transfer sent	FRANCISCO DE ASS...	001.093.905-98	- R$ 1.500,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

07/08/2025 Daily balance **R$ 10.480,71**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,40

07/07/2025			Daily balance **R$ 10.514,11**
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50
07/05/2025			Daily balance **R$ 19.016,61**
Pix QR Code Payment	EFRAIN BRAGA DA ...	389.100.178-99	- R$ 200,00
07/03/2025			Daily balance **R$ 19.216,61**
Pix Transfer sent	RICARDO MORANDIM	112.473.318-30	- R$ 5.000,00
Pix QR Code Payment	ESPACO DO BANH...	01.512.104/0001-48	- R$ 303,70
Pix QR Code Payment	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 87,14
07/02/2025			Daily balance **R$ 24.607,45**
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 57,93
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 74,34
07/01/2025			Daily balance **R$ 24.939,72**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
06/30/2025			Daily balance **R$ 59.939,72**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00
06/21/2025			Daily balance **R$ 23,72**
Pix Transfer sent	Gilberto Pinheiro da ...	779.376.782-91	- R$ 230,00

06/20/2025 Daily balance **R$ 253,72**

Pix QR Code Payment	Luciano da Mota Mor...	440.499.512-15	- R$ 24,00
Pix QR Code Payment	PIX Marketplace	10.573.521/0001-91	- R$ 21,59
Pix QR Code Payment	ROMILDO LAURENT...	520.765.394-68	- R$ 50,00
Pix Transfer sent	Raimundo Roberto Pi...	410.058.212-91	- R$ 12,00
Pix QR Code Payment	MARCIA BRAGANC...	34.057.397/0001-70	- R$ 25,00
Pix Transfer sent	Luiz Carlos da Silva F...	116.366.882-68	- R$ 23,00
Pix QR Code Payment	SECRETARIA DO TE...	00.394.460/0409-50	- R$ 7,50
Pix QR Code Payment	Maria Alice Leal Pereira	155.136.372-00	- R$ 25,00
Pix Transfer sent	JOAO BATISTA ALV...	066.269.472-49	- R$ 22,00
Pix QR Code Payment	Transação Segura	60.971.099/0001-09	- R$ 124,74

06/17/2025 Daily balance **R$ 588,55**

Pix QR Code Payment	JOAO HUMBERTO ...	320.224.252-00	- R$ 17,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00

06/16/2025 Daily balance **R$ 855,55**

Pix QR Code Payment	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49

06/15/2025 Daily balance **R$ 880,04**

Pix Transfer sent	STEPHANY MICHELL...	062.896.511-70	- R$ 100,00

06/14/2025 Daily balance **R$ 980,04**

Pix QR Code Payment	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 316,32
Pix QR Code Payment	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00

Pix QR Code Payment	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00
Pix Transfer sent	MIGUEL SENA LEAL	025.555.298-02	- R$ 50,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 292,50
Pix QR Code Payment	DANIEL ALVES BARR...	13.771.604/0001-83	- R$ 76,00
Pix QR Code Payment	MARCIA DE MATOS...	02.626.581/0001-05	- R$ 46,30
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,02
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 113,65

06/13/2025 Daily balance **R$ 1.947,83**

Pix Transfer sent	L H L COMERCIO DE...	29.622.399/0001-24	- R$ 1.326,00
Pix QR Code Payment	UNIAO GAUCHA DE...	52.302.456/0001-00	- R$ 85,05

06/12/2025 Daily balance **R$ 3.358,88**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 48,50

06/11/2025 Daily balance **R$ 3.413,37**

Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 125,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 750,00

06/09/2025 Daily balance **R$ 4.288,37**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

06/08/2025 Daily balance **R$ 24.288,37**

Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 170,00

06/06/2025 Daily balance **R$ 24.458,37**

Pix QR Code Payment	PAULO SERGIO MO...	35.722.907/0001-49	- R$ 21,00
Pix QR Code Payment	CLUBE PAINEIRAS D...	52.400.207/0001-57	- R$ 500,00

06/05/2025 Daily balance **R$ 24.979,37**

Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00
Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 41,40

06/04/2025 Daily balance **R$ 25.270,77**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 71,65
Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 115,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 20,98
Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 137,60

06/03/2025 Daily balance **R$ 25.616,00**

Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 45,50
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

06/02/2025 Daily balance **R$ 25.671,40**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

06/01/2025 Daily balance **R$ 50.671,40**

Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 250,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 103,59
Pix Transfer sent	DAILTON JOAQUIM...	219.189.078-46	- R$ 30,00
Pix QR Code Payment	RAIA DROGASIL SA	61.585.865/0606-42	- R$ 64,68

05/31/2025			Daily balance **R$ 51.119,67**
Pix Transfer sent	HENRIQUE VALENC...	301.120.508-67	- R$ 400,00
Pix Transfer sent	Francisco de Assis Sa...	001.093.905-98	- R$ 8.716,00
Pix QR Code Payment	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 190,00
05/30/2025			Daily balance **R$ 60.425,67**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 124,95
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 31,45
05/28/2025			Daily balance **R$ 666,07**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 52,91
05/27/2025			Daily balance **R$ 718,98**
Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 32,50
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 61,32
05/26/2025			Daily balance **R$ 812,80**
Pix QR Code Payment	ESTACIONAMENTO ...	07.762.919/0001-61	- R$ 10,00
05/24/2025			Daily balance **R$ 822,80**
Pix QR Code Payment	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 28,49
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
05/23/2025			Daily balance **R$ 1.151,29**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,40

Pix QR Code Payment	ARCOS DOURADOS...	42.591.651/0001-43	- R$ 27,90
05/15/2025		Daily balance	**R$ 1.213,59**
Pix Transfer sent	Franciele Porto Moreira	033.802.760-22	- R$ 50,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
05/14/2025		Daily balance	**R$ 11.263,59**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
05/07/2025		Daily balance	**R$ 21.263,59**
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.950,00
05/02/2025		Daily balance	**R$ 30.213,59**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
04/30/2025		Daily balance	**R$ 60.213,59**
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
04/15/2025		Daily balance	**R$ 297,59**
Pix Transfer sent	SANDRO ROBERTO ...	285.489.218-62	- R$ 1.788,78
04/14/2025		Daily balance	**R$ 2.086,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
04/11/2025		Daily balance	**R$ 10.086,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 6.900,00

04/09/2025			Daily balance	**R$ 16.986,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 10.000,00
04/02/2025			Daily balance	**R$ 26.986,37**
Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87		- R$ 102,00
04/01/2025			Daily balance	**R$ 27.088,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 30.000,00
Pix Transfer sent	ADRIANO DE SOUS...	021.432.488-57		- R$ 4.580,00
03/29/2025			Daily balance	**R$ 61.668,37**
Pix Transfer sent	Francisco de Assis Sa...	001.093.905-98		- R$ 1.000,00
03/28/2025			Daily balance	**R$ 62.668,37**
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26		+ R$ 59.916,00
03/12/2025			Daily balance	**R$ 2.752,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 15.000,00
03/10/2025			Daily balance	**R$ 17.752,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 20.000,00
03/07/2025			Daily balance	**R$ 37.752,37**
Pix QR Code Payment	CBR 156 EMPREEND...	48.729.691/0001-95		- R$ 2.305,88
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 5.000,00
03/05/2025			Daily balance	**R$ 45.058,25**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

02/28/2025 Daily balance **R$ 65.058,25**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

02/22/2025 Daily balance **R$ 5.142,25**

Pix QR Code Payment	YONGKAO HU	238.269.898-56	- R$ 300,00
Pix QR Code Payment	Lina Lin	237.687.518-80	- R$ 300,00
Pix QR Code Payment	DIMPORTS COMER...	51.578.124/0001-90	- R$ 340,00

02/18/2025 Daily balance **R$ 6.082,25**

Bank slip payment	Banco Csf	08.357.240/0001-50	- R$ 4.072,69

02/10/2025 Daily balance **R$ 10.154,94**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

02/03/2025 Daily balance **R$ 15.154,94**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Bank slip payment	Itau Unibanco Holdin...	60.872.504/0001-23	- R$ 25.314,95

01/31/2025 Daily balance **R$ 45.469,89**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 34.916,00

01/07/2025 Daily balance **R$ 10.553,89**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

01/02/2025 Daily balance **R$ 15.553,89**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura. **Date: July 31, 2026.**

VENETO PERICIA
CNPJ 52.582.981/0001-26
Agência: 0001 - **Conta:** 4502125-2

Extrato do período

01/01/2025 a 31/12/2025

Saldo inicial disponível	**R$ 28.553,89**
Total de entradas	+ R$ 884.929,99
Total de saídas	- R$ 804.751,80
Saldo final disponível	**R$ 108.732,08**

Transações

30/12/2025 — Saldo do dia **R$ 108.732,08**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 3.000,00
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 2.363,53

29/12/2025 — Saldo do dia **R$ 114.095,61**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 1.963,75

26/12/2025 — Saldo do dia **R$ 70.084,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.400,00

25/12/2025 — Saldo do dia **R$ 75.484,36**

Pgto QR Code Pix	CONVENIENCIA EU...	53.375.395/0001-73	- R$ 73,95
Pgto QR Code Pix	MADERO INDUSTRI...	13.783.221/0004-78	- R$ 226,60

24/12/2025 Saldo do dia **R$ 75.784,91**

Transf Pix enviada	Cíntia de Oliveira Lim...	288.287.308-54	- R$ 1.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.900,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 380,00

22/12/2025 Saldo do dia **R$ 87.064,91**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70

20/12/2025 Saldo do dia **R$ 87.093,61**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 10,21

18/12/2025 Saldo do dia **R$ 87.103,82**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 300,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

17/12/2025 Saldo do dia **R$ 98.403,82**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 79.200,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 500,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.900,00

16/12/2025 Saldo do dia **R$ 22.903,82**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

15/12/2025 Saldo do dia **R$ 30.903,82**

Boleto pago	Canopus Adm	68.318.773/0001-54	- R$ 3.108,35

14/12/2025 Saldo do dia **R$ 34.012,17**

Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.019,11

13/12/2025 Saldo do dia **R$ 36.031,28**

Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 267,47

12/12/2025 Saldo do dia **R$ 36.298,75**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 30.000,00
Pgto QR Code Pix	ROFER GASTRONO...	11.953.623/0001-03	- R$ 191,03
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

11/12/2025 Saldo do dia **R$ 26.489,78**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 16.975,00

09/12/2025 Saldo do dia **R$ 9.514,78**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 1.140,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 20.000,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 150,00

08/12/2025 Saldo do dia **R$ 804,78**

Pgto QR Code Pix	CERTISIGN CERTIFI...	01.554.285/0001-75	- R$ 189,68
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50

06/12/2025 Saldo do dia **R$ 9.496,96**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 200,00

05/12/2025 Saldo do dia **R$ 9.696,96**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00

04/12/2025 Saldo do dia **R$ 12.696,96**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 12.000,00

03/12/2025 Saldo do dia **R$ 696,96**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 45,40
Boleto pago	Portoseg S A - Credit...	04.862.600/0001-10	- R$ 390,76

02/12/2025 Saldo do dia **R$ 1.133,12**

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 50,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 500,00

29/11/2025 Saldo do dia **R$ 1.683,12**

Transf Pix enviada	Alberto do Carmo Pe...	340.211.218-38	- R$ 300,00

28/11/2025 Saldo do dia **R$ 1.983,12**

Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 2.540,42

27/11/2025 Saldo do dia **R$ 4.523,54**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 240,00

24/11/2025 Saldo do dia **R$ 4.763,54**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

22/11/2025 Saldo do dia **R$ 4.776,99**

Pgto QR Code Pix	Marcone Albino da Si...	445.697.378-11	- R$ 30,00

21/11/2025 Saldo do dia **R$ 4.806,99**

Pgto QR Code Pix	MARCELO SUCHAR...	810.455.819-68	- R$ 96,00
Transf Pix enviada	JOSE NILTON MALA...	308.950.288-75	- R$ 91,00

20/11/2025 Saldo do dia **R$ 4.993,99**

Pgto QR Code Pix	Sara Soares da Silva	467.637.158-62	- R$ 186,00
Pgto QR Code Pix	LILIANE SANTOS SIL...	242.205.138-33	- R$ 15,00

19/11/2025 Saldo do dia **R$ 5.194,99**

Pgto QR Code Pix	CONSORCIO ESTAC...	53.443.855/0001-53	- R$ 18,00
Pgto QR Code Pix	MARANATA COMER...	51.239.347/0001-22	- R$ 45,80
Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

17/11/2025 Saldo do dia **R$ 7.295,51**

Pgto QR Code Pix	ASAS ADMINISTRA...	62.390.559/0001-22	- R$ 5,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 45,40
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 4.000,00

14/11/2025 Saldo do dia **R$ 11.345,91**

Pgto QR Code Pix	PANIFICADORA VER...	61.376.075/0001-66	- R$ 26,87
Pgto QR Code Pix	AUTO POSTO CAB...	03.802.836/0001-06	- R$ 116,00

11/11/2025			Saldo do dia **R$ 11.488,78**
Pgto QR Code Pix	RHS - COMERCIO D...	19.534.234/0001-47	- R$ 36,70
10/11/2025			Saldo do dia **R$ 11.525,48**
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50
07/11/2025			Saldo do dia **R$ 20.027,98**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 17.600,00
06/11/2025			Saldo do dia **R$ 37.627,98**
Boleto pago	Portoseg Sa C Financ...	04.862.600/0001-10	- R$ 634,48
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 246,00
05/11/2025			Saldo do dia **R$ 38.508,46**
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 651,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 12,98
Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 46,75
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.800,00
03/11/2025			Saldo do dia **R$ 41.019,19**
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 14,98
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 40.000,00
Pgto QR Code Pix	SAO BENTO PAES E ...	33.088.793/0001-00	- R$ 35,50
02/11/2025			Saldo do dia **R$ 81.075,66**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

01/11/2025 Saldo do dia **R$ 81.834,66**

Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 36,52

31/10/2025 Saldo do dia **R$ 81.871,18**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,36

30/10/2025 Saldo do dia **R$ 2.925,54**

Pgto QR Code Pix	LE VILLE PAES E DO...	53.735.288/0001-09	- R$ 63,65
Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 17,49

27/10/2025 Saldo do dia **R$ 3.006,68**

Transf Pix enviada	51.910.546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45

21/10/2025 Saldo do dia **R$ 3.060,13**

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00

20/10/2025 Saldo do dia **R$ 3.360,13**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

17/10/2025 Saldo do dia **R$ 8.396,85**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

16/10/2025 Saldo do dia **R$ 8.406,75**

Pgto QR Code Pix	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 270,00

15/10/2025 Saldo do dia **R$ 8.676,75**

Pgto QR Code Pix	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 900,00
Pgto QR Code Pix	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 66,00
Pgto QR Code Pix	MAK8 SERVICOS AD...	14.728.459/0001-10	- R$ 70,00

14/10/2025 Saldo do dia **R$ 9.712,75**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

11/10/2025 Saldo do dia **R$ 14.712,75**

Devolução de Pix recebida	VENETO PERICIA	52.582.981/0001-26	+ R$ 339,39
Pgto QR Code Pix	PAGALEVE INSTITUI...	42.563.672/0001-55	- R$ 339,39
Pgto QR Code Pix	Zig Tecnologia S.A.	26.356.125/0001-42	- R$ 42,57
Transf Pix enviada	IRAN BEZERRA DE S...	312.149.938-69	- R$ 500,00

10/10/2025 Saldo do dia **R$ 15.255,32**

Transf Pix enviada	IRAN BEZERRA DE S...	312.149.938-69	- R$ 700,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

08/10/2025 Saldo do dia **R$ 24.955,32**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 44,68
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

07/10/2025 Saldo do dia **R$ 30.000,00**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.222,81

06/10/2025 Saldo do dia **R$ 38.222,81**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 52,09
Transf Pix enviada	Renato Morandim	104.087.848-22	- R$ 2.700,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.200,00

04/10/2025 Saldo do dia **R$ 43.174,90**

Transf Pix enviada	MARCOS AUGUSTO...	334.901.648-06	- R$ 290,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 100,00

03/10/2025 Saldo do dia **R$ 43.564,90**

Pgto QR Code Pix	SENDAS DISTRIBUID...	06.057.223/0001-71	- R$ 1.410,61
Pgto QR Code Pix	QMS INTERNACION...	47.759.745/0001-00	- R$ 24,90
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.788,00

01/10/2025 Saldo do dia **R$ 52.788,41**

Transf Pix enviada	MEIA XICARA DE A...	29.262.310/0001-66	- R$ 141,25
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

30/09/2025 Saldo do dia **R$ 78.688,66**

Pgto QR Code Pix	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 290,00
Transf Pix enviada	51 910 546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 45,95

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

26/09/2025 Saldo do dia **R$ 89,61**

Transf Pix enviada	ONE BLINDAGENS L...	22.414.317/0001-07	- R$ 7.500,00
Transf Pix recebida	RENATO MORANDIM	104.087.848-22	+ R$ 7.500,00

23/09/2025 Saldo do dia **R$ 89,61**

Pgto QR Code Pix	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 12,00
Pgto QR Code Pix	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 24,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70

18/09/2025 Saldo do dia **R$ 154,31**

Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.033,18

15/09/2025 Saldo do dia **R$ 2.187,49**

Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31

Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,33
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00

13/09/2025 Saldo do dia **R$ 19.767,09**

Pgto QR Code Pix	ROFER GASTRONO...	11.953.623/0001-03	- R$ 218,60

12/09/2025 Saldo do dia **R$ 19.985,69**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 14,10

11/09/2025 Saldo do dia **R$ 19.999,79**

Pgto QR Code Pix	POLY GARAGENS E ...	05.288.143/0001-64	- R$ 35,00
Pgto QR Code Pix	CARREFOUR COME...	45.543.915/0001-81	- R$ 33,69
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 23,88

10/09/2025 Saldo do dia **R$ 20.092,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00

08/09/2025 Saldo do dia **R$ 26.092,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

06/09/2025 Saldo do dia **R$ 36.092,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 800,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 1.100,00

05/09/2025 Saldo do dia **R$ 38.992,36**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 17,00

04/09/2025 Saldo do dia **R$ 39.009,36**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 12,99
Pgto QR Code Pix	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 525,00
Boleto pago	Portoseg Sa C Financ...	04.862.600/0001-10	- R$ 544,29

03/09/2025 Saldo do dia **R$ 40.091,64**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.500,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 130,70
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 18,45

02/09/2025 Saldo do dia **R$ 41.740,79**

Pgto QR Code Pix	ZARATE ZARATE LTDA	05.414.996/0001-03	- R$ 3.206,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

01/09/2025 Saldo do dia **R$ 46.946,79**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 22.000,00

