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) Sueli	Middle Name (if any) N/A	Family Name (Last Name) ISHIMATSU SUGIURA
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)
Credit Card Holder's Billing Address:		
Street Number and Name	Apt. Ste. Flr. ☐ ☐ ☐	Number
City or Town	State	ZIP Code
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number	Credit Card Holder's Email Address	

Credit Card Information		
Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount $ 715.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

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Applicant's/Petitioner's/Requester's Information (Full Legal Name)		
Given Name (First Name) Sueli	Middle Name (if any) N/A	Family Name (Last Name) ISHIMATSU SUGIURA
Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)		
Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)
Credit Card Holder's Billing Address:		
Street Number and Name	Apt. Ste. Flr. ☐ ☐ ☐	Number
City or Town	State	ZIP Code
Credit Card Holder's Signature and Contact Information:		
Credit Card Holder's Signature		
Credit Card Holder's Daytime Telephone Number	Credit Card Holder's Email Address	

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		

YOUSA
LAW FIRM

EB-2 IMMIGRANT PETITION
WITH REQUEST FOR A NATIONAL INTEREST WAIVER

Petitioner: SUGIURA, SUELI ISHIMATSU

San Diego, CA - PO Box 90487

TABLE OF CONTENTS

Petitioner: **SUGIURA, Sueli Ishimatsu**
Type of Petition: **I-140, EB-2 National Interest Waiver**
Classification Sought: **Immigration and Nationality Act 203(b)(2)(B)**

Forms	• Form G-1450 in the amount of $715 towards I-140 form filling fee • Form G-1450 in the amount of $300 towards Asylum Program Fee • Form G-1145 • Form G-28 • Form I-140 • ETA-9089
Petition Cover Letter	• Summary of Cover Letter • Petition Cover Letter • Exhibit List
Exhibit A	Resume
Exhibit B **ELIGIBILITY CRITERIA**	**Advanced Degree:** • Bachelor's degree of Computer Science from Unioeste University in Brazil, and transcripts and corresponding translation • Postgraduate Specialization Program in Object-based systems design and development for internet environments from Federal Center for technological Education of Parana - Brazil and transcripts and corresponding translation • Academic Evaluation • Work Records: - Letters of employers - Company records
Exhibit C **NATIONAL INTEREST WAIVER**	**C.I – First Prong – Substantial Merit and National Importance:** • Business Plan for Ishimatsu Digital Solutions • Research and Government Initiatives Supporting the Business **C.II – Second Prong – Well-Positioned to Advance the Proposed Endeavor:** • All the documents of Exhibit B • All courses • Certification - PMP certificate - Scrum certificate - About the certifications • Income Tax and Monthly Pay Statement

	• Average Salary Comparisons
	• Letters of Support
	- Ms. Bruna Pereira dos Santos
	- Mr. Bruno Trisotto Marchi
	- Ms. Camila de Almeida
	- Ph.D. Fabiano Damin
	- Ms. Claudia Helenice de Andrade Kudlavies
	- Ms. Giselle Cristina Tercariol Dentelo
	• Financial Feasibility
	  • Letter and statement from Fabio Hiroshi Sugiura
	  • Statement from Sueli Sugiura
	  • Currency Conversion

<u>Exhibit D</u> **PERSONAL DOCUMENTS**	• Birth Certificate and Corresponding Translation • Marriage Certificate and Corresponding Translation • Passport's Biometrics Page • US Visa • Derivative's Passport Biometrics • Derivative's Birth Certificate and Corresponding Translation • US Visa

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
ISHIMATSU SUGIURA	**Sueli**	**N/A**

Email Address	Mobile Phone Number (Text Message)
suelishimatsu@gmail.com	

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

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 _____, 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-140, ETA 9089

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): ISHIMATSU SUGIURA

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

6.c. Middle Name: N/A

7.a. Name of Entity (if applicable)

N/A

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

N/A

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

+55 (41) 98802-6108

11. Mobile Telephone Number (if any)

+55 (41) 98802-6108

12. Email Address (if any)

suelishimatsu@gmail.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

➡ [signature]

2.b. Date of Signature (mm/dd/yyyy) 03/19/2026

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

[signature]

1.b. Date of Signature (mm/dd/yyyy) 03/19/2026

2.a. Signature of Law Student or Law Graduate

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

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): ISHIMATSU SUGIURA

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

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

Immigrant Petition for Alien Workers

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

USCIS Form I-140
OMB No. 1615-0015
Expires 02/28/2027

For USCIS Use Only	Fee Stamp	Priority Date	Consulate	Action Block

Classification

- ☐ 203(b)(1)(A) Alien of Extraordinary Ability
- ☐ 203(b)(1)(B) Outstanding Professor or Researcher
- ☐ 203(b)(1)(C) Multinational Executive or Manager
- ☐ 203(b)(2) Member of Professions with Advanced Degree/Exceptional Ability
- ☐ 203(b)(3)(A)(i) Skilled Worker
- ☐ 203(b)(3)(A)(ii) Professional
- ☐ 203(b)(3)(A)(iii) Other Worker

Certification

- ☐ National Interest Waiver (NIW)
- ☐ Schedule A, Group I
- ☐ Schedule A, Group II

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	0 0 7 4 9 2 6 2 5 4 3 8

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

Part 1. Information About the Person or Organization Filing This Petition

If an individual is filing this petition, answer **Item Numbers 1.a. - 1.c.** If a company or organization is filing this petition, answer **Item Number 2.**

1.a. Family Name (Last Name): ISHIMATSU SUGIURA

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

1.c. Middle Name: N/A

2. Company or Organization Name:

Mailing Address *(USCIS ZIP Code Lookup)*

3.a. In Care Of Name: Otavio Haverroth Silva

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

3.c. ☐ Apt. ☐ Ste. ☐ Flr.

3.d. City or Town: San Diego

3.e. State: CA **3.f.** ZIP Code: 92169

3.g. Province:

3.h. Postal Code:

3.i. Country: USA

Other Information

4. IRS Employer Identification Number (EIN) ►

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

6. 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

7. U.S. Social Security Number (SSN) (if any) ►

8. USCIS Online Account Number (if any) ►

Part 2. Petition Type

This petition is being filed for (select **only one** box):

1.a. ☐ An alien of extraordinary ability.

1.b. ☐ An outstanding professor or researcher.

1.c. ☐ A multinational executive or manager.

1.d. ☐ A member of the professions holding an advanced degree or an alien of exceptional ability (who is **NOT** seeking a National Interest Waiver (NIW)).

1.e. ☐ A professional (at a minimum, possessing a bachelor's degree or a foreign degree equivalent to a U.S. bachelor's degree).

Part 2. Petition Type (continued)

1.f. ☐ A skilled worker (requiring at least two years of specialized training or experience).

1.g. ☐ Any other worker (requiring less than two years of training or experience).

1.h. ☒ An alien applying for an NIW (who **IS** a member of the professions holding an advanced degree or an alien of exceptional ability).

This petition is being filed (select **only one** box):

2.a. ☐ To amend a previously filed petition.

Previous Petition Receipt Number

►

2.b. ☐ For the Schedule A, Group I or II designation.

Part 3. Information About the Person for Whom You Are Filing

1.a. Family Name (Last Name): ISHIMATSU SUGIURA

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

1.c. Middle Name: N/A

Mailing Address

2.a. In Care Of Name: Otavio Haverroth Silva

2.b. Street Number and Name: PO Box 90487

2.c. ☐ Apt. ☐ Ste. ☐ Flr.

2.d. City or Town: San Diego

2.e. State: CA 2.f. ZIP Code: 92169

2.g. Province:

2.h. Postal Code:

2.i. Country: USA

Other Information

3. Date of Birth (mm/dd/yyyy): 03/30/1980

4. City/Town/Village of Birth: Sao Paulo

5. State or Province of Birth: Sao Paulo

6. Country of Birth: Brazil

7. Country of Citizenship or Nationality: Brazil

8. Alien Registration Number (A-Number) (if any) ► A-

9. U.S. SSN (if any) ►

Information About His or Her Last Arrival in the United States

If the person for whom you are filing is in the United States, provide the following information.

10. Date of Last Arrival (mm/dd/yyyy)

11.a. Form I-94 Arrival-Departure Record Number ►

11.b. Expiration Date of Authorized Stay Shown on Form I-94 (mm/dd/yyyy)

11.c. Status on Form I-94 (for example, class of admission, or paroled, if paroled)

12. Passport Number

13. Travel Document Number

14. Country of Issuance for Passport or Travel Document

15. Expiration Date for Passport or Travel Document (mm/dd/yyyy)

Part 4. Processing Information

Provide the following information for the person named in **Part 3.** (select **only one** box):

1.a. ☒ Alien will apply for a visa abroad at a U.S. Embassy or U.S. Consulate at:

1.b. City or Town: Rio de Janeiro

1.c. Country: Brazil

2.a. ☐ Alien is in the United States and will apply for adjustment of status to that of lawful permanent resident.

Part 4. Processing Information (continued)

2.b. Alien's current country of residence or, if now in the United States, last country of permanent residence abroad.

If you provided a United States address in **Part 3.**, provide the person's foreign address in **Item Numbers 3.a. - 3.f.**:

3.a. Street Number and Name: 573 Arcesio Correia Lima

3.b. ☐ Apt. ☐ Ste. ☐ Flr. 3

3.c. City or Town: Curitiba

3.d. Province: Parana

3.e. Postal Code: 82630130

3.f. Country: Brazil

If the person's native alphabet is other than Roman letters, type or print the person's foreign name and address in the native alphabet in **Item Numbers 4.a. - 4.c.**:

4.a. Family Name (Last Name): N/A

4.b. Given Name (First Name): N/A

4.c. Middle Name: N/A

Mailing Address

5.a. In Care Of Name

5.b. Street Number and Name

5.c. ☐ Apt. ☐ Ste. ☐ Flr.

5.d. City or Town

5.e. Province

5.f. Postal Code

5.g. Country

If you answer "Yes" to **Item Numbers 6.a. - 10.**, provide the case number, office location, date of decision, and disposition of the decision in the space provided in **Part 11. Additional Information**.

6.a. Are you filing any other petitions or applications with this Form I-140? ☐ Yes ☒ No

6.b. If you answered "Yes" **to Item Number 6.a.**, select all applicable boxes:

- ☐ Form I-485
- ☐ Form I-131
- ☐ Form I-765
- ☐ Other (Provide an explanation in **Part 11. Additional Information.**)

7. Is the person for whom you are filing in removal proceedings? ☐ Yes ☒ No

8. Has any immigrant visa petition ever been filed by or on behalf of this person? ☐ Yes ☒ No

9. Are you filing this petition without an original labor certification because the original labor certification was previously submitted in support of another Form I-140? ☐ Yes ☒ No

10. If you are filing this petition without an original labor certification, are you requesting that U.S. Citizenship and Immigration Services (USCIS) request a duplicate labor certification from the Department of Labor (DOL)? ☐ Yes ☒ No

Part 5. Additional Information About the Petitioner

Type of petitioner (select **only one** box):

1.a. ☐ Employer

1.b. ☒ Self

1.c. ☐ Other (For example, Lawful Permanent Resident, U.S. citizen or any other person filing on behalf of the alien)

If a company or an organization is filing this petition, provide the following information:

2. Type of Business

3. Date Established (mm/dd/yyyy)

4. Current Number of U.S. Employees

5. Gross Annual Income $

6. Net Annual Income $

7. NAICS Code ▶

8. Labor Certification DOL Case Number

Part 5. Additional Information About the Petitioner (continued)

9. Labor Certification DOL Filing Date (mm/dd/yyyy)

10. Labor Certification Expiration Date (mm/dd/yyyy)

If an individual is filing this petition, provide the following information.

11. Occupation: Senior Project Manager

12. Annual Income: $

Part 6. Basic Information About the Proposed Employment

1. Job Title: General and Operations Managers

2. SOC Code: ▶ 11 - 1021

3. Nontechnical Job Description: See page 8.

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

5. If the answer to **Item Number 4.** is "No," how many hours per week for the position?

6. Is this a permanent position? ☒ Yes ☐ No

7. Is this a new position? ☐ Yes ☒ No

8. Wages (Specify hour, week, month, or year): $ 110,000.00 per year

Worksite Location

For **Item Numbers 9.a. - 9.e.**, provide the address where the person will work if different from the address provided in **Part 1.**

9.a. Street Number and Name: To be determined

9.b. ☐ Apt. ☐ Ste. ☐ Flr.

9.c. City or Town: To be determined

9.d. State: TX 9.e. ZIP Code

Part 7. Information About the Spouse and All Children of the Person for Whom You Are Filing

For **Part 7.**, provide information on the spouse and all children related to the individual for whom you are filing this petition. Also, note if the individual will apply for a visa abroad or adjustment of status as the dependent of the individual for whom the petition is filed. If you need extra space to provide information about additional family members, use the space provided in **Part 11. Additional Information**.

Person 1

1.a. Family Name (Last Name): SUGIURA

1.b. Given Name (First Name): Fabio Hiroshi

1.c. Middle Name: N/A

2. Date of Birth (mm/dd/yyyy): 09/28/1977

3. Country of Birth: Brazil

4. Relationship: Spouse

5. Is he or she applying for adjustment of status? ☐ Yes ☒ No

6. Is he or she applying for a visa abroad? ☒ Yes ☐ No

Person 2

7.a. Family Name (Last Name): SUGIURA

7.b. Given Name (First Name): Benicio Sadao

7.c. Middle Name: N/A

8. Date of Birth (mm/dd/yyyy): 01/21/2013

9. Country of Birth: Brazil

10. Relationship: Son

11. Is he or she applying for adjustment of status? ☐ Yes ☒ No

12. Is he or she applying for a visa abroad? ☒ Yes ☐ No

Part 7. Information About Spouse and All Children of the Person for Whom You Are Filing (continued)

Person 3

13.a. Family Name (Last Name)

13.b. Given Name (First Name)

13.c. Middle Name

14. Date of Birth (mm/dd/yyyy)

15. Country of Birth

16. Relationship

17. Is he or she applying for adjustment of status? ☐ Yes ☐ No

18. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Person 4

19.a. Family Name (Last Name)

19.b. Given Name (First Name)

19.c. Middle Name

20. Date of Birth (mm/dd/yyyy)

21. Country of Birth

22. Relationship

23. Is he or she applying for adjustment of status? ☐ Yes ☐ No

24. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Person 5

25.a. Family Name (Last Name)

25.b. Given Name (First Name)

25.c. Middle Name

26. Date of Birth (mm/dd/yyyy)

27. Country of Birth

28. Relationship

29. Is he or she applying for adjustment of status? ☐ Yes ☐ No

30. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Person 6

31.a. Family Name (Last Name)

31.b. Given Name (First Name)

31.c. Middle Name

32. Date of Birth (mm/dd/yyyy)

33. Country of Birth

34. Relationship

35. Is he or she applying for adjustment of status? ☐ Yes ☐ No

36. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Part 8. Contact Information, Certification, and Signature of the Petitioner or Authorized Signatory

Petitioner or Authorized Signatory's Contact Information

1.a. Petitioner's or Authorized Signatory's Family Name (Last Name)

ISHIMATSU SUGIURA

1.b. Petitioner's or Authorized Signatory's Given Name (First Name)

Sueli

2. Petitioner's or Authorized Signatory's Title

3. Petitioner's or Authorized Signatory's Daytime Telephone Number

4. Petitioner's or Authorized Signatory's Mobile Telephone Number (if any)

5. Petitioner's or Authorized Signatory's Email Address (if any)

suelishimatsu@gmail.com

Petitioner's or Authorized Signatory's Certification and Signature

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

a. I reviewed and provided or authorized all of the responses and information in my petition;

b. I understood all of the responses and information contained in, and submitted with, my petition; and

c. All of the responses and information were complete, true, and correct at the time of filing

Furthermore, I authorize the release of any information from any and all of my records as authorized signatory and the petitioner's records that USCIS may need to determine the petitioner's eligibility for an immigration request and to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

6.a. Petitioner's or Authorized Signatory's Signature

6.b. Date of Signature (mm/dd/yyyy) 03/19/2026

Part 9. Interpreter's Contact Information, Certification, and Signature

Interpreter's Full Name

1.a. Interpreter's Family Name (Last Name)

1.b. Interpreter's Given Name (First Name)

2. Interpreter's Business or Organization Name

Interpreter's Contact Information

3. Interpreter's Daytime Telephone Number

4. Interpreter's Mobile Telephone Number (if any)

5. Interpreter's Email Address (if any)

Interpreter's Certification and Signature

I certify, under penalty of perjury, that I am fluent in English and , and I have interpreted every question on the petition and Instructions and interpreted the petitioner's or authorized signatory's answers to the questions in that language, and the petitioner or authorized signatory informed me that they understood every instruction, question, and answer on the petition.

6.a. Interpreter's Signature

6.b. Date of Signature (mm/dd/yyyy)

Part 10. Contact Information, Certification, and Signature of the Person Preparing this Petition, if Other Than the Petitioner or Authorized Signatory

Preparer's Full Name

1. Preparer's Family Name (Last Name)

HAVERROTH SILVA

Preparer's Given Name (First Name)

Otavio

2. Preparer's Business or Organization Name

HS Law Corp

Preparer's Contact Information

3. Preparer's Daytime Telephone Number

5102419336

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

5102419336

5. Preparer's Email Address (if any)

otavio@legalhs.com

Preparer's Certification and Signature

I certify, under penalty of perjury, that I prepared this petition for the petitioner or authorized signatory at their request and with express consent and that all of the responses and information contained in and submitted with the petition are complete, true, and correct and reflects only information provided by the petitioner or authorized signatory. The petitioner or authorized signatory reviewed the responses and information and informed me that they understand the responses and information in or submitted with the petition.

6. Preparer's Signature



Date of Signature (mm/dd/yyyy) 03/19/2026

Part 11. 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): ISHIMATSU SUGIURA

Given Name (First Name): Sueli

Middle Name: N/A

2. IRS EIN ▶

3. Page Number: 4 | Part Number: 6 | Item Number: 3

Oversees the strategic direction and operations, leading modernization initiatives and ensuring project delivery. Manages client relationships, supports technology decisions, and guides company growth aligned with federal digital transformation and cybersecurity goals.

4. Page Number | Part Number | Item Number

5. Page Number | Part Number | Item Number

6. Page Number | Part Number | Item Number

7. Page Number | Part Number | Item Number

Employment OMB Approval: 1205-0451
Expiration Date: 02/28/2029

Application for Permanent Employment Certification
Form ETA-9089 – Final Determination: Permanent Employment Certification Approval
U.S. Department of Labor

PERMANENT EMPLOYMENT CERTIFICATION APPROVAL

A. U.S. Government Agency Use Only

Pursuant to the provisions of Sections 212(a)(5)(A) of the Immigration and Nationality Act, as amended, the Department hereby certifies that there are not sufficient workers who are able, willing, and qualified, and who will be available at the time of application for a visa and admission into the United States and place needed to fill the job opportunities for which certification is sought, and the permanent employment of the foreign worker will not adversely affect the wages and working conditions of workers in the United States similarly employed.

Therefore, by virtue of the signature below, the Department hereby acknowledges granting certification for the following *Application for Permanent Employment Certification* (Form ETA-9089):

1. DOL Case Number		2. Case Status
3. Employer Legal Business Name		4. Employer FEIN
5. Foreign Worker's Last (family) Name		
6. Foreign Worker's First (given) Name		
7. Foreign Worker's Middle Name(s)		
8. Job Title		
9. SOC Code	10. SOC Occupational Title	
Labor Certification Validity Information		
11. Filing Date	12. Determination Date	13. Expiration Date
14. Department of Labor Office of Foreign Labor Certification *(electronic signature)*		

Pursuant to 20 CFR 656, the aforementioned permanent labor certification is valid only for the job opportunity, the foreign worker, and the area of intended employment specified on the approved Form ETA-9089, including all appendices and any modifications approved by the Department. The aforementioned filing date on this approved *Application for Permanent Employment Certification*, established under 20 CFR 656.17(c), may be used as a priority date by the Department of Homeland Security and the Department of State, as appropriate. This approved *Application for Permanent Employment Certification* will expire if not filed in support of *Immigrant Petition for Alien Workers* (Form I-140) with the Department of Homeland Security by the aforementioned expiration date.

The foreign worker covered by this approved *Application for Permanent Employment Certification* has declared under Section B below, under penalty of perjury, that the foreign worker has read and reviewed every page of Appendix A for this approved Form ETA-9089, takes full responsibility for the accuracy of all information contained therein, and intends to accept permanent employment in the job opportunity specified on the approved Form ETA-9089, including all appendices, offered by the employer if granted a visa or an adjustment of status based on this permanent labor certification.

The employer covered by this approved *Application for Permanent Employment Certification* has declared under Section D below under penalty of perjury that it has read and reviewed every page of this approved Form ETA-9089, including all appendices, and takes full responsibility for the accuracy of all information contained therein and all documentation supporting this approved *Application for Permanent Employment Certification*, including any representations made by the employer's authorized preparer, agent or attorney, as applicable.

PERM Case Number: _____ Case Status: _____ Determination Date: _____ Expiration Date: _____

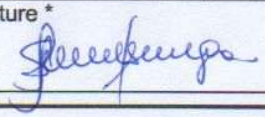
OMB Approval: 1205-0451
Expiration Date:02/28/2029

Application for Permanent Employment Certification
Form ETA-9089 – Final Determination: Permanent Labor Certification Approval
U.S. Department of Labor

B. Foreign Worker Declaration

I declare under penalty of perjury that I have read and reviewed all information contained in Appendix A of this approved Form ETA-9089, and that to the best of my knowledge the information contained therein is true and accurate. *I understand that to knowingly and/or willfully furnish materially false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both (18 U.S.C. 2, 1001, 1546, 1621).*

I **further declare** that I am the person identified under Section A, Fields 5, 6, and 7 above. I did not participate in any activities involving the interviewing or consideration of U.S. workers and intend to accept permanent employment in the job opportunity specified on this approved Form ETA-9089, including all appendices, offered by the employer if granted a visa or an adjustment of status based on this permanent labor certification.

1. Signature *	2. Date Signed *
	03/19/2026

C. Attorney or Agent Declaration

I declare under penalty of perjury that I am an attorney for the employer, or that I am an employee of, or hired by, the employer listed in Section C of the Form ETA-9089, and that I have been designated by that employer in accordance with 20 CFR 656.10(b) to act on its behalf in connection with this application.

I hereby certify that I have provided to the employer the entire Form ETA-9089, appendices, and all supporting documentation for review and to the best of my knowledge the information contained herein is true and accurate, including the employer's declaration regarding activities that I have undertaken on the employer's behalf in connection with this application. *I understand that to knowingly and/or willfully furnish materially false information in the preparation of this form and any supplement hereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both (18 U.S.C. 2, 1001, 1546, 1621).*

1. Attorney or Agent's Last (family) Name *	2. First (given) Name *	3. Middle Initial §
HAVERROTH SILVA	Otavio	N/A
4. Firm/Business Name §		
HS Law Corp		
5. Signature * 		6. Date Signed * 03/19/2026

D. Employer Declaration

I hereby designate the agent or attorney identified in Section C (if any) of the Form ETA-9089 to represent me for the purpose of labor certification and, by virtue of my signature in Field 5 below, **I take full responsibility** for the accuracy of any representations made by my agent or attorney, and my designated preparer identified in Section C above, on every page of the Form ETA-9089, including all appendices, and documentation supporting this application.

I declare under penalty of perjury that I have read and reviewed this application, including every page of the Form ETA-9089, appendices, and supporting documentation, and that to the best of my knowledge the information contained therein is true and accurate. *I understand that to knowingly and/or willfully furnish materially false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both (18 U.S.C. 2, 1001, 1546, 1621).*

1. Last (family) Name *	2. First (given) Name *	3. Middle Initial §
4. Title *		
5. Signature *		6. Date Signed *

For Public Burden Statement, see the Instructions for Form ETA-9089.

PERM Case Number: _____ Case Status: _____ Determination Date: _____ Expiration Date: _____

OMB Approval: 1205-0451
Expiration Date:02/28/2029

Application for Permanent Employment Certification
Form ETA-9089 – Appendix A: Foreign Worker Information
U.S. Department of Labor

FOREIGN WORKER INFORMATION

A. Foreign Worker Contact Information

1. Foreign Worker's Last (family) Name * ISHIMATSU SUGIURA		
2. Foreign Worker's First (given) Name * Sueli		
3. Foreign Worker's Middle Name(s) * N/A		
4. Address 1 *(current)* * 573 Arcesio Correia Lima St		
5. Address 2 *(apartment/suite/floor and number)* § House 3		
6. City * Curitiba	7. State * Parana	8. Postal Code * 82630130
9. Country * Brazil	10. Province § Parana	
11. Date of Birth *(mm/dd/yyyy)* * 03/30/1980	12. Class of Admission * N/A	13. Alien Registration Number (A#) (if applicable) * N/A
14. Country of Birth * Brazil		
15. Country of Citizenship or Nationality * Brazil		

B. Foreign Worker Education §

a. Educational Attainment Information 1

1. Education: U.S. Diploma/Degree attained relevant to the job opportunity ☐ None ☐ High School/GED ☐ Associate ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ■ Other Degree (JD, MD, etc.)	
1a. If "Other Degree" in question 1, specify the diploma/degree attained Graduate	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field) Object-oriented System Design and Development	
1c. Name of Institution that issued the degree/diploma Federal Technological University of Parana	
1d. Name of Country of institution identified in question 1c Brazil	1e. Month/year attained (*mm/yyyy*) 03/2006

b. Educational Attainment Information 2

1. Education: U.S. Diploma/Degree attained relevant to the job opportunity ☐ None ☐ High School/GED ☐ Associate ■ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other Degree (JD, MD, etc.)	
1a. If "Other Degree" in question 1, specify the diploma/degree attained	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field) Computer Science	
1c. Name of Institution that issued the degree/diploma UNIOESTE - Western Parana State University	
1d. Name of Country of Institution identified in question 1c Brazil	1e. Month/year attained (*mm/yyyy*) 04/2003

PERM Case Number: _____ Case Status: _____ Determination Date: _____ Expiration Date: _____

***B. Foreign Worker Education** (continued)*

c. Educational Attainment Information 3

1. Education: U.S. Diploma/Degree attained relevant to the job opportunity ☐ None ☐ High School/GED ☐ Associate ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other Degree (JD, MD, etc.)
1a. If "Other Degree" in question 1, specify the diploma/degree attained
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field)
1c. Name of Institution that issued the degree/diploma

1d. Name of Country of Institution identified in question 1c	1e. Month/year attained (*mm/yyyy*)

d. Educational Attainment Information 4

1. Education: U.S. Diploma/Degree attained relevant to the job opportunity ☐ None ☐ High School/GED ☐ Associate's ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other Degree (JD, MD, etc.)
1a. If "Other Degree" in question 1, specify the diploma/degree attained
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field)
1c. Name of Institution that issued the degree/diploma

1d. Name of Country of Institution identified in question 1c	1e. Month/year attained (*mm/yyyy*)

e. Educational Attainment Information 5

1. Education: U.S. Diploma/Degree attained relevant to the job opportunity ☐ None ☐ High School/GED ☐ Associate's ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other Degree (JD, MD, etc.)
1a. If "Other Degree" in question 1, specify the diploma/degree attained
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field)
1c. Name of Institution that issued the degree/diploma

1d. Name of Country of Institution identified in question 1c	1e. Month/year attained (*mm/yyyy*)

C. Foreign Worker Training Qualifications §

a. Training, Certification(s), and/or License(s) Information 1

1. Name of Institution/School/Training provider Scaled Agile
1a. Name of training, coursework, experience received SAFe 6 Agilist

1b. Training/Certifications/licenses attained (if applicable) CERTIFICATE ID: 90930623-2745 Expiration date: 07/16/2024		
1c. Start date of training (*mm/yyyy*)	1d. End date of training (*mm/yyyy*)	1e. Month/year awarded (*mm/yyyy*) 07/2023

b. Training, Certification(s), and/or License(s) Information 2

1. Name of Institution/School/Training provider Scrum.org		
1a. Name of training, coursework, experience received Professional Scrum Product Owner I		
1b. Training/Certifications/Licenses attained (if applicable)		
1c. Start date of training (*mm/yyyy*)	1d. End date of training (*mm/yyyy*)	1e. Month/year awarded (*mm/yyyy*) 03/2023

c. Training, Certification(s), and/or License(s) Information 3

1. Name of Institution/School/Training provider Scrum.org		
1a. Name of training, coursework, experience received Professional Scrum Master I		
1b. Training/certifications/licenses attained (if applicable)		
1c. Start date of training (*mm/yyyy*)	1d. End date of training (*mm/yyyy*)	1e. Month/year awarded (*mm/yyyy*) 11/2022

D. Foreign Worker Training Qualifications §

a. Skills, Abilities, and Proficiencies 1

1. Name of Employer/Institution/School/Training Provider	
1a. Country	1b. State, Territory, or Province
1c. Description of specific skills, abilities, and/or proficiencies the foreign worker possesses or attained, which help establish whether the foreign worker meets the requirements identified for the job opportunity *(up to 1,500 characters)*	

b. Skills, Abilities, and Proficiencies 2

1. Name of Employer/Institution/School/Training Provider	
1a. Country	1b. State, Territory, or Province
1c. Description of specific skills, abilities, and/or proficiencies the foreign worker possesses or attained, which help establish whether the foreign worker meets the requirements identified for the job opportunity *(up to 1,500 characters)*	

E. Foreign Worker Work Experience §

a. Work Experience 1

1. Employer Name			
Volvo do Brasil			
1a. Address 1			
2600 Juscelino Kubitschek de Oliveira Ave			
1b. Address 2			
N/A			
1c. City or Town			1d. Postal Code
Curitiba			81260900
1e. Country		1f. State, Territory, or Province	
Brazil		Parana	
1g. Job Title			
Senior Project Manager			
1h. Start Date *(mm/yyyy)*	1i. End Date *(mm/yyyy)*	1j. Present	1k. Hours Worked Per Week
10/2019	Current	■ Yes ☐ No	40

1l. Job Duties: Specify details of the job (work tasks performed, use of tools/equipment, supervision, etc.) (*up to 3,500 characters*)

Manages multiple projects across different business units, implementing and coordinating deliveries with cross-functional teams. Primarily in the Commercial Solutions area, as well as in other areas of the organization such as Human Resources, Manufacturing and Logistics, and Finance. Most of my projects involved different companies within the group as well as different markets across Latin America.