31/08/2025 Saldo do dia **R$ 69.719,24**

Pgto QR Code Pix	MARIDE B. DA SILVA...	97.519.551/0001-06	- R$ 104,11
Pgto QR Code Pix	LEROY MERLIN CO...	01.438.784/0001-05	- R$ 332,56
Pgto QR Code Pix	CONILREM COMER...	03.801.953/0009-02	- R$ 9,00
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 278,03
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00

30/08/2025 Saldo do dia **R$ 73.442,94**

Pgto QR Code Pix	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 130,00

29/08/2025 Saldo do dia **R$ 73.572,94**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

28/08/2025 Saldo do dia **R$ 4.597,94**

Pgto QR Code Pix	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 83,17

27/08/2025 Saldo do dia **R$ 4.681,11**

Pgto QR Code Pix	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 38,08

26/08/2025 Saldo do dia **R$ 4.719,19**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 35,50
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90

25/08/2025 Saldo do dia **R$ 4.764,59**

Pgto QR Code Pix	DROGARIA SAO PA...	61.412.110/0002-36	- R$ 110,61
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pgto QR Code Pix	CASA SAO BENTO L...	47.312.284/0001-15	- R$ 53,00
Pgto QR Code Pix	MERC CASA S BENT...	47.241.712/0001-66	- R$ 27,00

24/08/2025 Saldo do dia **R$ 4.961,19**

Pgto QR Code Pix	BUFFET ARICANDU...	50.876.804/0001-27	- R$ 40,00

23/08/2025 Saldo do dia **R$ 5.001,19**

Pgto QR Code Pix	H S D C LAVANDERI...	03.587.135/0001-93	- R$ 80,00

22/08/2025 Saldo do dia **R$ 5.081,19**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 80,36

21/08/2025 Saldo do dia **R$ 5.161,55**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,69

20/08/2025 Saldo do dia **R$ 5.196,24**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 23,98
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Empréstimo | Contratado	Cora SCFI	37.880.206/0001-63	+ R$ 8.600,00

19/08/2025 Saldo do dia **R$ 14.620,22**

Boleto pago	Alelo Instituicao De P...	04.740.876/0001-25	- R$ 870,67

18/08/2025 Saldo do dia **R$ 15.490,89**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 6.000,00
Transf Pix enviada	Ligia Lima Morandim	391.332.338-45	- R$ 600,00

17/08/2025 Saldo do dia **R$ 22.090,89**

Pgto QR Code Pix	CAKTO PAY LTDA	52.328.926/0001-04	- R$ 37,90

15/08/2025 Saldo do dia **R$ 22.128,79**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 84,50

13/08/2025 Saldo do dia **R$ 22.213,29**

Transf Pix enviada	FRANCISCO DE ASS...	001.093.905-98	- R$ 2.500,00
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 110,71
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 41,40

11/08/2025 Saldo do dia **R$ 24.865,40**

Devolução de Pix recebida	VENETO PERICIA	52.582.981/0001-26	+ R$ 3,60
Transf Pix enviada	DIEGO ANDRADE D...	401.444.228-40	- R$ 1.000,00

06/08/2025 Saldo do dia **R$ 25.861,80**

Transf Pix enviada	FRANCISCO DE ASS...	001.093.905-98	- R$ 4.000,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 150,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 21,80
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 42,15

04/08/2025 Saldo do dia **R$ 30.075,75**

Pgto QR Code Pix	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49
Transf Pix enviada	LUCIANO AUGUST...	331.098.588-19	- R$ 100,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00

02/08/2025 Saldo do dia **R$ 30.400,24**

Pgto QR Code Pix	PANIFICIO TRADIZI...	53.271.765/0001-22	- R$ 99,22
Pgto QR Code Pix	ALBERTO MIGUEL D...	35.233.038/0001-99	- R$ 265,10
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 36,00

01/08/2025 Saldo do dia **R$ 30.800,56**

Pgto QR Code Pix	PCART SOLUCOES E...	46.037.774/0001-98	- R$ 45,08
Pgto QR Code Pix	REVISTARIA BIRMA...	61.798.930/0001-27	- R$ 16,50
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00

31/07/2025 Saldo do dia **R$ 61.622,14**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

29/07/2025 Saldo do dia **R$ 1.763,84**

Transf Pix enviada	ELTTON GOMES CO...	073.963.944-73	- R$ 55,00
Pgto QR Code Pix	CAFE PACIFICO S A	55.567.582/0001-84	- R$ 37,80

28/07/2025 Saldo do dia **R$ 1.856,64**

Transf Pix enviada	Ricardo Rodrigues D...	317.684.968-03	- R$ 60,00

27/07/2025 Saldo do dia **R$ 1.916,64**

Pgto QR Code Pix	SILVA E ALVES PARK ...	43.757.738/0001-00	- R$ 35,00
Pgto QR Code Pix	61.064.984 Diego Cu...	61.064.984/0001-69	- R$ 238,10
Pgto QR Code Pix	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 89,49

25/07/2025 Saldo do dia **R$ 2.279,23**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 45,46
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

24/07/2025 Saldo do dia **R$ 2.338,14**

Transf Pix enviada	ELIANE SILVA DOS S...	341.057.048-93	- R$ 500,00

21/07/2025 Saldo do dia **R$ 2.838,14**

Pgto QR Code Pix	ESPANHA SERVICOS...	09.721.521/0001-02	- R$ 65,00

20/07/2025 Saldo do dia **R$ 2.903,14**

Pgto QR Code Pix	POINT PARK ESTACI...	01.196.122/0001-68	- R$ 10,00
Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 27,00

19/07/2025 Saldo do dia **R$ 2.940,14**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pgto QR Code Pix	IVAN SOUZA DE AR...	34.869.358/0001-77	- R$ 12,00
Pgto QR Code Pix	VENDA NOVA EMP...	35.887.947/0001-40	- R$ 67,00
Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 38,95
Pgto QR Code Pix	CLICK TAIPE FOTOG...	49.887.197/0001-11	- R$ 150,00

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 21,70

18/07/2025 Saldo do dia **R$ 3.549,79**

Pgto QR Code Pix	COMERCIAL BAHIA...	05.846.287/0001-99	- R$ 35,00
Pgto QR Code Pix	27.458.500 FABIO A...	27.458.500/0001-28	- R$ 20,00
Transf Pix enviada	Evanildo de Jesus Sa...	068.766.647-32	- R$ 30,00

17/07/2025 Saldo do dia **R$ 3.634,79**

Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Pgto QR Code Pix	DIENEVALDA MARIA...	406.250.285-20	- R$ 100,00
Pgto QR Code Pix	JOSE MARCOS SAN...	583.540.005-59	- R$ 40,00
Transf Pix enviada	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

16/07/2025 Saldo do dia **R$ 3.827,79**

Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Transf Pix enviada	CIRLEI REGINA THO...	274.808.871-91	- R$ 60,00
Transf Pix enviada	PORTO DIVE PASSEI...	10.347.859/0001-25	- R$ 50,00
Transf Pix enviada	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

15/07/2025 Saldo do dia **R$ 3.990,79**

Pgto QR Code Pix	58372802 VITORIA ...	58.372.802/0001-02	- R$ 20,00
Transf Pix enviada	ADRIANA BEHM GO...	976.613.506-10	- R$ 300,00
Transf Pix enviada	Ligia Lima Morandim	391.332.338-45	- R$ 325,00
Transf Pix enviada	ADRIANA BEHM GO...	976.613.506-10	- R$ 240,00

14/07/2025 Saldo do dia **R$ 4.875,79**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pgto QR Code Pix	BCODEX TECNOLO...	52.196.079/0001-71	- R$ 343,20
Pgto QR Code Pix	SILVAN LIMA DO ES...	049.455.615-32	- R$ 35,00

13/07/2025 Saldo do dia **R$ 5.273,99**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 10,00
Transf Pix enviada	Marcos Santana Dantas	060.575.185-43	- R$ 40,00

12/07/2025 Saldo do dia **R$ 5.323,99**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pgto QR Code Pix	J DE JESUS NASCIM...	12.166.364/0001-25	- R$ 10,00
Pgto QR Code Pix	Lucas de Deus Doehler	083.799.816-69	- R$ 67,35
Pgto QR Code Pix	CASA DE MARIA RE...	54.245.282/0001-16	- R$ 449,00

11/07/2025 Saldo do dia **R$ 5.870,34**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 50,37
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00

09/07/2025 Saldo do dia **R$ 6.980,71**

Transf Pix enviada	FRANCISCO DE ASS...	001.093.905-98	- R$ 1.500,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

08/07/2025 Saldo do dia **R$ 10.480,71**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,40

07/07/2025			Saldo do dia **R$ 10.514,11**
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50
05/07/2025			Saldo do dia **R$ 19.016,61**
Pgto QR Code Pix	EFRAIN BRAGA DA ...	389.100.178-99	- R$ 200,00
03/07/2025			Saldo do dia **R$ 19.216,61**
Transf Pix enviada	RICARDO MORANDIM	112.473.318-30	- R$ 5.000,00
Pgto QR Code Pix	ESPACO DO BANH...	01.512.104/0001-48	- R$ 303,70
Pgto QR Code Pix	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 87,14
02/07/2025			Saldo do dia **R$ 24.607,45**
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 57,93
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 74,34
01/07/2025			Saldo do dia **R$ 24.939,72**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
30/06/2025			Saldo do dia **R$ 59.939,72**
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00
21/06/2025			Saldo do dia **R$ 23,72**
Transf Pix enviada	Gilberto Pinheiro da ...	779.376.782-91	- R$ 230,00

20/06/2025 Saldo do dia **R$ 253,72**

Pgto QR Code Pix	Luciano da Mota Mor...	440.499.512-15	- R$ 24,00
Pgto QR Code Pix	PIX Marketplace	10.573.521/0001-91	- R$ 21,59
Pgto QR Code Pix	ROMILDO LAURENT...	520.765.394-68	- R$ 50,00
Transf Pix enviada	Raimundo Roberto Pi...	410.058.212-91	- R$ 12,00
Pgto QR Code Pix	MARCIA BRAGANC...	34.057.397/0001-70	- R$ 25,00
Transf Pix enviada	Luiz Carlos da Silva F...	116.366.882-68	- R$ 23,00
Pgto QR Code Pix	SECRETARIA DO TE...	00.394.460/0409-50	- R$ 7,50
Pgto QR Code Pix	Maria Alice Leal Pereira	155.136.372-00	- R$ 25,00
Transf Pix enviada	JOAO BATISTA ALV...	066.269.472-49	- R$ 22,00
Pgto QR Code Pix	Transação Segura	60.971.099/0001-09	- R$ 124,74

17/06/2025 Saldo do dia **R$ 588,55**

Pgto QR Code Pix	JOAO HUMBERTO ...	320.224.252-00	- R$ 17,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00

16/06/2025 Saldo do dia **R$ 855,55**

Pgto QR Code Pix	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49

15/06/2025 Saldo do dia **R$ 880,04**

Transf Pix enviada	STEPHANY MICHELL...	062.896.511-70	- R$ 100,00

14/06/2025 Saldo do dia **R$ 980,04**

Pgto QR Code Pix	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 316,32
Pgto QR Code Pix	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00

Pgto QR Code Pix	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00
Transf Pix enviada	MIGUEL SENA LEAL	025.555.298-02	- R$ 50,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 292,50
Pgto QR Code Pix	DANIEL ALVES BARR...	13.771.604/0001-83	- R$ 76,00
Pgto QR Code Pix	MARCIA DE MATOS...	02.626.581/0001-05	- R$ 46,30
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,02
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 113,65

13/06/2025 Saldo do dia **R$ 1.947,83**

Transf Pix enviada	L H L COMERCIO DE...	29.622.399/0001-24	- R$ 1.326,00
Pgto QR Code Pix	UNIAO GAUCHA DE...	52.302.456/0001-00	- R$ 85,05

12/06/2025 Saldo do dia **R$ 3.358,88**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 48,50

11/06/2025 Saldo do dia **R$ 3.413,37**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 125,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 750,00

09/06/2025 Saldo do dia **R$ 4.288,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

08/06/2025 Saldo do dia **R$ 24.288,37**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 170,00

06/06/2025 Saldo do dia **R$ 24.458,37**

Pgto QR Code Pix	PAULO SERGIO MO...	35.722.907/0001-49	- R$ 21,00
Pgto QR Code Pix	CLUBE PAINEIRAS D...	52.400.207/0001-57	- R$ 500,00

05/06/2025 Saldo do dia **R$ 24.979,37**

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00
Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 41,40

04/06/2025 Saldo do dia **R$ 25.270,77**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 71,65
Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 115,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 20,98
Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 137,60

03/06/2025 Saldo do dia **R$ 25.616,00**

Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 45,50
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

02/06/2025 Saldo do dia **R$ 25.671,40**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

01/06/2025 Saldo do dia **R$ 50.671,40**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 250,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 103,59
Transf Pix enviada	DAILTON JOAQUIM...	219.189.078-46	- R$ 30,00
Pgto QR Code Pix	RAIA DROGASIL SA	61.585.865/0606-42	- R$ 64,68

31/05/2025 Saldo do dia **R$ 51.119,67**

Transf Pix enviada	HENRIQUE VALENC...	301.120.508-67	- R$ 400,00
Transf Pix enviada	Francisco de Assis Sa...	001.093.905-98	- R$ 8.716,00
Pgto QR Code Pix	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 190,00

30/05/2025 Saldo do dia **R$ 60.425,67**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 124,95
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 31,45

28/05/2025 Saldo do dia **R$ 666,07**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 52,91

27/05/2025 Saldo do dia **R$ 718,98**

Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 32,50
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 61,32

26/05/2025 Saldo do dia **R$ 812,80**

Pgto QR Code Pix	ESTACIONAMENTO ...	07.762.919/0001-61	- R$ 10,00

24/05/2025 Saldo do dia **R$ 822,80**

Pgto QR Code Pix	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 28,49
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00

23/05/2025 Saldo do dia **R$ 1.151,29**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,40

Pgto QR Code Pix	ARCOS DOURADOS...	42.591.651/0001-43	- R$ 27,90
15/05/2025			Saldo do dia **R$ 1.213,59**
Transf Pix enviada	Franciele Porto Moreira	033.802.760-22	- R$ 50,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
14/05/2025			Saldo do dia **R$ 11.263,59**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
07/05/2025			Saldo do dia **R$ 21.263,59**
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.950,00
02/05/2025			Saldo do dia **R$ 30.213,59**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
30/04/2025			Saldo do dia **R$ 60.213,59**
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
15/04/2025			Saldo do dia **R$ 297,59**
Transf Pix enviada	SANDRO ROBERTO ...	285.489.218-62	- R$ 1.788,78
14/04/2025			Saldo do dia **R$ 2.086,37**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
11/04/2025			Saldo do dia **R$ 10.086,37**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 6.900,00

09/04/2025 Saldo do dia **R$ 16.986,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

02/04/2025 Saldo do dia **R$ 26.986,37**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 102,00

01/04/2025 Saldo do dia **R$ 27.088,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
Transf Pix enviada	ADRIANO DE SOUS...	021.432.488-57	- R$ 4.580,00

29/03/2025 Saldo do dia **R$ 61.668,37**

Transf Pix enviada	Francisco de Assis Sa...	001.093.905-98	- R$ 1.000,00

28/03/2025 Saldo do dia **R$ 62.668,37**

Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00

12/03/2025 Saldo do dia **R$ 2.752,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00

10/03/2025 Saldo do dia **R$ 17.752,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

07/03/2025 Saldo do dia **R$ 37.752,37**

Pgto QR Code Pix	CBR 156 EMPREEND...	48.729.691/0001-95	- R$ 2.305,88
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

05/03/2025 Saldo do dia **R$ 45.058,25**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

28/02/2025 Saldo do dia **R$ 65.058,25**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

22/02/2025 Saldo do dia **R$ 5.142,25**

Pgto QR Code Pix	YONGKAO HU	238.269.898-56	- R$ 300,00
Pgto QR Code Pix	Lina Lin	237.687.518-80	- R$ 300,00
Pgto QR Code Pix	DIMPORTS COMER...	51.578.124/0001-90	- R$ 340,00

18/02/2025 Saldo do dia **R$ 6.082,25**

Boleto pago	Banco Csf	08.357.240/0001-50	- R$ 4.072,69

10/02/2025 Saldo do dia **R$ 10.154,94**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

03/02/2025 Saldo do dia **R$ 15.154,94**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Boleto pago	Itau Unibanco Holdin...	60.872.504/0001-23	- R$ 25.314,95

31/01/2025 Saldo do dia **R$ 45.469,89**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 34.916,00

07/01/2025 Saldo do dia **R$ 10.553,89**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

02/01/2025 Saldo do dia **R$ 15.553,89**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

VENETO PERICIA
CNPJ 52.582.981/0001-26
Branch: 0001 - **Account:** 4502125-2

Statement for the period

01/01/2026 to 06/15/2026

Available opening balance	**R$ 108.732,08**
Total inflows	+ R$ 404.875,00
Total outflows	- R$ 489.724,21
Available closing balance	**R$ 23.882,87**

Transactions

06/15/2026 — Daily balance **R$ 23.882,87**

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

06/10/2026 — Daily balance **R$ 23.896,32**

Pix Refund received	VENETO PERICIA	52.582.981/0001-26	+ R$ 10.000,00
Pix Transfer sent	PRONTO CARGO D...	13.639.824/0001-58	- R$ 10.000,00

06/09/2026 — Daily balance **R$ 23.896,32**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18

06/08/2026 — Daily balance **R$ 23.926,50**

Pix QR Code Payment	AREA VIP ESTACION...	04.966.424/0001-66	- R$ 21,00
Bank slip payment	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.250,41
Bank slip payment	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.200,58
Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.625,83
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 31,40

06/07/2026 Daily balance **R$ 40.055,72**

Pix QR Code Payment	LEOABADIE PANIFIC...	62.631.766/0001-21	- R$ 118,75

06/03/2026 Daily balance **R$ 40.174,47**

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

06/02/2026 Daily balance **R$ 49.984,47**

Pix QR Code Payment	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 221,06
Pix QR Code Payment	JACYANA FERNAND...	21.280.764/0001-58	- R$ 39,60
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

06/01/2026 Daily balance **R$ 59.245,13**

Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 999,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 77.975,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 1,00

05/31/2026 Daily balance **R$ 470,13**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,07

05/30/2026 Daily balance **R$ 530,20**

Pix QR Code Payment	NIBS PARTICIPACOE...	35.539.362/0001-30	- R$ 14,90

05/28/2026 Daily balance **R$ 545,10**

Pix QR Code Payment	Daniel Mendes Afonso	441.337.418-54	- R$ 8,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 41,90
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 38,30

05/27/2026 Daily balance **R$ 633,30**

Pix QR Code Payment	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 145,42
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 13,36

05/26/2026 Daily balance **R$ 792,08**

Pix QR Code Payment	L & C CONVENIENC...	45.881.511/0001-06	- R$ 12,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 37,80
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

05/25/2026 Daily balance **R$ 851,78**

Pix QR Code Payment	CASA DO PASTEL C...	45.099.501/0001-05	- R$ 58,30
Bank slip payment	Dlocal Brasil Instituica...	25.021.356/0001-32	- R$ 180,00

05/24/2026 Daily balance **R$ 1.090,08**

Pix Transfer sent	FABIA BIANCO	01.156.428/0001-90	- R$ 100,00

05/23/2026 Daily balance **R$ 1.190,08**

Pix QR Code Payment	VL 2 COMERCIO DE ...	43.875.674/0001-42	- R$ 89,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,15

Pix Transfer sent	FABIA BIANCO	01.156.428/0001-90	- R$ 135,00
Pix QR Code Payment	MARTINS DA COST...	60.873.288/0001-30	- R$ 42,00
Pix QR Code Payment	NUCLEO DE INFOR...	05.506.560/0001-36	- R$ 76,00

05/22/2026 Daily balance **R$ 1.592,23**

Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 52,80
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

05/19/2026 Daily balance **R$ 1.658,48**

Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80

05/17/2026 Daily balance **R$ 1.701,28**

Pix Transfer sent	MARCO AURELIO PI...	267.284.928-52	- R$ 50,00

05/15/2026 Daily balance **R$ 1.751,28**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 62,32

05/14/2026 Daily balance **R$ 1.813,60**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,80

05/08/2026 Daily balance **R$ 1.859,30**

Pix QR Code Payment	PANIFICADORA PAR...	50.694.991/0001-28	- R$ 167,90
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35

05/05/2026 Daily balance **R$ 18.135,55**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90

05/04/2026 Daily balance **R$ 34.144,45**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,20
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 45.000,00

04/30/2026 Daily balance **R$ 80.015,90**

Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 78.975,00

04/18/2026 Daily balance **R$ 1.040,90**

Pix QR Code Payment	PADARIA E CONFEIT...	05.604.784/0001-80	- R$ 78,99

04/17/2026 Daily balance **R$ 1.119,89**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 67,77
Pix QR Code Payment	CLAUDIA APARECID...	323.597.658-25	- R$ 18,00

04/15/2026 Daily balance **R$ 1.205,66**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 15,00

04/11/2026 Daily balance **R$ 1.220,66**

Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 175,00

Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 13,09
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,80

04/08/2026 Daily balance **R$ 1.443,55**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 18.000,00

04/07/2026 Daily balance **R$ 19.473,73**

Pix Transfer sent	SANDRO ROBERTO ...	285.489.218-62	- R$ 20,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 18,00

04/06/2026 Daily balance **R$ 19.511,73**

Bank slip payment	Dlocal Brasil I De Pag...	25.021.356/0001-32	- R$ 264,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 641,48

04/03/2026 Daily balance **R$ 41.227,21**

Pix QR Code Payment	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 55,31

04/02/2026 Daily balance **R$ 41.282,52**

Pix QR Code Payment	F B V COMERCIO D...	59.444.235/0002-04	- R$ 419,98

04/01/2026 Daily balance **R$ 41.702,50**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

03/31/2026				Daily balance **R$ 75.702,50**
Bank slip payment	Regional Council O...	63.002.141/0001-63	- R$ 345,00
Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35
03/30/2026				Daily balance **R$ 79.155,85**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,17
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,50
03/29/2026				Daily balance **R$ 226,52**
Pix QR Code Payment	DOHA CLUB COME...	46.026.982/0001-91	- R$ 158,18
03/28/2026				Daily balance **R$ 384,70**
Pix QR Code Payment	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 195,66
Pix QR Code Payment	GENOVA PRIME DEL...	59.836.954/0001-81	- R$ 50,55
03/27/2026				Daily balance **R$ 630,91**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 38,78
03/26/2026				Daily balance **R$ 669,69**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 82,56
03/24/2026				Daily balance **R$ 752,25**
Pix QR Code Payment	AUTO POSTO PLAC...	68.045.558/0001-27	- R$ 9,90
Pix QR Code Payment	PANIFICADORA VER...	61.376.075/0001-66	- R$ 12,00

03/23/2026			Daily balance **R$ 774,15**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 161,69
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 32,80
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90
03/22/2026			Daily balance **R$ 978,54**
Pix QR Code Payment	LPQBR RESTAURAN...	14.596.528/0001-80	- R$ 97,17
03/21/2026			Daily balance **R$ 1.075,71**
Pix QR Code Payment	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 310,36
Pix QR Code Payment	CONVENIENCIA EST...	04.536.703/0001-90	- R$ 22,99
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 54,99
03/20/2026			Daily balance **R$ 1.464,05**
Pix QR Code Payment	Julio Cesar Jeronymo	126.793.888-95	- R$ 20,00
03/02/2026			Daily balance **R$ 1.484,05**
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
02/27/2026			Daily balance **R$ 45.294,05**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 35.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
02/26/2026			Daily balance **R$ 1.319,05**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 83,32

02/25/2026 Daily balance **R$ 1.402,37**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

02/24/2026 Daily balance **R$ 10.440,97**

Pix QR Code Payment	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 36,85
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 310,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,80

02/23/2026 Daily balance **R$ 10.828,62**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 40,20

02/21/2026 Daily balance **R$ 10.868,82**

Pix QR Code Payment	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 588,73
Pix QR Code Payment	LANCHONETE CENT...	49.353.105/0001-13	- R$ 132,00

02/20/2026 Daily balance **R$ 11.589,55**

Pix QR Code Payment	MINISTRY OF FIN...	00.394.460/0058-87	- R$ 3.503,80

02/18/2026 Daily balance **R$ 15.093,35**

Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

02/13/2026 Daily balance **R$ 68.201,70**

Pix Transfer sent	INET MIDIA COMUN...	03.088.109/0001-10	- R$ 426,60
02/11/2026		Daily balance	**R$ 68.628,30**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50
02/09/2026		Daily balance	**R$ 68.633,80**
Pix QR Code Payment	FACULDADE DE ME...	50.985.266/0001-09	- R$ 9.500,00
02/07/2026		Daily balance	**R$ 78.133,80**
Pix QR Code Payment	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 605,88
Pix QR Code Payment	PIX Marketplace	10.573.521/0001-91	- R$ 65,01
02/06/2026		Daily balance	**R$ 78.804,69**
Pix QR Code Payment	ROFER GASTRONO...	11.953.623/0001-03	- R$ 61,05
02/05/2026		Daily balance	**R$ 78.865,74**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 18,45
02/04/2026		Daily balance	**R$ 78.884,19**
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 50,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 62,80
02/03/2026		Daily balance	**R$ 79.762,49**
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

02/02/2026			Daily balance	**R$ 79.772,39**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00	
01/27/2026			Daily balance	**R$ 797,39**
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,40	
01/23/2026			Daily balance	**R$ 837,79**
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 75,25	
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,40	
01/22/2026			Daily balance	**R$ 949,44**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45	
01/20/2026			Daily balance	**R$ 962,89**
Pix Transfer sent	CARLOS HENRIQUE ...	596.590.618-89	- R$ 25,00	
01/17/2026			Daily balance	**R$ 987,89**
Pix QR Code Payment	64026709 ISABELY ...	64.026.709/0001-49	- R$ 251,90	
01/15/2026			Daily balance	**R$ 1.239,79**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 42,95	
01/14/2026			Daily balance	**R$ 1.282,74**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,02	
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 50,40	
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00	

Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 62,02

01/13/2026 Daily balance **R$ 2.166,18**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

01/12/2026 Daily balance **R$ 52.166,18**

Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

01/10/2026 Daily balance **R$ 66.274,53**

Pix QR Code Payment	CMG RESTAURANTE...	04.873.559/0001-87	- R$ 247,55
Pix Transfer sent	ANTONIO OCTAVIO...	999.686.308-53	- R$ 210,00

01/09/2026 Daily balance **R$ 66.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00

01/08/2026 Daily balance **R$ 74.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

01/07/2026 Daily balance **R$ 85.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

01/05/2026 Daily balance **R$ 90.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

01/02/2026 Daily balance **R$ 95.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura.

Date: July 11, 2026.

VENETO PERICIA
CNPJ 52.582.981/0001-26
Agência: 0001 - **Conta:** 4502125-2

Extrato do período

01/01/2026 a 15/06/2026

Saldo inicial disponível	**R$ 108.732,08**
Total de entradas	+ R$ 404.875,00
Total de saídas	- R$ 489.724,21
Saldo final disponível	**R$ 23.882,87**

Transações

15/06/2026 — Saldo do dia **R$ 23.882,87**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

10/06/2026 — Saldo do dia **R$ 23.896,32**

Devolução de Pix recebida	VENETO PERICIA	52.582.981/0001-26	+ R$ 10.000,00
Transf Pix enviada	PRONTO CARGO D...	13.639.824/0001-58	- R$ 10.000,00

09/06/2026 — Saldo do dia **R$ 23.896,32**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18

08/06/2026 — Saldo do dia **R$ 23.926,50**

Pgto QR Code Pix	AREA VIP ESTACION...	04.966.424/0001-66	- R$ 21,00
Boleto pago	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.250,41
Boleto pago	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.200,58
Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.625,83
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 31,40

07/06/2026 Saldo do dia **R$ 40.055,72**

Pgto QR Code Pix	LEOABADIE PANIFIC...	62.631.766/0001-21	- R$ 118,75

03/06/2026 Saldo do dia **R$ 40.174,47**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

02/06/2026 Saldo do dia **R$ 49.984,47**

Pgto QR Code Pix	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 221,06
Pgto QR Code Pix	JACYANA FERNAND...	21.280.764/0001-58	- R$ 39,60
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

01/06/2026 Saldo do dia **R$ 59.245,13**

Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 999,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 77.975,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 1,00

31/05/2026 Saldo do dia **R$ 470,13**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,07

30/05/2026 Saldo do dia **R$ 530,20**

Pgto QR Code Pix	NIBS PARTICIPACOE...	35.539.362/0001-30	- R$ 14,90

28/05/2026 Saldo do dia **R$ 545,10**

Pgto QR Code Pix	Daniel Mendes Afonso	441.337.418-54	- R$ 8,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 41,90
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 38,30

27/05/2026 Saldo do dia **R$ 633,30**

Pgto QR Code Pix	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 145,42
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 13,36

26/05/2026 Saldo do dia **R$ 792,08**

Pgto QR Code Pix	L & C CONVENIENC...	45.881.511/0001-06	- R$ 12,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 37,80
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

25/05/2026 Saldo do dia **R$ 851,78**

Pgto QR Code Pix	CASA DO PASTEL C...	45.099.501/0001-05	- R$ 58,30
Boleto pago	Dlocal Brasil Instituica...	25.021.356/0001-32	- R$ 180,00

24/05/2026 Saldo do dia **R$ 1.090,08**

Transf Pix enviada	FABIA BIANCO	01.156.428/0001-90	- R$ 100,00

23/05/2026 Saldo do dia **R$ 1.190,08**

Pgto QR Code Pix	VL 2 COMERCIO DE ...	43.875.674/0001-42	- R$ 89,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,15

Transf Pix enviada	FABIA BIANCO	01.156.428/0001-90	- R$ 135,00
Pgto QR Code Pix	MARTINS DA COST...	60.873.288/0001-30	- R$ 42,00
Pgto QR Code Pix	NUCLEO DE INFOR...	05.506.560/0001-36	- R$ 76,00

22/05/2026 Saldo do dia **R$ 1.592,23**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 52,80
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

19/05/2026 Saldo do dia **R$ 1.658,48**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80

17/05/2026 Saldo do dia **R$ 1.701,28**

Transf Pix enviada	MARCO AURELIO PI...	267.284.928-52	- R$ 50,00

15/05/2026 Saldo do dia **R$ 1.751,28**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 62,32

14/05/2026 Saldo do dia **R$ 1.813,60**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,80

08/05/2026 Saldo do dia **R$ 1.859,30**

Pgto QR Code Pix	PANIFICADORA PAR...	50.694.991/0001-28	- R$ 167,90
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35

05/05/2026 Saldo do dia **R$ 18.135,55**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90

04/05/2026 Saldo do dia **R$ 34.144,45**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,20
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 45.000,00

30/04/2026 Saldo do dia **R$ 80.015,90**

Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 78.975,00

18/04/2026 Saldo do dia **R$ 1.040,90**

Pgto QR Code Pix	PADARIA E CONFEIT...	05.604.784/0001-80	- R$ 78,99

17/04/2026 Saldo do dia **R$ 1.119,89**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 67,77
Pgto QR Code Pix	CLAUDIA APARECID...	323.597.658-25	- R$ 18,00

15/04/2026 Saldo do dia **R$ 1.205,66**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 15,00

11/04/2026 Saldo do dia **R$ 1.220,66**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 175,00

Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 13,09
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,80

08/04/2026 Saldo do dia **R$ 1.443,55**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 18.000,00

07/04/2026 Saldo do dia **R$ 19.473,73**

Transf Pix enviada	SANDRO ROBERTO ...	285.489.218-62	- R$ 20,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 18,00

06/04/2026 Saldo do dia **R$ 19.511,73**

Boleto pago	Dlocal Brasil I De Pag...	25.021.356/0001-32	- R$ 264,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 641,48

03/04/2026 Saldo do dia **R$ 41.227,21**

Pgto QR Code Pix	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 55,31

02/04/2026 Saldo do dia **R$ 41.282,52**

Pgto QR Code Pix	F B V COMERCIO D...	59.444.235/0002-04	- R$ 419,98

01/04/2026 Saldo do dia **R$ 41.702,50**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

31/03/2026			Saldo do dia **R$ 75.702,50**
Boleto pago	Conselho Regional D...	63.002.141/0001-63	- R$ 345,00
Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35
30/03/2026			Saldo do dia **R$ 79.155,85**
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,17
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,50
29/03/2026			Saldo do dia **R$ 226,52**
Pgto QR Code Pix	DOHA CLUB COME...	46.026.982/0001-91	- R$ 158,18
28/03/2026			Saldo do dia **R$ 384,70**
Pgto QR Code Pix	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 195,66
Pgto QR Code Pix	GENOVA PRIME DEL...	59.836.954/0001-81	- R$ 50,55
27/03/2026			Saldo do dia **R$ 630,91**
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 38,78
26/03/2026			Saldo do dia **R$ 669,69**
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 82,56
24/03/2026			Saldo do dia **R$ 752,25**
Pgto QR Code Pix	AUTO POSTO PLAC...	68.045.558/0001-27	- R$ 9,90
Pgto QR Code Pix	PANIFICADORA VER...	61.376.075/0001-66	- R$ 12,00

23/03/2026 Saldo do dia **R$ 774,15**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 161,69
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 32,80
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90

22/03/2026 Saldo do dia **R$ 978,54**

Pgto QR Code Pix	LPQBR RESTAURAN...	14.596.528/0001-80	- R$ 97,17

21/03/2026 Saldo do dia **R$ 1.075,71**

Pgto QR Code Pix	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 310,36
Pgto QR Code Pix	CONVENIENCIA EST...	04.536.703/0001-90	- R$ 22,99
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 54,99

20/03/2026 Saldo do dia **R$ 1.464,05**

Pgto QR Code Pix	Julio Cesar Jeronymo	126.793.888-95	- R$ 20,00

02/03/2026 Saldo do dia **R$ 1.484,05**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

27/02/2026 Saldo do dia **R$ 45.294,05**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 35.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

26/02/2026 Saldo do dia **R$ 1.319,05**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 83,32

25/02/2026 Saldo do dia **R$ 1.402,37**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

24/02/2026 Saldo do dia **R$ 10.440,97**

Pgto QR Code Pix	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 36,85
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 310,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,80

23/02/2026 Saldo do dia **R$ 10.828,62**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 40,20

21/02/2026 Saldo do dia **R$ 10.868,82**

Pgto QR Code Pix	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 588,73
Pgto QR Code Pix	LANCHONETE CENT...	49.353.105/0001-13	- R$ 132,00

20/02/2026 Saldo do dia **R$ 11.589,55**

Pgto QR Code Pix	MINISTERIO DA FAZ...	00.394.460/0058-87	- R$ 3.503,80

18/02/2026 Saldo do dia **R$ 15.093,35**

Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

13/02/2026 Saldo do dia **R$ 68.201,70**

Transf Pix enviada	INET MIDIA COMUN...	03.088.109/0001-10	- R$ 426,60

11/02/2026 Saldo do dia **R$ 68.628,30**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50

09/02/2026 Saldo do dia **R$ 68.633,80**

Pgto QR Code Pix	FACULDADE DE ME...	50.985.266/0001-09	- R$ 9.500,00

07/02/2026 Saldo do dia **R$ 78.133,80**

Pgto QR Code Pix	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 605,88
Pgto QR Code Pix	PIX Marketplace	10.573.521/0001-91	- R$ 65,01

06/02/2026 Saldo do dia **R$ 78.804,69**

Pgto QR Code Pix	ROFER GASTRONO...	11.953.623/0001-03	- R$ 61,05

05/02/2026 Saldo do dia **R$ 78.865,74**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 18,45

04/02/2026 Saldo do dia **R$ 78.884,19**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 50,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 62,80

03/02/2026 Saldo do dia **R$ 79.762,49**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

02/02/2026			Saldo do dia **R$ 79.772,39**
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
27/01/2026			Saldo do dia **R$ 797,39**
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,40
23/01/2026			Saldo do dia **R$ 837,79**
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 75,25
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,40
22/01/2026			Saldo do dia **R$ 949,44**
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45
20/01/2026			Saldo do dia **R$ 962,89**
Transf Pix enviada	CARLOS HENRIQUE ...	596.590.618-89	- R$ 25,00
17/01/2026			Saldo do dia **R$ 987,89**
Pgto QR Code Pix	64026709 ISABELY ...	64.026.709/0001-49	- R$ 251,90
15/01/2026			Saldo do dia **R$ 1.239,79**
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 42,95
14/01/2026			Saldo do dia **R$ 1.282,74**
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,02
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 50,40
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00

Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 62,02

13/01/2026 Saldo do dia **R$ 2.166,18**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

12/01/2026 Saldo do dia **R$ 52.166,18**

Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

10/01/2026 Saldo do dia **R$ 66.274,53**

Pgto QR Code Pix	CMG RESTAURANTE...	04.873.559/0001-87	- R$ 247,55
Transf Pix enviada	ANTONIO OCTAVIO...	999.686.308-53	- R$ 210,00

09/01/2026 Saldo do dia **R$ 66.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00

08/01/2026 Saldo do dia **R$ 74.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

07/01/2026 Saldo do dia **R$ 85.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

05/01/2026 Saldo do dia **R$ 90.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

02/01/2026 Saldo do dia **R$ 95.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

Subject: Verification of High Remuneration and Market Benchmarking for **Renato Morandim**

To the U.S. Citizenship and Immigration Services (USCIS),

I, **Luiz Carlos Rausis**, sócio at **RW Rausis W. Consultores Associados Ltda**, a firm duly registered with the Regional Accounting Council (CRC/PR 004110), submit this letter to certify the professional remuneration of **Renato Morandim** and provide a comparative analysis within the Brazilian executive market.