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 02/28/2029

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: IBM
Name of training: Enterprise Design Thinking Practitioner
Month/year awarded: 07/2021

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: PMI
Name of training: Project Manager Professional (PMP)
Month/year awarded: 06/2020
Expiration date: 06/22/2026

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 02/28/2029

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: Platform 1.4
Name of training: Sun Certified Programer
Month/year awarded: 05/2005

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: VOLVO
Name of experience: Workshop – User experience as a strategy
Month/year awarded: 07/2025

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: PMI
Name of experience: Basics of disciplined agile (DA)
Month/year awarded: 04/2024

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: PMI
Name of experience: Generative AI overview for project managers
Month/year awarded: 02/2024

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 02/28/2029

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: Conquer
Name of experience: Artificial Intelligence Course – Boost of your productivity and accelerate your carrer
Month/year awarded: 06/2024

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: Conquer
Name of experience: Emotional intelligence Course
Month/year awarded: 05/2020

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 02/28/2029

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: Castro Technologies & Training
Name of experience: Master Coach Professional
Month/year awarded: 11/2019

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: PMI Chapter Parana
Name of experience: PMI Preparatory Course
Month/year awarded: 06/2008

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	**Foreign Worker Training Qualifications**

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of institution: Carnegie Mellon University
Name of experience: Introduction to Capability Maturity Model Integration
Month/year awarded: 01/2005

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	**Foreign Worker Work Experience**

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Employer name: Meta Servicos em Informatica S/A
Address of employer: 2451 Sete de Setembro Ave. Curitiba – Parana/Brazil 80230010
Job title: Senior Project Manager
Start date – end date: 05/2018 – 10/2019
Job duties: Meta Serviços em Informática was a company that provided services to Volvo do Brasil. I worked as a project manager. Through Meta, I managed two projects at Volvo: the implementation of financial system adjustments to comply with legal requirements, and the implementation of a new travel management system (Human Resources). In this role, I was the responsible manager, together with the purchasing department, from the selection process of the new supplier to the implementation of the new systems and their integrations. This was one of the company's most significant projects and one of the largest I have led, as it involved several companies within the group, multiple IT teams, the implementation

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 02/28/2029

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: Employer Tecnologia Ltda
Address of employer: 117 Antonio Chemin St. Colombo – Parana/Brazil 83403515
Job title: Project Manager
Star date – End date: 03/2011 – 03/2018
Job duties: As a Product Manager at Employer, I was responsible for managing the development of enhancements and the implementation of products. The company has a portfolio of HR systems: payroll, employee self-service portal, and others.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: Sofhar
Address of employer: 1430 Imac. Conceicao St. Curitiba – Parana/Brazil 82590300
Job title: Project Manager
Star date – End date: 10/2008 – 02/2011
Job duties: As a Project Manager at Sofhar, I was responsible for managing projects primarily for government organizations (Itaipu Binacional, Curitiba City Hall), as well as for the private sector. The company participated in public bids (fixed-scope contracts), where scope, cost, schedule, risk, and change management were critical in these types of projects. At Sofhar, I was also part of the team responsible for implementing CMMI Level 3.

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	**Foreign Worker Work Experience**

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: Logic Tecnologia da Informacao
Address of employer: 6731 Tancredo Neves Ave. Foz do Iguacu – Parana/Brazil 85856970
Job title: Director/Partner
Star date – End date: 05/2005 – 01/2009
Job duties: The company was established within the Itaipu Technological Park (PTI). We participated in public bids from Itaipu Binacional to manage and develop various projects, in addition to creating other products that were sold to regional companies, such as Bella Itália Hotel in Foz do Iguaçu, among others.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	**Foreign Worker Work Experience**

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: ITAI – Instituto de Tecnologia em Automacao e Informatica
Address of employer: 6731 Tancredo Neves Ave. Foz do Iguacu – Parana/Brazil 85867970
Job title: Software Quality Assurance (SQA)
Star date – End date: 05/2004 – 04/2005
Job duties: At ITAI, I began my career as a Quality Assurance Analyst. I was responsible for ensuring that the processes used in system development adhered to specified standards, covering planning, execution, testing, and delivery, with the goal of identifying deviations and promoting continuous process improvement.

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 02/28/2029

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: UDC – Dynamic Union of Cataratas Colleges
Address of employer: 1470 Jorge Sanwais St. Foz do Iguacu – Parana/Brazil 85852150
Job title: University Professor
Star date – End date: 10/2004 – 07/2008
Job duties: I worked as a university professor in the Information Systems program, teaching courses in Algorithms and Programming, Applied Informatics III and IV, and Special Topics. In addition to teaching, I guided and supervised ten undergraduate theses, fostering the students' technical and scientific development.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: UNIOESTE – Western Parana State University
Address of employer: 1300 Tarquinio Joslin dos Santos Ave. Foz do Iguacu – Parana Brazil 85870650
Job title: University Professor
Star date – End date: 07/2003 – 01/2005
Job duties: I worked as a university professor in the Computer Science program, teaching courses in Databases, Computing I, and Computing II. I also taught classes in the Business Administration program (Basic Informatics) and the Accounting program (Data Processing). In addition to classroom activities, I guided and supervised seven undergraduate theses, contributing to the students' academic and technical development.

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience
Name of employer: FAAFI – Higher Institute of Anglo-American Education
Address of employer: 5661 Parana Ave. Foz do Iguacu – Parana/Brazil 85868030
Job title: University Professor
Star date – End date: 03/2004 – 02/2005
Job duties: University Professor for Business Administration and Management, teaching the Basic Computing course.

B. Supplemental Information 2 §

1. Section and Item Number		1a. Section Name or Category of Supplemental Information	

1b. Supplemental Information. *(up to 1,500 characters)*

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUMMARY OF COVER LETTER
Petitioner: **SUGIURA, Sueli Ishimatsu**
Type of Petition: **I-140, EB-2 National Interet Waiver**
Classification Sought: **Immigration and Nationality Act 203(b)(2)(B)**

This petition is submitted on behalf of **Ms. Sueli Ishimatsu Sugiura**, an information technology professional with over twenty years of experience in enterprise systems integration, digital transformation, and IT project management. She proposes the development of **Ishimatsu Digital Solutions**, an initiative focused on providing specialized consulting services in systems integration, digital modernization, and structured IT project governance to organizations in the United States.

Ms. Sugiura's petition seeks an exemption from the labor certification requirement under *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016), as her qualifications and proposed endeavor fulfill the three-prong test for a National Interest Waiver:

1. **Substantial Merit and National Importance:** The initiative proposed by Ms. Sugiura supports the modernization of digital infrastructure, improvement of system interoperability, and enhancement of operational efficiency across organizations. By contributing to the effective implementation of complex technology systems and supporting digital transformation efforts, the proposed endeavor aligns with national priorities related to technological advancement, economic competitiveness, and the strengthening of digital operations in the United States, demonstrating substantial merit and national importance.
2. **Well-Positioned to Advance the Proposed Endeavor:** Ms. Sugiura **holds a Bachelor's degree in Computer Science and a postgraduate specialization**, both evaluated as equivalent to U.S. academic credentials, and has developed extensive professional experience in information technology, including leadership roles in complex, multiregional IT projects. Her professional certifications, including PMP®, Scrum, and SAFe®, combined with her documented record of success, structured business plan, financial capacity, and independent testimonial evidence from industry professionals, confirm that she is well-positioned to successfully advance the proposed initiative.
3. **Balancing of Benefits to the United States:** As the founder of Ishimatsu Digital Solutions, Ms. Sugiura will lead an independent, technology-driven initiative providing services across multiple clients and industries. Given the entrepreneurial and multi-organizational nature of the proposed endeavor, the labor certification process is impractical, and its waiver serves the national interest of the United States.

Considering these factors, **Ms. Sueli Ishimatsu Sugiura** fully satisfies the requirements for a National Interest Waiver. We respectfully request a thorough review of the accompanying cover letter and supporting documentation, which collectively provide substantial evidence of her qualifications and the national importance of her proposed endeavor. A favorable adjudication of this Form I-140 petition is warranted in recognition of Ms. Sugiura's contributions to digital transformation, systems integration, and the advancement of technology-driven services in the United States.

Thank you for your attention to this matter.
Sincerely,

Otavio Haverroth Silva
California Bar # 343486

April 13, 2026

VIA USPS

USCIS
Attn: I-140
P.O. Box 660128
Dallas, TX 75266-0128

Ref: I-140 Immigrant Visa Self-Petition of Ms. Sueli Ishimatsu Sugiura– Request for National Interest Waiver under the EB-2 Classification

CIP Code 11.0101 – Computer and Information Sciences, General

Dear Immigration Officer,

Please note that our firm represents Ms. Sueli Ishimatsu Sugiura (hereinafter "Ms. Sugiura") in her I-140 Immigrant Visa Self-Petition under the EB-2 category. We respectfully request her classification as a professional with an advanced degree, and we seek a waiver of the job offer and labor certification requirements pursuant to a National Interest Waiver (NIW), as provided under section 203(b)(2)(B)(ii) of the Immigration and Nationality Act and interpreted by the USCIS in *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016).

Ms. Sugiura is a senior Information Technology professional and certified Project Management Professional (PMP®) with over 20 years of progressive experience in enterprise systems integration, digital transformation, and multiregional IT project governance. She holds the foreign equivalent of a U.S. Bachelor of Science in Computer Science and a Postgraduate Specialization in Web Design and Development ***(*Exhibit B*).*** Her career trajectory, advancing from software quality analyst to co-founder and director of a technology firm, and ultimately to Senior Project Manager at the Volvo Group, a Fortune 500 multinational, demonstrates a proven record of leading complex digital transformation initiatives across multiple countries and industries.

Through a U.S.-based company, Ishimatsu Digital Solutions, Ms. Sugiura's proposed endeavor is to enhance U.S. economic competitiveness and technological resilience by providing specialized IT consulting services in enterprise systems integration, multiregional IT project governance, and digital modernization for U.S. public agencies, small and medium-sized enterprises (SMEs), and multinational organizations **(Exhibit C.I).**

In accordance with *Matter of Dhanasar*, we will demonstrate that:

- **Substantial Merit & National Importance:** The endeavor enhances U.S. economic competitiveness and technological resilience by reducing technical debt, strengthening and enhancing data security and system reliability, and supporting federal IT modernization

goals, while creating high-skill U.S. jobs in an economically distressed community **(Section 3.1)**.

- **Well-Positioned:** Ms. Sugiura's advanced academic credentials, prestigious industry certifications (PMP®, PSM I, PSPO I, SAFe 6 Agilist), documented 20-year record of success in leading enterprise IT transformations across multiple countries, and demonstrated financial readiness ensure the feasibility of this endeavor **(Section 3.2).**
- **On Balance:** The entrepreneurial, multi-jurisdictional, and innovation-driven nature of this endeavor makes the labor certification process impractical, while the projected job creation, economic impact, and alignment with federal technology priorities provide benefits that far outweigh the protections of the PERM process **(Section 3.3).**

The evidence enclosed with this petition will establish, by a preponderance of the evidence (see *Matter of Chawathe*, 25 I&N Dec. 369 (AAO 2010)), that Ms. Sugiura's contributions will serve the national interest of the United States and satisfy all elements of the EB-2 NIW standard.

1. THE EB-2 CLASSIFICATION

1.1 ADVANCED DEGREE

Ms. Sugiura qualifies for EB-2 classification as a member of the professions holding an advanced degree based on her foreign baccalaureate degree in Computer Science, her postgraduate specialization, and over twenty years of progressive, post-baccalaureate experience in her specialty, as contemplated by 8 C.F.R. § 204.5(k)(2) and § 204.5(k)(3)(i)(B). Under these provisions, an advanced degree may be shown by a baccalaureate degree (or foreign equivalent) and evidence from current or former employers of at least five years of progressive post-baccalaureate experience in the specialty, which is deemed the equivalent of a U.S. master's degree.

Academic Credentials

The record shows that Ms. Sugiura holds a **Bachelor's Degree in Computer Science** (*Bacharel em Ciência da Computação*) from the **State University of Western Paraná (Universidade Estadual do Oeste do Paraná – UNIOESTE)**, Foz do Iguaçu Campus, conferred on April 24, 2003 (Exhibit B). UNIOESTE is the largest university in western and southwestern Paraná, offering over 65 graduate programs and employing 693 faculty members with doctoral degrees. Her academic transcript confirms four years of rigorous coursework across core computer science disciplines, including databases, algorithms, programming, and systems design (Exhibit B).

Ms. Sugiura subsequently completed a **Postgraduate Specialization in Object-Based Systems Design and Development for Internet Environments** from the **Federal Technological University of Paraná (Universidade Tecnológica Federal do Paraná – UTFPR)**, completed in 2005 (Exhibit B). UTFPR, founded in 1909, is the first and only Technological University in Brazil, serving approximately 35,000 students across 13 campuses with over 110 undergraduate courses and approximately 80 master's and doctorate programs. This postgraduate credential confirms advanced training in modular, object-oriented software architectures, the foundational paradigm upon which modern enterprise integration is built.

An Academic Evaluation Letter issued by the **World Academic Research Center, Inc. (WARC)**, a recognized educational credential evaluation service based in Boca Raton, Florida, and a member of AEA, CIES, NAFSA, and TAICEP, concludes that Ms. Sugiura's undergraduate degree is the direct equivalent of a **U.S. Bachelor of Science in Computer Science** and her postgraduate work is equivalent to a **U.S. Graduate Certificate in Web Design and Development** from a regionally accredited institution, confirming that her academic credentials exceed the baccalaureate level (Exhibit B).

These records establish that Ms. Sugiura is a member of a profession that typically requires at least a bachelor's degree in a specific field, consistent with INA § 101(a)(32) and 8 C.F.R. § 204.5(k)(2).

Evidence of Progressive Post-Baccalaureate Experience

Building on this educational foundation, the evidence further shows that, since completing her degree in April 2003, Ms. Sugiura has accumulated over 20 years of progressively responsible, post-baccalaureate experience in information technology, software engineering, and IT project management. Employer letters and corporate records document a clear trajectory of advancement in scope, responsibility, and complexity of duties, as contemplated by the regulatory concept of "progressive experience" (Exhibit B).

Specifically, Ms. Sugiura's career trajectory demonstrates clear progression:

July 2003 – January 2005: Professor, UNIOESTE (See Exhibit B)

In the formative years following her degree, Ms. Sugiura served as a Professor at the State University of Western Paraná, teaching courses in Databases, Computing, and Data Processing, and supervising seven undergraduate final projects. This role required applying her computer science education to the rigorous development of curricula and the mentorship of the next generation of IT professionals, establishing foundational expertise in knowledge dissemination and technical instruction.

May 2004 – April 2005: Software Quality Assurance Analyst, ITAI

Concurrently, Ms. Sugiura served as a Software Quality Assurance Analyst at the Institute of Technology in Automation and Informatics (ITAI). She was tasked with auditing software development lifecycles to ensure adherence to strict quality standards, reviewing planning, development, testing, and delivery processes, identifying deviations, and supporting continuous process improvement. This role established her foundational focus on technical excellence and process discipline.

October 2004 – July 2008: Professor, UDC – União Dinâmica de Faculdades Cataratas (See Exhibit B)

Ms. Sugiura continued her academic contributions as a part-time professor, teaching Algorithms and Programming, Applied Informatics, and Special Topics, while supervising ten undergraduate final projects (TCCs). This sustained academic engagement deepened her expertise in software development methodologies and pedagogical leadership.

May 2005 – January 2009: Director and Partner (Co-Founder), Logic Tecnologia da Informação (See Exhibit B)

Demonstrating early entrepreneurial leadership, Ms. Sugiura co-founded and managed Logic Tecnologia da Informação, a technology company established within the Itaipu Technological Park (PTI). She moved beyond technical testing to oversee the full project lifecycle for institutional clients, including public tenders issued by Itaipu Binacional, one of the world's largest hydroelectric power plants. She led multidisciplinary teams of nearly 30 professionals, developing customized digital solutions for clients in both the public and private sectors. In a landmark government initiative to modernize hydrological monitoring, her team processed over 500 million sensor records and reduced average data-processing time by more than 40%. This entrepreneurial experience, managing contracts, public bidding, product strategy, and team leadership, is directly transferable to her proposed U.S. endeavor.

October 2008 – February 2011: Project Manager, Sofhar

At Sofhar, Ms. Sugiura's expertise was applied to high-stakes government contracts, including projects for Itaipu Binacional and the Municipality of Curitiba. Managing fixed-scope and fixed-cost contracts required a sophisticated command of risk mitigation, scope control, and stakeholder alignment. Notably, she was a key contributor to the company's achievement of CMMI Level 3 certification, a global benchmark for process maturity that is highly regarded by U.S. federal contractors and underscores her commitment to organizational excellence.

March 2011 – March 2018: Project Manager / Product Manager, Employer Tecnologia e Gestão Ltda (See Exhibit B)

During her seven-year tenure at Employer Tecnologia, Ms. Sugiura's role evolved into product-centric leadership. She was responsible for the lifecycle of complex Human Resources platforms, including the MeuHolerite digital payroll system and the eSocial regulatory compliance platform. She managed requirements gathering, development prioritization, release cycles, and rollout activities across the company's client portfolio. This period of her career was marked by her ability to bridge the gap between technical development teams and the strategic needs of the HR technology market.

May 2018 – October 2019: Senior Project Manager, Meta Serviços em Informática S/A (See Exhibit B)

Recruited to manage critical initiatives as a strategic IT services provider to Volvo do Brasil, Ms. Sugiura led financial systems compliance and regulatory adjustment projects, and managed the selection and implementation of a new corporate travel system for the HR department. Her work involved the entire procurement and implementation chain, from initial vendor evaluation to integration planning, training programs, and global rollout across multiple Volvo Group entities and external suppliers, demonstrating her capacity to manage large-scale, cross-functional transitions.

October 2019 – Present: Senior IT Project Analyst (Senior Project Manager), Volvo do Brasil Veículos Ltda

In her current role at Volvo do Brasil, a subsidiary of the global Volvo Group, Ms. Sugiura operates at the highest level of project governance. She leads complex IT projects across Commercial Solutions, HR, Manufacturing, Logistics, and Finance business units, managing initiatives that span multiple Latin American markets (Brazil, Argentina, Chile, Peru) and coordinating geographically distributed teams across Brazil, Sweden, India, and

the Netherlands. Her accomplishments include: a global system implementation in Brazil during the COVID-19 pandemic; a global system implementation in Argentina involving over 100 participants across four countries, completed on time and on budget, where she identified and corrected critical errors preventing an estimated R$ 2 million in losses; a driver-focused mobile application coordinating teams across three countries; a digital services platform launch for a new vehicle model later expanded across Latin America; and a transformative redesign of the billing process that reduced the average invoice cycle from one week to two days and service bonus activation from one week to a single day, a replicable model later adopted by other Volvo business units.

Viewed together, these positions demonstrate a consistent and well-documented progression from an entry-level academic and quality assurance role to technology company co-founder and director, to project manager for government contracts, to product manager for enterprise HR systems, and ultimately to senior project manager at a Fortune 500 multinational coordinating digital transformations across four countries. Each stage involves greater autonomy, a broader scope of responsibilities, more complex decision-making, and increased impact on the organizations she serves. The totality of this post-baccalaureate experience, spanning over twenty years in information technology, software engineering, and IT project management, comfortably exceeds the five-year minimum of progressive, post-degree experience required under 8 C.F.R. § 204.5(k)(3)(i)(B).

Accordingly, the record establishes that Ms. Sugiura is a member of a qualifying profession and that her combination of a foreign baccalaureate degree equivalent to a U.S. Bachelor of Science in Computer Science, a postgraduate specialization equivalent to a U.S. Graduate Certificate, and more than twenty years of progressive, post-baccalaureate experience in her specialty satisfies the regulatory definition **of an advanced degree professional** under INA § 203(b)(2) and 8 C.F.R. § 204.5(k). This threshold EB-2 eligibility is therefore met before the National Interest Waiver analysis is undertaken.

2. THE PROPOSED ENDEAVOR

Ms. Sugiura proposes to establish and lead Ishimatsu Digital Solutions, a technology consulting company to be established in Houston, Texas, specializing in enterprise systems integration, digital modernization, and structured IT project governance for public agencies, small and medium-sized enterprises (SMEs), and multinational organizations (See Exhibit C.I).

Through this initiative, she will implement an integrated, governance-driven consulting model centered on structured project management methodologies, systems interoperability, and data-driven operational efficiency. The company will provide services focused on optimizing technology infrastructure, reducing system fragmentation, and supporting organizations in the planning and execution of complex digital transformation initiatives.

The company's mission is to support the modernization of organizational systems and improve operational performance through structured, standards-aligned IT solutions that enhance efficiency, data integration, and system reliability. Through these services, the company will contribute to improved technological capabilities and more efficient digital operations across client organizations.

According to the Business Plan (See Exhibit C.I), Ishimatsu Digital Solutions will provide the following core services:

• **Enterprise Systems Integration and Modernization:** Services focused on integrating legacy and modern systems to improve data flow, interoperability, and operational efficiency across organizational platforms, including planning and execution of system migrations and modernization initiatives.

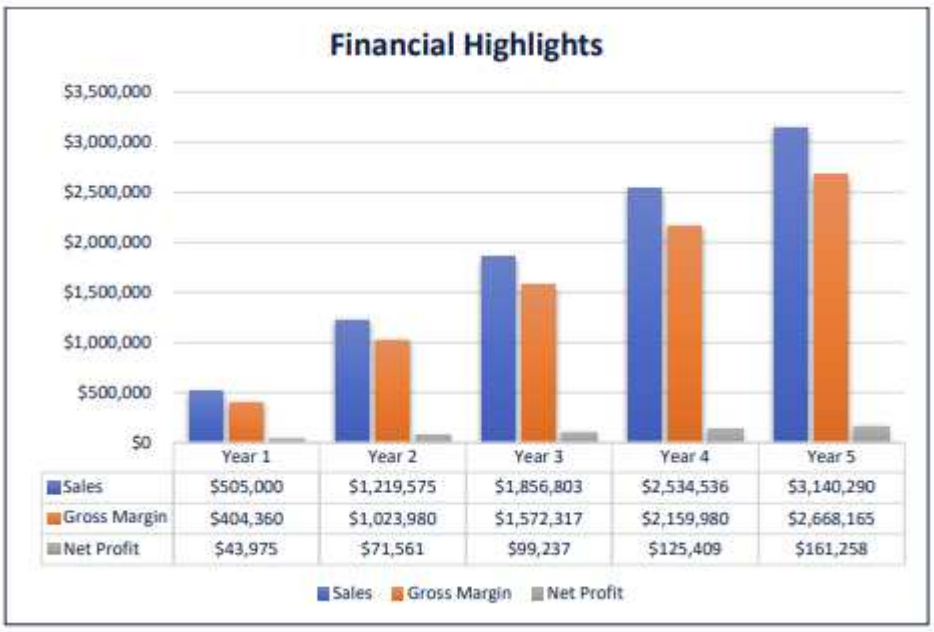
• **Full-Cycle IT Project Management for Multiregional Deployments:** Structured management of complex IT projects across multiple business units and geographic regions, including project planning, execution, monitoring, risk management, and stakeholder coordination.

• **Technology Acquisition, Vendor Evaluation, and Implementation Planning:** Advisory services supporting organizations in selecting appropriate technology solutions, evaluating vendors, and planning implementation strategies aligned with operational needs and system requirements.

• **Digital Product Development Coordination:** Coordination of software and digital product development processes, including requirements definition, development alignment, testing coordination, and implementation support.

• **Process Mapping, Automation, and Operational Efficiency Consulting:** Analysis and redesign of business processes to improve efficiency through automation, workflow optimization, and structured digital solutions.