1. Compensation Summary: In his capacity as Chief Financial Officer (CFO) for the **Pronto Cargo do Brasil Ltda**, Renato Morandim, received a total annual compensation of **R$ 868.262,00** during the fiscal year of 2025.

2. Market Benchmarking and Percentile Analysis: Based on official labor market data and recognized executive salary surveys (such as *Robert Half Salary Guide, Michael Page Guide*), the average annual salary for a CFO in a company of medium size scale (logistics sector with national operations) is approximately R$ 575.000,00

Renato Morandim's compensation is **51% higher** than the market average. This puts his earnings within the **top 5%** of all financial executives in Brazil.

3. Context of Extraordinary Ability: In the Brazilian corporate landscape, such high-level compensation is reserved exclusively for professionals who demonstrate "Extraordinary Ability" and whose leadership directly impacts the organization's valuation and profitability. As evidenced by his role in the MOVE3 IPO preparation and complex M&A integrations (Carriers, Rodoe, Levoo, M3Bank), Renato's remuneration is a direct reflection of his specialized expertise and high demand in the capital markets sector.

Conclusion: I certify that the financial records and tax filings of Renato Morandim are consistent with the figures stated above and confirm that his earnings are significantly above those of his peers, as required by the criteria for the O-1A non-immigrant visa.

Sincerely,

RW Rausis W. Consultores Associados Ltda
CRC/PR 004110
Luiz Carlos Rausis
CRC/PR 044694

Subject: Verification of High Remuneration and Market Benchmarking for **Renato Morandim**

To the U.S. Citizenship and Immigration Services (USCIS),

I, **Luiz Carlos Rausis**, sócio at **RW Rausis W. Consultores Associados Ltda**, a firm duly registered with the Regional Accounting Council (CRC/PR 004110), submit this letter to certify the professional remuneration of **Renato Morandim** and provide a comparative analysis within the Brazilian executive market.

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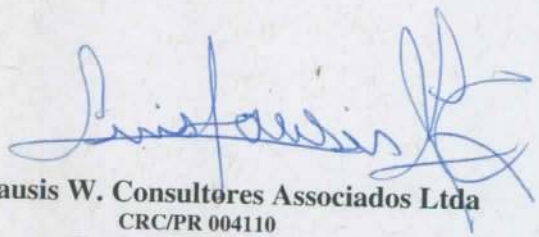
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Conclusion: I certify that the financial records and tax filings of Renato Morandim are consistent with the figures stated above and confirm that his earnings are significantly above those of his peers, as required by the criteria for the O-1A non-immigrant visa.

Sincerely,



RW Rausis W. Consultores Associados Ltda
CRC/PR 004110
Luiz Carlos Rausis
CRC/PR 044694

Exhibit D – Advisory Opinion / Consultation

Subject: Expert Opinion Letter in Support of the O-1A Visa Petition for **Renato Morandim.**

To the U.S. Citizenship and Immigration Services (USCIS),

I, **Magnus Chaib Campos**, Partner at **KPMG Brazil**, formally submit this expert opinion to attest to the extraordinary abilities of **Renato Morandim** in the field of Corporate Finance and Strategic Management. My assessment is based on our extensive professional collaboration during high-stakes financial operations where Renato Morandim served as Chief Financial Officer (CFO).

As a Partner at a global leader in audit and assurance, I have evaluated the work of thousands of financial executives. It is my professional conclusion that Renato's expertise is significantly above the standard, placing him at the very top of his profession.

Critical Contributions and Extraordinary Achievements:

During our collaboration, Renato Morandim demonstrated a level of expertise that was instrumental in several complex financial milestones:

1. **Preparation for Initial Public Offering (IPO) - MOVE3 Group:** Renato Morandim led the comprehensive preparation of the MOVE3 Group's financial statements for the IPO process. An IPO requires a level of precision and regulatory compliance that only a fraction of CFOs can execute. His leadership ensured that all financial disclosures met the highest market standards, transforming the company's internal reporting into a public-market-ready infrastructure.
2. **Purchase Price Allocation (PPA) for Strategic Acquisitions:** In the context of the Group's aggressive M&A strategy, Renato Morandim, spearheaded the development of **Purchase Price Allocation (PPA)** reports for the acquisition of **CARRIERS, RODOE, LEVOO, and M3BANK**. His ability to accurately value intangible assets and goodwill across diverse logistics and fintech sectors was vital for the Group's consolidated financial health and audit compliance.
3. **Strategic Management of Big Four Consultancies (KPMG & PwC):** A testament to his leadership was Renato's role in managing the interaction between the world's leading consultancy firms. He successfully contracted and managed **KPMG** to provide technical guidance and validation, ensuring that all financial statements aligned with **CVM (Brazilian SEC)** standards. This strategic coordination was essential to ensure the statements were in optimal condition for the subsequent audit conducted by **PwC**. His ability to navigate and direct two of the "Big Four" firms simultaneously is a rare executive skill.

Conclusion: Renato Morandim possesses a rare combination of technical mastery in international accounting and visionary executive leadership. His track record of preparing multi-million dollar groups for capital markets and managing complex M&A integrations is a feat achieved by very few in the industry. I am confident that his presence in the United States will be of great benefit to the U.S. financial and business ecosystem.

Sincerely,

Magnus Chaib Campos, Partner, KPMG Brazil

magnuschaib@kpmg.com.br

+55 11 97186 3456



KPMG

Contato

magnus.chaib@gmail.com

www.linkedin.com/in/magnus-chaib-campos (LinkedIn)

Principais competências

Sarbanes-Oxley Act
IFRS
Internal Controls

Languages

English (Native or Bilingual)
Spanish (Limited Working)

Magnus Chaib Campos

Finance Transformation & Accounting Advisory Services Lead Partner
São Paulo, São Paulo, Brasil

Experiência

KPMG Brazil
6 anos

Finance Transformation & Accounting Advisory Services Lead Partner
outubro de 2024 - Present (1 ano 8 meses)
São Paulo, Brazil

Lead Partner Accounting Advisory Services
outubro de 2022 - outubro de 2024 (2 anos 1 mês)

Accounting Advisory Services Partner
outubro de 2021 - setembro de 2022 (1 ano)
São Paulo, Brazil

Sócio Diretor
junho de 2020 - setembro de 2021 (1 ano 4 meses)
São Paulo, Brazil

PwC
Director
julho de 2019 - junho de 2020 (1 ano)
São Paulo Area, Brazil

PwC Brasil
Sr. Manager
setembro de 2017 - junho de 2019 (1 ano 10 meses)
São Paulo, São Paulo, Brazil

PwC Nederland
4 anos

Senior Manager
setembro de 2013 - agosto de 2017 (4 anos)

Accounting & Valuation Advisory Services
setembro de 2013 - agosto de 2014 (1 ano)
Amsterdam

PwC Brasil
8 anos 9 meses

Senior Manager
julho de 2013 - agosto de 2013 (2 meses)

Manager
julho de 2007 - junho de 2013 (6 anos)

Senior
dezembro de 2004 - junho de 2007 (2 anos 7 meses)

Stanley Black & Decker
Analista Financeiro
janeiro de 1998 - dezembro de 2002 (5 anos)

Formação acadêmica

Blekinge Tekniska Högskola
Post degree, Finanças · (2003 - 2004)

Instituto Mauá de Tecnologia
Bachelor of Science (BSc), Business Administration and Management, General

Universidade Italo Brasileiro
Bachelor of Science (BSc), Accounting

Exhibit E - Expert and Recommendation Letters

06/12/2026

To USCIS,

I write in my professional capacity as a corporate partner at Machado Meyer Advogados, a law firm operating at the forefront of complex corporate transactions in Brazil. Over the course of my career, which includes an LL.M. in Corporate Law from New York University School of Law and extensive experience at international firms such as Weil, Gotshal and Manges LLP in New York and Jones Day in New York and in São Paulo, I have advised on strategic and complex transactions requiring a high degree of coordination between legal structuring and financial strategy. It was within this context that I began working with Mr. Renato Morandim in 2020, during a series of corporate operations involving the MOVE3 Group.

My interaction with Mr. Morandim was not limited to isolated transactions. Instead, it developed into a sustained professional collaboration spanning multiple projects, including mergers and acquisitions, corporate restructuring, and governance implementation. In these engagements, my role focused on legal advisory, while Mr. Morandim led the financial strategy and execution. This dynamic allowed me to closely observe how he approached decision-making in environments where legal, fiscal, and operational considerations must be addressed simultaneously.

A defining aspect of Mr. Morandim's work is his ability to align financial structuring with legal architecture to support long-term corporate objectives. In one of the central projects we conducted together, the MOVE3 Group underwent a complex reorganization involving approximately ten distinct legal entities. Under his leadership, the group was restructured into a corporate structure designed to support future access to capital markets, including establishing a corporate structure suitable for a potential initial public offering (IPO). This process required coordinating the audit of financial statements with global auditing firms such as PwC and KPMG, as well as compliance with regulatory standards set by the Brazilian Securities Commission (Comissão de Valores Mobiliários), which oversees public companies in Brazil.

In this context, Mr. Morandim played a central role in ensuring that financial data, governance practices, and asset organization were aligned with the expectations of institutional investors and regulatory authorities. His involvement extended beyond financial oversight, as he consistently demonstrated an understanding of contractual risk, tax implications, and the legal consequences of structural decisions. This level of integration between financial and legal reasoning is not commonly observed in corporate environments, where these functions are often treated independently.

Moreover, our collaboration extended to the execution of multiple acquisition processes, including the incorporation of companies such as Rodoe, Carriers, and Levoo into the MOVE3 Group, as well as the structuring of a financial services initiative referred to as M3 Bank. Each of these transactions required careful coordination to ensure that the value generated through acquisition could be effectively translated into operational efficiency within the group. Mr. Morandim's role in these processes was to maintain coherence between expansion strategy and financial discipline, which was essential for sustaining growth.

06/12/2026

The culmination of this work was the strategic transaction between the MOVE3 Group and Sequoia Logística, resulting in the consolidation of a large-scale logistics operation in Brazil. This transaction received attention from major business publications, including Valor Econômico, Brazil Journal, and Exame, reflecting its relevance within the national market. The successful completion of this process was directly related to the level of organizational readiness established in prior years, including audited financials, clear asset allocation, and governance structures capable of withstanding rigorous due diligence.

Based on my direct experience working alongside Mr. Morandim, I consider his contributions to be a high level of technical sophistication and practical execution in structuring complex corporate operations. His work consistently enabled companies to transition from fragmented structures into integrated organizations prepared for large-scale transactions and regulatory scrutiny.

Sincerely,

Elie J. Sherique
Partner, Machado Meyer Advogados
LL.M., New York University School of Law
Former Associate, Weil, Gotshal & Manges LLP and Jones Day
esherique@machadomeyer.com.br
+55.11.96585-9187

Contact

www.linkedin.com/in/elie-j-sherique (LinkedIn)

Key competencies

Corporate Law
Mergers & Acquisitions
Corporate Governance

Languages

Portuguese (Native or Bilingual)
English (Full Professional)
Spanish (Full Professional)
French (Professional Working)
Hebrew (Elementary)

Elie J. Sherique

Partner at Machado Meyer Advogados
São Paulo, São Paulo, Brazil

Work Experience

Machado Meyer Advogados
Partner
January 2017 - Present (9 years, 4 months)
São Paulo, São Paulo, Brazil

JONES DAY®
8 years, 5 months

Of Counsel
january 2017 - January 2017 (1 month)
São Paulo, São Paulo, Brazil

Associate
June 2011 - December 2016 (5 years, 7 months)
São Paulo, São Paulo, Brazil

Associate
September 2008 - June 2011 (2 years, 10 months)
New York, New York, United States

Weil, Gotshal & Manges LLP
Associate
September 2006 - September 2008 (2 years, 1 month)
New York, New York, United States

New York University School of Law
Research Assistant
October 2005 - April 2006 (7 months)
New York, New York, United States

Opportunity
Corporate Lawyer
September 2003 - May 2005 (1 year, 9 months)
Rio de Janeiro, Rio de Janeiro, Brazil

Opportunity Asset Management

Corporate Lawyer and Compliance Officer
January 2001 - September 2003 (2 years, 9 months)
Rio de Janeiro, Rio de Janeiro, Brazil

Tegra Incorporadora
Legal Intern
March 1999 - December 2000 (1 year, 10 months)
Rio de Janeiro, Rio de Janeiro, Brazil

Academic Background

New York University School of Law
Master of Laws (LL.M.), Banking, Corporate, Finance, and Securities Law · (2005 - 2006)

Ibmec
Master of Laws (LL.M.), Entrepreneurship/Entrepreneurial Studies · (2002 - 2003)

UFRJ - Federal University of Rio de Janeiro
Juris Doctor (J.D.) (1997 - 2001)

04/24/2026

To the USCIS Immigration Officer,

I am writing this letter in my capacity as a senior leader in the corporate and logistics sector to provide my professional assessment of the career and extraordinary abilities of Mr. Renato Morandim. My perspective on his professional standing is derived from our direct and extensive collaboration during his tenure as Group Chief Financial Officer (CFO) at the MOVE3 Group (Grupo MOVE3). In my role as the Chief Executive Officer of the organization during that period, I had the unique opportunity to oversee and evaluate the direct impact of Mr. Morandim's financial leadership on our institutional growth and market stability.

Mr. Morandim occupied a position of maximum authority over the financial and fiscal strategy of the MOVE3 Group, which functions as a massive logistics and financial technology ecosystem in Brazil. His role was critical because he held final responsibility for the capital structure and governance of an organization that manages more than 500 business units and franchises across the national territory. During his time with us, Mr. Morandim was the primary architect of a financial transformation that allowed the group to scale its operations with unprecedented efficiency. He reported directly to the Board of Directors and me, serving as the indispensable focal point for all high-level strategic decisions involving mergers, acquisitions, and the professionalization of our corporate reporting.

The essential nature of his contribution is most clearly evidenced by the exponential growth the MOVE3 Group experienced under his stewardship. Mr. Morandim was responsible for scaling the organization from an annual revenue of 150 million Reais to a historic milestone of 1 billion Reais. This achievement was not merely a result of market conditions but was the direct consequence of the sophisticated financial engineering he implemented. He specifically designed a tax intelligence framework that permitted the group to absorb smaller operations and competitors without incurring the traditional liabilities that often destabilize growth in the Brazilian logistics sector. This level of foresight and technical execution reflects a degree of expertise that is extremely rare even among high-level financial executives.

Furthermore, Mr. Morandim played an essential role in preparing the organization for scrutiny by international capital markets. He led over 40 strategic roadshows, serving as our primary technical voice to sophisticated global investment houses and major banking institutions. His mastery of valuation and corporate governance was further recognized when he represented the MOVE3 Group at a prestigious event hosted by Bradesco BBI at the New York Stock Exchange (NYSE).

04/24/2026

Such participation at the heart of the global financial market underscores the level of trust and distinction his work commands. Throughout these processes, he remained the sole authority capable of navigating the complex financial requirements of prestigious law firms such as Machado Meyer during intensive due diligence and initial public offering readiness procedures.

The MOVE3 Group is widely recognized as a leader in its segment, frequently being cited by major business media outlets such as Exame, Valor Econômico, and Forbes for its aggressive expansion and operational excellence. The fact that the group manages a logistical network serving the largest e-commerce entities and banking institutions in the country confirms its standing as a distinguished organization. Within this context, Mr. Morandim was not merely a senior employee but the vital engine behind the financial viability of these massive operations. His leadership ensured the stability of a network that affects millions of end users daily, consolidating our reputation and financial health in a highly competitive market. Based on my direct knowledge of his results, I can affirm that Mr. Morandim is a professional of exceptional caliber whose contributions have been central to the success of our distinguished organization.

Sincerely,

Guilherme Juliani
Board Member at Sequoia Soluções Logísticas
Former CEO of Grupo MOVE3
guilherme@flashcourier.com.br

Contact

11 xxxx-3540 (Mobile)
guilherme@flashcourier.com.br

www.linkedin.com/in/guilhermejuliani (LinkedIn)
www.flashcourier.com.br (Company)

Key Competencies

Operational Efficiency and Turnaround

Leadership and C-Level Development

Corporate Governance

Languages

English (Native or Bilingual)

Spanish (Limited Working)

Certifications

Governance Offeicer

Disney's approach to quality service

Innovation

Blue Ocean Strategy Programme

Guilherme Juliani

Board Member | Former Public Company CEO | Best-Selling Author: Listen, Act, Delight | M&A, Turnaround, and Fast-Scale Advisor | Harvard & Oxford Alumni

São Paulo, São Paulo, Brazil

Summary

Transforming a family-owned operation from R$ 9 million into R$ 1 billion in revenue with an 18% EBITDA is not just about strategy; it is about a culture of execution and obsessive efficiency.

Trajectory marked by a hands-on approach: a Reverse IPO, multiple M&A processes, creation of startups, and structuring the governance of a publicly traded company coming from a complete turnaround. Today on the Board of Directors of Sequoia (SEQL3) and as a mentor to executives seeking scale with profitability.

Author of the best-seller "Listen, Act, Delight", where I consolidated the framework that allowed this accelerated expansion without losing focus on the customer. Academic foundation unites Brazilian market practice with the global vision of institutions such as Harvard, Dom Cabral, PUC, Oxford, INSEAD, and the Disney Institute.

Work Experience

Sequoia Soluções Logísticas
Board Member
September 2024 - Present (1 year, 8 months)
São Paulo, Brazil

MOVE3 Group
CEO
2004 - January 2025 (21 years)
São Bernardo do Campo, SP

Souza Cruz
Analyst
2002 - 2004 (2 years)

IBM
Analyst
2000 - 2002 (2 years)

Academic Background

Harvard Business School

Degree, Business/Commerce, General · (2012 - 2012)

Dom Cabral Foundation

Graduate Studies Program, Specialization in Transportation Management · (2014 - 2015)

University of Oxford - Said Business School

Oxford Negotiation Program, Negotiation · (2013 - 2013)

PUC-RJ (*Pontifical Catholic University of Rio de Janeiro*)

Undergraduate Studies Program, Business Administration and Management, General · (1999 - 2004)

Saïd Business School, University of Oxford

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 9, 2026.