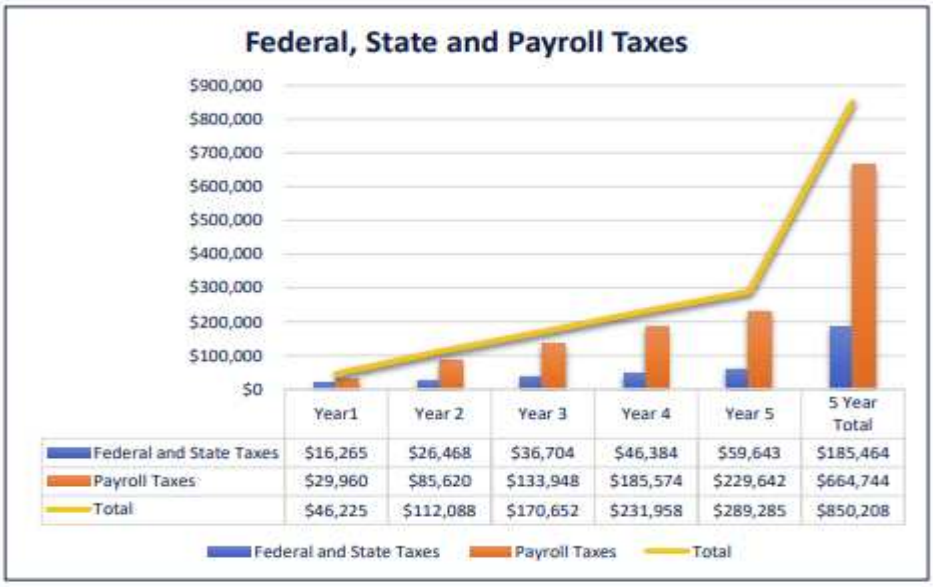
Furthermore, Ishimatsu Digital Solutions' projected growth underscores its economic impact. With sales expected to grow from $505,000 in the first year to approximately $3,140,290 million in the fifth year, and a substantial increase in gross margins and net profits, the company is poised to become a significant contributor to the U.S. economy. **The company's expansion strategy, which**



	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	$505,000	$1,219,575	$1,856,803	$2,534,536	$3,140,290
Gross Margin	$404,360	$1,023,980	$1,572,317	$2,159,980	$2,668,165
Net Profit	$43,975	$71,561	$99,237	$125,409	$161,258

includes establishing operational centers across the country, further underscores its commitment to promoting regional and national economic development.

The company's projected financial performance will generate substantial public revenue contributions across multiple tax categories, including federal income tax, state business taxes, and employment-related obligations such as Social Security, Medicare, and unemployment insurance. Over five years, **federal and state tax contributions are expected to total 185,464**, while **payroll taxes will amount to $664,774**, reflecting Ishimatsu Digital Solutions' expanding workforce and compensation base.



	Year1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Federal and State Taxes	$16,265	$26,468	$36,704	$46,384	$59,643	$185,464
Payroll Taxes	$29,960	$85,620	$133,948	$185,574	$229,642	$664,744
Total	$46,225	$112,088	$170,652	$231,958	$289,285	$850,208

Moreover, Ishimatsu Digital Solutions' business plan foresees significant job creation and economic benefits. **The company's hiring plan includes increasing its workforce from four (4) professionals in the first year to twenty (20) in the fifth year**. This growth, driven by increasing

Personnel Plan					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Director of Technology Solutions - Mrs. Sugiura	1	1	1	1	1
Systems Integration Engineer	1	1	1	1	1
IT Project Manager	0	1	1	2	2
Software Developer	0	1	1	1	1
UI/UX Designer	0	0	1	1	1
Automation & Process Optimization Specialist	0	0	1	2	2
Technical Support & Implementation Specialist	0	0	1	1	2
Digital Transformation Consultant	0	1	1	2	2
Project Manager	1	1	1	1	2
Marketing and Communications Specialist	0	0	1	1	1
Sales Representative	1	1	1	2	3
Administrative Manager	0	1	1	1	1
Customer Service Representative	0	0	1	1	1
Total People	**4**	**8**	**13**	**17**	**20**

demand for Ishimatsu Digital Solutions' financial planning, analytics, and enterprise systems integration services, is expected to contribute substantially to local and national employment.

As the company scales and employs up to **20 full-time professionals by Year 5**, its growing payroll tax contributions will support both local and national tax systems. Additionally, through ongoing operational expenditures, such as vendor contracts, technology services, and office-related costs, **Ishimatsu Digital Solutions** will generate secondary economic activity and tax flows from its suppliers and commercial partners.

These direct and indirect economic contributions represent a meaningful reinvestment into the U.S. economy. They further illustrate how the proposed endeavor aligns with national economic priorities and contributes to long-term, sustainable development through the expansion of high-skill employment and the strengthening of technology-driven services.

In summary, Ishimatsu Digital Solutions will address critical operational challenges related to **enterprise systems integration, digital modernization, and structured IT project governance**, supporting improved efficiency, system interoperability, and reliable technology implementation across U.S. organizations. Further details regarding the company's strategy and its broader impact are provided in the Business Plan (Exhibit C.I) and will be discussed in greater detail in the following sections addressing the substantial merit and national importance of the proposed endeavor.

3. NATIONAL INTEREST WAIVER
Framework Under Matter of Dhanasar

The national interest waiver (NIW) provides a pathway for qualified individuals to forgo the labor certification and job offer process when their contributions promise significant benefits to the United States. Under section 203(b)(2)(B)(ii) of the Immigration and Nationality Act, and pursuant to 8 C.F.R. § 204.5(k)(4)(ii), USCIS may waive these requirements when it is determined that doing so is in the national interest.

In *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016), USCIS introduced a modernized, three-prong framework for evaluating NIW eligibility. This framework requires that the petitioner demonstrate:

1. **The First Prong –** the proposed endeavor has substantial merit and national importance – reviews the importance of the field and the specific endeavor the petitioner aims to undertake.

2. **The Second Prong –** the individual is well-positioned to advance the endeavor – reviews the beneficiary's credentials.

3. **The Third Prong –** on balance, it would be beneficial to the United States to waive the job offer and labor certification requirement – reviews the national interest.

As will be detailed in the following sections, **Ms. Sugiura satisfies all three prongs of the Dhanasar framework**:

• **The proposed endeavor**, through the establishment of *Ishimatsu Digital Solutions*, to provide specialized services in enterprise systems integration, digital modernization, and structured IT project governance, has substantial merit and clear national importance, given its role in improving operational efficiency, enhancing system interoperability, and supporting the modernization of technology infrastructure across U.S. public and private sector organizations.

• **She is well-positioned to lead this proposed endeavor**, bringing over twenty years of progressive experience in information technology, software engineering, and IT project management, supported by a Bachelor's degree in Computer Science, postgraduate specialization in systems development, and industry-recognized certifications such as PMP® (Project Management Professional), PSM I Professional Scrum Master I), PSPO I (Professional Scrum Product Owner I), and SAFe® Agilist, as well as a demonstrated record of leading complex, multiregional technology initiatives.

• **On balance, granting the waiver of the job offer and labor certification requirements is in the best interest of the United States**, as Ms. Sugiura's initiative supports digital transformation, improves efficiency and reliability of organizational systems, promotes high-skill job creation, and contributes to broader national objectives related to technological modernization and economic competitiveness.

Accordingly, this petition demonstrates through documentary evidence, expert letters, and the attached Business Plan (Exhibit C.I) that Ms. Sugiura's proposed endeavor fully satisfies the *Matter of Dhanasar* framework and qualifies for a National Interest Waiver.

3.1 First PRONG:
The Proposed Endeavor has Substantial Merit and National Importance

Under *Matter of Dhanasar*, the "national importance" of an endeavor is not limited by geographic scope but is assessed by its potential to address issues of national relevance. Local or regional projects may qualify if they address challenges with broader implications across the United States.

The proposed initiative, led by Ms. Sugiura through **Ishimatsu Digital Solutions**, possesses substantial merit and national importance. The company will provide specialized services in enterprise systems integration, digital modernization, and structured IT project governance. Through the implementation of structured methodologies, systems interoperability strategies, and process optimization, the initiative aims to improve operational efficiency, enhance data integration, and support reliable technology deployment across organizations. By enabling more efficient and coordinated digital operations, the proposed endeavor contributes to broader objectives related to technological advancement, organizational efficiency, and modernization of digital infrastructure in the United States.

The national importance of strengthening digital infrastructure is further underscored by the critical role of small businesses in the U.S. economy. According to data from the U.S. Small Business Administration, small businesses represent 99.9% of all firms in the United States and

are responsible for over 60% of net new job creation, demonstrating their essential contribution to economic stability, innovation, and employment generation[1].
At the same time, small and mid-sized businesses face significant cybersecurity vulnerabilities, as they are disproportionately targeted by cyberattacks while often lacking adequate protection mechanisms and resources to implement robust security frameworks[2]. This combination of economic importance and technological vulnerability reinforces the national priority placed on digital modernization, cybersecurity, and the implementation of secure, scalable, and efficient technology systems across the private sector.
Together, these considerations demonstrate that improving digital infrastructure, strengthening cybersecurity, and enhancing systems integration are matters of substantial merit and national importance. The services proposed by Ms. Sugiura directly contribute to addressing these challenges by supporting organizations in the implementation of structured, secure, and efficient digital solutions across the United States.

3.1.1 BUSINESS PLAN

A detailed description of the proposed endeavor and why it is of substantial merit:

The project proposed by Ms. Sugiura consists of the creation of **Ishimatsu Digital Solutions**, a technology consulting company to be established in Houston, Texas, focusing on enterprise systems integration, digital modernization, and structured IT project governance. As described in the Business Plan (Exhibit C.I), the company will provide specialized consulting services, including systems integration and modernization, multiregional IT project management, technology acquisition and vendor evaluation, digital product development coordination, and process mapping and automation. These services are designed to improve operational efficiency, enhance system interoperability, and support the effective implementation of technology solutions across organizations.

The substantial merit of this endeavor in its direct impact on technology operations and organizational performance:

• **Enhancement of Digital Infrastructure:** Supporting organizations in integrating legacy and modern systems, improving data flow, and strengthening system interoperability across operational environments.

• **Improvement of Operational Efficiency:** Implementing structured project management methodologies and process optimization strategies to reduce inefficiencies, improve coordination, and support reliable technology deployment.

• **Support for Digital Modernization Efforts:** Assisting organizations in planning and executing digital transformation initiatives aligned with current operational and technological demands.

[1] *Frequently Asked Questions About Small Business*
[2] www.sba.gov//blog/2023/2023-09/cyber-safety-tips-small-business-owners

• **Economic Contribution and Job Creation:** Supporting economic activity through the establishment and expansion of a technology consulting firm that is projected to employ up to 20 high-skilled professionals in the United States as the company scales (See Exhibit C.I).

Ishimatsu Digital Solutions, led by Ms. Sugiura, projects revenue growth from approximately $505,000 in the first year to over $3.14 million by the fifth year, while generating payroll, operational expenditures, and tax contributions that support both local and national economic systems. These projections reflect a structured and scalable business model grounded in realistic operational assumptions.

Finally, as an information technology professional with over twenty years of experience in systems integration, software development, and IT project management, Ms. Sugiura leads a technology-driven initiative with direct implications for improving digital operations, supporting system reliability, and enhancing the implementation of complex technology solutions across multiple sectors in the United States.

Ms. Sugiura's academic background and proposed endeavor are aligned with a recognized academic field classified under the Classification of Instructional Programs (CIP) designated by the U.S. Department of Education, specifically:

• **11.0101 – Computer and Information Sciences, General:** This field corresponds directly to her academic training in computer science and her professional work in IT consulting, systems design, digital transformation, and technology-driven solutions that support data integration and operational efficiency.

This classification confirms that both her academic background and the proposed endeavor are firmly rooted in a recognized STEM discipline, reinforcing that granting the labor certification waiver is consistent with the national interest of the United States.

In addition, it highlights the STEM relevance and national importance of Ms. Sugiura's field, further supporting the first prong of *Dhanasar's fulfillment* of her proposed endeavor. The USCIS Policy Manual, in its revised "Chapter 5 - Advanced Degree or Exceptional Ability" dated January 21, 2022, underscores the significance of contributions from individuals like Ms. Sugiura:

> USCIS recognizes the importance of progress in STEM fields and the essential role of persons with advanced STEM degrees in fostering this progress, especially in focused critical and emerging technologies or other STEM areas important to U.S. competitiveness or national security.
>
> To identify a critical and emerging technology field, officers consider governmental, academic, and other authoritative and instructive sources, and all other evidence submitted by the petitioner. The lists of critical and emerging technology subfields published by the Executive Office of the President, by either the National Science and Technology Council or the National Security Council, are examples of authoritative lists. Officers may find that a STEM area is important to competitiveness or security in a variety of circumstances, for example, when the evidence in

> the record demonstrates that an endeavor will help the United States to remain ahead of strategic competitors or current and potential adversaries, or relates to a field, including those that are research and development-intensive industries, where appropriate activity and investment, both early and later in the development cycle, may contribute to the United States achieving or maintaining technology leadership or peer status among allies and partners.
>
> With respect to the first prong, as in all cases, the evidence must demonstrate that a STEM endeavor has both substantial merit and national importance. Many proposed endeavors that aim to advance STEM technologies and research, whether in academic or industry settings, not only have substantial merit in relation to U.S. science and technology interests but also have sufficiently broad potential implications to demonstrate national importance.

In conclusion, the proposed endeavor by Ms. Sugiura, through **Ishimatsu Digital Solutions**, supports the development and implementation of technology-driven solutions aimed at improving operational efficiency, system integration, and digital infrastructure across organizations in the United States. Supported by her extensive professional experience in information technology and project management, the initiative aligns with broader priorities related to technological modernization, efficient system implementation, and the advancement of scalable digital operations.

Ms. Sugiura's academic background in computer science falls within the broader field of Computer and Information Sciences, a discipline associated with software development, systems architecture, and data-driven technologies, further reinforcing the relevance of her proposed initiative to U.S. technological and economic priorities.

3.1.2 EVIDENCE OF ENDEAVOR'S MERIT

National or even global implications within a particular field:

The initiative proposed by Ms. Sugiura, through **Ishimatsu Digital Solutions**, has clear implications for the information technology and digital transformation sector in the United States. The demand for enterprise systems integration, structured IT project governance, and digital modernization continues to grow as organizations across industries face increasing complexity in managing legacy systems, fragmented data environments, and evolving operational requirements. These challenges directly affect efficiency, system reliability, and the ability of organizations to adapt to modern technological demands.

Beyond immediate operational improvements, the initiative addresses broader technological and economic trends, including the increasing reliance on integrated digital systems, data-driven decision-making, and structured implementation of large-scale IT projects. These trends are expanding the need for specialized consulting services capable of coordinating complex system environments and ensuring reliable technology deployment.

The rapid expansion of the digital transformation sector further reinforces the substantial merit of Ms. Sugiura's proposed endeavor. According to a report by Grand View Research, the global digital transformation market was valued at approximately $1.07 trillion in 2024 and is projected to reach over $4.6 trillion by 2030, reflecting a compound annual growth rate (CAGR) of 28.5% . This accelerated growth is driven by increasing reliance on cloud computing, data integration, and enterprise system modernization, all of which directly relate to the services to be provided by Ishimatsu Digital Solutions.[3]

These expanding market dynamics demonstrate the structural demand for technology-driven solutions focused on improving system integration, operational efficiency, and reliable implementation of digital initiatives. The scale and projected growth of the digital transformation sector further underscore its relevance to U.S. economic competitiveness and technological advancement, reinforcing the substantial merit of the initiative proposed by Ms. Sugiura under the framework established in *Matter of Dhanasar*.

As recognized in *Matter of Dhanasar*, the potential to generate positive economic and technological impact is a relevant consideration in establishing national significance. In this context, Ishimatsu Digital Solutions will contribute to improving the effectiveness of technology implementation, supporting better coordination of complex IT projects, and enhancing the performance of organizational systems across multiple sectors.

Under Ms. Sugiura's leadership, the company is expected to expand its workforce as operations grow, creating high-skilled employment opportunities for IT specialists, software developers, and project management professionals. This development will support the delivery of specialized technology services while contributing to economic activity and strengthening the broader digital infrastructure environment in the United States.

3.1.3 ENDEAVOR'S IMPACT

The proposed endeavor has significant potential to employ U.S. workers:

The proposed endeavor, led by Ms. Sugiura through **Ishimatsu Digital Solutions**, will have a direct impact on technology service delivery, workforce development, and economic activity in the United States. As described in the Business Plan (Exhibit C.I.), the company will operate as a technology consulting firm focused on enterprise systems integration, digital modernization, and structured IT project governance, supporting organizations in improving operational efficiency and implementing complex technology solutions.

By the fifth year of operation, the company projects employing up to **twenty (20) professionals**, compared to an initial team of approximately five, including IT specialists, software developers, project managers, and administrative personnel involved in the coordination and execution of technology projects (Exhibit C.I).

In addition to direct job creation, the project will contribute to local economic activity through the operation and expansion of a specialized technology consulting firm that supports digital

[3] https://www.grandviewresearch.com/industry-analysis/digital-transformation-market

transformation initiatives, enterprise system implementation, and technology-driven services across multiple sectors.

Therefore, this project represents an initiative that promotes high-skilled job creation, supports the expansion of technology service capacity, and contributes to the long-term development of digital infrastructure and operational efficiency within the United States.

When assessing the broader economic impact of job creation, it is crucial to consider the direct jobs generated by a company, as well as the indirect effects on employment in related sectors. A standard approach to quantifying this broader impact is through the use of job multipliers, such as those developed by the Economic Policy Institute (EPI). **The EPI job multiplier estimates how many additional jobs are maintained in the overall economy for each direct job created in a given sector.**

This means that for **every 100 direct jobs, 202.8 additional indirect jobs are created in the Computer Systems design and related services.** Applying this multiplier to Integrated Rehabilitation and prevention's projections, **this represents the creation of 56 indirect jobs by the fifth year under Ms. Sugiura's leadership.**

Employment multipliers per 100 direct jobs, all private-sector industries

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
	Professional, scientific, and technical services				
125	Legal services	100.0	89.2	111.3	200.5
126	Accounting, tax preparation, bookkeeping, and payroll services	100.0	52.0	81.3	133.4
127	Architectural, engineering, and related services	100.0	90.0	114.1	204.1
128	Specialized design services	100.0	67.5	97.4	164.9
129	Computer systems design and related services	100.0	134.1	149.3	283.4
130	Management, scientific, and technical consulting services	100.0	91.1	116.5	207.6
131	Scientific research and development services	100.0	519.3	323.7	842.9
132	Advertising, public relations, and related services	100.0	460.9	270.7	731.6
133	Other professional, scientific, and technical services	100.0	70.8	83.6	154.3

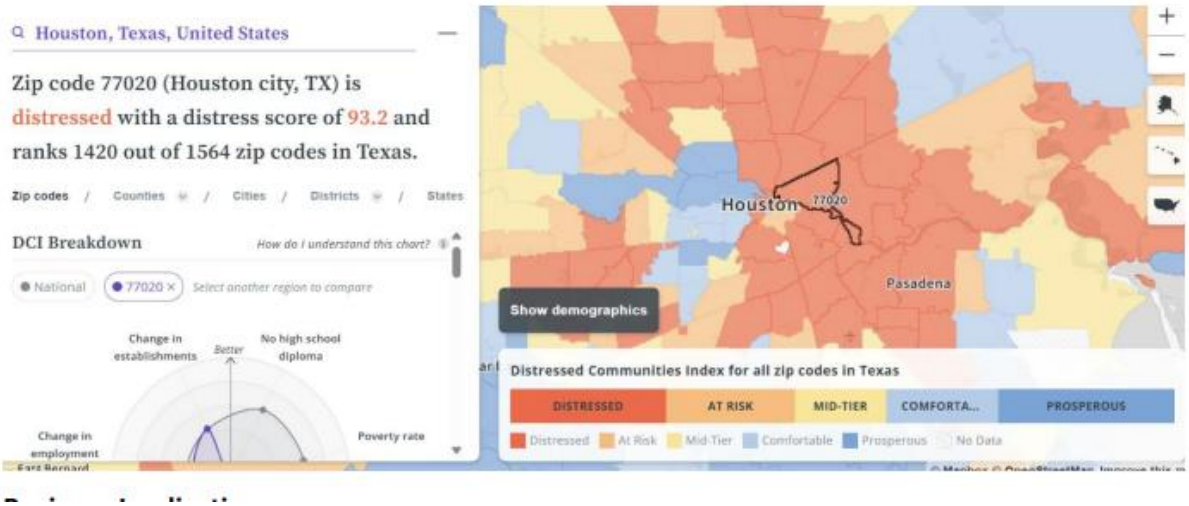
Please note that *Dhanasar* expressly states that one can prove national importance through the "significant potential to employ U.S. workers". That is NOT the same as "**potential to employ a significant number of U.S. workers**" as the "significance" is in the "potential" or "probability", not in the "number of jobs" the endeavor may create.

The *Dhanasar* framework recognizes that initiatives which promote job creation, strengthen key economic sectors, and support broader economic development serve the national interest. The proposed endeavor by Ms. Sugiura, through **Ishimatsu Digital Solutions**, aligns with these principles by supporting workforce development and economic activity within the information technology and digital services sector.

The proposed endeavor through the company will be based in **Houston, Texas**, where the company will operate as a technology consulting firm focused on enterprise systems integration, digital

modernization, and structured IT project governance. Through this initiative, the company will contribute to the creation of **high-skilled employment opportunities** in the technology sector, including roles for IT specialists, software developers, and project management professionals, while supporting organizations in improving operational efficiency and implementing complex digital solutions.

The proposed endeavor will be located in **Houston, Texas**, an area classified as economically distressed according to the Distressed Communities Index (DCI). With a DCI score of **93.2**, ranking **1420 out of 1564 in Texas**, the region reflects significant economic challenges, including income constraints, employment limitations, and broader indicators of socioeconomic vulnerability. By creating high-skilled jobs, generating local economic activity, and supporting technology-driven services, the initiative contributes to economic development and workforce participation in a community facing considerable economic constraints.



By establishing **Ishimatsu Digital Solutions** in a zip code classified as economically distressed, as detailed in the Business Plan (Exhibit C.I), Ms. Sugiura positions the company to generate meaningful local and regional impact through job creation and the expansion of technology services focused on enterprise systems integration, digital modernization, and IT project governance. This strategic location supports broader economic development priorities aimed at strengthening workforce participation and expanding access to high-skilled employment opportunities in underserved communities.

The company will create professional roles for IT specialists, software developers, project managers, and administrative personnel, expanding structured employment opportunities in a region facing economic challenges. Through its services, Ishimatsu Digital Solutions will contribute to improved organizational efficiency, enhanced digital capabilities, and sustained economic activity at both the local and regional levels.

The endeavor impacts on a matter that a government entity has described as having national importance or its a subject of national importance:

The U.S. government has consistently emphasized the urgency of modernizing legacy systems, improving cybersecurity, and strengthening digital infrastructure across both federal agencies and critical sectors of the economy. These priorities are not merely aspirational but are reflected in ongoing federal programs, risk assessments, and strategic initiatives led by multiple government entities.

For example, the National Institute of Standards and Technology (NIST)[4], a federal agency within the U.S. Department of Commerce, actively leads programs focused on systems integration, artificial intelligence, and advanced data-driven technologies, promoting the modernization of manufacturing systems and digital infrastructure through initiatives such as model-based enterprise systems, AI integration, and data visualization frameworks.

In addition, the U.S. Government Accountability Office (GAO) has repeatedly identified federal IT modernization as a high-risk area requiring urgent attention. In its report on legacy systems, the GAO emphasizes that many federal systems are outdated, costly to maintain, and vulnerable to cybersecurity threats, highlighting the critical need for modernization to ensure operational efficiency and national security[5].

Furthermore, the GAO's High-Risk Series identifies systemic challenges in federal IT acquisition and management, noting that the federal government invests over $100 billion annually in information technology, yet continues to face significant inefficiencies, implementation delays, and performance gaps, reinforcing the national importance of improving IT governance and execution[6].

Complementing these efforts, the Cybersecurity and Infrastructure Security Agency (CISA) has established Cross-Sector Cybersecurity Performance Goals, which provide a nationwide framework to strengthen cybersecurity practices across critical infrastructure sectors, emphasizing the need for standardized, scalable, and resilient digital systems across both public and private organizations[7].

Together, these federal efforts demonstrate that digital modernization, systems integration, and cybersecurity are not only areas of substantial merit but are consistently recognized by government authorities as matters of national importance. The services proposed by Ms. Sugiura, focused on enterprise systems integration, structured IT governance, and digital modernization, directly align with these national priorities.

Below are the key points detailing the national importance of Ms. Sugiura's project:

• **Enhancing Enterprise Systems Integration and Digital Infrastructure:** Through Ishimatsu Digital Solutions, the proposed initiative will support organizations in integrating legacy and modern systems, improving interoperability, and optimizing data flow across platforms.

[4] www.nist.gov/systems-integration
[5] www.gao.gov/products/gao-25-107795
[6] www.gao.gov/products/gao-25-107852
[7] www.cisa.gov/cross-sector-cybersecurity-performance-goals

National Importance: Supports federal and private-sector priorities related to improving digital infrastructure, reducing inefficiencies, and enabling scalable and reliable technology systems.

•Supporting Digital Modernization and IT Governance: The company will provide structured IT project management and governance services to improve planning, execution, and oversight of complex technology initiatives.

National Importance: Aligns with federal priorities under FITARA and broader government efforts to improve IT governance, reduce waste, and enhance accountability in technology investments.

• **Improving Operational Efficiency Through Technology Implementation:** The initiative will assist organizations in optimizing processes and implementing digital solutions that enhance performance and reduce system fragmentation.

National Importance: Contributes to national economic efficiency and competitiveness by improving the effectiveness of technology-driven operations across sectors.

• **Strengthening the Technology Workforce and Service Capacity:** Through its operations and projected growth, the company will create high-skilled employment opportunities in the IT sector.

National Importance: Supports workforce development and strengthens the capacity of the U.S. technology sector, which is essential to economic growth and innovation.

Federal policies consistently emphasize the importance of **modernizing technology systems, strengthening cybersecurity, and improving digital infrastructure** across the United States. The initiative proposed by Ms. Sugiura, by delivering structured IT consulting services focused on systems integration, digital modernization, and project governance, directly supports these national priorities.

In conclusion, **Ishimatsu Digital Solutions** represents an initiative with significant potential to improve technological efficiency, support digital transformation efforts, and contribute to workforce development and economic growth in the United States. The proposed endeavor, therefore, satisfies the first requirement of the *Dhanasar* framework by demonstrating substantial merit and national importance through its alignment with federal technology priorities and its contribution to the modernization of digital infrastructure.

3.2 Second PRONG:

The Self-Petitioner is Well-Positioned to Advance the Proposed Endeavor in the United States

Under the framework established in *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016), USCIS evaluates whether a petitioner is well positioned to advance the proposed endeavor by examining the individual's education, skills, knowledge, record of success in related efforts, the concreteness and feasibility of the plan presented, progress already made, and the support the work has garnered from relevant actors. The evidence in Ms. Sugiura's case addresses each of these factors in a coherent and mutually reinforcing way.

Ms. Sugiura's formal education is directly aligned with her proposed endeavor in IT consulting and digital transformation. She holds a **Bachelor's Degree in Computer Science** from the State

University of Western Paraná (UNIOESTE), conferred in 2003, and a **Postgraduate Specialization in Object-Based Systems Design and Development for Internet Environments** from the Federal Technological University of Paraná (UTFPR), completed in 2005 *(See Exhibit B)*. These credentials have been evaluated by the World Academic Research Center, Inc. (WARC) as equivalent to a U.S. Bachelor of Science in Computer Science and a U.S. Graduate Certificate in Web Design and Development, respectively *(See Exhibit B)*. Combined with her more than twenty years of progressive, post-baccalaureate experience documented throughout this petition, Ms. Sugiura satisfies the advanced degree requirement under 8 C.F.R. § 204.5(k)(3)(i)(B). Her specialization in object-based systems is particularly critical for her endeavor; modern enterprise integration relies on modular, scalable software architectures, and her academic background provides the theoretical foundation to design these complex systems from the ground up.

Beyond her degrees, Ms. Sugiura has earned the industry's most rigorous professional certifications, which serve as recognized benchmarks of competence for managing high-stakes technology initiatives:

- **Project Management Professional (PMP®)**: Issued by the Project Management Institute (PMI) on June 22, 2020 (Certification #2774982), this is the global gold standard for project leadership. To earn this credential, a professional must demonstrate thousands of hours of leading projects and pass an exhaustive examination on risk management, cost control, and quality assurance. Ms. Sugiura's PMP status confirms her ability to deliver complex projects on time and within budget, a core service of her U.S. endeavor *(See Exhibit C.II)*.
- **Professional Scrum Master I (PSM I)**: Issued by Scrum.org on November 29, 2022, this certification verifies her expertise in Agile methodologies essential for the rapid, iterative development cycles used by U.S. technology firms *(Exhibit C.II)*.
- **Professional Scrum Product Owner I (PSPO I)**: Issued by Scrum.org on March 21, 2023, this certification demonstrates her ability to maximize the value delivered by development teams through strategic product ownership and requirements prioritization *(Exhibit C.II)*.
- **Certified SAFe® 6 Agilist**: Issued by Scaled Agile, Inc. in July 2023, this certification demonstrates her ability to coordinate large-scale Agile implementations across multiple teams, a rare skill set vital for the enterprise-scale digital transformations she proposes to lead for U.S. organizations *(Exhibit C.II)*.

Ms. Sugiura further maintains a commitment to continuous professional development through advanced coursework in emerging technologies, **including Generative AI Overview for Project Managers** (PMI, February 2024), Artificial Intelligence: Boost Your Productivity (Conquer Business School, June 2024), Enterprise Design Thinking Practitioner (IBM, July 2021), and User Experience as a Strategy (Volvo Group Connected Solutions, July 2025) (Exhibit C.II). These courses ensure her business model remains at the forefront of the AI-driven digital shift in the U.S. economy.

(B) Skills, Knowledge, and Record of Success in Similar Efforts

Ms. Sugiura's skills and specialized knowledge are not only theoretical; they have been tested and proven through more than two decades of progressively responsible leadership roles in the

global IT sector. Her professional trajectory demonstrates continuous advancement in scope, complexity, and impact:

● **Logic Tecnologia da Informação – Director/Partner (2005–2009):** As a co-founder of this firm within the Itaipu Technological Park, Ms. Sugiura gained critical entrepreneurial experience directly transferable to her proposed U.S. endeavor. **Fabiano Damin, PhD** – General Director of EITS IT Solutions and Coordinator of the Information Systems Program at UDC University Center, who co-founded Logic Tecnologia alongside Ms. Sugiura – provides first-hand testimony of her entrepreneurial leadership *(See Exhibit C.II)*:

> *"[We] jointly led multidisciplinary teams of nearly 30 professionals, developing customized digital solutions for clients in both the public and private sectors."*
>
> On a landmark government initiative to modernize hydrological monitoring of a major hydroelectric plant, Dr. Damin attests that Ms. Sugiura led the "processing of over 500 million sensor records and integrating multiple data-collection systems," which "reduced average data-processing time by more than 40%." The project was "delivered on time and without production incidents," and the "solution significantly improved national hydrological monitoring" and "established new internal standards of quality, security, and performance, later serving as a benchmark for other IoT-based data-integration initiatives" *(See Exhibit C.II)*.

● **Sofhar – Project Manager (2008–2011):** Ms. Sugiura managed high-stakes government contracts for Itaipu Binacional and the Municipality of Curitiba and was instrumental in the company's achievement of CMMI Level 3 certification—a global benchmark for process maturity highly regarded by U.S. federal contractors *(See Exhibit A – Petitioner's Resume)*.

● **Employer Tecnologia Ltda – Project/Product Manager (2011–2018):** During her seven-year tenure, Ms. Sugiura's role evolved into product-centric leadership for complex HR platforms. **Camila de Almeida**, Software Quality Engineer at Volvo Group, who worked with Ms. Sugiura at both Employer Tecnologia and Volvo, attests to her transformative impact *(See Exhibit C.II)*:

> *"In the MeuHolerite project, she played a key role in translating complex client requirements into practical, compatible, and easy-to-use solutions... Her ability to analyze complex problems and coordinate interdepartmental solutions was essential to meeting the delivery deadline and stabilizing the system."*
>
> Ms. de Almeida further notes that during the critical eSocial migration, Ms. Sugiura "proposed a structured recovery plan, bringing together specialists from different departments and organizing focused workshops to systematically address each issue," and concludes that "few professionals have demonstrated the same level of consistency and technical depth" *(See Exhibit C.II)*.

● **Volvo do Brasil – Senior Project Manager (2019–Present):** In her current capacity at Volvo, Ms. Sugiura operates at the highest level of project governance, managing initiatives spanning multiple Latin American markets and coordinating geographically distributed teams across four countries. Her supervisor, **Bruno Trisotto Marchi** – Corporate IT Manager at Volvo Group, an Electrical Engineer with an MBA in IT Project Management from The George Washington University and over 20 years of experience at Volvo – highlights her leadership *(See Exhibit C.II)*:

> *"Ms. Sugiura was the driving force behind the project's success... the implementation was completed on time and on budget, achieving full compliance with global processes, increased automation, and more accurate and timely reporting to headquarters."*

Bruna Pereira dos Santos – Portfolio Analyst at Volvo Group Latin America with over 10 years of experience, who worked closely with Ms. Sugiura on global system implementations – provides further testimony on her ability to prevent massive financial losses *(See Exhibit C.II)*:

> *"Ms. Sugiura's hands-on management style and her deep understanding of technology and business processes made a decisive difference... In Argentina, for example, she coordinated efforts among teams in Brazil, India, the Netherlands, and the local infrastructure, leading to the identification and correction of critical errors and preventing future losses estimated at two million reais."*

Giselle Cristina Terçariol Dentelo – Product Manager at Volvo do Brasil, an Industrial Electrical/Electrotechnical Engineer who selected Ms. Sugiura for the Connected Solutions team – testifies to her ability to deliver under pressure *(See Exhibit C.II)*:

> *"[Ms. Sugiura] assumed leadership in a scenario of urgency, with a fixed delivery deadline and no prior progress... coordinated technical teams located in Brazil, Sweden, and India... [the] project was delivered on schedule, meeting the quality requirements... and set a new standard for integration between technical and operational areas."*

Claudia Helenice de Andrade Kudlavies – Digital Product Manager at Volvo do Brasil with over 10 years leading digital transformation in industrial and financial sectors – provides testimony about Ms. Sugiura's operational impact *(See Exhibit C.II)*:

> *"[Ms. Sugiura] introduced process mapping and automation tools that eliminated manual data handling and standardized billing workflows... [the] redesign replaced a manual Excel-based process with a fully digital platform that centralized invoice processing and performance reporting for connected-truck services across Latin America... reduced the average invoice cycle from one week to two days... [and service bonus activation] reduced from one week to a single day after contract receipt."*
>
> Ms. Kudlavies further attests that this was a "replicable model later adopted by other Volvo business units" *(Exhibit C.II)*.

Furthermore, Ms. Sugiura's current compensation as a Senior IT Project Analyst at Volvo do Brasil, with a monthly calculation salary of R$ 21,827.19 as of September 2025, demonstrates her ongoing capacity to supplement the company's working capital. Her annual compensation places her well above the average salary for IT professionals in Brazil, as documented in salary comparison data. Combined with Brazilian Individual Income Tax Returns for calendar years 2022, 2023, and 2024, and personal bank statements, the financial record demonstrates that Ms. Sugiura is not dependent on speculative third-party funding or unproven financing arrangements. She and her husband possess the documented financial capacity to assume the early financial burden and to withstand the risks inherent in launching and scaling a U.S. operation. (Exhibit C.II)

Recognition and Letters of Recommendation

The record is further strengthened by detailed testimonial evidence from six senior industry leaders who have directly witnessed Ms. Sugiura's professional trajectory. While previously discussed in the context of her ability to advance the proposed endeavor, these testimonials also serve as independent validation of her professional recognition and the significance of her contributions within the field (Exhibit C.II).

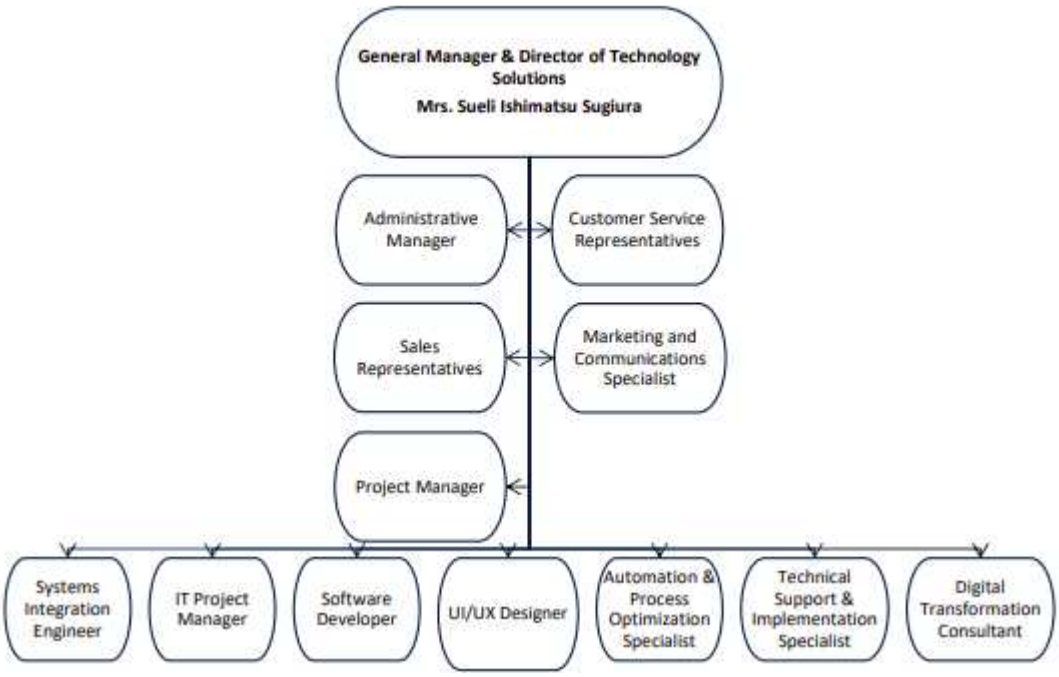
1. Bruna Pereira dos Santos – Portfolio Analyst, Volvo Group Latin America (10+ years at Volvo). Attests to Ms. Sugiura's decisive impact on global system implementations during the COVID-19 pandemic and her role in preventing R$ 2 million in losses during the Argentina deployment.
2. Bruno Trisotto Marchi – Corporate IT Manager, Volvo Group (Brussels, Belgium). Electrical Engineer with MBA from The George Washington University and 20+ years at Volvo. Served as Ms. Sugiura's direct supervisor and attests that she was 'the driving force behind the project's success' in a critical multi-country implementation involving 100+ participants.
3. Camila de Almeida – Software Quality Engineer, Volvo Group. Bachelor's in Information Management (Federal University of Paraná) with MBA in Business Management. Worked with Ms. Sugiura at both Employer Tecnologia and Volvo. Attests that 'few professionals have demonstrated the same level of consistency and technical depth.
4. Fabiano Damin, PhD – General Director, EITS IT Solutions; Coordinator, Information Systems Program, UDC University Center. PhD in Business Administration. Co-founded Logic Tecnologia alongside Ms. Sugiura and attests to her 'rare ability to transform complex technical challenges into opportunities for growth and innovation.
5. Giselle Cristina Terçariol Dentelo – Product Manager, Volvo do Brasil. Industrial Electrical/Electrotechnical Engineer (UTFPR). Selected Ms. Sugiura for the Connected Solutions team and attests that her work set a new standard for integration between technical and operational areas.
6. Claudia Helenice de Andrade Kudlavies – Digital Product Manager, Volvo do Brasil. 10+ years leading digital transformation and product innovation. Attests that Ms. Sugiura's billing process redesign, reducing invoice cycles from one week to two days, became 'a replicable model later adopted by other Volvo business units.

Such endorsements demonstrate that Ms. Sugiura's role is considered critical by multiple, independent senior professionals across the global IT and digital transformation sectors. They provide detailed, corroborated testimony regarding her entrepreneurial capacity, technical leadership, and the value her continued work, now directed toward the United States, will bring to the national interest.

Considering her directly relevant education and professional credentials, her advanced skills and demonstrated knowledge in IT project management and digital transformation, her strong record of success in founding a technology company and leading multiregional enterprise system implementations, documented through six letters of support, employment verification letters, and corporate documentation, her exceptional compensation at Volvo do Brasil, the specificity and realism of her business plan, the documented financial capacity from her husband's investment commitment and available funds, the tangible progress she has already

made in assembling the necessary operational and financial foundations, and the robust support she has garnered from independent experts and senior industry leaders, the evidence shows that Ms. Sugiura is exceptionally well positioned to advance her proposed endeavor in the United States.

3.2.1 PLAN FOR FUTURE ACTIVITIES:



Ms. Sugiura will play a central role in the leadership of **Ishimatsu Digital Solutions**, as described in the organizational structure presented in the Business Plan (Exhibit C.I):

As **General Manager & Director of Technology Solutions**, Ms. Sugiura will lead the strategic and operational execution of Ishimatsu Digital Solutions, overseeing the delivery of services related to enterprise systems integration, digital modernization, and structured IT project governance.

She will be responsible for supervising key functional areas of the company, including administrative operations, customer service, sales, marketing, and project management, as reflected in the organizational structure. In this capacity, she will coordinate multidisciplinary teams composed of IT professionals such as systems integration engineers, software developers, UI/UX designers, automation and process optimization specialists, technical support and implementation professionals, and digital transformation consultants.

Ms. Sugiura will oversee project planning, execution, and delivery across multiple clients, ensuring alignment between technical implementation and organizational objectives. She will also be responsible for vendor coordination, technology selection processes, and the implementation of

structured project governance methodologies to ensure efficiency, quality control, and successful outcomes in complex IT initiatives.

In addition, she will guide the company's growth strategy, ensuring scalability of operations, expansion of service offerings, and continuous alignment with industry best practices in digital transformation, systems integration, and technology implementation.

By remaining aligned with evolving industry standards and best practices in information technology, systems architecture, and project management methodologies, Ms. Sugiura will ensure that Ishimatsu Digital Solutions consistently delivers high-quality, reliable, and efficient technology solutions to its clients.

She has also secured the necessary financial resources to launch and sustain the venture, with the Business Plan indicating an initial investment of approximately **US$30,000** dedicated to establishing Ishimatsu Digital Solutions and supporting the initial operational phase of the company (Exhibit C.I.), confirming that she is well-positioned to implement the proposed endeavor in the United States.
Ms. Sugiura possesses sufficient financial support to implement the proposed endeavor in the United States. According to a declaration signed by Mr. Fábio Hiroshi Sugiura, a senior Java backend developer with over 26 years of experience in the Information Technology field, he has expressed his intention to collaborate with Ms. Sugiura and invest in the proposed venture following the approval of her immigration application.

Startup	
Requirements	
Startup Expenses	
Legal	$1,500
Insurance	$500
Marketing	$5,000
Rent/Deposit	$3,600
Website design	$2,000
Computers/Phones/Tablets	$2,500
Office furniture	$1,400
Stationery	$1,500
Total Startup Expenses	$18,000
Startup Assets	
Cash Required	$12,000
Startup Inventory	$0
Other Current Assets	$0
Long-term Assets	$0
Total Assets	$12,000
Total Requirements	**$30,000**

Mr. Sugiura has committed to providing an initial investment of approximately **US$30,000**, with the possibility of increasing this amount in the future, consistent with the financial projections outlined in the Business Plan (Exhibit C.I).
Supporting financial documentation further demonstrates the availability of funds. Bank records and investment statements show combined available resources totaling approximately **US$20,798.37**,

derived from liquid bank balances and retirement investment funds, confirming the financial capacity available to support the proposed endeavor.

This financial commitment, combined with Ms. Sugiura's academic background, extensive professional experience in information technology, and demonstrated expertise in enterprise systems integration and IT project management, confirms that she is well-positioned to successfully implement the proposed endeavor in the United States.

3.3 Third PRONG:
On Balance, It Would be Beneficial to the United States to Waive the Requirement of a Job Offer and Labor Certification

Congress established the National Interest Waiver to address the inherent limitations of the labor certification process. When a foreign national offers distinct and substantial benefits to a specific field, going beyond the scope of a traditional job function, permanent residency should not be denied solely on the basis that another individual could theoretically perform similar duties.

Ms. Sugiura clearly exemplifies this principle. As an information technology professional with extensive experience in enterprise systems integration, digital modernization, and multiregional IT project governance, her proposed endeavor extends beyond a conventional employment position. Through **Ishimatsu Digital Solutions**, Ms. Sugiura will lead a structured initiative focused on improving operational efficiency, enhancing system interoperability, and supporting the implementation of complex technology solutions across organizations in the United States.

Requiring Ms. Sugiura to undergo the labor certification process, despite the existence of other professionals in the information technology sector, would disregard the unique combination of her technical expertise, extensive experience in managing large-scale and multiregional IT projects, industry-recognized certifications (including PMP®, PSM I, PSPO I, and SAFe® Agilist), and her demonstrated ability to coordinate complex system implementations and digital transformation initiatives.

According to the third criterion of the *Matter of Dhanasar* framework, adjudicators must conduct a balancing test, weighing the national interest in requiring a job offer and labor certification against the benefits of the foreign national's proposed contributions. This analysis considers several factors, including:

• Whether it would be impractical for the foreign national to obtain a job offer or for a petitioner to obtain labor certification, given the nature of the foreign national's qualifications or proposed endeavor.

• Whether the United States would still benefit from the foreign national's contributions, even if qualified American workers are available.

• Whether the national interest in the foreign national's contributions is sufficiently significant to justify waiving the labor certification process.

Matter of Dhanasar clarifies that these considerations are not rigid requirements, but rather guiding factors that, when evaluated together, determine whether granting the waiver serves the national interest.

Applying this standard to the present case, the evidence demonstrates that Ms. Sugiura's proposed endeavor offers sustained benefits by supporting digital transformation, improving the efficiency and reliability of organizational systems, and enabling more effective implementation of technology solutions across multiple sectors. These contributions are not limited to a single employer, but instead reflect a broader, scalable initiative designed to serve diverse organizations through structured IT consulting services.

Additionally, the entrepreneurial nature of the proposed endeavor further supports the impracticality of the labor certification process, as Ms. Sugiura will establish and lead her own company, providing services across multiple clients and industries. This type of independent, project-based and multi-organizational activity cannot be adequately captured within the traditional framework of a single, employer-sponsored position subject to labor certification requirements.

Accordingly, the totality of the evidence establishes that waiving the job offer and labor certification requirements would be in the best interests of the United States, and therefore, a favorable discretionary determination is warranted under the third prong of *Matter of Dhanasar*.

3.3.1 IMPRACTICABILITY OF A LABOR CERTIFICATION:

Given the autonomous nature of the proposed venture, in which Ms. Sugiura will establish and lead **Ishimatsu Digital Solutions** independently, submitting to the traditional labor certification process is impractical. The labor certification framework was designed for conventional employer-employee relationships, whereas Ms. Sugiura's initiative is a founder-led technology venture focused on enterprise systems integration, digital modernization, and structured IT project governance, rather than filling a predefined job opening within an existing organization.

• **Nature of the Entrepreneurial Venture:** As an independent entrepreneur, Ms. Sugiura will establish a technology consulting firm specializing in enterprise systems integration, digital transformation, and IT project governance. The venture operates outside traditional employer-employee structures, as Ms. Sugiura will independently design, implement, and lead the services provided by the company. The labor certification process is not well suited to evaluate initiatives in which the beneficiary develops and operates a consulting platform serving multiple clients across different industries.

• **Technological and Operational Impact of the Venture:** Ishimatsu Digital Solutions is designed to generate meaningful technological and economic benefits by supporting organizations in improving system interoperability, enhancing operational efficiency, and implementing structured digital solutions. By focusing on technology modernization and effective project governance, the initiative contributes to more reliable and efficient system performance across multiple sectors.

• **Job Creation and Economic Impact:** The proposed venture is expected to generate direct employment opportunities as the company expands its operations, including positions for IT specialists, software developers, project managers, and administrative personnel. In addition to direct job creation, the company will generate indirect economic activity through demand for related services, including technology vendors, administrative support, and business service providers.

• **Self-Sustainability and Broad Contribution:** Through Ishimatsu Digital Solutions, Ms. Sugiura will ensure the financial viability of her enterprise while simultaneously advancing objectives related

to digital modernization, operational efficiency, and technology-driven service delivery. These characteristics underscore the independent and scalable nature of her contributions and demonstrate that the labor certification requirement is not an appropriate mechanism to evaluate the broader benefits of the proposed endeavor.

Ms. Sugiura has demonstrated both the intention and the capacity to act as an independent technology entrepreneur whose proposed venture offers long-term economic and technological benefits. Therefore, waiving the job offer and labor certification requirements would best serve the national interest of the United States

3.3.2 THE U.S. WOULD STILL BENEFIT FROM THE FOREIGN NATIONAL'S CONTRIBUTION EVEN IF QUALIFIED U.S. WORKERS ARE AVAILABLE:

Given Ms. Sugiura's extensive professional background in information technology, enterprise systems integration, and IT project management, she is clearly well-positioned to develop her project in the United States. Even though qualified professionals exist in the information technology sector, her specific and differentiated contributions offer substantial advantages, as summarized below:

• **Unique Qualifications and Expertise:** Ms. Sugiura combines over twenty years of progressive experience in software development, systems integration, and large-scale IT project management with specialized expertise in coordinating complex, multiregional technology initiatives. Her professional profile integrates technical knowledge with structured project governance methodologies, enabling effective implementation of enterprise-level digital solutions across diverse operational environments.

• **Consistent Professional Development and Industry Experience:** Ms. Sugiura has accumulated extensive experience across multiple roles, including software quality assurance, project management, product management, and leadership positions within both private companies and large multinational organizations. Her career demonstrates continuous progression in responsibility and scope, with sustained involvement in complex IT environments and cross-functional teams.

• **Proven Expertise in Technology Implementation and Systems Integration:** Her professional trajectory reflects the ability to manage the full lifecycle of technology projects, including planning, coordination, implementation, and delivery. She has consistently contributed to improving system efficiency, aligning technology solutions with business needs, and supporting the successful execution of digital transformation initiatives.

• **Additional Contributions:** Her work addresses critical operational challenges related to system fragmentation, process inefficiencies, and the complexity of managing integrated digital environments. By supporting structured implementation of technology solutions and improving coordination across systems and teams, her initiative contributes to more efficient and reliable organizational operations.

In conclusion, while qualified information technology professionals may exist in the U.S. labor market, the combination of Ms. Sugiura's extensive experience, specialized expertise in enterprise systems integration, and demonstrated ability to manage complex, multiregional IT projects clearly distinguishes her. Through **Ishimatsu Digital Solutions**, she will provide sustained benefits to organizations across multiple sectors by improving operational efficiency, supporting digital

modernization, and enhancing the implementation of technology solutions. Consequently, waiving the labor certification requirement directly serves the national interest of the United States.

4. FINAL CONSIDERATIONS

From all topics discussed above and the attached evidence, it is "more likely than not" that:

1. The self-petitioner, Ms. Sueli Ishimatsu Sugiura, meets the advanced academic degree requirement stipulated in section 203(b)(2) of the Immigration and Nationality Act (INA). She holds a foreign bachelor's degree in Computer Science, which is equivalent to a U.S. Bachelor of Science in Computer Science, along with a postgraduate specialization equivalent to a U.S. Graduate Certificate in Web Design and Development, as well as over twenty years of progressive, post-baccalaureate experience in information technology, software engineering, and IT project management. Her academic background and extensive professional experience qualify her for classification in the EB-2 category.

2. **The proposed endeavor has substantial merit and national importance**, as **Ishimatsu Digital Solutions** will provide specialized services in enterprise systems integration, digital modernization, and structured IT project governance. By supporting organizations in improving operational efficiency, enhancing system interoperability, and implementing complex digital solutions, the initiative contributes to technological advancement, economic competitiveness, and the modernization of digital infrastructure in the United States, thereby satisfying the first prong of *Matter of Dhanasar*.

3. **The self-petitioner, Ms. Sugiura, is well-positioned to advance the endeavor** based on her progressive professional experience in information technology, her leadership in managing complex and multiregional IT projects, her academic training in computer science, her industry-recognized certifications (including PMP®, PSM I, PSPO I, and SAFe® Agilist), a structured and credible Business Plan, and her demonstrated capacity to implement and lead technology-driven initiatives.

4. **On balance, waiving the job offer and labor certification requirements benefits the United States.** Ms. Sugiura will lead an independent, founder-driven technology initiative focused on improving digital operations, supporting system integration, and enhancing the implementation of technology solutions across multiple sectors. Through this initiative, she will generate economic and technological benefits that justify the granting of the **National Interest Waiver**.

Consequently, **Ms. Sueli Ishimatsu Sugiura** merits a favorable decision on this I-140 petition in the Second Preference employment-based category, with a request for a waiver of the job offer and labor certification requirements, pursuant to INA §203(b)(2)(B). Her academic qualifications in computer science, progressive professional experience, and demonstrated expertise in enterprise systems integration and IT project management align with the legislative intent of the National Interest Waiver, as her proposed initiative promotes digital modernization, operational efficiency, and the advancement of technology-driven services within the United States.

We respectfully request that USCIS approve this petition in light of the substantial evidence of national importance and the petitioner's demonstrated professional competence.

Should you require any further information or documentation, please do not hesitate to contact our office. Thank you in advance for your consideration of this matter.

Sincerely,



Otavio Haverroth Silva
California Bar # 343486

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Exhibit A - Petitioner's Resume

SUELI SUGIURA

E-mail | suelishimatsu@gmail.com

Phone | +55 41 98802-6108

Lattes | Profile

I am a Certified Project Management Professional (PMP®), Professional Scrum Product Owner I, and Professional Scrum Master I, with over 20 years of experience in IT projects in medium and large multinational companies, working across various industries such as Automotive, Commercial (Sales and After-Sales), Services, Public Sector, and Human Resources. In several projects, I led multidisciplinary teams, working on system implementation projects (internal or external systems) with the development of integrations with various other systems, as well as product development (new systems).
My collaborative approach not only ensured on-time delivery but also fostered an environment where everyone felt valued and engaged. Additionally, I have a strong track record of adapting to rapid changes and solving problems, skills I consider essential for leading teams in dynamic environments. I am always seeking to foster innovation and the team's continuous development.

WORK EXPERIENCE

SENIOR PROJECT MANAGER

Volvo do Brasil | Curitiba, Paraná

10/2019-PRESENT

At Volvo, I successfully manage multiple projects across different business units, implementing and coordinating deliveries with cross-functional teams. Primarily in the Commercial Solutions area, as well as in other areas of the organization such as Human Resources, Manufacturing and Logistics, and Finance. Most of my projects involved different companies within the group as well as different markets across Latin America.