Contact

11 xxxx-3540 (Mobile)
guilherme@flashcourier.com.br

www.linkedin.com/in/guilhermejuliani (LinkedIn)
www.flashcourier.com.br (Company)

Top Skills

Eficiência Operacional e Reestruturação (Turnaround)
Liderança e Desenvolvimento de C-Levels
Corporate Governance

Languages

English (Native or Bilingual)
Spanish (Limited Working)

Certifications

Governance Offeicer
Disney's approach to quality service
Inovation
Blue Ocean Strategy Programme

Guilherme Juliani

Conselheiro de Administração | Ex-CEO Cia de capital aberto | Autor Best-Seller: Ouvir, Agir, Encantar | Advisor M&A, Turnaround e Fast Scale | Harvard & Oxford Alumni
São Paulo, São Paulo, Brazil

Summary

Transformar uma operação familiar de R$ 9 milhões em um faturamento de R$ 1 bilhão com 18% de EBITDA não é apenas sobre estratégia; é sobre cultura de execução e eficiência obsessiva.

Trajetória marcada pela "mão na massa": um Reverse IPO, múltiplos processos de M&A, criação de startups e estrutação de governança de uma companhia de capital aberto vindo de um turnaround completo. Hoje no Conselho de Administração da Sequoia (SEQL3) e como mentor de executivos que buscam escala com rentabilidade.

Autor do best-seller "Ouvir, Agir, Encantar", onde consolidei o framework que permitiu essa expansão acelerada sem perder o foco no cliente. Base acadêmica une a prática do mercado brasileiro com a visão global de instituições como Harvard, Dom Cabral, PUC, Oxford, INSEAD e Disney Institute.

Experience

Sequoia Soluções Logísticas
Board Member
September 2024 - Present (1 year 8 months)
São Paulo, Brazil

Grupo MOVE3
CEO
2004 - January 2025 (21 years)
São Bernardo do Campo, SP

Souza Cruz
Analista
2002 - 2004 (2 years)

IBM
Analista
2000 - 2002 (2 years)

Education

Harvard Business School
Degree, Business/Commerce, General · (2012 - 2012)

Fundação Dom Cabral
Pós Graduação, Especialização em gestão do transporte · (2014 - 2015)

University of Oxford - Said Business School
Oxford Negotiation Program, Negotiation · (2013 - 2013)

PUC-RJ
Graduação, Business Administration and Management, General · (1999 - 2004)

Saïd Business School, University of Oxford

Eduardo Chiba
April 24, 2026
educhiba@gmail.com
+55 11 99106-1225

To Whom It May Concern,

As a professional with years of experience in the logistics and transport sector, I am providing this assessment of Mr. Renato Morandim. My understanding of his professional competence comes from a pivotal period for my organization, specifically the strategic merger and acquisition process that led to our integration into the MOVE3 Group. Throughout the entire cycle of this transaction, I dealt directly with Mr. Morandim, who served as the primary architect and lead negotiator for the acquiring group, giving me a firsthand view of his technical rigor and strategic foresight.

The context of our collaboration was defined by a complex challenge involving two distinct market positions. Carriers Logística e Transporte operated a highly specialized service for major e-commerce brands such as Nike, Centauro, and Dafiti, yet we were constrained by infrastructure limitations that prevented further scaling. The MOVE3 Group, on the other hand, had the national reach but lacked the same level of vertical penetration in the high-volume e-commerce segment. Mr. Morandim identified that the value of the transaction was not in the mere transfer of assets but in the creation of a synchronized ecosystem that could resolve both limitations simultaneously.

In my observation, Mr. Morandim implemented an integration model that departed from standard market practices. He focused on engineering operational synergies that transformed how both companies functioned. By integrating our specialized services into the broader national network of the MOVE3 Group, he enabled a level of scalability that would have otherwise taken years to achieve. The effectiveness of this contribution is supported by clear financial and operational data following the integration. Within the first twelve months, the combined operation saw a 20% increase in EBITDA, which measures earnings before interest, taxes, depreciation, and amortization. His focus on centralized infrastructure and shared processes also led to a direct fifteen percent reduction in fixed operational costs.

The impact of Mr. Morandim's work also extended to service quality and capacity. Under his governance, the integration of logistical networks resulted in a ten percent reduction in delivery windows for strategic regions, a factor that was decisive in maintaining the loyalty of our primary clients. Furthermore, the daily delivery volume of our business unit increased from an average of 55,000 to 75,000 deliveries per day in less than a year. This growth was only possible because of the financial and management systems he established, which allowed the operation to absorb massive increases in demand without losing profitability or service quality.



Beyond the numerical outcomes, I observed in Mr. Morandim a rare ability to manage the human and cultural aspects of a merger without losing focus on fiscal discipline. He introduced a new standard for financial monitoring and real-time reporting that significantly reduced our exposure to operational risks and provided a level of transparency our organization had not experienced before his intervention. This systemic approach to corporate management established a new performance benchmark for our business unit.

I consider the results of Mr. Morandim's leadership to be a clear example of original and significant contributions to the field of corporate finance and logistics. His actions led to the creation of a more robust and competitive market player, directly benefiting the stability of the Brazilian e-commerce infrastructure. Based on the documented success of this integration, I offer my full professional support for his recognition.

Sincerely,



Eduardo Chiba

Conselheiro e Consultor Logístico Independente

Contact

www.linkedin.com/in/eduardo-chiba-a4a894 (LinkedIn)

Top Skills

Service Delivery Management

Last Mile Delivery

E-commerce Logistics

Languages

English (Native or Bilingual)

French (Limited Working)

Certifications

Fulbright Scholar

Eduardo Chiba

Former CEO/COO at Carriers (Exit 2023) | Poli-USP Engineer | Advisor for M&A and Operational Efficiency | Service Delivery Management | E-commerce Logistics & Fulfillment | Last Mile Delivery

São Paulo, São Paulo, Brazil

Summary

Mechatronics Engineer from Poli-USP and Fulbright Scholar, with 28 years of experience in scalable B2B service operations. My professional background includes Ambev and Metropolitan, where I worked in large-scale logistics planning and operations. As Co-founder and CEO/COO of Carriers (2008–2023), I led the company's growth to annual revenue exceeding R$100 million, managing a network of 1,500 last-mile drivers and a volume of 55,000 daily deliveries. In 2023, I completed the company's strategic exit to the MOVE3 Group.

Experience

Independent Logistics Advisor and Consultant

March 2026 – Present (6 months)

São Paulo, Brazil

Strategic work focused on road-network intelligence, e-commerce logistics, and fulfillment processes. I provide technical support to private equity funds, M&A consultancies, and logistics operators on operational-efficiency and technical due-diligence projects.

Carriers Logística e Transporte

CEO & Co-Founder

December 2008 – October 2023 (14 years 11 months)

Co-founder and executive and operational leader of the company, focused on last-mile logistics for e-commerce.

Scaled the operation from zero to annual revenue exceeding R$100 million.

Managed a network of more than 1,500 partner drivers and a volume of 55,000 daily deliveries.

Led the company's strategic exit to the MOVE3 Group in 2023.

Contact

www.linkedin.com/in/eduardo-chiba-a4a894 (LinkedIn)

Top Skills

Service Delivery Management

Last Mile Delivery

E-commerce Logistics

Languages

English (Native or Bilingual)

French (Limited Working)

Certifications

Fulbright Scholar

Remac S/A Transportes Rodoviarios

Executive Director

October 2006 – November 2008 (2 years 2 months)

Led the company’s operational and financial restructuring (turnaround).

Responsible for renegotiating liabilities, reducing fixed costs, and restoring cash flow.

Implemented new management controls and reviewed the logistics network to restore profitability.

Metropolitan Logistica

5 years 7 months

Operations Director

January 2003 – September 2006 (3 years 9 months)

Responsible for the strategic management of the logistics and transportation division.

Managed P&L and expanded the corporate-client portfolio.

Implemented national logistics-network solutions and optimized operating costs.

Led multidisciplinary teams in warehousing and distribution operations.

Logistics Manager

March 2001 – December 2002 (1 year 10 months)

Developed and structured the third-party logistics (3PL) business unit.

Managed distribution-center operations and integration with the transportation network.

Responsible for implementing management systems (WMS/TMS) and monitoring performance indicators (KPIs).

Focused on operational efficiency and reducing warehouse damages and losses.

Ambev

4 years 10 months

Logistics Specialist

February 1997 – January 2001 (4 years)

Responsible for nationwide production planning, coordinating the interface between manufacturing and distribution logistics.

Managed inventory and optimized the supply chain to meet market demand.

Contact

www.linkedin.com/in/eduardo-chiba-a4a894 (LinkedIn)

Top Skills

Service Delivery Management

Last Mile Delivery

E-commerce Logistics

Languages

English (Native or Bilingual)

French (Limited Working)

Certifications

Fulbright Scholar

Implemented manufacturing-efficiency processes and performance controls based on the company's management model.

Trainee

April 1996 – January 1997 (10 months)

Education

Escola Politécnica da USP

Bachelor, Mechatronics Engineering · (March 1988 – December 1993)

Purdue University

MSc, Industrial Engineering · (August 1999 – December 2000)

April 24th, 2026
To Whom It May Concern,

My name is Eduardo Kina, and I currently serve as a Board Member at Quickly Travel, part of the JTB Group, a global organization operating in the travel and services sector. Over the course of my career, I have been directly involved in mergers and acquisitions, corporate structuring, and strategic advisory work for companies operating in complex, highly regulated industries. From this vantage point, I offer my professional assessment of Mr. Renato Morandim, with whom I have maintained a professional relationship since 2010.

I first became acquainted with Mr. Morandim when he engaged my firm, Invistia, a boutique specializing in mergers and acquisitions advisory, to support a strategic transaction involving his company, MC Cartões Plásticos Ltda. At that time, he was not merely seeking a financial exit. Instead, he approached the process with a clear objective: to position his company for long-term strategic relevance in the payments industry, which is known for its stringent operational and security requirements. Throughout the engagement, I had direct visibility into his decision-making process and his ability to align financial, operational, and strategic priorities under demanding conditions.

What distinguishes Mr. Morandim's work is not the execution of a transaction itself, but the manner in which he structured the company to become an asset of strategic value. Over a period of approximately one year, he demonstrated a rare capacity to sustain operational growth while simultaneously preparing the company for an acquisition. This dual focus is particularly difficult in practice, as companies undergoing mergers and acquisitions frequently experience instability or performance decline. In this case, however, Mr. Morandim ensured that the business remained not only stable but increasingly attractive to potential buyers.

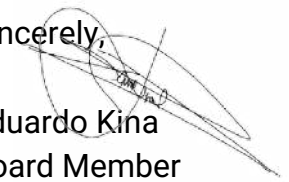
The outcome of this process was the successful acquisition of MC Cartões Plásticos Ltda by Printlaser do Brasil. This transaction represented more than a transfer of ownership. It resulted in the consolidation of a highly competitive player within a sensitive segment of the financial services infrastructure. Most notably, the company reached a level of operational and governance maturity that enabled it to meet the requirements of global payment networks such as Visa, Mastercard, and American Express. These organizations impose rigorous standards for security, compliance, and operational reliability, and approval to operate in this ecosystem reflects a level of excellence that few companies achieve. Based on my direct involvement, I can affirm that Mr. Morandim played a central role in preparing the company to meet these standards, ensuring that the business was not only viable but strategically positioned at the highest tier of the market.

In addition, Mr. Morandim demonstrated an uncommon level of discipline throughout the negotiation phase. He maintained clarity of vision while navigating complex discussions, balancing valuation objectives with long-term sustainability. His technical command of financial data and operational dynamics enabled him to negotiate with a level of precision rarely seen among business owners. This capability was instrumental in delivering a transaction that generated immediate value for the acquiring group while preserving the business's structural integrity.

From my perspective as an advisor who has participated in numerous transactions across different industries, I consider Mr. Morandim’s contribution in this context highly relevant. He did not rely on conventional approaches or short-term optimization. Instead, he built the conditions necessary for a successful and durable integration into a larger corporate structure operating under international standards. This type of outcome reflects a level of professional distinction that goes beyond routine business execution.

For these reasons, I offer my unequivocal support for Mr. Renato Morandim and attest to the significance of his work in business and corporate finance.

Sincerely,



Eduardo Kina
Board Member
Quickly Travel – JTB Group

Contact

+1 949 210-1552 (Mobile)

www.linkedin.com/in/eduardokina (LinkedIn)
mcadmc.com/ (Company)

Key Competencies

New Business Development
Strategic Planning
Business Strategy

Languages

Portuguese (Native or Bilingual)
English (Native or Bilingual)
Spanish (Full Professional)

Eduardo Kina

CEO - Board Member - Angel Investor - Traveltech Venture Capitalist - M&A Advisor - Doctoral Student
Torrance, California, United States

Work Experience

MC&A
President & CEO
December 2022 - Present (3 years, 5 months)
Torrance, California, United States

JTB Americas Ltd
Executive Advisor
March 2022 - Present (4 years, 2 months)
Torrance, California, United States

Quickly Travel - JTB Group
Board Member
December 2016 - Present (9 years, 5 months)
São Paulo Area, Brazil

GVAngels
Angel Investor
December 2020 - Present (5 years, 5 months)
São Paulo, Brazil

Alatur JTB Viagens e Turismo S.A.
CEO
October 2015 - December 2022 (7 years, 3 months)

MCI Brazil
Managing Director and Board Member
January 2016 - December 2018 (3 years)
São Paulo Area, Brazil

Invistia
Founder and Investor
2008 - 2017 (9 years)
São Paulo, Brazil

IntelCav
Managing Director and Board Member
2006 - 2008 (2 years)
São Paulo, Brazil

Valid (former Interprint)
Vice President New Business and Corporate Strategy
2005 - 2008 (3 years)
São Paulo, Brazil

Rosegarden Private Equity Fund
CEO
2000 - 2005 (5 years)
São Paulo, Brazil

Academic Background

University of São Paulo
Bachelor - Electrical Engineering · (1988 - 1992)

Master Strictu Sensu, Financial Administration, Financial Administration · (1999 - 2001)

Meninopolis

FGV EAESP - São Paulo School of Business Administration of the Getulio Vargas Foundation
Master in Administration (Strictu Sensus), Finance, General · (January 1999 - December 2001)

FGV EAESP - São Paulo School of Business Administration of the Getulio Vargas Foundation
Master in Administration (Strictu Sensus), Finance, General · (January 1999 - December 2001)

Exhibit F - Personal Documents

Civil Registry Office of Natural Persons - 17th Subdistrict - Bela Vista - São Paulo - Capital
Avenida Brigadeiro Luiz Antônio, 1702 - ZIP Code: 01318-002 - Phone: (11) 3284-9000 - São Paulo - Capital
Flavia Benito Teixeira
Registrar

I notarize the signature of: (1) CLAUDINEI DE JESUS,on a document without economic value,I certify.
São Paulo, October 13, 2016.
In Witness Whereof.

INÁCIO DA SILVA LEMES - CLERK

Qty.: 1 | Total: R$5.36 | Control [illegible]

VALID ONLY WITH THE SEAL OF AUTHENTICITY, WITHOUT ALTERATIONS AND/OR ERASURES

NOTARIAL COLLEGE OF BRAZIL
111286
SIGNATURE 1
CIVIL REGISTRY
1096AA0876049

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

FULL BIRTH CERTIFICATE
REGISTRATION:
111286 01 55 1968 1 00278 154 0288314-31

Book A-278 **Page 154-V** **Entry No 288314**

I CERTIFY that, upon examining the birth record book number 278 I found that, on page 154-V, entry No. 288314, the contents of which are as follows:

"On February twenty-first, nineteen sixty-eight, at this 17th subdistrict of Bela Vista, Capital, **GERALDO MORANDIM** appeared at this Registry Office and, in the presence of the witnesses named below and signing at the end hereof, declared that, on the twentieth day of the current month, at two hours and twenty minutes a.m., at Condessa Filomena Matarazzo Maternity Hospital, in this subdistrict, **RENATO MORANDIM** was born, male, white, the legitimate son of the declarant, carpenter, 25 years old, and **RUTH BERNARDES MORANDIM**, homemaker, 23 years old, both born in this State, married in this Capital (Tatuapé), residing at Rua Torre de Pedra 8 A, Tatuapé. Paternal grandparents are JOÃO MORANDIM and ANUNCIATA SCALAMBRINI, and maternal are SEBASTIÃO BERNARDES and MARIA DA CONCEIÇÃO BERNARDES. Nothing further was declared. Having been read and found correct, it is signed by Geraldo Francisco da Silva, Brazilian, married, servicemember, residing at Rua Torre de Pedra 8-A, and Ohaimes Tchorbadjian, Brazilian, married, merchant, residing at Rua Gomes de Carvalho, 138, in this Capital. I, (signed) Sophia Helena Volpe Milantonio, authorized clerk, wrote and subscribed it. (signed) Geraldo Morandim. (signed) Geraldo Francisco da Silva. (signed) Ohaimes Tchorbadjian". **On the left margin of the aforementioned record appears** "No. 288314, three social security stamps affixed, From NCr$2.00, S.A. NCr$0.30, Total NCr$2.30" and on **right** "Summarized under No. 288314, page 103, booklet 984. The Registrar (signed) Decio Baena Perez. **NOTE**: The registrant married Débora Regina de Abreu Lima in this Capital – Liberdade (book B-26, page 293, No. 7747), on 10/24/1992, who started signing as Débora Regina de Abreu Lima Morandim. It is further recorded, in the margin of this entry, the couple's divorce annotated on 01/27/2010, the wife signing as Débora Regina de Abreu Lima. São Paulo, 02/25/2010. (signed) Rogerio Luz Pimenta, Authorized Clerk. **NOTE**: The registrant married Cíntia de Oliveira Lima in Mogi das Cruzes, São Paulo, on 09/25/2010, who started signing as Cíntia de Oliveira Lima Morandim (book B-103, page 252, No. 41378). São Paulo, 09/30/2010. (signed) João Ricardo da Silva, Authorized Clerk." **This was the full content of said record, which is hereby accurately and faithfully transcribed from the original, with which I compared it and I certify. São Paulo, October 13, 2016. I, _____ (Claudinei de Jesus), authorized clerk, typed and signed it.**

Civil Registry Office of Natural Persons of the 17th Subdistrict - Bela Vista
Flavia Benito Teixeira - Registrar
Avenida Brigadeiro Luiz Antônio, No. 1702 - São Paulo/São Paulo - ZIP Code: 01318-002
Phone/Fax: (11) 3284-9000
Email: cartorio17belavista@gmail.com

The content of this certificate is true and I certify.
São Paulo, October 13, 2016.