SENIOR PROJECT MANAGER

Meta Serviços em Informática S/A | Curitiba, Paraná

05/2018-10/2019

Meta Serviços em Informática was a company that provided services to Volvo do Brasil. I worked as a project manager. Through Meta, I managed two projects at Volvo: the implementation of financial system adjustments to comply with legal requirements, and the implementation of a new travel management system (Human Resources). In this role, I was the responsible manager, together with the purchasing department, from the selection process of the new supplier to the implementation of the new systems and their integrations. This was one of the company's most significant projects and one of the largest I have led, as it involved several companies within the group, multiple IT teams, the implementation and training of the entire group of key users, as well as managing the vendor's team.

PROJECT MANAGER

Employer Tecnologia Ltda | Colombo, Paraná

03/2011-03/2018

As a Product Manager at Employer, I was responsible for managing the development of enhancements and the implementation of products. The company has a portfolio of HR systems: payroll, employee self-service portal, and others.

PROJECT MANAGER

Sofhar | Curitiba, Paraná

10/2008-2/2011

As a Project Manager at Sofhar, I was responsible for managing projects primarily for government organizations (Itaipu Binacional, Curitiba City Hall), as well as for the private sector. The company participated in public bids (fixed-scope contracts), where scope, cost, schedule, risk, and change management were critical in these types of projects. At Sofhar, I was also part of the team responsible for implementing CMMI Level 3.

DIRECTOR/PARTNER

Logic Tecnologia da Informação | Foz do Iguaçu, Paraná

05/2005-01/2009

The company was established within the Itaipu Technological Park (PTI). We participated in public bids from Itaipu Binacional to manage and develop various projects, in addition to creating other products that were sold to regional companies, such as Bella Itália Hotel in Foz do Iguaçu, among others.

SOFTWARE QUALITY ASSURANCE (SQA)

ITAI - Instituto de Tecnologia em Automação e Informática | Foz do Iguaçu, Paraná

05/2004-4/2005

At ITAI, I began my career as a Quality Assurance Analyst. I was responsible for ensuring that the processes used in system development adhered to specified standards, covering planning, execution, testing, and delivery, with the goal of identifying deviations and promoting continuous process improvement.

Teaching experience

UNIVERSITY PROFESSOR

UDC - Dynamic Union of Cataratas Colleges | Foz do Iguaçu, Paraná

10/2004-07/2008

I worked as a university professor in the Information Systems program, teaching courses in Algorithms and Programming, Applied Informatics III and IV, and Special Topics.

In addition to teaching, I guided and supervised ten undergraduate theses, fostering the students' technical and scientific development.

UNIVERSITY PROFESSOR

UNIOESTE - Western Paraná State University – Foz do Iguaçu Campus | Foz do Iguaçu, Paraná

7/2003-1/2005

I worked as a university professor in the Computer Science program, teaching courses in Databases, Computing I, and Computing II.

I also taught classes in the Business Administration program (Basic Informatics) and the Accounting program (Data Processing).

In addition to classroom activities, I guided and supervised seven undergraduate theses, contributing to the students' academic and technical development.

UNIVERSITY PROFESSOR

FAAFI - Higher Institute of Anglo-American Education of Foz do Iguaçu | Foz do Iguaçu, Paraná

3/2004-2/2005

University Professor for Business Administration and Management, teaching the Basic Computing course.

EDUCATION

GRADUATE DEGREE IN OBJECT-ORIENTED SYSTEM DESIGN AND DEVELOPMENT

Federal Technological University of Paraná

Medianeira, Paraná, Brazil

Program duration: 01/2004 to 05/2005 - Diploma issued: 03/2006

BACHELOR'S DEGREE IN COMPUTER SCIENCE

UNIOESTE - Western Paraná State University

Foz do Iguaçu, Paraná, Brazil

Program duration: 1999 to 2002 - Diploma issued: 04/2003

MAIN COURSES / SEMINARS

ATTENDEE:

- **WORKSHOP – USER EXPERIENCE AS A STRATEGY – 07/2025 – VOLVO**
- **BASICS OF DISCIPLINED AGILE (DA) – 04/2024 – PROJECT MANAGEMENT INSTITUTE (PMI)**
- **GENERATIVE AI OVERVIEW FOR PROJECT MANAGERS – 02/2024 – PMI**
- **ARTIFICIAL INTELLIGENCE COURSE – BOOST YOUR PRODUCTIVITY AND ACCELERATE YOUR CAREER – 06/2024 – CONQUER**
- **EMOTIONAL INTELLIGENCE COURSE – 05/2020 – CONQUER**
- **MASTER COACH PROFESSIONAL – 11/2019 – CASTRO TECHNOLOGIES & TRAINING**
- **PMI PREPARATORY COURSE – 06/2008 – PMI CHAPTER PARANÁ**
- **INTRODUCTION TO CAPABILITY MATURITY MODEL INTEGRATION – 01/2005 – CARNEGIE MELLON UNIVERSITY**

SPEAKER:

- **WORKSHOP – RISK MANAGEMENT – 12/2022 – RISK MANAGEMENT WORKSHOP AT VOLVO**

CERTIFICATIONS

- **CERTIFIED SAFE 6 AGILIST – 07/2023**
  Expiration Date: 16 july 2024
- **PROFESSIONAL SCRUM PRODUCT OWNER I – 03/2023 – SCRUM.ORG**
- **PROFESSIONAL SCRUM MASTER I – 11/2022 – SCRUM.ORG**
- **ENTERPRISE DESIGN THINKING PRACTITIONER – 07/2021 - IBM**
- **PROJECT MANAGER PROFESSIONAL (PMP) – 06/2020 - PMI**
  Expiration Date: 22 June 2026
- **SUN CERTIFIED PROGRAMER – PLATFORM 1.4 – 05/2005**

PUBLISHED ARTICLES

- **E-SOCIAL**
  Youtube: https://www.youtube.com/watch?v=-ELX9x0AYq8&t=95s
  12/07/2015 – Curitiba, Paraná, Brazil
- **CLOUD TECHNOLOGY: THE FUTURE OF HR WITHOUT COMPLICATIONS**

  EMPLOYER TECNOLOGIA LTDA
  https://employer.com.br/blog/tecnologia/tecnologia-em-nuvem-o-futuro-do-rh-sem-complicacoes/

  (interview)
  01/27/2014 – Curitiba, Paraná, Brazil

- **HR IS THE DEPARTMENT MOST IMPACTED BY E-SOCIAL**

  SEAC - UNION OF CLEANING, MAINTENANCE, AND RELATED COMPANIES OF GREATER ABCDM, RP AND RGS*

  https://seac-abc.com.br/rh-e-o-departamento-que-mais-sera-impactado-pelo-esocial/

  (interview)
  01/27/2014 – Curitiba, Paraná, Brazil

VOLUNTEER WORK

- **EVENT ORGANIZED BY ASSOCIAÇÃO VIKING**
  Pare, Olhe e Acene *(Stop, Look, and Wave)*

  10/21/2024 – Curitiba, PR, Brazil

- **EVENT ORGANIZED BY ASSOCIAÇÃO VIKING**
  Solidarity Christmas – Toy Donation Event

  14/12/2019 – Curitiba, PR, Brazil

LANGUAGES

- **NATIVE PORTUGUESE**
- **FLUENT ENGLISH**
- **INTERMEDIATE ITALIAN**

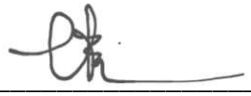
OTHER SKILLS

- **ADVANCED KNOWLEDGE IN FIGMA**
- **ADVANCED KNOWLEDGE IN JIRA/CONFLUENCE**
- **ADVANCED KNOWLEDGE IN AZURE DEVOPS**
- **ADVANCED KNOWLEDGE IN TRELLO**
- **ADVANCED KNOWLEDGE IN SHAREPOINT**
- **ADVANCED KNOWLEDGE IN MICROSOFT 365 (EXCEL, WORD, POWERPOINT, MICROSOFT PROJECT, VISIO, FORMS)**
- **INTERMEDIATE KNOWLEDGE IN ALM / JIRA XRAY / AZURE TEST PLAN (TEST MANAGEMENT)**
- **BASIC KNOWLEDGE OF POWER APPS, POWER BI**
- **BASIC KNOWLEDGE OF SANITY.IO (CONTENT OPERATING SYSTEM)**
- **INTERMEDIATE KNOWLEDGE IN PROGRAMMING LANGUAGES (C, C++, PHP, JAVA, .NET, PYTHON)**

*Glossary:
ABCDM, RP and RGS - Regions of São Paulo:
ABCDM: Santo André, São Bernardo do Campo, São Caetano do Sul, Diadema, Mauá
RP: Ribeirão Pires
RGS: Rio Grande da Serra

09 2025.

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: February 13, 2026.

SUELI SUGIURA

E-mail | suelishimatsu@gmail.com

Telefone | +55 41 98802-6108

Lattes | Profile

Sou uma Certified Project Management Professional (PMP®), Professional Scrum Product Owner I e Professional Scrum Master I, com mais de 20 anos de experiência em projetos de TI em empresas multinacionais de médio e grande porte, atuando em diversas indústrias, como a Automotiva, Comercial (Vendas e Pós-vendas), Serviços, Setor Público e Recursos Humanos.
Em vários projetos liderei equipes multidisciplinares, trabalhei desde projetos de implantação de sistemas (internos ou sistemas externos) com desenvolvimento de integrações com diversos outros sistemas, até desenvolvimento de produto (novo sistema).
Minha abordagem colaborativa não apenas garantiu a entrega no prazo, mas também promoveu um ambiente onde todos se sentiram valorizados e engajados. Além disso, tenho um histórico sólido em adaptação a mudanças rápidas e na resolução de problemas, habilidades que considero essenciais para liderar equipes em ambientes dinâmicos. Estou sempre em busca de fomentar a inovação e o desenvolvimento contínuo da equipe.

EXPERIÊNCIA

GERENTE DE PROJETOS SÊNIOR

Volvo do Brasil | Curitiba, Paraná

10/2019 – PRESENTE

Na Volvo, gerencio com sucesso diversos projetos em diferentes unidades de negócio, implementando e coordenando entregas com equipes multifuncionais. Principalmente na área de Soluções Comerciais, em outras áreas da organização como Recursos Humanos, Manufatura e Logística e também na área Financeira. A maioria dos meus projetos envolvia diferentes empresas do grupo como também diferentes mercados na America Latina.

GERENTES DE PROJETOS SÊNIOR

Meta Serviços em Informática S/A | Curitiba, Paraná

05/2018– 10/2019

A Meta Serviços em Informática é uma empresa que prestava serviços para a Volvo do Brasil. Trabalhei como gerente e projetos. Pela Meta, fui gerente de dois projetos na Volvo para implantação de ajuste de sistemas da área financeira para cumprir demandas legais e a implantação de um novo sistema de viagens (Recursos Humanos) nessa oportunidade fui a gerente responsável junto com a área de compras desde o processo de Seleção do novo fornecedora até a implantação dos novos sistemas e suas integrações. Esse foi um dos projetos de grande relevância para a empresa, um dos meus maiores projetos pois envolvei diversas empresas do grupo, diversos times de TI, implantação e treinamento de toda equipe de multiplicadores, além de gerenciar o time do fornecedor.

GERENTE DE PROJETOS

Employer Tecnologia Ltda | Colombo, Paraná

03/2011– 03/2018

Como Gerente de Produto na Employer, fui responsável por gerenciar o desenvolvimento de melhorias e a implementação de produtos. Esta empresa possui um portfólio de sistemas de RH: folha de pagamento, portal digital para funcionários e outros.

GERENTE DE PROJETOS

Sofhar | Curitiba, Paraná

10/2008– 02/2011

Como Gerente de Projetos na Sofhar, fui responsável por gerenciar projetos principalmente para empresas governamentais (Itaipu Binacional, Prefeitura Municipal de Curitiba), mas também para o setor privado. A empresa participou de licitações (escopo fechado), onde escopo, custo e prazo, riscos e gestão de mudanças eram cruciais nesses tipos de projetos. Na Sofhar, também fiz parte da equipe de implementação do CMMI Nível 3.

DIRECTOR/SOCIA

Logic Tecnologia da Informação | Foz do Iguaçu, Paraná

05/2005– 01/2009

Abrimos a empresa foi aberta dentro do Parque Tecnológico de Itaipu (PTI). Participamos de licitações da Itaipu Binacional para gerenciar/desenvolver diferentes projetos. Além da elaboração de outros produtos que foram comercializados para empresas da região, como o Hotel Bella Itália, Foz do Iguaçu, entre outras.

SOFTWARE QUALITY ASSURANCE (SQA)

ITAI - Instituto de Tecnologia em Automação e Informática| Foz do Iguaçu, Paraná

05/2004– 4/2005

No ITAI, comecei minha carreira como Analista de Garantia de Qualidade. Eu era responsável por verificar se os processos para o desenvolvimento dos sistemas que foram desenvolvidos seguiam os padrões especificados, desde o planejamento, execução, testes e entrega, com o objetivo de identificar desvios e melhoria contínua do processo.

Experiência de professor

PROFESSOR UNIVERSITÁRIO

UDC -União Dinâmica de Faculdades Cataratas | Foz do Iguaçu, Paraná

10/2004– 07/2008

Atuei como professora universitária no curso de Sistemas de Informação ministrando as disciplinas de Algoritmos e Programação, Informática Aplicada III e IV e Tópicos especiais.

Além das atividades de ensino, orientei e supervisionei dez trabalhos de conclusão de curso de graduação (TCC), promovendo o desenvolvimento técnico e científico dos alunos.

PROFESSOR UNIVERSITÁRIO

UNIOESTE – Universidade Estadual do Oeste do Paraná – Campus Foz do Iguaçu | Foz do Iguaçu, Paraná

7/2003– 1/2005

Atuei como professora universitária no curso de Ciência da Computação, ministrando as disciplinas de Banco de Dados, Computação I e Computação II.

Também ministrei aulas nos cursos de Administração (Informática Básica) e Ciências Contábeis (Processamento de Dados).

Além das atividades em sala de aula, orientei e supervisionei sete trabalhos de conclusão de curso de graduação (TCC), contribuindo para o desenvolvimento acadêmico e técnico dos estudantes.

PROFESSOR UNIVERSITÁRIO

FAAFI - Faculdades Anglo Americano de Foz do Iguaçu | Foz do Iguaçu, Paraná

3/2004– 2/2005

Professora Universitária para de Administração Gestão de Negócios na disciplina de Informática Básica.

EDUCAÇÃO

PÓS GRADUAÇÃO EM PROJETO E DESENVOLVIMENTO DE SISTEMAS BASEADO EM OBJETOS

Universidade Tecnológica Federal do Paraná

Medianeira, PR, Brasil

Duração curso: 01/2004 a 05/2005): Emissão diploma 03/2006

BACHARELADO EM CIÊNCIA DA COMPUTAÇÃO

UNIOESTE - Universidade Estadual do Oeste do Paraná

Foz do Iguaçu, PR, Brasil

Duração curso: 1999 a 2002): Emissão diploma 04/2003

PRINCIPAIS CURSOS / SEMINÁRIOS

OUVINTE:

- **WORKSHOP - USER EXPERIENCE AS A STRATEGY – 7/2025 - VOLVO**
- **NOÇÕES BÁSICAS DE D.A (DISCIPLINE AGILE) – 04/2024 - PMI**
- **GENERATIVE AI OVERVIEW FOR PROJECT MANAGERS – 02/2024 - PMI**
- **CURSO DE INTELIGÊNCIA ARTIFICIAL – ELEVE SUA PRODUTIVIDADE E ACELERE SUA CARREIRA – 06/2024 – CONQUER**
- **CURSO DE INTELIGÊNCIA EMOCIONAL– 05/2020 – CONQUER**
- **MASTER COACH PROFESSIONAL- 11/2019 – CASTRO TECHNOLOGIES & TRAINING**
- **CURSO PREPARATÓRIO PARA PMI – 06/2008 – PMI CHAPTER PARANÁ**
- **INTRODUCTION TO CAPABILITY MATURITY MODEL INTEGRATION – 01,2005 – CARNEGIE MELLON UNIVERSITY**

PALESTRANTE:

- **WORKSHOP - RISK MANAGEMENT 12/2022 – WORKSHOP SOBRE GESTÃO DE RISCOS NA VOLVO**

CERTIFICAÇÕES

- **CERTIFIED SAFE 6 AGILIST – 07/2023**
  Expiration Date: 16 july 2024
- **PROFESSIONAL SCRUM PRODUCT OWNER I – 03/2023 – SCRUM.ORG**
- **PROFESSIONAL SCRUM MASTER I – 11/2022 – SCRUM.ORG**
- **ENTERPRISE DESIGN THINKING PRACTITIONER – 07/2021 - IBM**
- **PROJECT MANAGER PROFESSIONAL (PMP) – 06/2020 - PMI**
  Expiration Date: 22 June 2026
- **SUN CERTIFIED PROGRAMER – PLATFORM 1.4 – 05/2005**

ARTIGOS PUBLICADOS

- **E-SOCIAL**
  Youtube: https://www.youtube.com/watch?v=-ELX9x0AYq8&t=95s
  07/12/2015 – Curitiba, Paraná, Brasil
- **TECNOLOGIA EM NUVEM: O FUTURO DO RH SEM COMPLICAÇÕES**

  EMPLOYER TECNOLOGIA LTDA
  https://employer.com.br/blog/tecnologia/tecnologia-em-nuvem-o-futuro-do-rh-sem-complicacoes/

  (entrevista)
  27/01/2014 – Curitiba, Paraná, Brasil

- **RH É O DEPARTAMENTO MAIS IMPACTADO PELO E-SOCIAL**

  SEAC – SINDICATO DAS EMPRESAS DE ASSEIO, CONSERVAÇÃO E AFINS DO BRANDE ABCDM, RP E RGS
  https://seac-abc.com.br/rh-e-o-departamento-que-mais-sera-impactado-pelo-esocial/

  (entrevista)
  27/01/2014 – Curitiba, Paraná, Brasil

TRABALHO VOLUNTÁRIO

- **EVENTO ORGANIZADO PELA - ASSOCIAÇÃO VIKING**
  Pare, Olhe e Acene

  21/10/2024 – Curitiba, PR, Brasil

- **EVENTO ORGANIZADO PELA ASSOCIAÇÃO VIKING**
  Natal Solidário – Entrega de doação de brinquedos

  14/12/2019 – Curitiba, PR, Brasil

IDIOMAS

- **PORTUGUÊS NATIVO**
- **INGLÊS FLUENTE**
- **ITALIANO INTERMEDIÁRIO**

OUTRAS HABILIDADES

- **CONHECIMENTO AVANÇADO EM FIGMA**
- **CONHECIMENTO AVANÇADO EM JIRA/CONFLUENCE**
- **CONHECIMENTO AVANÇADO EM AZURE DEVOPS**
- **CONHECIMENTO AVANÇADO TRELLO**
- **CONHECIMENTO AVANÇADO SHAREPOINT**
- **CONHECIMENTO AVAÇANDO MICROSOFT 365 (EXCEL, WORD, POWER POINT, MICROSOFT PROJECT, VISIO, FORMS)**
- **CONHECIMENTO INTERMEDIÁRIO EM ALM / JIRA XRAY / AZURE TEST PLAN (GERENCIAMENTO DE TESTES)**
- **CONHECIMENTO BASICO POWER APPS, POWER BI**
- **CONHECIMENTO BASICO SANITY.IO (CONTENT OPERATING SYSTEM)**
- **CONHECIMENTO INTERMEDIÁRIO EM LINGUAGENS DE PROGRAMAÇÃO (C, C++, PHP, JAVA, .NET, PYTHON)**

09 2025.

Exhibi B - Eligibility Criteria: Advanced Degree

WESTERN PARANÁ STATE UNIVERSITY

unioeste

The President of the Western Paraná State University, in the exercise of his duties and considering the completion of the Computer Science Program on April 24, 2003, hereby confers the degree of

BACHELOR OF COMPUTER SCIENCE upon

Sueli Ishimatsu,

Brazilian, born in the State of São Paulo on March 30, 1980, holder of R.G. No. 6.773.978-7 – PR, and grants her this diploma, with all the rights and privileges thereto appertaining.

Cascavel, April 24, 2003.

-----// signature //-----
President

WESTERN PARANÁ STATE UNIVERSITY
Foz do Iguaçu Campus

COMPUTER SCIENCE PROGRAM

Recognized by State Decree No. 1068, of 07/12/1999, published in the State Official Gazette of 07/13/1999.

WESTERN PARANÁ STATE UNIVERSITY
Recognized by MEC Ordinance No. 1784-A, of 12/23/1994
VICE PRESIDENT'S OFFICE FOR UNDERGRADUATE STUDIES
DIPLOMA REGISTRATION DIVISION

Pursuant to Article 48, main clause, of Law No. 9,394 of 12/20/1996, Diploma registered under No. 004203, in Division Book No. 10, page No. 23, process No. 004463. Any apostilles have been entered, as of this date, in the registration record.

Cascavel, April 30, 2003.

-----// signature //-----
Wilson Luis Iscuissati
President

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: November 18, 2025.**



UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ

unioeste

O Reitor da Universidade Estadual do Oeste do Paraná, no uso de suas atribuições e tendo em vista a conclusão do Curso de Ciência da Computação em 24 de abril de 2003, confere o grau de

BACHAREL EM CIÊNCIA DA COMPUTAÇÃO a

Sueli Ishimatsu,

brasileira, natural do Estado de São Paulo, nascida a 30 de março de 1980, portadora do R.G. nº 6.773.978-7 - PR, e outorga-lhe o presente Diploma, a fim de que possa gozar de todos os direitos e prerrogativas legais.

Cascavel, 24 de abril de 2003.

Reitor

UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ
Campus de Foz do Iguaçu

CURSO DE CIÊNCIA DA COMPUTAÇÃO

Reconhecido pelo Decreto Estadual nº 1068, de 12/07/1999, publicado no Diário Oficial do Estado de 13/07/1999.

UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ
Reconhecida pela Portaria – MEC, n.º 1784-A, de 23/12/94
PRÓ-REITORIA DE GRADUAÇÃO
DIVISÃO DE REGISTRO DE DIPLOMAS

Conforme Art. 48, *caput*, da Lei n.º 9.394, de 20/12/96, Diploma registrado sob n.º 004203, no livro da Divisão n.º 10, folha n.º 23, processo n.º 004463.

Apostila(s) anotada(s), nesta data, no termo do registro.

Cascavel, 30 de abril de 2003.

Wilson Luis Iscuissati
Reitor

WESTERN PARANÁ STATE UNIVERSITY
Av. Tarquínio Joslin dos Santos, 1300 - Phone: (45) 575-2727 - Fax: (45) 575-2733
University Center – P.O. Box 961 – ZIP Code 85862-150 – Foz do Iguaçu – Paraná
Foz do Iguaçu Campus

ACADEMIC TRANSCRIPT

Western Paraná State University – UNIOESTE
recognized by Ordinance No. 1,784-A-MEC of 12/23/1994.

---

01 – PERSONAL INFORMATION

Student's Name: SUELI ISHIMATSU
Student Registration No.: 31511-7

Date of Birth: 03/30/1980 Nationality: BRAZILIAN
Place of Birth: SÃO PAULO State: SÃO PAULO
R.G.: 6.773.978-7 Date of Issuance: 03/19/1993
Issuing Authority: IDENTIFICATION INSTITUTE OF PARANÁ
Voter ID: 71902950639 Electoral District: 147 Polling Station: 196
FOZ DO IGUAÇU State: PARANÁ
Military Document: x.x.x.x.x Type: x.x.x Date of Issuance: x.x.x.x
Issuing Authority: x.x.x.x.x.x

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02 – EDUCATION

Program: GENERAL EDUCATION Year of Completion: 1997
Institution: CAESP SCHOOL
Location: FOZ DO IGUAÇU State: PARANÁ

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03 – UNIVERSITY ENTRANCE EXAM

Institution: WESTERN PARANÁ STATE UNIVERSITY
City: FOZ DO IGUAÇU
Program: COMPUTER SCIENCE
Campus/Extension: Foz do Iguaçu
Ranking: 27th Number of seats: 40 Total Weighted Score: 60258.35
Exam Period: 12/02/1998 to 12/04/1998

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04 – ADMISSION AND COMPLETION AT UNIOESTE

Program: COMPUTER SCIENCE
Department: ENGINEERING AND EXACT SCIENCES
Degree Type: BACHELOR'S DEGREE
License: x.x.x.x.x.x.x

Campus: Foz do Iguaçu
Program Recognition: STATE DECREE No. 1068 Recognition Date: 07/12/1999
Publication in State Official Gazette: 07/13/1999

Mode of Admission: UNIVERSITY ENTRANCE EXAM
Academic Term of Admission: 1999 Completion Year: 2002
Graduation Date: 04/24/2003 Date Diploma Issued: 04/24/2003

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WESTERN PARANÁ STATE UNIVERSITY
Av. Tarquínio Joslin dos Santos, 1300 - Phone: (45) 575-2727 - Fax: (45) 575-2733
University Center – P.O. Box 961 – ZIP Code 85862-150 – Foz do Iguaçu – Paraná
Foz do Iguaçu Campus

ACADEMIC TRANSCRIPT

Student's Name: SUELI ISHIMATSU
Student Registration No.: 31511-7

05 – COURSES TAKEN

Term	Academic Year	Course	Workload	% of Attendance	Final Grade	Result
1	1999	167 INTRODUCTION TO ADMINISTRATION	60	97	74	A
1	1999	327 SCIENTIFIC METHODOLOGY	60	100	91	A
1	1999	673 WRITING TECHNIQUES	60	100	100	A
1	1999	674 TECHNICAL ENGLISH	90	100	94	A
1	1999	675 SOCIOLOGY APPLIED TO COMPUTING	60	97	88	A
1	1999	676 COMPUTING I	150	100	70	A
1	1999	677 DIFFERENTIAL AND INTEGRAL CALCULUS	150	99	79	A
1	1999	678 GEOMETRY AND ALGEBRA	120	91	84	A
1	1999	679 GENERAL PHYSICS AND BASIC ELECTRONICS	120	99	81	A
2	2000	680 COMPUTING II	150	100	78	A
2	2000	681 ALGORITHMS AND DATA STRUCTURES	150	100	73	A
2	2000	682 COMPUTATIONAL NUMERICAL ANALYSIS	120	97	80	A
2	2000	683 ELECTRONIC AND DIGITAL CIRCUITS	90	100	88	A
2	2000	684 COMBINATIONAL AND SEQUENTIAL CIRCUITS	90	100	96	A
2	2000	685 PROGRAMMING LANGUAGES THEORY	90	100	74	A
2	2000	686 PROBABILITY AND STATISTICAL METHODS	90	87	86	A
2	2000	687 ENGINEERING ECONOMICS AND FINANCIAL MATHEMATICS	90	100	86	A
2	2000	688 INTRODUCTION TO ACCOUNTING	60	87	86	A
3	2001	789 OPERATING SYSTEMS	120	97	87	A
3	2001	790 SOFTWARE ENGINEERING I	120	100	87	A
3	2001	791 COMPUTER ARCHITECTURE AND ORGANIZATION	90	100	92	A
3	2001	792 DATABASE	90	93	83	A
3	2001	793 ALGORITHM ANALYSIS	90	100	84	A
3	2001	794 SUPERVISED INTERNSHIP I	150	100	88	A
3	2001	818 FORMAL LANGUAGES AND AUTOMATA	60	100	87	A
3	2001	834 COMPILERS	60	100	90	A
4	2001	903 SUPERVISED INTERNSHIP II	150	100	92	A
4	2002	610 COMPUTER SCIENCE PROJECT	120	98	95	A
4	2002	795 DATA COMMUNICATION	120	100	88	A
4	2002	796 ARTIFICIAL INTELLIGENCE	120	100	81	A
4	2002	797 INFORMATION ENGINEERING	120	100	92	A
4	2002	798 SOFTWARE ENGINEERING II	120	92	86	A
4	2002	902 SPECIAL TOPICS IN COMPUTING	60	100	90	A
4	2002	904 COMPUTER GRAPHICS	90	98	85	A

ADDITIONAL ACADEMIC ACTIVITIES 180 class/hours

Program workload: 3660 class/hours.