----//signature//----

CLAUDINEI DE JESUS
Authorized Clerk

17 BELA VISTA

To the Registrar:	R$ 47.10
To IPESP:	R$ 9.41
To ISS:	R$ 0.94
Total Certificate Fee:	R$ 57.45

* *IPESP: São Paulo State Social Security Institute*
ISS: Service Tax

11128-6 - AA00159510
11128-6-141001-161000-0416

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 17, 2026.

Oficial de Registro Civil das Pessoas Naturais - 17º Subdistrito - Bela Vista - São Paulo - Capital
Av. Brigadeiro Luiz Antônio, 1702 - CEP: 01318-002 - Fone: (11) 3284-9000 - São Paulo - Capital
Flavia Benito Teixeira
Oficial

Reconheço por semelhança a firma de: (1) CLAUDINEI DE JESUS, em documento sem valor econômico, dou fé.
São Paulo, 13 de outubro de 2016.
Em Testemunho da verdade.

INACIO DA SILVA LEMES - ESCREVENTE
Qtd. 1 ;Total R$ 5,36 ;Cod. 1096AA10550000194651
VALIDO SOMENTE COM SELO DE AUTENTICIDADE EM PAPEL E SEM RASURAS

Colégio Notarial do Brasil
111286
FIRMA 1
1096AA0876049

REGISTRO

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE NASCIMENTO EM INTEIRO TEOR
MATRÍCULA:
111286 01 55 1968 1 00278 154 0288314-31

Livro A-278 **Fls. 154-V** **Nº de Ordem 288314**

CERTIFICO que revendo, em cartório, o livro de assentamentos de nascimento número 278, dele verifiquei constar às folhas 154-V, o termo Nº 288314, cujo teor é o seguinte:

"Em vinte e um de fevereiro de mil novecentos e sessenta e oito, neste 17° subdistrito Bela Vista Capital em Cartório compareceu **GERALDO MORANDIM** e, perante as testemunhas adiante nomeadas e no fim assinadas, declarou que, no dia vinte do corrente, às duas horas e vinte minutos na Maternidade Condessa Filomena Matarazzo, neste subdistrito nasceu **RENATO MORANDIM** do sexo masculino, côr branca, filho legítimo dele declarante, marcineiro, com 25 anos, e de **RUTH BERNARDES MORANDIM,** de prendas domesticas, com 23 anos, nascidos neste Estado, casados nesta Capital (Tatuapé) residentes à R. Torre de Pedra 8 A Tatuapé. São avós paternos JOÃO MORANDIM e ANUNCIATA SCALAMBRINI e maternos SEBASTIÃO BERNARDES e MARIA DA CONCEIÇÃO BERNARDES. Nada mais declarou. Lido e achado conforme, assina Geraldo Francisco da Silva, brasileiro, casado, militar, residente à R. Torre de Pedra 8-A, e Ohaimes Tchorbadjian, brasileiro, casado, comerciante, residente à Rua Gomes de Carvalho, 138, nesta Capital. Eu (a) Sophia Helena Volpe Milantonio escrevente autorizada escrevi e subscrevi. (a) Geraldo Morandim (a) Geraldo Francisco da Silva (a) Ohaimes Tchorbadjian ." **À margem esquerda do mencionado assento consta "**Nº 288314, constam três selos previdenciários, Desde NCr$ 2,00 S.A. NCr$ 0,30 Total NCr$ 2,30**" e direita** "Resumido sob Nº 288314 pág. 103 livro talão 984. O Oficial (a) Decio Baena Perez **ANOTAÇÃO:** O registrado casou-se nesta Capital – Liberdade (lv. B-26, fls. 293 n° 7747), aos 24.10.1992 com Débora Regina de Abreu Lima, que passou a assinar: Debora Regina de Abreu Lima Morandim. Consta mais, à margem do termo, o divórcio do casal averbado aos 27.01.2010, assinando a mulher o nome Debora Regina de Abreu Lima. SP 25.02.2010. (a) Rogerio Luz Pimenta. Escrevente Autorizado. **ANOTAÇÃO:** O registrado casou-se em Mogi das Cruzes, SP, no dia 25/09/2010, com Cintia de Oliveira Lima, que passou a assinar Cintia de Oliveira Lima Morandim (livro B-103, fls. 252, n° 41378). SP. 30/09/2010. (a) João Ricardo da Silva. Escrevente Autorizado." **Era o que continha em dito assento que, para aqui, bem e fielmente está transcrito conforme o original, com o qual conferi e dou fé. São Paulo, 13 de outubro de 2016. Eu, (Claudinei de Jesus), escrevente autorizado, digitei e assino.**

Oficial de Registro Civil das Pessoas Naturais do 17° Subdistrito – Bela Vista
Flavia Benito Teixeira – Oficial
Avenida Brigadeiro Luiz Antonio, n° 1702 – São Paulo/SP – Cep: 01318-002
Tel/Fax: (11) 3284-9000
E-mail: cartorio17belavista@gmail.com

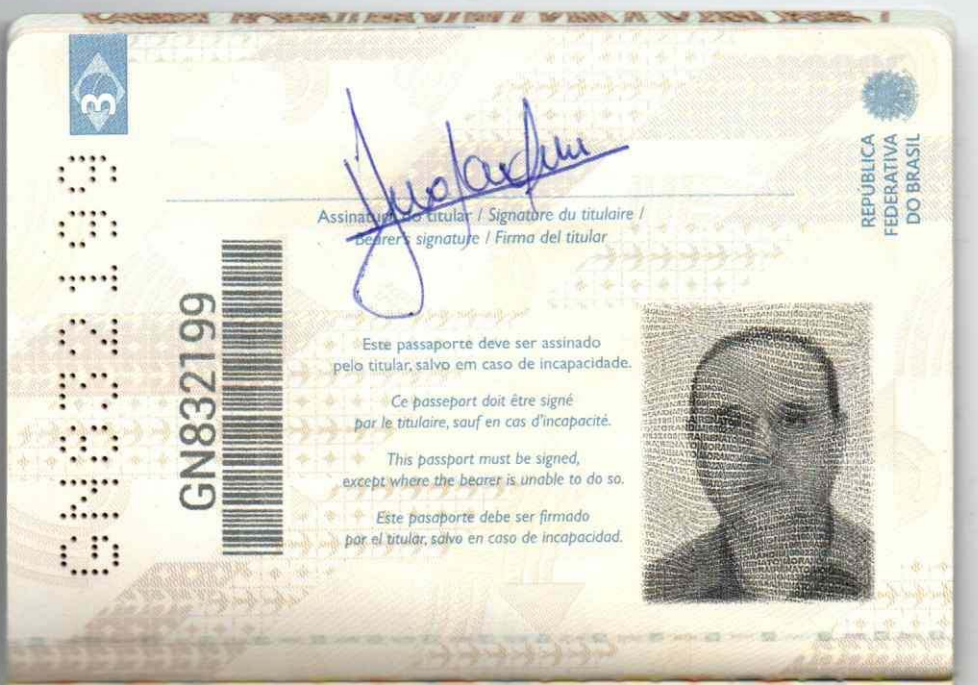
O referido é verdade e dou fé
São Paulo, 13 de outubro de 2016.

CLAUDINEI DE JESUS
Escrevente Autorizado

17º BELA VISTA

Ao Oficial	R$	47,10
Ao Ipesp	R$	9,41
Ao Iss	R$	0,94
Total da Certidão	R$	57,45

11128-6 - AA000159510
11128-6-141001-161000-0416



3

GN832199

Assinatura do titular / *Signature du titulaire* / *Bearer's signature* / *Firma del titular*

REPÚBLICA FEDERATIVA DO BRASIL

Este passaporte deve ser assinado pelo titular, salvo em caso de incapacidade.

Ce passeport doit être signé par le titulaire, sauf en cas d'incapacité.

This passport must be signed, except where the bearer is unable to do so.

Este pasaporte debe ser firmado por el titular, salvo en caso de incapacidad.

PASSAPORTE / PASSPORT

REPÚBLICA FEDERATIVA DO BRASIL

P

BRA

GN832199

SOBRENOME / *SURNAME*
MORANDIM

NOME / *GIVEN NAMES*
RENATO

NACIONALIDADE / *NATIONALITY*
BRASILEIRO(A)

DATA DO NASCIMENTO / *DATE OF BIRTH*
20 FEV/FEB 1968

CPF / *PERSONAL NUMBER*
104087848-22

SEXO / *SEX*
M

NATURALIDADE / *PLACE OF BIRTH*
SÃO PAULO/SP

FILIAÇÃO / *FILIATION*
GERALDO MORANDIM

RUTH BERNARDES MORANDIM

DATA DE EXPEDIÇÃO / *DATE OF ISSUE*
10 MAR/MAR 2026

VALIDO ATÉ / *DATE OF EXPIRY*
09 MAR/MAR 2036

AUTORIDADE / *AUTHORITY*
SR/PF/SP

P<BRAMORANDIM<<RENATO<<<<<<<<<<<<<<<<<<<<<<<<

GN832199<7BRA6802206M3603099104087848<<<88

F

02.12.23 68

ORLY
C 159

VISTOS 19 VISAS



CIVIL REGISTRAR OF NATURAL PERSONS AND OF INTERDICTIONS AND GUARDIANSHIPS
Bachelor
SEBASTIÃO GONÇALVES DE MORAIS
Registrar
SEAT - MOGI DAS CRUZES - SP

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

FULL CERTIFICATE

REGISTRATION
115527 01 55 2010 2 00103 252 0041378-04

SEBASTIÃO GONÇALVES DE MORAIS, Civil Registrar of Natural Persons and of Interdictions and Guardianships of the seat of the judicial district of Mogi das Cruzes, State of São Paulo, HEREBY CERTIFIES, at the verbal request of the interested party, that, upon examining the marriage books filed in this Registry Office, in book B-103, page 252, under Entry No. 41378, the following marriage record was found: On September twenty-fifth, two thousand ten (09/25/2010), in this district, city and judicial district of Mogi das Cruzes, State of São Paulo, at a residence located at Estrada do Itapeti, 100, block 01, lot 23, Aruã Ecopark Condominium, whose doors were open as required by law, at twelve hours and thirty minutes p.m. before Américo Frezzatto Sarno, and I, ROSEMEIRE MENDES SANTOS, Deputy Clerk, and the witnesses named below and signing at the end hereof, pursuant to the marriage proceedings initiated on August thirtieth, two thousand ten (08/30/2010), published in the local newspaper "Diário de Mogi", April 4, 2010 issue, **RENATO MORANDIM** and **CINTIA DE OLIVEIRA LIMA** were married. The groom, RENATO MORANDIM, Brazilian, divorced, entrepreneur, 42 years old, born in São Paulo, São Paulo, on February twentieth, nineteen sixty-eight (02/20/1968), residing and domiciled at Estrada do Itapeti, 100, block 01, lot 23, Aruã Ecopark Condominium, Mogi das Cruzes, São Paulo, son of GERALDO MORANDIM, 68 years old, retired, born in Santa Cruz do Rio Pardo - São Paulo, and RUTH BERNARDES MORANDIM, 66 old, homemaker, born in Cachoeira Paulista - São Paulo. The groom was divorced from Débora Regina de Abreu Lima, pursuant to the judgment rendered by the Honorable Judge of the 5th Family and Probate Court of the Central Jurisdiction, São Paulo - São Paulo, of 12/15/2009; declaring that marital property existed and had already been divided, said marriage was celebrated at the Civil Registry Office of the 2nd Subdistrict of Liberdade, São Paulo - São Paulo, under No. 7747, page 293, book B-26, on 10/24/1992; two children were born of that marriage: Ligia and João, 7 and 5 years old, respectively. I AM AWARE THAT THE MARITAL PROPERTY REGIME TO BE ADOPTED IN MY MARRIAGE MAY BE CHALLENGED AND MODIFIED IF THE ABOVE DECLARATIONS ARE NOT TRUE. The bride, CINTIA DE OLIVEIRA LIMA, Brazilian, single, teacher, 28 years old, born in São Paulo, São Paulo, on January eighth, nineteen eighty-two (01/08/1982), residing and domiciled at Estrada do Itapeti, 100, block 01, lot 23, Aruã Ecopark Condominium, Mogi das Cruzes, São Paulo, daughter of SEVERIANO CORREIA LIMA, 59 years old, waiter, and LUCIVANDA MOREIRA DE OLIVEIRA, 49 years old, homemaker, both born in Quixadá - Ceará, residing in São Paulo - São Paulo. Birth Record No. 52335, page 206, book A-44, of the Civil Registry Office of the 10th Subdistrict of Belenzinho, São Paulo - São Paulo. The property regime adopted is TOTAL SEPARATION OF PROPERTY; pursuant to the Prenuptial Agreement executed before the 3rd Notary Public of this city, book 243, page 172, of 08/30/2010. By virtue of the marriage, the bride will start signing as **CINTIA DE OLIVEIRA LIMA MORANDIM**, and the groom **RENATO MORANDIM (the same name)**. The documents required by Article 1525, Items I, III, IV, and V, of the Brazilian Civil Code were presented, namely: proof of the parties' age, statement of two witnesses, declarations of the parties, and proof of the groom's divorce. To record the foregoing, I drawn up this record, which, having been read and found correct, is signed by the Marriage Judge, the spouses, and the witnesses RUTH BERNARDES MORANDIM, ID 6.909.016-6, Brazilian, 66 years old, married, homemaker, residing in São Paulo at Rua Torre de Pedra, No. 132, and LUCIVANDA MOREIRA DE OLIEIRA, ID No. 37.029.126-8, Brazilian, 49 years old, legally separated, homemaker, residing in São Paulo - São Paulo, at Rua Rio do Oeste, No. 146. I, ROSEMEIRE MENDES SANTOS, Deputy Clerk, drawn up, subscribed, and signed it. THE SIGNATURES FOLLOW. I attest and certify that notice was sent to the Civil Registry Office of the 10th Subdistrict of Belenzinho, São Paulo - São Paulo, and to the 2nd Subdistrict of Liberdade, São Paulo - São Paulo. M.C., 09/25/2010. I, clerk, subscribed and signed it. THIS WAS THE ENTIRE CONTENT OF THE AFORESAID MARRIAGE RECORD, WHICH IS HEREBY FAITHFULLY TRANSCRIBED IN THIS CERTIFICATE.

SEE REVERSE SIDE

The content of this Certificate is true. I certify.

Mogi das Cruzes, October 25, 2016

-----//Signature//----

***[unreadable]* G. Citriaiti Chacon**
Clerk

11552-7-AA 000100494
11552-7-100001-106000-0816

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 17, 2026.

OFICIAL DE REG. CIVIL PES. NAT. E INTERD. E TUTELAS
Bel.
SEBASTIÃO GONÇALVES DE MORAIS
Oficial
SEDE - MOGI DAS CRUZES - SP

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE INTEIRO TEOR

MATRICULA
115527 01 55 2010 2 00103 252 0041378-04

SEBASTIÃO GONÇALVES DE MORAIS, Oficial de Registro Civil das Pessoas Naturais e de Interdições e Tutelas do distrito da sede da comarca de Mogi das Cruzes, Estado de São Paulo. CERTIFICA, que a pedido verbal da pessoa interessada, que revendo os livros de casamentos arquivados nesta Serventia, no livro B-103 às folhas 252, sob o termo nº41378, foi encontrado o termo de casamento do seguinte teor: Aos vinte e cinco de setembro de dois mil e dez (25/09/2010), neste distrito, município e comarca de Mogi das Cruzes, Estado de São Paulo, em domicílio, à Estrada do Itapeti, 100, quadra 01, lote 23, Condomínio Aruã Ecopark, cujas portas se encontravam abertas conforme determina a lei, às doze horas e trinta, perante Américo Frezzatto Sarno, comigo ROSEMEIRE MENDES SANTOS, Escrevente Substituta, e as testemunhas no fim nomeadas e assinadas, conforme processo iniciado em trinta de agosto de dois mil e dez (30/08/2010), publicado pela imprensa local "Diário de Mogi", edição do dia 04 de setembro de 2010, receberam-se em matrimônio civil: **RENATO MORANDIM e CINTIA DE OLIVEIRA LIMA**. O contraente, RENATO MORANDIM, de nacionalidade brasileira, estado civil divorciado, profissão empresário, com 42 anos de idade, nascido em São Paulo, SP, no dia vinte de fevereiro de mil novecentos e sessenta e oito (20/02/1968), residente e domiciliado na Estrada do Itapeti, 100, quadra 01, lote 23, Condomínio Aruã Ecopark, Mogi das Cruzes, SP, filho de GERALDO MORANDIM, de 68 anos de idade, aposentado, natural de Santa Cruz do Rio Pardo-SP e de RUTH BERNARDES MORANDIM, de 66 anos de idade, do lar, natural de Cachoeira Paulista-SP. O contraente divorciou-se de Débora Regina de Abreu Lima, conforme sentença proferida pelo MM. Juiz de direito da 5ª Vara da Família e Suc. do Foro Central, São Paulo-SP, datada de 15/12/2009; ora declarando que existiam bens, os quais ja foram partilhados, cujo casamento foi realizado no Registro Civil do 2º Subdistrito Liberdade, São Paulo-SP, sob nº 7747, fls. 293 do livro B-26 aos 24/10/1992; de cujo consorcio existem os filhos: Ligia e João de 07 e 05 anos de idade respectivamente. TENHO CIENCIA DE QUE O REGIME DE BENS A SER ADOTADO EM MEU CASAMENTO PODE SER QUESTIONADO E ALTERADO CASO AS DECLARAÇÕES ACIMA NÃO SEJAM VERDADEIRAS. A contraente CINTIA DE OLIVEIRA LIMA, de nacionalidade brasileira, estado civil solteira, profissão professora, com 28 anos de idade, nascida em São Paulo, SP, no dia oito de Janeiro de mil novecentos e oitenta e dois (08/01/1982), residente e domiciliada na Estrada do Itapeti, 100, quadra 01, lote 23, Condominio Aruã Ecopark, Mogi das Cruzes, SP, filha de SEVERIANO CORREIA LIMA, de 59 anos de idade, garçon e de LUCIVANDA MOREIRA DE OLIVEIRA, de 49 anos de idade, do lar, ambos nascidos em Quixada-CE, residentes em São Paulo-SP. Registro de nascimento nº52335, fls.206 do livro A-44 do Reg. Civil do 10º Subdistrito Belenzinho, São Paulo-SP. O regime adotado é o de SEPARAÇÃO TOTAL DE BENS; de acordo com a Escritura de Pacto Antenupcial lavrada no 3º Tabelião de Notas, desta cidade, livro 243, fls 172, em data de 30/08/2010. A contraente, em virtude do casamento, passará a usar o nome de **CINTIA DE OLIVEIRA LIMA MORANDIM**, e o contraente **RENATO MORANDIM (o mesmo nome)**. Exibiram-se os documentos exigidos pelo Código Civil Brasileiro, artigo 1525, números I, III, IV e V, a saber: prova de idade dos contraentes, atestado de duas testemunhas, declaração dos contraentes e prova de divórcio do contraente. Para constar, lavrei este termo que, lido e achado conforme, vai assinado pelo Juiz de Casamentos, pelos contraentes e pelas testemunhas RUTH BERNARDES MORANDIM, RG 6.909.016-6, brasileira, de 66 anos de idade, casada, do lar, residente em São Paulo à Rua Torre de Pedra nº132 e LUCIVANDA MOREIRA DE OLIVEIRA, RG 37.029.126-8, brasileira, de 49 anos de idade, separada, do lar, residente em São Paulo-SP à Rua Rio do Oeste nº146. Eu, ROSEMEIRE MENDES SANTOS, Escrevente Substituta, lavrei subscrevo e assino. SEGUE AS ASSINATURAS. Certifico e dou fé haver comunicado ao Reg. Civil do 10º Subdistrito Belenzinho, São Paulo-SP e 2º Subdistrito Liberdade, São Paulo-SP. M.C., 25/09/2010. Eu, escrevente subscrevo e assino. ERA O QUE CONTINHA NO REFERIDO TERMO DE CASAMENTO PARA AQUI FIELMENTE TRANSCRITO EM CERTIDÃO.

O conteúdo da Certidão é verdadeiro. Dou fé.

Mogi das Cruzes, 25 de outubro de 2016

Aryanndra G. Cirinaiti Chacon
Escrevente

VIDE VERSO

11552-7 - AA 000100494
11552-7-1000001-106000-0816

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

FULL MARRIAGE CERTIFICATE
(Article 19, § 1, of Law No. 6.015/73)

REGISTRATION:
122804 01 55 1992 2 00026 293 0007747-21

I hereby certify, at the request of an interested party, that, upon examining the Marriage Record Books of this Civil Registry Office for Natural Persons, number B-0026, page 293F, under number 7747, I found the marriage record of RENATO MORANDIM and DÉBORA REGINA DE ABREU LIMA, the contents of which are as follows: On the twenty-fourth (24th) day of the month of October, year nineteen ninety-two (1992), in the Second Subdistrict, LIBERDADE, Capital, at this Registry Office, at 10 hours a.m., before the Honorable Marriage Judge, Mr. Ecidyr Francisco Amadeo, and in my presence as the clerk of the Civil Registry Office, named below and signing at the end hereof, after having been legally qualified and in the presence of the witnesses, namely Albano de Abreu Lima Jr., Brazilian, single, engineer, ID 15.627.919/SP, residing at Rua Stela, 22, apartment No. 809, Capital, and Ricardo Morandim, Brazilian, single, merchant, ID 15.441.367/SP, residing at Rua Torre de Pedra, 132, Capital, RENATO MORANDIM and DÉBORA REGINA DE ABREU LIMA were declared lawfully married by the Honorable Judge. The groom, Renato Morandim, Brazilian, white, single, systems analyst, twenty-four (24) years old, born in this Capital, in Bela Vista, on February twentieth (20th), nineteen sixty-eight (1968), residing and domiciled at Rua Teixeira Leite, 326, in this Subdistrict, son of Geraldo Morandim and Ruth Bernardes Morandim, Brazilians, born in this State, he was born in Santa Cruz do Rio Pardo on July 3, 1942, and she was born in Cruzeiro on January 10, 1944, both residing in this Capital. The bride, Débora Regina de Abreu Lima, Brazilian, white, single, systems analyst, twenty-seven (27) years old, born in Fernandópolis, São Paulo, on May nineteenth (19th), nineteen sixty-five (1965), residing and domiciled at Rua Teixeira Leite, 326, in this Subdistrict, daughter of Albano de Abreu Lima and **(... CONTINUED ON THE REVERSE SIDE).**

Civil Registry Office for Natural Persons
2nd Subdistrict - Liberdade
City and Judicial District of São Paulo
State of São Paulo
Rua Tamandaré, 768
Phone/FAX: (11) 2614-4989
www.registroliberdade.com.br

----//Signature//----
SHEILA APARECIDA DE LIMA
Authorized Clerk

12280-4 - AA 000096078

(...CONTINUED) Maria Arleti Cantarella Lima, Brazilians, born in this State, he was born in Uchoa on November 23, 1936, and she was born in Itápolis on May 21, 1941, both residing in the aforementioned city of Fernandópolis. The marital property regime adopted is Partial Community of Property. By virtue of the marriage, the bride shall start signing as DÉBORA REGINA DE ABREU LIMA MORANDIM. The documents required under article 180, items I, II, and IV, of the Brazilian Civil Code were presented, namely: a memorandum; photocopies of their respective identity cards; witness statement. The marriage banns were issued and posted beginning on the first day of October of the current year, without any opposition being raised. On the fifth day of the current month, the Office of the Marriage Curator approved the proceedings. Nothing further. Having been read and found to be correct, this record was signed by the Honorable Marriage Judge and the witnesses previously identified and signing at the end hereof. I, (signed) bachelor Jarbas Emilio de Moraes, clerk, typed it, subscribed it, and hereby sign it. (signed) Ecidyr Francisco Amadeo, Renato Morandim, Débora Regina de Abreu Lima Morandim, Albano de Abreu Lima Junior, unreadable, unreadable, Fernanda S. Morandim, Jarbas Emilio de Moraes. In the right-hand column reserved for notes and annotations, the following appears: Annotations: In compliance with a court order for the recording of an annotation signed by the Honorable Judge of Law, Dr. Francisco Antonio Bianco Neto, of the 5th Family and Probate Court of the Central Jurisdiction of this Judicial District, issued in Case No. 100.09.347530-5, filed under protocol No. 93/2010, I hereby certify in the record alongside that, by judgment rendered on 12/15/2009, by the above-mentioned Judge, which became final and unappealable on the same date, the divorce of the couple was decreed, and the wife resumed the use of her single name: Débora Regina de Abreu Lima. São Paulo, January 27, 2010. I, (signed.) FABIANA IDALINA PORTO, Authorized Clerk, wrote it. Fees: R$ 49.30. Form 03/2010. Note: The husband MARRIED Cintia de Oliveira Lima in a second marriage on 09/25/2010, who thereafter started signing as Cintia de Oliveira Lima Morandim, while he kept the same name, at the Civil Registry Office of Mogi das Cruzes, in this State, book B-103, page 252, under No. 41378. São Paulo, 09/30/2010. I, (signed) Ricardo Hideki Higa, Authorized Clerk, wrote it. **This was all that was contained in said record, which I have here faithfully transcribed in accordance with the original, to which I refer and certify it.**

The content of this Certificate is true. I certify.
São Paulo, October 10, 2016

-----//Signature//----
SHEILA APARECIDA DE LIMA
Authorized Clerk

-----//Signature//----
SHEILA APARECIDA DE LIMA
Authorized Clerk

2nd Subdistrict
Liberdade

Fees: Registrar: R$ 47.10; ISS (*Service Tax*) 2%: R$ 0.96; IPESP (*São Paulo State Social Security Institute*): R$ 9.41; Total: R$ 57.47; Form 041/16.
Typed by: ROBERTA.

CIVIL REGISTRY OFFICE OF NATURAL PERSONS
Silvana Mitiko Koti - Registrar
STATE OF SÃO PAULO

I notarize the signature of: (1) SHEILA APARECIDA DE LIMA, on a document without economic value. I certify.
São Paulo, October 10, 2016.
In Witness Whereof. Code [illegible]
VERONICA SILVA ARAUJO DO ROSARIO - AUTHORIZED CLERK - (Qty:1) Total R$ 5,35

Authorized Clerk
SIGNATURE
1074AA0270477

FSC
MIX
FSC® C108334

REGISTRATION DETAILS
Exclusive use for issuing civil registration certificates for natural persons

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 17, 2026.

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE CASAMENTO INTEIRO TEOR

(Artigo 19, § 1º, da Lei 6.015/73)

MATRICULA:
122804 01 55 1992 2 00026 293 0007747-21

Certifico, a pedido de pessoa interessada, que revendo os Livros de Registros de Casamento desta Serventia de Registro Civil das Pessoas Naturais, de número B-0026, às folhas 293F, sob o número 7747, verifiquei constar o assento de casamento RENATO MORANDIM e DÉBORA REGINA DE ABREU LIMA, cujo inteiro teor é o seguinte:Aos vinte e quatro(24) dias do mês de outubro do ano de mil novecentos e noventa e dois (1992), neste Segundo Subdistrito, LIBERDADE, Capital, em cartório às dez(10) horas, perante o M. Juiz de Casamentos, sr.Ecidyr Francisco Amadeo, comigo escrivão do Cartório de Registro Civil, ao fim nomeado e assinado, depois de legalmente habilitados e na presença das testemunhas que são Albano de Abreu Lima Jr., brasileiro, solteiro, engenheiro, Rg.15.627.919/SP, residente à rua Stela, 22, aptº nº 809, Capital e Ricardo Morandim, brasileiro, solteiro, comerciante, Rg.15.441.367/SP, residente à rua Torre de Pedra, 132, Capital, receberam-se em matrimônio, sendo pelo M.Juiz declarados casados RENATO MORANDIM e DÉBORA REGINA DE ABREU LIMA. O contraente, Renato Morandim, de nacionalidade brasileira, de cor branca, estado civil solteiro, profissão analista de sistemas, com vinte e quatro(24) anos de idade, nascido em esta Capital, Bela Vista, aos vinte(20) de fevereiro de mil novecentos e sessenta e oito(1968), residente e domiciliado à rua Teixeira Leite, 326, neste Subdistrito, filho de Geraldo Morandim e Ruth Bernardes Morandim, brasileiros, naturais deste Estado, nascidos, ele em Santa Cruz do Rio Pardo, aos 03 de julho de 1942 e ela em Cruzeiro, aos 10 de janeiro de 1944, residentes nesta Capital. A Contraente, Débora Regina de Abreu Lima, de nacionalidade brasileira, de cor branca, estado civil solteira, profissão analista de sistemas, com vinte e sete(27) anos de idade, nascida em Fernandópolis, SP, aos dezenove(19) de maio de mil novecentos e sessenta e cinco(1965), residente e domiciliada à rua Teixeira Leite, 326, neste Subdistrito, filha de Albano de Abreu Lima e (...CONTINUA NO VERSO).

Oficial de Registro Civil das Pessoas Naturais
2º Subdistrito - Liberdade
Município e Comarca de São Paulo
Estado de São Paulo
Rua Tamandaré, 768
Tel/FAX: (11) 2614-4989
www.registroliberdade.com.br

Sheila Aparecida de Lima
Escrevente Autorizada

12280-4 - AA 000096078

12280-4-093001-098000-0816

(...CONTINUAÇÃO) Maria Arleti Cantarella Lima, brasileiros, naturais deste Estado, nascidos, ele em Uchoa, aos 23 de novembro de 1936 e ela em Itápolis, aos 21 de maio de 1941, residentes em Fernandópolis, supracitada. O regime adotado é o de Comunhão Parcial de Bens. A contraente em virtude do casamento, passará a usar o nome de DÉBORA REGINA DE ABREU LIMA MORANDIM. Exibiram os documentos exigidos pelo art. 180, do Código Civil nºs I, II e IV, a saber: memorial; cópias reprográficas de suas respectivas cédulas de identidade; atestado testemunhal. Os editais de proclamas foram expedidos e afixados a partir do dia primeiro de outubro do corrente, sem oposição de impedimentos. No dia cinco do corrente, a douta Curadoria de Casamentos concordou com o processado. Nada mais. Lido e achado conforme assinam com o senhor Juiz de Casamentos e as testemunhas retro qualificadas e no fim assinadas. Eu, (a.) bel. Jarbas Emilio de Moraes, escrivão, datilografei, subscrevi e assino. (aa.) Ecidyr Francisco Amadeo, Renato Morandim, Débora Regina de Abreu Lima Morandim, Albano de Abreu Lima Junior, ilegivel ,ilegivel, Fernanda S. Morandim, Jarbas Emilio de Moraes. Na coluna direita reservada às anotações e averbações, consta o seguinte teor: Averbação: Em cumprimento a mandado judicial de averbação subscrito pelo MM. Juiz de Direito Dr. Francisco Antônio Bianco Neto, da 5ª Vara da Família e Sucessões do Foro Central Cível desta Comarca, expedido nos autos de nº 100.09.347530-5, protocolado sob nº 93/2010, faço constar do termo ao lado, por sentença proferida em 15/12/2009, pelo MM.Juiz supra referido, transitada em julgado na mesma data, que foi decretado o divórcio do casal, assinando a mulher o nome de solteira: Débora Regina de Abreu Lima. São Paulo, 27 de Janeiro de 2010. Eu, (a.) FABIANA IDALINA PORTO Escrevente Autorizada escrevi. Emolumentos R$ 49,30. Guia 03/2010. Anotação: O contraente CASOU em 2ª nupcias em 25/09/2010 com Cintia de Oliveira Lima a qual passou a assinar Cintia de Oliveira Lima Morandim, e ele o mesmo nome, na Serventia de Mogi das Cruzes, deste Estado , livro B-103, folhas 252, sob nº 41378, SP 30/09/2010. Eu, (a.) Ricardo Hideki Higa Escrevente Autorizado escrevi. **Era tudo que continha em dito assento, aqui bem fielmente transcrito conforme original ao qual me reporto e dou fé..**

O referido é verdadeiro. Dou fé
São Paulo, 10 de outubro de 2016

SHEILA APARECIDA DE LIMA
Escrevente Autorizada

Sheila Aparecida de Lima
Escrevente Autorizada

2º Subdistrito Liberdade

CUSTAS: Ao Oficial: R$ 47,10; ISS 2%: R$ 0,96; Ipesp: R$ 9,41; Total: R$: 57,47 Guia: 041/16

Digitado por: ROBERTA

OFICIAL DE REGISTRO CIVIL DAS PESSOAS NATURAIS
Silvana Mitiko Koti - Oficial
ESTADO DE SÃO PAULO
Tamandaré,760 Liberdade São Paulo/SP - Cep-01527-000 - Fone/Fax: (11) 2614-4989 - site:www.registroliberdade.com.br

Reconheço, por semelhança, a firma de: (1) SHEILA APARECIDA DE LIMA, em documento sem valor econômico. dou fé.
São Paulo, 10 de outubro de 2016.
Em Testº _____ da verdade. Cód. [20161020415515800005739-0003961]

VERONICA SILVA ARAUJO DO ROSARIO
Escrevente

VERONICA SILVA ARAUJO DO ROSARIO - ESCREVENTE AUTORIZADA - (Qtd:1) - Total R$ 5,35

VÁLIDO SOMENTE COM SELO DE AUTENTICIDADE SEM EMENDAS OU RASURAS

SELO DE AUTENTICIDADE 1074AA0270477

DETALHAMENTO DA MATRÍCULA

Matrícula	001883015519871	0003	050	0000533	31	cc (55) Tipo de Serviço Prestado, sendo: 55: Serviço de Registro Civil das Pessoas Naturais	ffff (0003) Número do livro
Padrão	aaaaaabbcc	dddd e ffff	ggg	hhhhhhh	ii		ggg (050) Número da folha

DETALHAMENTO

aaaaaa (001883-3)	Código Nacional da Serventia (Identificação do cartório)	dddd (1987) Ano do Registro	e (1) Tipo do livro, sendo: 1: Livro A (Nascimento) 2: Livro B (Casamento) 3: Livro B Auxiliar (Registro de casamento religioso para fins civis) 4: Livro C (Óbito) 5: Livro C Auxiliar (Registro de Natimortos) 6: Livro D (Registro de Proclamas) 7: Livro E (Demais atos relativos ao Registro Civil)	hhhhhhh (0000533) Número do Termo
bb (01)	Código do Acervo, sendo: 01 - Acervo Próprio Outros - Acervos Incorporados			ii (31) Dígito Verificador

Uso exclusivo para emissão de certidões de registro civil das pessoas naturais

Digital Seal No.: 1151392CE000000040481026Y

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FEDERATIVE REPUBLIC OF BRAZIL
VIL REGISTRY OF NATURAL PERSONS

FULL BIRTH CERTIFICATE

Name
CINTIA DE OLIVEIRA LIMA

CPF Number
288.287.308-54

Registration
115139 01 55 19821 00044 206 0052335-11

This Civil Registry Office of Natural Persons of the 10th Subdistrict of Belenzinho, Judicial District of the Capital, in the exercise of its duties, CERTIFIES that, upon verbal request and application by RENATO MORANDIM, it has extracted the following from BIRTH record book A-44, page 206, Entry No. 52.335: On January eleventh, nineteen eighty-two, at this tenth subdistrict, Judicial District of the Capital, SEVERIANO CORREIA LIMA, waiter, born in the State of Ceará, appeared at this Registry Office and, in the presence of the witnesses named below and signing at the end hereof, declared that, on the eighth day of the current month, at four hours and twenty minutes p.m., at Casa Maternal e da Infância Dona Leonor Mendes de Barros, in this subdistrict, CINTIA DE OLIVEIRA LIMA, female, was born, daughter of the declarant and LUCIVANDA MOREIRA DE OLIVEIRA, homemaker, born in the State of Ceará, both single and residing at Rua Coronel Irineu de Castro, 152 - Tatuapé. At the time of the birth, the mother was twenty years old. The paternal grandparents are FRANCISCO CORREIA LIMA and MARIA LUCINDO DE OLIVEIRA, and the maternal are FRANCISCO RENATO DE OLIVEIRA and MARIA MOREIRA DE OLIVEIRA. Nothing further was declared. Having been read and found correct, the declarant (ID 5.293.767 - SP) and the witnesses signed: Raimundo da Costa Rego, Brazilian, of legal age, salesman, married, residing at Rua Cristóvão Lins, 318 - Tucuruvi (ID 5.187.938 - SP), and Luiz de Santana, Brazilian, of legal age, driver, single, residing at Rua Gonçalves Ribeiro, 429 - São Miguel (ID 11.063.450 - SP). I, Iole da Graça Roussine, authorized clerk, wrote it. I, Noêmia de Lourdes André, Deputy Registrar, subscribed it. (signed) SEVERIANO CORREIA LIMA // RAIMUNDO DA COSTA RÊGO // LUIZ DE SANTANA. On the left margin of the entry appears a stamp bearing the following wording: FEES: Cr$450.00. RETIREMENT FUND CONTRIBUTION 10 PERCENT, PAID. On the right margin of the entry appears the following: Married RENATO MORANDIM in Mogi das Cruzes, in this State, on 09/25/2010, he kept the same name and she started signing as: CINTIA DE OLIVEIRA LIMA MORANDIM, pursuant to the record drawn up in Book B-103, page 252, No. 41378, and the communication received from the responsible Registrar. São Paulo, 10/06/2010. I, Elizete Pires da Costa, authorized clerk. This certificate is a true and complete copy of the original record, except for personal data concerning racial or ethnic origin, religious belief, political opinion, membership in a trade union or religious, philosophical, or political organization, data concerning health or sex life, and genetic or biometric data, considered sensitive personal data pursuant to Article 5, II, of Law 13.709/2018, the disclosure of which is prohibited without judicial authorization.