Notes:
The student completed 1,352 hours of Additional Academic Activities beyond the required amount.

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WESTERN PARANÁ STATE UNIVERSITY
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University Center – P.O. Box 961 – ZIP Code 85862-150 – Foz do Iguaçu – Paraná
Foz do Iguaçu Campus

ACADEMIC TRANSCRIPT

Student's Name — Student Registration No.
SUELI ISHIMATSU — 31511-7

Evaluation and Promotion System (General Regulations)

Art. 110 – A student is considered to have passed a course if:

I – Having attendance equal to or above the minimum required by law, the student obtains an average of the bimonthly grades equal to or higher than seventy (70);

II – Having met the attendance requirement described in the previous item and obtained, at minimum, a bimonthly average grade of forty (40), the student—after the final exam—achieves a final grade of sixty (60), calculated as follows:

(M.B. + F.E.) / 2 = 60, where:
M.B. = average of the bimonthly grades
F.E. = final exam grade.

Paragraph 1 – A student is entitled to take the final exam if they have obtained the minimum attendance required by law for the total workload assigned to each course in the respective curriculum, and if their bimonthly grade average is below seventy (70) and equal to or higher than forty (40).

Paragraph 2 – A student fails the course if they do not meet the requirements established in the main section of this article, items I and II.

Foz do Iguaçu, April 22, 2003.

-----// signature //-----
Vania Maria da Costa Valle Theisen
Academic Secretary
Foz do Iguaçu Campus
Ordinance 0194/2001-GRE of 02/05/2001

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: November 20, 2025.**

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UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ
Av. Tarquínio Joslin dos Santos, 1300 - Fone: (45) 575-2727 - Fax: (45) 575-2733
Polo Universitário - Cx. P. 961 - CEP 85862-150 - Foz do Iguaçu - Paraná
Campus de Foz do Iguaçu

HISTÓRICO ESCOLAR

Universidade Estadual do Oeste do Paraná - UNIOESTE
reconhecida pela Portaria N° 1.784-A-MEC de 23/12/1994.

01 - DADOS PESSOAIS

Nome do Acadêmico — Registro Acadêmico
SUELI ISHIMATSU — 31511-7

Data de Nascimento: 30/03/1980 Nacionalidade: BRASILEIRA
Naturalidade: SAO PAULO UF: SÃO PAULO
R.G.: 6.773.978-7 Data Expedição: 19/03/1993
Órg.Exp:INSTITUTO DE IDENTIFICAÇÃO DO PARANÁ
Título de Eleitor: 71902950639 Zona: 147 Seção: 196
FOZ DO IGUACU UF: PARANÁ
Documento Militar: x.x.x.x.x Tipo: x.x.x Data Expedição: x.x.x.x
Órg.Exp: x.x.x.x.x.x.x.x.x.x

02 - ESCOLARIDADE

Curso: EDUCAÇÃO GERAL Ano Conclusão: 1997
Estabelecimento: COLÉGIO CAESP
Localidade: FOZ DO IGUACU UF: PARANÁ

03 - CONCURSO VESTIBULAR

Instituição: UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ
Cidade: FOZ DO IGUACU
Curso: CIÊNCIA DA COMPUTAÇÃO
Campus/Extensão: Foz do Iguaçu
Classificação: 27° Vagas: 40 Escore Ponderado Total: 60258.35
Período de Realização: 02/12/1998 a 04/12/1998

04 - INGRESSO E CONCLUSÃO NA UNIOESTE

Curso: CIÊNCIA DA COMPUTAÇÃO
Centro: ENGENHARIAS E CIÊNCIAS EXATAS
Modalidade: BACHARELADO
Habilitação: x.x.x.x.x.x.x.x

Campus: Foz do Iguaçu
Reconhecimento: DECRETO EST. 1068 Data Reconhecimento: 12/07/1999
Data Publicação D.O.E.: 13/07/1999
Forma de Ingresso: VESTIBULAR
Período Letivo de Ingresso: 1999 Conclusão: 2002
Data Colação de Grau: 24/04/2003 Data Expedição do Diploma: 24/04/2003

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Polo Universitário - Cx. P. 961 - CEP 85862-150 - Foz do Iguaçu - Paraná
Campus de Foz do Iguaçu

HISTÓRICO ESCOLAR

Nome do Acadêmico: SUELI ISHIMATSU
Registro Acadêmico: 31511-7

05 - DISCIPLINAS CURSADAS

Série	ANO LETIVO	Disciplina	Carga Horária	% de frequência	Média Final	Resultado
1	1999	167 INTRODUÇÃO À ADMINISTRAÇÃO	60	97	74	A
1	1999	327 METODOLOGIA CIENTÍFICA	60	100	91	A
1	1999	673 TÉCNICAS DE REDAÇÃO	60	100	100	A
1	1999	674 INGLÊS TÉCNICO	90	100	94	A
1	1999	675 SOCIOLOGIA APLICADA À INFORMÁTICA	60	97	88	A
1	1999	676 COMPUTAÇÃO I	150	100	70	A
1	1999	677 CÁLCULO DIFERENCIAL E INTEGRAL	150	99	79	A
1	1999	678 GEOMETRIA E ÁLGEBRA	120	91	84	A
1	1999	679 FÍSICA GERAL E ELETRÔNICA BÁSICA	120	99	81	A
2	2000	680 COMPUTAÇÃO II	150	100	78	A
2	2000	681 ALGORITMOS E ESTRUTURA DE DADOS	150	100	73	A
2	2000	682 ANÁLISE NUMÉRICA COMPUTACIONAL	120	97	80	A
2	2000	683 CIRCUITOS ELETRÔNICOS E DIGITAIS	90	100	88	A
2	2000	684 CIRCUITOS COMBINACIONAIS E SEQUÊNCIAIS	90	100	96	A
2	2000	685 TEORIA DE LINGUAGENS DE PROGRAMAÇÃO	90	100	74	A
2	2000	686 PROBABILIDADES E MÉTODOS ESTATÍSTICOS	90	87	86	A
2	2000	687 ENGENHARIA ECONÔMICA E MATEMÁTICA FINANCEIRA	90	100	86	A
2	2000	688 INTRODUÇÃO À CONTABILIDADE	60	87	86	A
3	2001	789 SISTEMAS OPERACIONAIS	120	97	87	A
3	2001	790 ENGENHARIA DE SOFTWARE I	120	100	87	A
3	2001	791 ARQUITETURA E ORGANIZAÇÃO DE COMPUTADORES	90	100	92	A
3	2001	792 BANCO DE DADOS	90	93	83	A
3	2001	793 ANÁLISE DE ALGORITMOS	90	100	84	A
3	2001	794 ESTÁGIO SUPERVISIONADO I	150	100	88	A
3	2001	818 LINGUAGENS FORMAIS E AUTÔMATOS	60	100	87	A
3	2001	834 COMPILADORES	60	100	90	A
4	2001	903 ESTÁGIO SUPERVISIONADO II	150	100	92	A
4	2002	610 PROJETO EM CIÊNCIA DA COMPUTAÇÃO	120	98	95	A
4	2002	795 COMUNICAÇÃO DE DADOS	120	100	88	A
4	2002	796 INTELIGÊNCIA ARTIFICIAL	120	100	81	A
4	2002	797 ENGENHARIA DA INFORMAÇÃO	120	100	92	A
4	2002	798 ENGENHARIA DE SOFTWARE II	120	92	86	A
4	2002	902 TÓPICOS ESPECIAIS EM COMPUTAÇÃO	60	100	90	A
4	2002	904 COMPUTAÇÃO GRÁFICA	90	98	85	A

ATIVIDADES ACADÊMICAS COMPLEMENTARES 180 h/a

Carga Horária do Curso: 3660 h/a.

OBSERVAÇÕES

O Acadêmico participou de 1352 h. de Ativ. Acadêm. Compl. além do exigido.

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UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ
Av. Tarquínio Joslin dos Santos, 1300 - Fone: (45) 575-2727 - Fax: (45) 575-2733
Polo Universitário - Cx. P. 961 - CEP 85862-150 - Foz do Iguaçu - Paraná
Campus de Foz do Iguaçu

HISTÓRICO ESCOLAR

Nome do Acadêmico	Registro Acadêmico
SUELI ISHIMATSU	31511-7

Sistema de Avaliação e Promoção (Regimento Geral)

Art. 110 - É considerado aprovado na disciplina o aluno que:

I - Tendo frequência igual ou superior à prevista em lei, tiver alcançado média das notas bimestrais igual ou superior a setenta (70);

II - Tendo a frequência prevista no inciso anterior e alcançado, no mínimo, a média quarenta (40) nas notas bimestrais, tiver, após o resultado do exame final, alcançado a média sessenta (60), resultado do seguinte cálculo:

(M.B. + N.E.) / 2 = 60, em que:

. M.B. = média das notas bimestrais e

. N.E. = nota do exame final.

Parágrafo 1° - Tem direito a exame final o aluno que tiver obtido a frequência mínima prevista em lei da carga horária fixada para cada disciplina no respectivo currículo pleno e média das notas bimestrais inferior a setenta (70) e igual ou superior a quarenta (40).

Parágrafo 2° - É reprovado na disciplina o aluno que não atingir os resultados estabelecidos no caput deste artigo, incisos I e II.

Foz do Iguaçu, 22 de ABRIL de 2003.

Vania Maria da Costa Valle Theisen
Secretária Acadêmica
Campus de Foz do Iguaçu
Port 0194/2001-GRE de 05/02/2001





FEDERATIVE REPUBLIC OF BRAZIL
MINISTRY OF EDUCATION
FEDERAL CENTER FOR TECHNOLOGICAL EDUCATION OF PARANÁ

Certificate

The President of the Federal University of Technology – Paraná, in the exercise of his duties and considering the completion of the **Postgraduate Specialization Program in Object-Based Systems Design and Development for Internet Environments**, Approved by Resolution No. 100/05 of November 11, 2005, of the UTFPR Teaching Council, hereby confers this certificate of Specialist upon **SUELÍ ISHIMATSU**, Brazilian, born in the State of São Paulo on March 30, 1980, holder of Identity Document No. 6.773.978-7, issued by the Identification Institute of Paraná, with all the rights and privileges thereto appertaining.

Medianeira, March 13, 2006.

-----// signature //-----	-----// signature //-----	-----// signature //-----
President	Graduate	Secretary
Eden Januário Netto		Sônia M. Zanette de Oliveira



ACADEMIC TRANSCRIPT – **SUELÍ ISHIMATSU**

INSTRUCTOR	DEGREE	COURSE	WORKLOAD	FINAL GRADE	% ATT.	STATUS
VILSON LUIZ DALLE MOLE	MASTER'S	Object-Oriented Technology	40	9.0	80	Passed
ROMUALDO FREITAS	MASTER'S	Object-Oriented Programming and Advanced Java	40	9.5	100	Passed
ROSANE PASSARINI	MASTER'S	Project in OOP and UML	32	8.8	100	Passed
JEFFERSON MARTINS	MASTER'S	Multitier Applications	16	9.5	100	Passed
ARTHUR CATTANEO ZAVADSKI	MASTER'S	Design Patterns	24	8.5	100	Passed
SOELAINE RODRIGUES	MASTER'S	Content Structuring and Presentation Language	24	8.5	75	Passed
EVANDO C. PESSINI	MASTER'S	Web Service	40	8.2	100	Passed
EVANDO C. PESSINI	MASTER'S	JAVA Servlet/JSP	40	10.0	100	Passed
ANÍBAL MANTOVANI DINIZ	MASTER'S	Corporate Applications / J2EE Platform	48	7.7	100	Passed
NEYLOR MICHEL	MASTER'S	Multimedia Resources for the Web	32	9.3	100	Passed
ARTHUR CATTANEO ZAVADSKI	MASTER'S	Object Persistence	24	8.5	100	Passed
SOELAINE RODRIGUES	MASTER'S	Research Methods and Academic Paper Development	16	9.8	100	Passed
		PROGRAM WORKLOAD	**376**			

FINAL THESIS:

TITLE	GRADE	STATUS
Service-Oriented Architecture	9.9	Passed

Note: The Postgraduate Specialization Program in Object-Based Systems Design and Development for Internet Environments complies with all provisions of Resolution CNE/CES No. 1, of April 3, 2001.
– Program period: 01/31/2004 to 05/22/2005.
Registered under number: 05
On page: 56
Of book: 03
Medianeira, April 18, 2006.

-----// signature //-----
Faculty Responsible for Registration

By virtue of Law No. 11,184, of 10/07/2005, published in the Federal Official Gazette of 10/10/2005, the Federal Center for Technological Education of Paraná (CEFET-PR) was converted into the Federal University of Technology – Paraná (UTFPR).

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: November 20, 2025.**

REPÚBLICA FEDERATIVA DO BRASIL
MINISTÉRIO DA EDUCAÇÃO
CENTRO FEDERAL DE EDUCAÇÃO TECNOLÓGICA DO PARANÁ

Certificado

O Reitor da Universidade Tecnológica Federal do Paraná, no uso de suas atribuições, e tendo em vista a conclusão do **Curso de Especialização em Projeto e Desenvolvimento de Sistemas Baseados em Objetos para Ambiente Internet**, Aprovada pela resolução n.º 100/05 de 11 de novembro de 2005, do Conselho de Ensino da UTFPR, confere o presente Certificado de Especialista a **SUELÍ ISHIMATSU** de nacionalidade brasileira, natural do estado de São Paulo, nascida a 30 de março de 1980, portador(a) do Documento de Identidade n.º 6.773.978-7, expedido pelo Instituto de Identificação do Paraná, a fim de que possa gozar dos direitos e prerrogativas legais.

Medianeira, 13 de março de 2006.

Reitor
Eden Januário Netto

Titular

Secretária
Sônia M.Zanette de Oliveira

HISTÓRICO ESCOLAR - **SUELÍ ISHIMATSU**

DOCENTE	TITULAÇÃO	DISCIPLINA	CH	MEDIA FINAL	% FREQ.	CONCEITO FINAL
VILSON LUIZ DALLE MOLE	MESTRE	Tecnologia de Orientação a Objetos	40	9,0	80	Aprovada
ROMUALDO FREITAS	MESTRE	Programação Objeto Orientada e Java avançado	40	9,5	100	Aprovada
ROSANE PASSARINI	MESTRE	Projeto em POO e UML	32	8,8	100	Aprovada
JEFFERSON MARTINS	MESTRE	Aplicações Multicamadas	16	9,5	100	Aprovada
ARTHUR CATTANEO ZAVADSKI	MESTRE	Design Patterns	24	8,5	100	Aprovada
SOELAINE RODRIGUES	MESTRE	Linguagem de estruturação e Apresentação de Conteúdos	24	8,5	75	Aprovada
EVANDO C. PESSINI	MESTRE	Web Service	40	8,2	100	Aprovada
EVANDO C. PESSINI	MESTRE	JAVA Servelet / JSP	40	10,0	100	Aprovada
ANÍBAL MANTOVANI DINIZ	MESTRE	Aplicações Corporativas / Plataforma J2EE	48	7,7	100	Aprovada
NEYLOR MICHEL	MESTRE	Recursos Multimídia para WEB	32	9,3	100	Aprovada
ARTHUR CATTANEO ZAVADSKI	MESTRE	Persistência de Objetos	24	8,5	100	Aprovada
SOELAINE RODRIGUES	MESTRE	Métodos de Pesquisa e Elaboração de Trabalhos Científicos	16	9,8	100	Aprovada
		CARGA HORÁRIA DO CURSO	**376**			

MONOGRAFIA:

TÍTULO	MÉDIA	CONCEITO
Arquitetura Orientada a Serviços	9,9	Aprovada

OBS: O Curso de Especialização em Projeto e Desenvolvimento de Sistemas Baseados em Objetos para Ambiente Internet atende todas as disposições da Resolução CNE/CES nº 1, de 3 de abril de 2001.

- Período de realização do curso: 31/01/2004 a 22/05/2005.

Registrado sob o número 05.
Na folha 56
Do livro 03
Medianeira, 18 / abril / 2006.

Responsável pelo Registro

Por meio da Lei n.º 11.184, de 07.10.2005 publicada no D.O.U. de 10.10.2005, o Centro Federal de Educação Tecnológica do Paraná – CEFET-PR foi transformado em Universidade Tecnológica Federal do Paraná – UTFPR.

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Academic Credential Evaluation Report

Document by Document

Date	: December 8, 2025	**Candidate's Name:**	Sueli Ishimatsu Sugiura
Country:	Brazil	**Purpose:**	Immigration

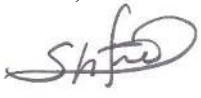
Documentation(s) Researched:

- Transcripts and the degree of Bachelor in Computer Science *(grau de Bacharel em Ciência da Computação)* granted by the State University of Western Paraná *(Universidade Estadual do Oeste do Paraná- UNIOESTE)*
- Transcripts and the Certificate *(Certificado)* for the completion of the postgraduate Specialization Program in Object-Based Systems Design and Development for Internet Environments *(Curso de Especialização em Projeto Desenvolvimento de Sistemas Baseados em Objetos para Ambiente Internet)* granted by the Federal Technological University of Paraná *(Universidade Tecnológica Federal do Paraná-UTFPR)*

U.S. Educational Equivalency:

Based on the documentation(s) submitted for evaluation under the name Sueli Ishimatsu, World Academic Research Center, Inc. concludes that Ms. Ishimatsu Sugiura's education in Brazil is considered *equivalent to the U.S. degree of Bachelor of Science in Computer Science and Graduate Certificate in Web Design and Development* granted by a regionally accredited institution of higher education in the United States of America.

WARC **Evaluator:**
Mackenzy Schwarz, *Senior Evaluator and Executive Director*



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Boca Raton, FL 33431
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Academic Credential Evaluation Report

Document by Document

Date :	December 8, 2025	**Candidate's Name:**	Sueli Ishimatsu Sugiura
Country:	Brazil	**Purpose:**	Immigration

Ms. Ishimatsu Sugiura pursued undergraduate study for 4 years, from 1999 to 2002, at the State University of Western Paraná *(Universidade Estadual do Oeste do Paraná- UNIOESTE),* a recognized (accredited) institution of higher education in Brazil.The State University of Western Paraná- UNIOESTE began its existence in 1994, as the confederacy of municipal Faculties, that were created, in Cascavel (FECIVEL, 1972), Foz do Iguaçu (FACISA, 1979), Marechal Cândido Rondon (FACIMAR, 1980) and Toledo (FACITOL, 1980). In 2000, the Regional Hospital of Cascavel was transformed into the Western Paraná University Hospital – HUOP and transferred to UNIOESTE. Since 1994, the State University of Western Paraná has quickly evolved into the most important university of the whole Western and Southwestern region of Paraná. The consolidation and strong expansion of the institution athwart the creation of over 65 graduate programs occurred as the result of the accumulated work in the areas of teaching, research, outreach and innovation through an outstanding performance of our professors, administrative staff, students and managers. Nowadays, Unioeste concentrates the greatest intellectual capital in the area, with the disposition of a gigantic technological and laboratorial infrastructure to meet the demands of a puissant and dynamic society. The most important resource of UNIOESTE is its talented and highly esteemed staff, composed of 57 postdocs and 693 PhD´s, on which many professors are recognized for their exceptional research performance in many areas of knowledge. The admission into the State University of Western Paraná *(Universidade Estadual do Oeste do Paraná- UNIOESTE)* requires the completion of secondary education in Brazil or similar, the equivalent of the U.S. high school diploma.

Ms. Ishimatsu Sugiura completed the undergraduate Course of Computer Science (*Curso de Ciência da Computação)* in 2002 and was granted the degree of Bachelor in Computer Science *(grau de Bacharel em Ciência da Computação)* by the State University of Western Paraná *(Universidade Estadual do Oeste do Paraná- UNIOESTE)* on April 24, 2003. This is ***equivalent to the U.S. degree of Bachelor of Science in Computer Science*** granted by a regionally accredited institution of higher education in the United States of America.

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Academic Credential Evaluation Report

Document by Document

Date :	December 8, 2025	**Candidate's Name:**	Sueli Ishimatsu Sugiura
Country:	Brazil	**Purpose:**	Immigration

Ms. Ishimatsu Sugiura pursued graduate study from January 31, 2004 to May 22, 2005 at the Federal Technological University of Paraná *(Universidade Tecnológica Federal do Paraná-UTFPR),* a recognized (accredited) institution of higher education in Brazil. Beginning its activity in 1909, as the 'School of Artificers Apprentices' (Decree 7,566/09.23.1909), UTFPR has been in existence for 114 years, always dedicated to public education; in 2005, by Federal Law no. 11,184/10.07.2005, became the first Technological University in the country, maintaining the historic investment in Technology and Humanism, which governs all institutional actions. Its institutional mission is "To develop excellent technological education through teaching, research and extension, interacting in an ethical, productive and innovative way with the community for the advancement of knowledge and society" and its vision is "To be an educational model of development social and reference in the technological area". It has around 35 thousand students, including technical courses, undergraduate, specialization, master's and doctorate working in technological, human and social areas. There are more than 2,430 teachers and more than 1,100 administrative technicians, who are dedicated to carrying out quality teaching, research and extension, in 13 cities in Paraná. It is the university with the largest presence in the state, one of the biggest multicampus in Brazil and has the largest offer of public places in engineering courses in the country. There are more than 110 undergraduate courses, 70 specialization courses and approximately 80 master's and doctorate courses.

Ms. Ishimatsu Sugiura completed the postgraduate Specialization Course in Object-Based Systems Design and Development for Internet Environments *(Curso de Especialização em Projeto Desenvolvimento de Sistemas Baseados em Objetos para Ambiente Internet)* on May 22, 2005 and was granted the corresponding Certificate *(Certificado)* by the Federal Technological University of Paraná *(Universidade Tecnológica Federal do Paraná-UTFPR)* on November 11, 2005. This is ***equivalent to the U.S. Graduate Certificate in Web Design and Development*** granted by a regionally accredited institution of higher education in the United States of America.

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Academic Credential Evaluation Report

Document by Document

Date :	December 8, 2025	**Candidate's Name:**	Sueli Ishimatsu Sugiura
Country:	Brazil	**Purpose:**	Immigration

AACRAO EDGE (Electronic Database for Global Education) online database, Version 1.0 by American Association of Collegiate Registrars and Admissions Officers (AACRAO).

World Higher Education Database 2023/2024. CD-ROM. New York, New York: Palgrave Macmillan Ltd. *2024.*

College Credit Recommendation Service. 2024 National Guide to Educational Credit for Training Programs. Washington D.C.: American Council on Education, *2024.*

A Guide to Educational Systems Around the World. Washington DC: NAFSA: National Association of International Educators.

Remark(s): This evaluation is provided on an advisory basis and is not binding on any agency or institution. Additionally, the admitting institution makes the final decision according to its existing institutional policies and functions. WARC evaluations rely on the provided documents, the latest information on international education (including the AACRAO EDGE database), and the evaluator's extensive experience (see attached resume). While WARC cannot guarantee the authenticity of the documents, it has no reason to doubt their legitimacy.

***WARC* Evaluator:**
Mackenzy Schwarz, *Senior Evaluator and Executive Director*

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Academic Credential Evaluation Report

Document by Document

Date :	December 8, 2025	**Candidate's Name:**	Sueli Ishimatsu Sugiura
Country:	Brazil	**Purpose:**	Immigration

CORPORATE PROFILE

Founded in 1999 and incorporated in 2004, ***World Academic Research Center, Inc.*** *(WARC)* is a private organization located in Boca Raton, Florida which evaluates and translates foreign educational credentials and issues a detailed report of equivalency in terms of the educational system in the United States. All of our consultants have significant years of experience and extensive knowledge in the international education field. Our multilingual staff has significant exposure to both the U.S. and world educational systems via professional Immigration, teaching posts and academic study. *WARC* consultants have authored articles, contributed to publications, presented seminars in the international education field and attended professional conferences. *WARC* follows the highest standards of educational evaluation guidelines as recommended by U.S. admissions offices and various publications by the American Association of Collegiate Registrars and Admission Officers (AACRAO), the Association of International Educators (NAFSA) and ministries of education throughout the world.

Executive Director

Mackenzy Schwarz – Bachelor of Arts in International Studies and French
University of Miami, Coral Gables, Florida (1993-1995)

Ms. Mackenzy Schwarz has been working in the international education and professional work experience evaluation field **since 1995**. She studied International Studies at the University of Miami in Coral Gables, Florida. Ms. Schwarz has ***thirty years of experience*** in the foreign credential evaluation field. She was Manager of the Evaluations Division for a foreign credential evaluation service firm in South Florida for over five years and served as Associate Foreign Credential Evaluator and Francophone Expert at a credential evaluation company in Miami, Florida for over five years. Ms. Mackenzy Schwarz is an active member of the Association for International Credential Evaluation Professionals *(TAICEP)* and the Association of International Educators *(NAFSA)*.

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Academic Credential Evaluation Report

Document by Document

Date	: December 8, 2025	**Candidate's Name:**	Sueli Ishimatsu Sugiura
Country:	Brazil	**Purpose:**	Immigration

Foreign credential evaluation reports (including transfer credit assessment) for foreign educated individuals from around the world prepared by Ms. Schwarz have been accepted by various colleges, universities, private entities, licensing boards, United States Citizenship and Immigration Services since 1995. Ms. Schwarz has evaluated foreign educational documents for the purposes of immigration, applications for various professional licensing boards in the United States (CPA examination, architecture, dentistry, engineering, law, medical laboratory technology, Production Engineering, and teacher certification), applications for admission to U.S. high schools, colleges and universities and applications for Immigration. Ms. Schwarz presented a professional seminar for U.S. university admissions officers on the educational systems of France and Haiti and conducted in-service training sessions on the educational systems of France, Morocco, South Korea and Haiti. Ms. Schwarz trained new evaluators and student assistants in the foreign educational evaluation process and contributed as the Francophone Expert on the publication entitled: *JS&A Guide to Admission of International Freshman Applicants*. Ms. Schwarz was also a contributor on the education of France and Haiti for the handbook entitled: *A Guide to Educational Systems Around the World*, published by NAFSA in 1999. In addition, she has attended numerous professional local and national conferences in the international education field.

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Exhibit B - Eligibility Criteria: Work Records

UNIOESTE
WESTERN PARANÁ STATE UNIVERSITY - Foz do Iguaçu Campus
Avenida Tarquínio Joslin dos Santos, 1300, Pólo Universitário - P.O. Box 961 - ZIP Code 85870-650
Phone: (45) 576 8100 - Fax: (45) 575 2733 - Foz do Iguaçu - Paraná

PARANÁ
STATE GOVERNMENT

Foz do Iguaçu, September 29, 2025

To whom it may concern

I hereby certify that Ms. Sueli Ishimatsu Sugiura worked as a Professor T-24 (24-hour weekly workload) at the Western Paraná State University - Foz do Iguaçu Campus from July 2, 2003, to January 31, 2005. As a professor, she demonstrated consistent discipline, responsibility, and expertise.

The following activities were part of her responsibilities as a Professor:

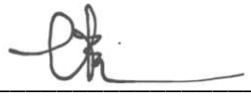
- Pedagogical planning for courses and lesson preparation.
- Delivering course content in classes.
- Preparing student assessments.
- Evaluating student performance.
- Updating class records and the university's final evaluation systems.
- Collaboration and improvement (with colleagues and other school professionals)
- Participation in advising undergraduate students.

Please do not hesitate to contact me via email at antonio.hachisuca@unioeste.br or by phone at + 55 45 99932-8015 if you have any further questions regarding Ms. Sueli Ishimatsu Sugiura's employment or qualifications.

Sincerely,

Prof. Dr. Antonio Marcos Massao Hachisuca
Coordinator of the Computer Science Program
Ordinance No. 1799/2024-GRE

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: February 13, 2026.

UNIOESTE
UNIVERSIDADE ESTADUAL DO OESTE DO PARANÁ - Campus de Foz do Iguaçu
Av. Tarquínio Joslin dos Santos, 1300, Pólo Universitário - Cx. P. 961 - CEP 85870 650
Fone: (45) 576 8100 - Fax: (45) 575 2733 - Foz do Iguaçu – PR

Foz do Iguaçu, 29 de Setembro de 2025

A quem possa interessar

Venho por meio dessa carta atestar que a Sra. Sueli Ishimatsu Sugiura trabalhou como Professor T-24 (carga horária semanal 24 horas) na Universidade Estadual do Oeste do Paraná – Campus de Foz do Iguaçu no período de 02 de julho de 2003 até 31 de janeiro de 2005. Como professora, ela demonstrou disciplina consistente, responsabilidade e expertise.

Fazem parte das atividades desempenhadas como Professora:

- Planejamento pedagógico para as disciplinas e preparação das aulas.
- Ministrar os conteúdos das aulas.
- Preparação das avaliações dos alunos.
- Avaliação do desempenho dos alunos.
- Atualização dos diários de classe e sistemas de avaliação finais da universidade.
- Colaboração e aprimoramento (junto aos colegas e demais profissionais da escola)
- Participação na orientação de alunos da graduação.

Não hesite em entrar em contato comigo pelo e-mail antonio.hachisuca@unioeste.br ou +55 45 99932-8015, caso tenha mais dúvidas sobre o emprego ou as qualificações do Sra. Sueli Ishimatsu Sugiura.

Atenciosamente,

Profº Dr. Antonio Marcos Massao Hachisuca
Coordenador do Curso de Ciência da Computação
Portaria nº 1799/2024-GRE

DYNAMIC UNION OF CATARATAS COLLEGES

Dynamic University Center of Cataratas Colleges

Foz do Iguaçu, October 3, 2025

To Whom It May Concern

This letter certifies that Ms. Sueli Ishimatsu Sugiura worked as a part-time professor at the Dynamic Union of Cataratas Colleges, in Foz do Iguaçu, from October 1, 2004, to July 11, 2008.

In this position, she consistently demonstrated strong technical expertise in the field, was highly disciplined, starting and ending classes punctually as scheduled, and showed great responsibility regarding the course content, always willing to update it. She was constantly praised by the students for her mastery of the courses.

Taught the following courses: Algorithms and Programming, Applied Informatics III and IV, and Special Topics.

As a professor, performed the following duties:

- Pedagogical planning of the courses;
- Planning and preparation of lessons;
- Lectures and practical classes;
- Updating the course content;
- Assessment of academic performance;
- Participation in the course committee, contributing to necessary adjustments according to the realities of the job market;
- Guidance of students on their Undergraduate Thesis.

If necessary, I am available for further clarification regarding Ms. Sueli Ishimatsu Sugiura's period of collaboration and qualifications. Please contact by email at kaneko@udc.edu.br or by phone at +55 45 99975-6712.

Sincerely,

Carlos Massami Kaneko

Prof. M.Sc. Carlos Massami Kaneko

Coordinator of the Information Systems Program

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: February 13, 2026.

UNIÃO DINÂMICA DE FACULDADES CATARATAS

Centro Universitário Dinâmica das Cataratas

Foz do Iguaçu, 03 de Outubro de 2025

A quem possa interessar

Esta carta certifica que a Sra. Sueli Ishimatsu Sugiura trabalhou como professora em regime de tempo parcial na União Dinâmica de Faculdades Cataratas, em Foz do Iguaçu, no período de 1º de outubro de 2004 até 11 de julho de 2008.

Nesta posição, ela sempre demonstrou profundo conhecimento técnico na área, foi muito disciplinada, iniciando e encerrando as aulas pontualmente conforme o horário programado, além de ser muito responsável com os conteúdos ministrados e estar sempre disposta a atualizá-los. Foi constantemente elogiada pelos alunos pelo domínio das disciplinas.

Ministrou as seguintes disciplinas: Algoritmos e Programação, Informática Aplicada III e IV, e Tópicos Especiais.

Como professora, desempenhava as seguintes funções:

- Planejamento pedagógico das disciplinas;
- Planejamento e preparo das aulas;
- Aulas expositivas e práticas;
- Atualização dos conteúdos programáticos;
- Avaliação do desempenho acadêmico;
- Participação no colegiado do curso, contribuindo para ajustes necessários do curso conforme a realidade do mercado de trabalho;
- Orientação de acadêmicos nos trabalhos de TCC.

Caso seja necessário, estou à disposição para maiores esclarecimentos sobre o período de colaboração e as qualificações da Sra. Sueli Ishimatsu Sugiura. Favor entrar em contato pelo e-mail kaneko@udc.edu.br ou pelo telefone +55 45 99975-6712.

Atenciosamente

Carlos Massami Kaneko

Prof. Msc. Carlos Massami Kaneko

Coordenador do curso de Sistemas de Informação

ALEXSSANDER ANTONIO SIQUEIRA, Brazilian, single, born on 10/06/1981, Bachelor of Computer Science, holder of Civil Identity Card No. 7.314.622-4/SSP-PR and CPF No. 031.199.619-14, resident and domiciled in Foz do Iguaçu – PR, at Rua Criciúma, 110 – Jardim Petrópolis – ZIP Code: 85868-230;

ANA PAULA DALCIN, Brazilian, single, born on 02/01/1979, Bachelor of Computer Science, holder of Civil Identity Card No. 7.047.101-9/SSP-PR and CPF No. 006.952.049-63, resident and domiciled in Foz do Iguaçu – PR, at Avenida Parati, 229 – Conjunto Vila A – ZIP Code: 85860-450;

BRUNO AMADIO TROIANO, Brazilian, single, born on 04/23/1980, Bachelor of Computer Science, holder of Civil Identity Card No. 8.337.476-4/SSP-PR and CPF No. 030.392.399-70, resident and domiciled in Foz do Iguaçu – PR, at Rua Jorge Sanwais, 239 – Apt. 142 – Centro – ZIP Code: 85851-150;

ELLEN MACHADO SILVA, Brazilian, single, born on 10/16/1978, Bachelor of Computer Science, holder of Civil Identity Card No. 8.528.917-9/SSP-PR and CPF No. 026.474.209-55, resident and domiciled in Foz do Iguaçu – PR, at Avenida Paraná, 1610 – Apt. 903 – Block 05 – Jardim Central – ZIP Code: 85863-720;

FABIANO DAMIN, Brazilian, single, born on 12/28/1981, Bachelor of Computer Science, holder of Civil Identity Card No. 7.654.153-1/SSP-PR and CPF No. 008.366.779-27, resident and domiciled in Foz do Iguaçu – PR, at Rua Naipi, 851 – Centro – ZIP Code: 85851-230640, ***represented*** by his attorney-in-fact, appointed by private instrument, as per attached document, **ALEXSSANDER ANTONIO SIQUEIRA**, Brazilian, single, born on 10/06/1981, Bachelor of Computer Science, holder of Civil Identity Card No. 7.314.622-4/SSP-PR and CPF No. 031.199.619-14, resident and domiciled in Foz do Iguaçu – PR, at Rua Criciúma, 110 – Jardim Petrópolis – ZIP Code: 85868-230;

PATRICK BIESDORF, Brazilian, single, born on 10/29/1977, Bachelor of Computer Science, holder of Civil Identity Card No. 5.976.003-3/SSP-PR and CPF No. 029.819.979-39, resident and domiciled in Foz do Iguaçu – PR, at Rua Manêncio Martins, 271 – Vila Yolanda – ZIP Code: 85853-130; and

SUELI ISHIMATSU, Brazilian, single, born on 03/30/1980, Bachelor of Computer Science, holder of Civil Identity Card No. 6.773.978-7/SSP-PR and CPF No. 005.156.919-17, resident and domiciled in Foz do Iguaçu – PR, at Rua Bauru, 43 – Jardim Petrópolis – ZIP Code: 85868-240,

RESOLVE to form a limited liability company, under the terms of the applicable legislation, notably Law No. 10,406/2002 – Brazilian Civil Code – CC/2002, which shall be governed by the following clauses, which the parties mutually accept and grant:

---// signature //--- ---// signature //--- ---// signature //--- ---// signature //--- ---// signature //--- ---// signature //---

ON THE CORPORATE NAME, REGISTERED OFFICE, TERM OF DURATION AND CORPORATE PURPOSE

CLAUSE ONE

CORPORATE NAME – **"DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES EM TI LTDA."**

LEGAL NATURE – Limited Liability Business Company.

REGISTERED OFFICE AND JURISDICTION – Av. Tarquínio Joslin dos Santos, 1300 – Bloco ITAI – Room 09 – University Campus – Foz do Iguaçu – PR – ZIP Code: 85870-650, and the company may open and close branches and agencies within the national territory, upon resolution of the partners, materialized by the majority of votes, counted according to the value of each partner's quotas.

TERM OF DURATION – The term of duration of the company is indefinite.

COMMENCEMENT OF ACTIVITIES – March 28, 2005.

CORPORATE PURPOSE – Custom software development and other software consulting services – CNAE 72.29-0/00. Consulting and training in information technology – CNAE 80.99-3/99.

ON THE SHARE CAPITAL AND QUOTAS

CLAUSE TWO

SHARE CAPITAL – R$ 7,000.00 (seven thousand reais), divided into 7,000 (seven thousand) quotas with a par value of R$ 1.00 (one real) each, subscribed by the partners, with the respective capital contributions to be paid as follows:

- ALEXSSANDER ANTONIO SIQUEIRA, subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) at this act, in national currency;
  - R$ 800.00 (eight hundred reais), divided into 04 (four) installments of R$ 200.00 (two hundred reais) each, to be paid monthly, with payment of the first installment on 04/20/2005 and the fourth and final installment due on 07/20/2005;
- ANA PAULA DALCIN, subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) at this act, in national currency;
  - R$ 800.00 (eight hundred reais), divided into 04 (four) installments of R$ 200.00 (two hundred reais) each, to be paid monthly, with payment of the first installment on 04/20/2005 and the fourth and final installment due on 07/20/2005;
- BRUNO AMADIO TROIANO, subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) at this act, in national currency;

---// signature //---

  - R$ 800.00 (eight hundred reais) divided into 04 (four) installments of R$ 200.00 (two hundred reais), to be paid monthly, with the first installment due on 04/20/2005 and the fourth and final installment due on 07/20/2005;
- ELLEN MACHADO SILVA subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) on this date, in national currency;
  - R$ 800.00 (eight hundred reais) divided into 04 (four) installments of R$ 200.00 (two hundred reais), to be paid monthly, with the first installment due on 04/20/2005 and the fourth and final installment due on 07/20/2005;
- FABIANO DAMIN subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) on this date, in national currency;
  - R$ 800.00 (eight hundred reais) divided into 04 (four) installments of R$ 200.00 (two hundred reais), to be paid monthly, with the first installment due on 04/20/2005 and the fourth and final installment due on 07/20/2005;
- PATRICK BIESDORF subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) on this date, in national currency;
  - R$ 800.00 (eight hundred reais) divided into 04 (four) installments of R$ 200.00 (two hundred reais), to be paid monthly, with the first installment due on 04/20/2005 and the fourth and final installment due on 07/20/2005;
- SUELI ISHIMATSU subscribes 1,000 (one thousand) quotas, in the amount of R$ 1,000.00 (one thousand reais), to be paid in national currency as follows:
  - R$ 200.00 (two hundred reais) on this date, in national currency;
  - R$ 800.00 (eight hundred reais) divided into 04 (four) installments of R$ 200.00 (two hundred reais), to be paid monthly, with the first installment due on 04/20/2005 and the fourth and final installment due on 07/20/2005;

DISTRIBUTION OF CAPITAL – The share capital of R$ 7,000.00 (seven thousand reais) is distributed among the quotaholders as follows:

Name of the Quotaholders	**No. of Quotas**	**Capital – R$**	**Percentage**
ALEXSSANDER ANTONIO SIQUEIRA	1,000	1,000.00	14.29%
ANA PAULA DALCIN	1,000	1,000.00	14.29%
BRUNO AMADIO TROIANO	1,000	1,000.00	14.29%
ELLEN MACHADO SILVA	1,000	1,000.00	14.29%
FABIANO DAMIN	1,000	1,000.00	14.28%
PATRICK BIESDORF	1,000	1,000.00	14.28%
SUELI ISHIMATSU	1,000	1,000.00	14.28%
Total	**7,000**	**7,000.00**	**100.00%**

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LIABILITY OF THE QUOTAHOLDERS – The liability of the quotaholders, with respect to third parties, is limited to the value of their quotas. All quotaholders are jointly and severally liable for the payment in of the share capital, in accordance with Article 1.052 of the Civil Code (CC/2002).

CONFIRMATION OF CAPITAL CONTRIBUTIONS – To evidence the full payment of the capital contributions, the quotaholders shall execute a mutual receipt and release, a copy of which shall serve as supporting accounting documentation for all legal purposes.

VOTING RIGHTS – The quotas representing the share capital are indivisible in relation to the company, and each quota shall entitle its holder to one vote in the company's resolutions.

CAPITAL INCREASE – After the capital contributions have been fully paid, the share capital may be increased by quotaholders representing ¾ of the company's share capital. In capital increases by voluntary subscription, each quotaholder shall have a preemptive right to subscribe thereto, in proportion to the value of their participation in the pre-existing share capital.

ASSIGNMENT OF QUOTAS AND PREEMPTIVE RIGHTS

CLAUSE THREE

TRANSFER OF QUOTAS – For the transfer of quotas and subscription rights, the interested party shall, in accordance with Article 1.081, §1, notify the other quotaholders at least 30 days in advance, by registered notice with acknowledgment of receipt. Within 15 days, the preemptive right may be exercised by the existing quotaholders, in proportion to their percentage interest. If not all quotaholders exercise their preemptive right, the remaining quotaholders may, within an additional 15 days, acquire, pro rata, the remaining quotas and/or rights, thus completing a total period of 30 days. If the preemptive period elapses without any expression of interest in the offered quotas, the assigning quotaholder, if still intending to dispose of their quotas, shall renew the procedure on the first day after expiration of the preemptive right period, in view of a new minimum offer price. If the existing quotaholders do not exercise the new preemptive right over all the offered quotas, or over the quotas remaining after acquisition by the quotaholders, under equal conditions, the quotas may, 61 days after delivery of the first notice by the interested party, be offered to third parties not affiliated with the company.

PRIORITY – In the interest of the remaining quotaholders in preventing the admission of third parties into the ownership structure, the company may opt to reduce the capital in an amount equivalent to the remaining quotas, upon payment to the withdrawing quotaholder(s) under terms feasible and practicable for the company.

MANAGEMENT

CLAUSE FOUR

MANAGEMENT OF THE COMPANY – The management of the company shall be carried out by one or more individuals appointed in the articles of association or amendments. Management powers granted

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in the articles to all quotaholders shall not automatically extend to those who subsequently join the company. A person who is not a quotaholder may be appointed as manager of the company.

BOARD OF DIRECTORS – If the company is managed by more than one quotaholder, a board of directors shall be formed, and a Chief Executive Officer shall be appointed who, among other duties, shall represent the company before municipal, state, and federal public authorities. The remaining positions on the board shall be defined at a meeting of the quotaholders.

DIRECTORS – **ALEXSSANDER ANTONIO SIQUEIRA** – General Director – responsible for representation before municipal, state, and federal public authorities, among other duties; **PATRICK BIESDORF** – Finance Director – responsible for overseeing finances, purchases, sales, and representation before banks, by joint signature with the General Director, and in his absence, with the Operations Director, as well as negotiations with suppliers, creditors, among others; and **ELLEN MACHADO SILVA** – Operations Director – responsible for overseeing the organization of the establishment, human resources staff, customer service, and similar duties; all previously qualified. The Directors shall be deemed invested in their offices on the date of execution of the articles of association or the amendment that appointed them.

NON-DISQUALIFICATION – The Directors declare that they are not disqualified by special law, nor convicted, nor subject to the effects of any conviction that would prohibit, even temporarily, access to public office; nor convicted of bankruptcy crimes, malfeasance, bribery, corruption, embezzlement; nor crimes against the popular economy, the national financial system, competition law, consumer relations, public faith, or property.

BOND – The Directors, who take office upon execution of the contractual instrument that appointed them, shall be exempt from posting bond and may be removed from office, without entitlement to any compensation, by resolution of at least 2/3 of the holders of the share capital, as provided in Article 1.061 of the Civil Code (CC/2002).

REPRESENTATION – Management is vested with all powers necessary to carry out the company's purpose. Internally, administrative management powers are granted; externally, powers are granted to represent the company actively and passively, in or out of court, including the power to settle, waive rights, withdraw claims, enter into commitments, acknowledge debts, execute agreements, incur obligations, acquire, dispose of, and encumber movable and immovable assets, under the terms of this agreement.

RESTRICTIONS – A non-quotaholder manager appointed by the company, in acts involving acquisition, disposal, or encumbrance of fixed assets in an amount exceeding 1.50% (one point fifty percent) of the subscribed share capital, or in filing for judicial reorganization or bankruptcy, shall require authorization by absolute majority of the quotaholders present at a quotaholders' meeting. The granting of a power of attorney in the name of the company may only be executed

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by the Manager for judicial purposes, specifying the acts to be performed and for a determined period.

LIMITATIONS ON THE MANAGER – For the performance of the acts listed below, the Manager or the Director(s) of the company shall be required to obtain the prior and express written authorization of the quotaholders representing an absolute majority of the company's share capital, which authorization may be granted, including by telefax:

- execute, amend, or terminate agreements and obligations with clients and suppliers related to the company's corporate purpose, whose term exceeds 12 (twelve) months and/or whose amount involved exceeds 20% (twenty percent) of the fully paid share capital, in this case R$ 1,400.00 (one thousand four hundred reais), or the equivalent amount in national currency; 20% of the share capital
- execute, amend, or terminate loan or financing agreements;
- purchase, grant as security, sell, transfer, or otherwise dispose of, in any manner, any equity interest held by the company in other companies;
- purchase, sell, deliver, or encumber the company's movable assets (machinery and equipment) involving an amount exceeding R$ 1,000.00 (one thousand reais), or which, in the aggregate or within 1 (one) fiscal year, exceeds R$ 1,400.00 (one thousand four hundred reais), or the equivalent amount in national currency;
- obtain guarantors, procure insurance, create pledges, or issue any credit instrument, including checks, in an amount exceeding R$ 1,400.00 (one thousand four hundred reais), or the equivalent amount in national currency, except for the endorsement of revenues or deposits into the company's checking accounts;
- execute foreign exchange agreements in amounts exceeding R$ 1,400.00 (one thousand four hundred reais), or the equivalent amount in national currency, or which, in the aggregate or within 1 (one) fiscal year, exceeds R$ 1,400.00 (one thousand four hundred reais), or the equivalent amount in national currency, except for foreign exchange agreements in which the company is the beneficiary party;
- execute any agreements and incur obligations by and between the company and any of its quotaholders, directors, employees, or attorneys-in-fact, except for hiring or dismissing employees with managerial duties whose annual compensation is less than R$ 60,000.00 (sixty thousand reais), or the equivalent amount in national currency;
- waive rights or claims of the company, as well as release third parties from their encumbrances and/or obligations toward the company;
- purchase, sell, mortgage, or otherwise dispose of the company's real estate assets, regardless of the amounts involved;
- hire or dismiss employees with managerial duties whose annual compensation exceeds R$ 60,000.00 (sixty thousand reais), or the equivalent amount in national currency;
- enter into agreements with creditors to avoid the company's bankruptcy;
- distribute the company's profits;
- incorporate, dissolve, or liquidate subsidiary companies.

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- vote at general meetings of other companies in which the company holds an interest, whether or not such companies are subsidiaries of the company;
- execute, as representative of the company, shareholders' agreements or quotaholders' agreements of companies in which the company holds an interest, whether or not such companies are subsidiaries of the company;
- execute any technology transfer agreement, or any license agreement for intellectual property rights, whose term exceeds 12 (twelve) months and/or whose amount exceeds R$ 1,400.00 (one thousand four hundred reais), or the equivalent amount in national currency;
- make donations or contributions to political parties and organizations, whenever authorized by law;

POWER OF ATTORNEY – The granting of a power of attorney, in the name of the company, with specific powers and for a determined term, shall be permitted.

ENCUMBRANCE – The Manager is prohibited from binding the company in commercial or non-commercial transactions unrelated to the corporate purpose, such as suretyship, guarantee, endorsement, or acceptance of accommodation instruments of any kind.

PRO-LABORE – The Manager, whether a quotaholder or not, shall be entitled to compensation for services rendered as Manager, to be established at a quotaholders' meeting by absolute majority.

MEETINGS OF QUOTAHOLDERS AND THEIR CORPORATE RESOLUTIONS

CLAUSE FIVE

NOTICE – A quotaholders' meeting, in a company with up to 10 quotaholders, pursuant to §6 of Article 1.072 of the Civil Code (CC/2002), or a quotaholders' assembly, in a company with more than 10 quotaholders, shall be called by the General Director at least 10 days in advance, stating the date, place, time, and agenda, by means of a notice sent: by regular mail; electronically, provided that receipt is confirmed in writing by the quotaholders; or by general notice, in which acknowledgment by all quotaholders shall be obtained.

PUBLIC NOTICE – Pursuant to Article 1.152 of the Civil Code (CC/2002), the notice of an assembly shall be published three times, at least eight days prior to the date set for the first call and five days prior for subsequent calls, in the Official Gazette and in a widely circulated local newspaper; however, publication may be waived if the notice reaches all quotaholders and acknowledgment by all quotaholders is obtained.

WAIVER OF NOTICE – The *meeting* or *assembly* may be waived when all quotaholders decide in writing on the matter that would otherwise be submitted thereto, pursuant to §3 of Article 1.072 of the Civil Code (CC/2002).

LIMITATION ON WAIVER – The *meeting* or *assembly* may not be waived in the case of approval of the financial statements, as provided in Article 1.078 of the Civil Code (CC/2002), which

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requires that the event *be held within the four months following the end of the fiscal year for the purpose of: I – taking the accounts of the managers, examining, discussing, and voting on the financial statements;*

SPECIAL NOTICE – In the absence, failure, or omission of the General Director, the notice for a quotaholders' meeting may be made by any quotaholder and/or director, at least 15 (fifteen) days in advance, specifying the date, time, place, and agenda. There shall be no restriction as to the place where the meeting is to be held, provided that the matter to be addressed has previously been submitted in writing to the General Director.

QUORUM FOR INSTALLATION – For the valid installation of a meeting, in compliance with Article 1.072 of the Civil Code (CC/2002), the quorum shall be: on first call – a qualified majority, namely 3/4 of the share capital; on second call – with any number of quotaholders present, each quota corresponding to one vote.

QUORUM FOR RESOLUTIONS – Corporate resolutions shall observe the quorum of absolute majority, namely 50% + 01 of the share capital present, each quota corresponding to one vote.

QUORUM FOR APPOINTMENT – For the appointment of directors and members of the Board of Auditors, the deliberative quorum shall be 2/3 of the votes of the quotaholders. In the event that the capital contributions have not been fully paid, the appointment of directors shall only be valid if decided unanimously by the quotaholders, pursuant to Article 1.061 of the Civil Code (CC/2002).

SPECIFIC QUORUMS – Depending on the matter to be addressed at the Quotaholders' Meeting, the company shall observe specific quorums, such as:

- In cases of transfer of the business establishment, merger by incorporation, spin-off, merger, transformation of the corporate type, termination of liquidation status, or dissolution – quorum of ¾ of the share capital, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Amendment of the articles of association – quorum of ¾ of the share capital, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Appointment of a non-quotaholder manager, provided that the share capital has been fully paid, 2/3 of the votes of the quotaholders, pursuant to Article 1.061 of the Civil Code (CC/2002);
- Appointment of a non-quotaholder manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Appointment of a manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Removal of a quotaholder-manager – 2/3 of the votes of the quotaholders, pursuant to Article 1.063 of the Civil Code (CC/2002);
- Removal of a manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Fixing the remuneration of a manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Filing for judicial reorganization = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Exclusion of a quotaholder = 50%+ 1, pursuant to Article 1.085 of the Civil Code (CC/2002).

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RESOLUTIONS OF THE QUOTAHOLDERS AND DUTIES OF THE BOARD OF AUDITORS

CLAUSE SIX

RESOLUTIONS OF THE QUOTAHOLDERS – The following matters shall depend upon resolution of the quotaholders:

- Approval of the management accounts;
- Exclusion or withdrawal of a quotaholder upon the quotaholder's request;
- Appointment of managers in a separate instrument, whether a non-quotaholder manager or a quotaholder-manager;
- Removal of managers;
- Determination of the manner and amount of remuneration of the managers and of the Board of Auditors;
- Participation of managers and employees in profits;
- Amendment of the articles of association;
- Transformation of the company, or merger, spin-off, or incorporation;
- Resolution, dissolution, and liquidation of the business company;
- Appointment or removal of liquidators and approval of their accounts;
- Filing for judicial reorganization or bankruptcy;
- Expulsion of a quotaholder for serious misconduct or supervening incapacity;
- Investment in other companies, whether affiliated or controlled;
- Capital increase through assets or national currency;
- Approval of appraisal reports at fair market value of permanent assets or rights;
- Admission into the company of the heirs of a deceased quotaholder, upon request of the estate administrator, in substitution for the deceased quotaholder's equity interest.

BOARD OF AUDITORS – The Board of Auditors shall be composed of three members, whether quotaholders or not, who shall be entitled to remuneration determined by the quotaholders, proportional to the time devoted to services in the interest of the company. The members shall be elected at a quotaholders' meeting, preferably within the first four months of the fiscal year, pursuant to Article 1.066 of the Civil Code (CC/2002). The participation of the accountant who signed the balance sheet, as well as employees, managers, or administrators of the company or of affiliated or controlled companies, their employees, spouses, or relatives up to the third degree, and those deemed ineligible pursuant to Article 1.011 of the Civil Code (CC/2002), shall be prohibited. Minority quotaholders holding up to 5% of the share capital are assured the right to elect one member to the Board of Auditors. The elected members shall assume their duties upon signing the instrument of office in the Minutes and Opinions Book of the Board of Auditors. In the event of vacancy, or if the Board of Auditors cannot be constituted, and in the interest of the quotaholders as decided at a quotaholders' meeting, the accounts for the fiscal year ended shall be examined, voted upon, and approved by the quotaholders, following their presentation by the General Director.