CNS No. 115139
CIVIL REGISTRY OFFICE OF NATURAL PERSONS OF THE 10TH SUBDISTRICT - BELENZINHO
São Paulo - São Paulo
Jessé Alves dos Santos
Civil Registrar
Rua Conselheiro Cotegipe, No. 468 - Belenzinho
ZIP Code: 03058-000 - São Paulo - São Paulo



The content of this certificate is true and I certify.
São Paulo, March 25, 2026.

----//signature//----

Juliana Andreo Dias Medeiros
Authorized Clerk
Fees:
To the Registrar: R$76.83; ISS (*Service Tax*): R$1.60; To the Department of Finance: R$15.37; Total: R$93.80.
Typed by: JULIANA
Verified and Printed by: JULIANA ANDREO

10TH CIVIL REGISTRY OFFICE – BELENZINHO
Rua Conselheiro Cotegipe, 468
São Paulo - São Paulo Phone: (11) 2695-9133
Juliana Andreo Dias Medeiros
Clerk

IA 016018991

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 17, 2026.

Selo Digital nº: 1151392CE000000040481026Y

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REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO INTEIRO TEOR DE NASCIMENTO

Nome

CINTIA DE OLIVEIRA LIMA

Número do CPF

288.287.308-54

Matrícula

115139 01 55 1982 1 00044 206 0052335-11

Esta Unidade de Serviço de Registro Civil das Pessoas Naturais do 10° Subdistrito do Belenzinho, Comarca da Capital, no uso de suas atribuições, CERTIFICA que a pedido verbal e requerimento de RENATO MORANDIM, faz extrair do livro de NASCIMENTO A-44, fls. 206, Termo N° 52.335, o seguinte:Em onze de janeiro de mil novecentos e oitenta e dois, neste decimo subdistrito, Comarca da Capital em cartório compareceu SEVERIANO CORREIA LIMA, garçon, natural do Estado do Ceará e, perante as testemunhas adiante nomeadas e no fim assinadas, declarou que, no dia oito do corrente, às dezesseis horas e vinte minutos, à Casa Maternal e da Infancia Dona Leonor Mendes de Barros, neste subdistrito nasceu CINTIA DE OLIVEIRA LIMA do sexo feminino, filha dele declarante e de LUCIVANDA MOREIRA DE OLIVEIRA, prendas domesticas, natural do Estado do Ceará, do estado civil solteiros e residentes á rua Coronel Irineu de Castro, cento e cinquenta e dois - Tatuapé. Estava a genitora, na ocasião deste parto, com vinte anos de idade, completos. São avós paternos FRANCISCO CORREIA LIMA e MARIA LUCINDO DE OLIVEIRA e maternos FRANCISCO RENATO DE OLIVEIRA e MARIA MOREIRA DE OLIVEIRA. Nada mais declarou. Lido e achado conforme, assina o declarante (RG 5.293.767 - SP) e as testemunhas: Raimundo da Costa Rego, brasileiro, maior, vendedor, casado, reside à rua Cristovão Lins, 318 - Tucuruvi (RG 5.187.938 - SP) e Luiz de Santana, brasileiro, maior, motorista, solteiro, reside à rua Gonçalves Ribeiro, 429 - São Miguel (RG 11.063.450 - SP). Eu, Iole da Graça Roussine escrevente habilitada o escrevi. Eu, Noêmia de Lourdes André Oficial maior o subscrevo. (a.a) SEVERIANO CORREIA LIMA // RAIMUNDO DA COSTA RÊGO // LUIZ DE SANTANA. À margem esquerda do termo consta um carimbo com os seguintes dizeres: EMOLUMENTOS Cr$ 450,00 TAXA DE APOSENTADORIA 10 POR CENTO, FOI PAGA POR VERBA. À margem direita do termo constam os seguintes dizeres: Casou-se em Mogi das Cruzes, deste Estado, em 25/09/2010, com RENATO MORANDIM, o qual continuou com o mesmo nome e ela passou a assinar: CINTIA DE OLIVEIRA LIMA MORANDIM conforme termo lavrado no livro B-103, fls. 252, n° 41378 e comunicação do Oficial responsável. São Paulo, 06/10/2010. Eu, Elizete Pires da Costa, escrevente autorizada. Esta certidão é cópia fiel e integral do assento, com exceção do elemento de dado pessoal sobre origem racial ou étnica, convicção religiosa, opinião política, filiação a sindicato ou a organização de caráter religioso, filosófico ou político, dado referente à saúde ou à vida sexual, dado genético ou biométrico, considerado dado sensível, nos termos do art. 5°, II, da Lei 13.709/2018, cuja publicidade é proibida sem autorização judicial.

CNS n° 115139
OFICIAL REG. CIVIL P. N. DO 10. SUBDISTRITO - BELENZINHO
São Paulo - SP
Jessé Alves dos Santos
Oficial de Registro Civil
Rua Conselheiro Cotegipe, n° 468 - Belenzinho
CEP 03058000- São Paulo - SP

O conteúdo da certidão é verdadeiro. Dou fé.

São Paulo, 25 de março de 2026.

Juliana Andreo Dias Medeiros
Escrevente Autorizada
Emolumentos
Ao Oficial: R$ 76,83 ISS: R$ 1,60 A Sec. Faz. R$ 15,37 Total: R$ 93,80.
Digitado por: JULIANA
Conferido e Impresso por: JULIANA ANDREO

10° REGISTRO CIVIL - BELENZINHO
R: Conselheiro Cotegipe, 468
S. Paulo - SP Tel: (11) 2695-9133
Juliana Andreo Dias Medeiros
Escrevente

10° OFICIAL DE REGISTRO CIVIL DAS PESSOAS NATURAIS DO SUBDISTRITO BELENZINHO
Rua Conselheiro Cotegipe nº 468 - CEP 03058-000 - Belenzinho - São Paulo / SP - FONE: 11) 2694-4328
Jessé Alves dos Santos - Oficial

Reconheço por semelhança a firma supra de: (1) JULIANA ANDREO DIAS MEDEIROS, em documentos SEM VALOR econômico, dou fé.
São Paulo, 25 de março de 2026. - 20101617112645002385 77 - 020908
Em Test°
CLAUDIA POLIACOV SIMÕES - Escrevente. [Qtd 1 | Total R$ 8,94].
Selo(s): 1 Ato:S11089AA - 0721284

"VÁLIDO P... E/OU RASURAS"

115139
FIRMA 1
S11089AA0721284

IA016018991

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

-----//Signature//----
REGISTRAR AND NOTARY PUBLIC DINAMARCO
Daniela Toso
Authorized Clerk

FULL BIRTH CERTIFICATE

Name:

LUCAS LIMA MORANDIM

Registration:

117838 01 55 2011 1 00404 136 0180413-72

RODRIGO VALVERDE DINAMARCO, Civil Registrar of Natural Persons and Notary Public of the 30th Subdistrict - Ibirapuera, District, City and Judicial District of the Capital of the State of São Paulo, Capital, Federative Republic of Brazil, in accordance with the law, etc.

HEREBY CERTIFIES that, upon examining the birth record books kept at this Registry Office, in number A-404, page 136, on June 20, 2011, found the following record, the full contents of which are as follows: "**BIRTH RECORD * BOOK A-404 * PAGE 136 * No. 180413**. On June 20, 2011, at this Civil Registry Office of Natural Persons of the 30th Subdistrict, Ibirapuera, city and judicial district of São Paulo, State of São Paulo, I hereby record the birth registration pursuant to article 32.2 of Administrative Rule 25/2005 of the Judicial Administrative Department, based on the birth declaration, filed herein under No. 1324/11, **in which the father appeared as declarant**, having presented the Live Birth Certificate – DNV No. 30514070309, which states that, on June eighteenth (18th), two thousand eleven (2011), at twenty hours and fifty-eight minutes (8:58 p.m.), at Israelita Albert Einstein Hospital, in this subdistrict, São Paulo/São Paulo, a male child was born, who was given the name **LUCAS LIMA MORANDIM**, son of the declarant **RENATO MORANDIM**, Brazilian, 43 years old, entrepreneur, born in São Paulo, State of São Paulo, ID No. 15441366 SSP/SP, and **CINTIA DE OLIVEIRA LIMA MORANDIM**, Brazilian, 29 years old, homemaker, born in São Paulo, State of São Paulo, ID No. 32.526.937-3-SSP/SP, residing at Estrada do Itapevi, 100, apartment 901, Lot 23, Ecopark, Mogi das Cruzes/São Paulo; the paternal grandparents are **GERALDO MORANDIM** and **RUTH BERNARDES MORANDIM**, and the maternal grandparents are **SEVERIANO CORREIA LIMA** and **LUCIVANDA MOREIRA DE OLIVEIRA**. In compliance with the Law, no fee was charged for this registration or its certificate. Nothing further was declared. I, (signed) Viviane Souto Magalhães, Clerk, wrote it. I, (signed) Márcia Cristina Pestana Dainese, authorized clerk, subscribed it." **NOTHING FURTHER** was contained in the said birth record, from which this certificate has been extracted, in full conformity with the original, to which I refer and certify. (fees: R$47.10 - Ipesp (*São Paulo State Social Security Institute*) - R$9.41; ISS *(Service Tax)* - R$0.96 - Total R$57.47). São Paulo, October 11, 2016. I, Daniela Toso, Authorized Clerk, typed and signed it. I, -----//Signature//----, subscribed and signed it.

Civil Registry of Natural Persons and
Notary Public of the 30th Subdistrict – Ibirapuera

Rodrigo Valverde Dinamarco
Registrar and Notary Public

City and Judicial District of São Paulo
State of São Paulo

Avenida Pe. Antônio José dos Santos, 1568
ZIP Code: 04563-004 – Phone 4506-3030

-----//Signature//----

REGISTRAR AND NOTARY PUBLIC DINAMARCO

REGISTRAR AND NOTARY PUBLIC DINAMARCO
Daniela Toso
Authorized Clerk

VERIFIED BY
Bruno W

11783-8 - AA 000086576

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 17, 2026.

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

REGISTRADOR E TABELIÃO DINAMARCO
Daniela Toso
Escrevente Autorizada

CERTIDÃO DE NASCIMENTO em ***INTEIRO TEOR***

Nome:
LUCAS LIMA MORANDIM
Matrícula:
117838 01 55 2011 1 00404 136 0180413-72

RODRIGO VALVERDE DINAMARCO, Oficial de Registro Civil das Pessoas Naturais e Tabelião de Notas do 30º Subdistrito – Ibirapuera, Distrito, Município e Comarca da Capital do Estado de São Paulo, Capital, República Federativa do Brasil, na forma da Lei, etc.

C E R T I F I C A, que revendo na Serventia a seu cargo, os livros de nascimento nela existentes, no de número A-404, às fls. 136, no dia 20 de junho de 2011, verificou constar o assento cujo inteiro teor é o seguinte: "**TERMO DE NASCIMENTO * LIVRO A-404 * FLS. 136 * Nº 180413**. Em 20 de junho de 2011, neste Ofício de Registro Civil das Pessoas Naturais do 30º Subdistrito, Ibirapuera, município e comarca de São Paulo, Estado de São Paulo, faço o registro de nascimento nos termos do artigo 32.2 do Provimento 25/2005 da Corregedoria Geral de Justiça de acordo com a declaração de nascimento, aqui arquivada sob o nº 1324/11, **onde foi declarante o pai** , tendo sido apresentada a declaração de nascido vivo – DNV nº 30514070309, e consta que, no dia dezoito (18) de junho de dois mil e onze (2011), às vinte horas e cinquenta e oito minutos (20:58 h) no Hospital Israelita Albert Einstein, neste subdistrito, São Paulo/SP, nasceu uma criança do sexo masculino, que recebeu o nome de **LUCAS LIMA MORANDIM** filho dele declarante **RENATO MORANDIM**, nacionalidade brasileira, de 43 anos de idade, profissão empresário, natural de São Paulo, Estado de São Paulo, RG. Nº 15441366 SSP/SP, e de **CINTIA DE OLIVEIRA LIMA MORANDIM**, nacionalidade brasileira, de 29 anos de idade, profissão do lar, natural de São Paulo, Estado de São Paulo, RG. Nº 32.526.937-3-SSP/SP, residentes na Estrada do Itapevi, 100, apartamento 901, Lote 23, Ecopark, Mogi das Cruzes/SP; sendo avós paternos **GERALDO MORANDIM** e **RUTH BERNARDES MORANDIM** e avós maternos **SEVERIANO CORREIA LIMA** e **LUCIVANDA MOREIRA DE OLIVEIRA**. Em obediência à Lei, nada foi cobrado por este registro e sua certidão. Nada mais foi declarado. Eu, (a.) Viviane Souto Magalhães, Escrevente, escrevi. Eu, (a.) Márcia Cristina Pestana Dainese, escrevente autorizada, subscrevo." **NADA MAIS**, era o que continha em dito assento de nascimento, da qual fiz extrair a presente certidão em tudo conforme ao original ao qual me reporto e dou fé. (emolumentos: R$47,10 – Ipesp R$9,41 – ISS R$0,96 - Total R$57,47). São Paulo, 11 de Outubro de 2016. Eu, Daniela Toso, Escrevente Autorizada, a digitei e assino. Eu _____, a subscrevo e assino.

Oficial de Registro Civil das Pessoas Naturais e
Tabelião de Notas do 30º Subdistrito – Ibirapuera

Rodrigo Valverde Dinamarco
Registrador e Tabelião

Município e Comarca de São Paulo
Estado de São Paulo

Av. Pe. Antonio José dos Santos, 1568
CEP: 04563-004 – Tel. 4506-3030

REGISTRADOR E TABELIÃO DINAMARCO

REGISTRADOR E TABELIÃO DINAMARCO
Daniela Toso
Escrevente Autorizada

CONFERIDO POR
Bruna W

11783-8 - AA 000086576

11783-8 / 084001 - 087000 - 087016

GC959877

Assinatura do titular / Signature du titulaire
Bearer's signature / Firma del titular

Este passaporte deve ser assinado pelo titular, salvo em caso de incapacidade.

Ce passeport doit être signé par le titulaire, sauf en cas d'incapacité.

This passport must be signed, except where the bearer is unable to do so.

Este pasaporte debe ser firmado por el titular, salvo en caso de incapacidad.

REPÚBLICA FEDERATIVA DO BRASIL

PASSAPORTE
PASSPORT



TIPO / TYPE: P
PAÍS EMISSOR / ISSUING COUNTRY: BRA
PASSAPORTE Nº / PASSPORT No.: GC959877

SOBRENOME / SURNAME:
DE OLIVEIRA LIMA MORANDIM

NOME / GIVEN NAMES:
CINTIA

NACIONALIDADE / NATIONALITY:
BRASILEIRO(A)

DATA DO NASCIMENTO / DATE OF BIRTH:
08 JAN/JAN 1982

IDENTIDADE Nº / PERSONAL No.:

SEXO / SEX: F

NATURALIDADE / PLACE OF BIRTH:
SÃO PAULO/SP

FILIAÇÃO / FILIATION:
SEVERIANO CORREIA LIMA

LUCIVANDA MOREIRA DE OLIVEIRA

DATA DE EXPEDIÇÃO / DATE OF ISSUE:
15 SET/SEP 2021

AUTORIDADE / AUTHORITY:
NUPAS/SR/SP

VALIDO ATÉ / DATE OF EXPIRY:
14 SET/SEP 2031

P<BRADE<OLIVEIRA<LIMA<MORANDIM<<CINTIA<<<<<<
GC959877<7BRA8201087F3109144<<<<<<<<<<<<<<04

Lucas Lima Morandim

Assinatura do titular / *Signature du titulaire / Bearer's signature / Firma del titular*

REPÚBLICA FEDERATIVA DO BRASIL

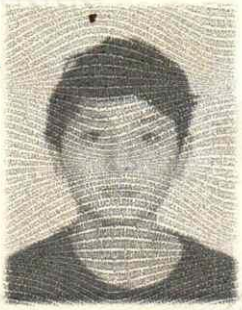
GI389354

Este passaporte deve ser assinado pelo titular, salvo em caso de incapacidade.

Ce passeport doit être signé par le titulaire, sauf en cas d'incapacité.

This passport must be signed, except where the bearer is unable to do so.

Este pasaporte debe ser firmado por el titular, salvo en caso de incapacidad.



PASSAPORTE
PASSPORT

REPÚBLICA FEDERATIVA DO BRASIL

TIPO / *TYPE*: P
PAÍS EMISSOR / *ISSUING COUNTRY*: BRA
PASSAPORTE Nº / *PASSPORT No.*: GI389354

SOBRENOME / *SURNAME*
LIMA MORANDIM

NOME / *GIVEN NAMES*
LUCAS

NACIONALIDADE / *NATIONALITY*
BRASILEIRO(A)

DATA DO NASCIMENTO / *DATE OF BIRTH*: 18 JUN/JUN 2011
CPF / *PERSONAL NUMBER*: 443331348-38

SEXO / *SEX*: M
NATURALIDADE / *PLACE OF BIRTH*: SÃO PAULO/SP

FILIAÇÃO / *FILIATION*
CINTIA DE OLIVEIRA LIMA MORANDIM

RENATO MORANDIM

O titular, enquanto menor, dependerá de autorização, na forma da lei, para viajar desacompanhado ou apenas com um dos pais, indistintamente.

DATA DE EXPEDIÇÃO / *DATE OF ISSUE*: 07 DEZ/DEC 2023
AUTORIDADE / *AUTHORITY*: SR/PF/SP
VALIDO ATÉ / *DATE OF EXPIRY*: 06 DEZ/DEC 2028





P<BRALIMA<MORANDIM<<LUCAS<<<<<<<<<<<<<<<<<<<<

GI389354<2BRA1106183M2812069443331348 38<<<04

VISTOS VISAS

UNITED STATES OF AMERICA

VISA



Issuing Post Name
SAO PAULO

Control Number
20231017510006

Surname
DE OLIVEIRA LIMA MORANDIM

Given Name
CINTIA

Visa Type /Class
R B1/B2

Passport Number
GC959877

Sex
F

Birth Date
08JAN1982

Nationality
BRZL

Entries
M

Issue Date
17APR2023

Expiration Date
10APR2033

1000

Annotation
T4046095

**

VNUSADE<OLIVEIRA<LIMA<MORANDIM<<CINTIA<<<<<<

GC959877<7BRA8201087F3304101B3SPL3HCZJ342254

VISTOS VISAS