DUTIES OF THE BOARD OF AUDITORS – The Board of Auditors shall have the duties defined by law, including, in particular:

- To examine quarterly the books, financial statements, trial balances, and other documents prepared by the accountant, the General Director, or the liquidator, and the directors and liquidators shall provide all information requested;

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- Record entries in the Minutes and Opinions Book of the Board of Auditors, issuing a formal opinion on the economic and financial condition of the company;
- Report errors and frauds that they discover, suggesting measures beneficial to the company;
- Call a meeting of quotaholders to deliberate on matters they consider relevant or that may affect the outcome of asset management;
- The members of the Board of Auditors shall be jointly liable for fault, negligence in the performance of their duties, or for the results thereof;
- The Board of Auditors or its members may not delegate their duties to others, although they may be assisted in examining the accounts and financial statements by an independent accountant;
- Call a meeting of quotaholders to deliberate on the engagement of the services of a highly qualified independent accounting expert, pursuant to Law No. 9,457 of May 5, 1997, to issue a technical opinion on matters that they have or should have had knowledge of through their investigations, analyses, reports, indications, or evidence, submitting questions to such expert, under penalty of being jointly and unlimitedly liable before the company, quotaholders, and injured third parties for material and moral damages that the company, its quotaholders, or third parties have suffered or may suffer as a result of acts of misconduct, abuse of power, interference, fault, or willful misconduct by directors, managers, agents, or quotaholders.

WITHDRAWAL, EXCLUSION OF A QUOTAHOLDER,
RESOLUTION OF A QUOTAHOLDER'S QUOTAS IN RELATION TO THE COMPANY

CLAUSE SEVEN

VOLUNTARY WITHDRAWAL – In a limited liability company formed for an indefinite term, a quotaholder may withdraw unilaterally at any time due to dissent regarding an amendment to the Articles of Association approved by the majority, including factors unrelated to the amendment itself, such as lack of *affectio societatis*, pursuant to Article 1,029 of the Civil Code (CC/2002). In addition to the cases provided by law or in the Articles of Association, any quotaholder may withdraw from the company upon notice to the other quotaholders.

RESOLUTION DUE TO DEATH – Pursuant to Article 1,028 of the Civil Code (CC/2002), the heirs of a deceased quotaholder are liable for the company's obligations. This liability shall continue for two years from the registration of the resolution, pursuant to Article 1,032 of the same Code, especially in cases involving piercing of the corporate veil, pursuant to Articles 50 and 51 of the Civil Code (CC/2002). As a relevant factor, "the death of a spouse, or the separation thereof, does not give rise to partial dissolution of the company. The quotaholders may, however, at any time liquidate the portion of the quota corresponding to succession rights or rights arising from separation, in order to terminate the relationship between the company and such persons." Article 1,027 of the Civil Code (CC/2002) shall prevail, whereby the heirs of a quotaholder's spouse, or the spouse of a judicially separated quotaholder, may not immediately demand the portion corresponding to them in the quota, but shall instead participate in the periodic distribution of profits until the company is liquidated.

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RESOLUTION DUE TO BANKRUPTCY – In the event of bankruptcy, the company shall comply with the sole paragraph of Article 1,030 of the Civil Code (CC/2002), when a business company forms part of its capital as a quotaholder.

RESOLUTION DUE TO LIQUIDATION OF QUOTAS BY EXECUTION AGAINST A QUOTAHOLDER – In the event that quotas are seized through enforcement proceedings against one of the quotaholders, the liquidation of such quotas shall occur in accordance with Article 1,026 of the Civil Code (CC/2002).

RESOLUTION BY EXPULSION OR EXCLUSION OF A QUOTAHOLDER – Due to acts of undeniable seriousness, just cause, or supervening incapacity, the resolution of quotas shall occur in accordance with Articles 1,030 and 1,085 of the Civil Code (CC/2002).

- Acts of undeniable seriousness – slander, unfair competition, abuse of power, default by a quotaholder in relation to the business company, subscription and failure to pay up quotas within the term agreed in the Articles of Association. The legal basis for this form of resolution is set forth in Article 1,004 of the Civil Code (CC/2002).
- Just cause – grounds for expulsion of a quotaholder – must be based on abuse of power, misconduct, violation or failure to comply with the provisions agreed in the Articles of Association; lack of proper business conduct, evidenced by negligent acts; violation of the provisions of the Articles of Association or of the corporate purpose; improper competition; and acts of a prodigal quotaholder.
- Supervening incapacity – may arise from illness or mental disability, or from a temporary condition that prevents the quotaholder from expressing his or her will in a serious and valid manner, such as habitual intoxication, drug addiction, or prodigality, as provided in Articles 3 and 4 of the Civil Code/2002.

LIQUIDATION OF THE RESOLUTION OF QUOTAS OF A WITHDRAWING QUOTAHOLDER – After the equity interest of the withdrawing, excluded, pre-deceased, or retiring quotaholder has been determined, the liquidation of his or her equity shall be carried out, based on a determination balance sheet, in accordance with Article 1,031 of the Civil Code (CC/2002) and the provisions of this Article. A relevant fact regarding the liquidation of the resolution of quotas of the capital: the liquidation of the quotas does not release the quotaholder or his or her heirs from liability for prior corporate obligations, including possible piercing of the corporate veil as provided in Article 50 of the Civil Code (CC/2002). The legal basis is Article 1,032 of the Civil Code (CC/2002). It is possible that the quotaholder whose quotas have been resolved may have no amounts to receive, but instead liability for negative equity and responsibility for losses to be borne in proportion to his or her participation in the share capital. The excluded quotaholder shall be notified at least 5 (five) days in advance of the just cause attributed to him or her and shall be summoned to the meeting of quotaholders convened to deliberate on the exclusion, at which he or she may speak but shall have no voting rights. The equity of the excluded quotaholder shall be determined and paid in the manner provided in this Agreement, pursuant to Clause Eight.

SIGNATURE OF THE EXCLUDED PARTY – The filing with the Commercial Registry of the acts relating to the exclusion of a quotaholder, including the subsequent amendment to the Articles of Association, shall not depend on the signature of the excluded party.

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EXCLUSION OR EXPULSION – The exclusion or expulsion of a quotaholder shall occur due to acts of undeniable seriousness, just cause, or supervening incapacity.

PAYMENT OF EQUITY UPON PARTIAL RESOLUTION OF QUOTAS

CLAUSE EIGHT

BASIS FOR PAYMENT – The equity of withdrawing or excluded quotaholders shall be paid based on a determination balance sheet, in compliance with Articles 1,031 and 1,085 of the Civil Code (CC/2002).

PAYMENT TERM – The liquidated quota shall be paid in cash within a maximum term of 90 days if it amounts to up to 5% of the capital, or within up to 12 months if exceeding such percentage, in equal and successive monthly installments, adjusted by a national monetary correction index plus compensatory interest of 0.5% per month calculated on a simple basis, with the corresponding reduction of the capital and the respective reserves being effected.

DETERMINATION BALANCE SHEET – Within thirty (30) days, a balance sheet shall be prepared to determine the Company's equity position, using the date of the relevant event as the reference date. The date of the event shall be deemed to be: the date of notification by a quotaholder dissenting from an amendment to the Articles of Association; the date of the quotaholder's death; the date of the request by a voluntarily withdrawing quotaholder due to termination of *affectio societatis*; the date of the meeting of quotaholders that excludes the quotaholder for serious misconduct; or the date of any other event giving rise to the determination of equity, such as: the date of the court decision ordering execution against quotas – Article 1,026 of the Civil Code (CC/2002); the date of supervening incapacity certified by a physician or established by court decision; or the date on which default is characterized of a quotaholder who subscribed and failed to pay up the quotas of the capital. The determination balance sheet shall be prepared by an independent accounting expert, who shall observe:

- The market value of current assets and the revaluation at fair market value of fixed assets and rights;
- All hidden assets and liabilities, such as negative tax bases, business goodwill or going concern value, assessed under the holistic method;
- Illiquid amounts arising from uncertainties due to active and passive legal claims or from the existence of doubtful receivables;
- Profits or losses occurring after the event that gave rise to the resolution shall not be considered, except where they are direct consequences of management acts, such as business goodwill.

FINANCIAL, ACCOUNTING AND CORPORATE STATEMENTS, BOOKS AND ALLOCATION OF RESULTS

CLAUSE NINE

FISCAL YEAR – The fiscal year shall coincide with the calendar year, beginning on January 1 and ending on December 31, when the physical and monetary inventory

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of assets, rights and obligations shall be determined, and the respective financial statements shall be prepared in accordance with the provisions of Article 176 of Law No. 6,404/76 and the Resolutions of the Federal Accounting Council, together with the Management Report, the Value Added Statement, and the Social Balance Sheet.

TAXATION – On a monthly basis, in compliance with Law No. 8,981 of 01/20/1995, a Trial Balance shall be prepared for the information of the quotaholders, and a Monthly Trial Balance shall be prepared on a monthly or quarterly basis, in order to provide the calculation basis for taxes levied on revenue or income, in accordance with the tax regime elected by the company.

TECHNICAL RESPONSIBILITY – The bookkeeping shall be under the responsibility of a legally qualified accountant, pursuant to Article 1,192 of the Civil Code (CC/2002), whose powers shall be granted in writing by the General Director, with the express consent of such professional, and shall be recorded in the Administration Minutes Book for purposes of civil liability – Articles 1,177 and 1,178 of the Civil Code (CC/2002).

APPROVAL OF ACCOUNTS – The accounts shall be reviewed by the quotaholders within the first four months following the end of the fiscal year. The required reports shall be made available to all quotaholders at least thirty days prior to the meeting.

PARTICIPATION IN RESULTS – The quotaholders shall participate in the results determined, whether profits or losses, in proportion to the quotas of capital they hold in the company.

ALLOCATION OF PROFITS – At the annual meeting of quotaholders, the following shall be decided: the allocation of accumulated profits; profit participation of managers and employees; the creation of profit reserves and their reversal.

DISTRIBUTION OF PROFITS – Available profits, after the creation of reserves and profit participations, shall be distributed among the quotaholders in proportion to their participation in the capital and in accordance with the approved allocation of results. Likewise, quotaholders representing an absolute majority of the company's capital may decide to pay interest on equity, as provided by applicable legislation. If the distribution of profits results in the company's inability to fulfill its obligations, the quotaholders shall reimburse the amounts withdrawn.

ABSORPTION OF LOSSES – If losses occur, they shall likewise be borne by the quotaholders in proportion to their participation in the capital.

INTERIM BALANCE SHEET – The management, at the request of any quotaholder holding more than 5% of the quotas of the capital, or at the request of the Board of Auditors, may determine the preparation of interim balance sheets, and at a meeting of quotaholders the allocation of any accumulated profits shall be deliberated, in compliance with the provisions of the preceding item.

MANDATORY BOOKS – The following are hereby established as mandatory books, subject to the required intrinsic and extrinsic formalities: the General Journal, the General Ledger, the Daily Trial Balance and

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Balance Sheet Book, the Administration Minutes Book, the Minutes and Opinions Book of the Board of Auditors, the Minutes of Quotaholders' Meetings Book, in addition to the books required by commercial, social security, labor and tax legislation at the federal, state and municipal levels.

TRANSFORMATION, SPIN-OFF, MERGER, CONSOLIDATION AND CORPORATE REORGANIZATION

CLAUSE TEN

POWERS OF THE MEETING OF QUOTAHOLDERS – The company, by resolution of the meeting of quotaholders, may:

- Transform into another corporate type;
- Incorporate another company or be incorporated by another company;
- Merge with another company;
- Be totally or partially spun off, transferring its assets to one or more other companies, being dissolved if the transfer is total; or absorb the assets of a spun-off company.

CONDITIONS FOR APPROVAL – Approval by a majority, representing more than 50% of the quotaholders present at the meeting duly convened in accordance with Article 1,074 and following of the Civil Code (CC/2002), shall be required. An Appraisal Report prepared by an independent accounting expert appointed at the meeting shall be required, observing the criteria of the determination balance sheet set forth in Clause Eight, together with the protocol and justifications prepared in accordance with Articles 224 and 225 of Law No. 6,404/76.

WITHDRAWAL RIGHT – Dissenting quotaholders shall be assured the right of withdrawal pursuant to Article 1,077 of the Civil Code (CC/2002), and their equity shall be determined in accordance with Clause Eight.

DISSOLUTION OF THE COMPANY

CLAUSE ELEVEN

DISSOLUTION – The company shall enter into dissolution, followed by liquidation and distribution of assets, when its incorporation is annulled; its corporate purpose is exhausted or becomes impossible to achieve; by unanimous consent of the quotaholders; by resolution of quotaholders representing an absolute majority; by failure to maintain plurality of quotaholders not remedied within 180 days; or by court order. During the liquidation phase, the company's Corporate Name shall be supplemented with the designation: "– In Liquidation".

CONTINUITY – The possibility of continuation of the company is assured, in light of its social function, by the will of one or more quotaholders expressed at the same Meeting of Quotaholders, provided there is no legal impediment to partial dissolution; with the equity of the remaining quotaholders being determined and paid in accordance with the determination balance sheet procedure set forth in Clause Eight.

LIQUIDATOR – In all cases of dissolution, the meeting, by majority resolution, shall appoint the liquidator, observing the provisions of Article 1,102 and following of the Civil Code (CC/2002), determining his or her compensation and setting the date for completion of the liquidation process.

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ALLOCATION OF NET EQUITY – Upon total dissolution, the Net Equity resulting from the equation (Assets + Rights – Liabilities), after the use of Assets and Rights for the payment of Liabilities, shall be apportioned among the quotaholders in proportion to the number of quotas held by each of them.

GENERAL CONDITIONS

CLAUSE TWELVE

ADDRESS OF QUOTAHOLDERS – The addresses of the quotaholders set forth in the Articles of Association, or in its latest amendment, shall be valid for the delivery of summons, letters, notices, and the like, relating to corporate acts of their interest. The responsibility for informing any change of such addresses rests exclusively with the quotaholders, who must do so in writing.

DISQUALIFICATION OF QUOTAHOLDERS

CLAUSE THIRTEEN

NON-DISQUALIFICATION – The quotaholders declare, for all legal purposes, that they are not prevented, under the law, from carrying out business activities by virtue of criminal conviction or any other legal impediment, including supervening incapacity, and that they are fully exercising their civil rights, including rights of personality.

RESOLUTION OF DISPUTES

CLAUSE FOURTEEN

ARBITRATION – Any doubts, disputes, or controversies that may arise between the quotaholders or between the quotaholders and the company, which may compromise the proper and regular compliance with the terms of this instrument, as well as the corporate activities carried out by the company, if not resolved amicably by the parties within 30 (thirty) days, shall be settled by arbitration in accordance with the rules of the Mediation and Arbitration Chamber – ARBITRAFI, of the Commercial and Industrial Association of Foz do Iguaçu – ACIFI. If any interim measure is required, the parties may file a judicial request, notwithstanding Article 22 of Law No. 9,307/96.

VENUE – Solely for the granting of interim measures and for the compulsory establishment of the Arbitral Tribunal, pursuant to Article 7 of Law No. 9,307/96, the parties elect the Courts of the Judicial District of Foz do Iguaçu, to the exclusion of any other jurisdiction.

FINAL PROVISIONS

CLAUSE FIFTEEN

BANKRUPTCY LAW – In compliance with Decree-Law No. 7,661 of June 21, 1945 (Bankruptcy Law), the company shall submit the year-end balance sheet, within 60 (sixty) days after its closing, bound in the General Journal Book, to the Civil Court Judge for signature and authentication.

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DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES DE TI LTDA.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

ARTICLES OF ASSOCIATION

CORPORATE BOOKS – The company adopts electronic books for the recording of its corporate acts and minutes.

AMENDMENT TO THE ARTICLES OF ASSOCIATION – This instrument may be amended in whole or in part, in accordance with the provisions of Clause Six.

Drawn up in three counterparts of equal content, form and value, so that it may be valid and effective in the best form of law, the quotaholders, being in full agreement and duly bound, execute it in the presence of the two undersigned witnesses.

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Foz do Iguaçu – PR, March 21, 2005.

Quotaholders:

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ALEXSSANDER ANTONIO SIQUEIRA

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ANA PAULA DALCIN

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BRUNO AMADIO TROIANO

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ELLEN MACHADO SILVA

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FABIANO DAMIN
Attorney-in-Fact: Alexssander Antonio Siqueira

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PATRICKB BIESDORF

-----// signature //-----
SUELI ISHIMATSU

Witnesses:

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Solange Antônio Rocha
RG No. 6.023.524-4/SSP-PR

-----// signature //-----
Valdir Pedro Venceslau
RG No. 8.784.040-9/SSP-PR

Attorney's Approval:

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ALEX DISARZ
OAB-PR No. 34.333

COMMERCIAL REGISTRY OF PARANA
REGIONAL OFFICE OF FOZ DO IGUAÇU
I HEREBY CERTIFY THE REGISTRATION ON: 03/28/2005
UNDER NUMBER: 41205438559
Protocol: 05/098845-0

DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES EM TI LTDA

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MARIA THEREZA LOPES SALOMAO
GENERAL SECRETARY

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: February 18, 2026.**

TERRITÓRIO REGIONAL
FOZ DO IGUAÇU

DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES DE TI LTDA.

CONTRATO SOCIAL

ALEXSSANDER ANTONIO SIQUEIRA, brasileiro, solteiro, nascido em 06/10/1981, bacharel em ciência da computação, portador da Cédula de Identidade Civil nº. 7.314.622-4-SSP-PR e do CPF nº. 031.199.619-14, residente e domiciliado em Foz do Iguaçu – PR, à Rua Criciúma, 110 – Jardim Petrópolis – CEP: 85868-230;

ANA PAULA DALCIN, brasileira, solteira, nascida em 01/02/1979, bacharel em ciência da computação, portadora da Cédula de Identidade Civil nº. 7.047.101-9-SSP-PR e CPF nº. 006.952.049-63, residente e domiciliada em Foz do Iguaçu – PR, à Avenida Parati, 229 – Conjunto Vila A – CEP: 85860-450;

BRUNO AMADIO TROIANO, brasileiro, solteiro, nascido em 23/04/1980, bacharel em ciência da computação, portador da Cédula de Identidade Civil nº. 8.337.476-4-SSP-PR e do CPF nº. 030.392.399-70, residente e domiciliado em Foz do Iguaçu – PR, à Rua Jorge Sanwais, 239 – Apto 142 – Centro – CEP: 85851-150;

ELLEN MACHADO SILVA, brasileira, solteira, nascida em 16/10/1978, bacharel em ciência da computação, portadora da Cédula de Identidade Civil nº. 8.528.917-9-SSP-PR e CPF nº. 026.474.209-55, residente e domiciliada em Foz do Iguaçu – PR, à Avenida Paraná, 1610 – Apto 903 – Bloco 05 – Jardim Central – CEP: 85863-720;

FABIANO DAMIN, brasileiro, solteiro, nascido em 28/12/1981, bacharel em ciência da computação, portador da Cédula de Identidade Civil nº. 7.654.153-1-SSP-PR e do CPF nº. 008.366.779-27, residente e domiciliado em Foz do Iguaçu – PR, à Rua Naipi, 851 - Centro – CEP: 85851-230640 ***representado*** por seu procurador, nomeado por instrumento particular, conforme documento anexo, **ALEXSSANDER ANTONIO SIQUEIRA**, brasileiro, solteiro, nascido em 06/10/1981, bacharel em ciência da computação, portador da Cédula de Identidade Civil nº. 7.314.622-4-SSP-PR e do CPF nº. 031.199.619-14, residente e domiciliado em Foz do Iguaçu – PR, à Rua Criciúma, 110 – Jardim Petrópolis – CEP: 85868-230;

PATRICK BIESDORF, brasileiro, solteiro, nascido em 29/10/1977, bacharel em ciência da computação, portador da Cédula de Identidade Civil nº. 5.976.003-3-SSP-PR e do CPF nº. 029.819.979-39, residente e domiciliado em Foz do Iguaçu – PR, à Rua Manêncio Martins, 271 - Vila Yolanda – CEP: 85853-130 e

SUELI ISHIMATSU, brasileira, solteira, nascida em 30/03/1980, bacharel em ciência da computação, portadora da Cédula de Identidade Civil nº. 6.773.978-7-SSP-PR e CPF nº. 005.156.919-17, residente e domiciliada em Foz do Iguaçu – PR, à Rua Bauru, 43 – Jardim Petrópolis – CEP: 85868-240,

RESOLVEM constituir uma sociedade limitada, nos termos da legislação aplicável, notadamente na Lei 10.406/2002 - Código Civil Brasileiro - CC/2002, que será regida pelas cláusulas seguintes, que as partes mutuamente aceitam e se outorgam:

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DA DENOMINAÇÃO, DA SEDE, DO PRAZO DE DURAÇÃO E DO OBJETO SOCIAL

CLÁUSULA PRIMEIRA

NOME EMPRESARIAL – **"DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES EM TI LTDA."**

NATUREZA JURÍDICA – Sociedade Empresária Limitada.

SEDE E FORO – Av. Tarquínio Joslin dos Santos, 1300 – Bloco ITAI - Sala 09 – Pólo Universitário – Foz do Iguaçu-PR. – CEP: 85870-650, podendo abrir filiais e encerrar filiais, agências e escritórios, em qualquer parte do território nacional, ou no exterior, por deliberação dos sócios, materializada pela maioria dos votos, contados segundo o valor das cotas de cada um.

PRAZO DE DURAÇÃO – O prazo de duração da sociedade é por tempo indeterminado.

INICIO DAS ATIVIDADES – 28 de março de 2005.

OBJETIVO SOCIAL – Desenvolvimento de software sob encomenda e outras consultorias em software - CNAE 72.29-0/00. Consultoria e treinamento em tecnologia da informação – CNAE 80.99-3/99.

DO CAPITAL SOCIAL E DAS COTAS SOCIAIS

CLÁUSULA SEGUNDA

CAPITAL SOCIAL – R$ 7.000,00 (sete mil reais), dividido em 7.000 (sete mil) cotas de R$ 1,00 (um real) cada, assim subscrito e integralizado pelos sócios:

- ALEXSSANDER ANTONIO SIQUEIRA, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;
  - R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;
- ANA PAULA DALCIN, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;
  - R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;
- BRUNO AMADIO TROIANO, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;

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- R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;

- ELLEN MACHADO SILVA, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;
  - R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;
- FABIANO DAMIN, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;
  - R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;
- PATRICK BIESDORF, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;
  - R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;
- SUELI ISHIMATSU, subscreve 1.000 (mil) cotas, ao valor de R$ 1.000,00 (um mil reais), a serem a serem integralizadas em moeda corrente nacional da seguinte maneira:
  - R$ 200,00 (duzentos reais) no presente ato, em moeda corrente nacional;
  - R$ 800,00 (oitocentos reais) divididos em 04 (quatro) parcelas de R$ 200,00 (duzentos reais) a serem integralizadas mensalmente com pagamento da primeira parcela em 20/04/2005 e a quarta e última em 20/07/2005;

DISTRIBUIÇÃO DO CAPITAL – O capital social de R$ 7.000,00 (sete mil reais) está assim distribuído entre os sócios:

Nome dos Sócios	N.º de cotas	Capital – R$	Percentual
ALEXSSANDER ANTONIO SIQUEIRA	1.000	1.000,00	14,29%
ANA PAULA DALCIN	1.000	1.000,00	14,29%
BRUNO AMADIO TROIANO	1.000	1.000,00	14,29%
ELLEN MACHADO SILVA	1.000	1.000,00	14,29%
FABIANO DAMIN	1.000	1.000,00	14,28%
PATRICK BIESDORF	1.000	1.000,00	14,28%
SUELI ISHIMATSU	1.000	1.000,00	14,28%
Totais.....	**7.000**	**7.000,00**	**100,00 %**

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RESPONSABILIDADE DOS SÓCIOS – A responsabilidade dos sócios, nas relações com terceiros, é restrita ao valor de suas cotas. Todos os sócios respondem solidariamente pela integralização do capital social, de acordo com o artigo 1.052 do CC/2002.

QUITAÇÃO DE COTAS INTEGRALIZADAS – Para confirmar a integralização do capital, os sócios firmam recibo de quitação entre si, cuja cópia servirá de documento contábil para os devidos fins.

PODER DE VOTO – As cotas representativas do capital social são indivisíveis em relação à sociedade, e cada uma delas dará direito a um voto nas deliberações da sociedade.

AUMENTO DE CAPITAL – Após sua integralização, o capital social poderá ser aumentado a qualquer tempo, em dinheiro ou em bens, desde que exista a concordância dos sócios cotistas que representem ¾ do capital social da sociedade. Nos aumentos de capital social, por subscrição voluntária, cada cotista terá preferência para subscrevê-los, na proporção do valor de sua participação no capital social preexistente.

DA CESSÃO DE COTAS E DO DIREITO DE PREFERÊNCIA

CLÁUSULA TERCEIRA

TRANSFERÊNCIA DE COTAS – Para a transferência de cotas e os direitos de subscrição, deverá o interessado, de acordo com o artigo 1.081 § 1º, notificar, com 30 dias de antecedência, os demais sócios, mediante aviso de recebimento. No prazo de 15 dias o direito de preferência poderá ser exercido pelos sócios atuais, segundo o seu percentual de participação. Se nem todos os sócios exercerem o direito de preferência, os demais sócios poderão, no prazo adicional de 15 dias, adquirir, pró-rata, as cotas e/ou direitos que sobejarem, perfazendo, assim, 30 dias. Decorrido o prazo de preferência sem que haja manifestação de interessado pelas cotas ofertadas, o cedente, ainda na intenção de alienar suas cotas, deverá renovar o procedimento no 1º dia após ter decorrido o prazo do direito de preferência, tendo em vista a nova oferta de preço mínimo. Não havendo manifestação dos atuais sócios, para exercer o novo direito de preferência sobre a totalidade das cotas ofertadas, ou das cotas que sobejaram da aquisição por parte dos sócios, em igualdade de condições, poderão as cotas, 61 dias após a entrega da primeira notificação, pelo interessado, ser ofertadas a terceiros, estranhos à sociedade.

ANTECEDÊNCIA – No interesse dos sócios remanescentes pelo não ingresso de terceiros no quadro social, poderá a sociedade optar pela redução do capital no montante equivalente às cotas sobejantes, mediante o pagamento ao(s) sócio(s) retirante(s) em condições viáveis e exeqüíveis à sociedade.

DA ADMINISTRAÇÃO

CLÁUSULA QUARTA

ADMINISTRAÇÃO DA SOCIEDADE – A administração da sociedade será feita por uma ou mais pessoas designadas no contrato social ou alterações. A administração atribuída

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no contrato a todos os sócios não se estende de pleno direito aos que posteriormente ingressarem na sociedade. Pode ser designado administrador da sociedade pessoa que não seja sócia.

DIRETORIA – Em sendo a sociedade administrada por mais de um sócio, se configurará uma diretoria, devendo ser escolhido o Diretor-presidente, o qual, dentre outras atribuições, representará a sociedade perante as repartições públicas da esfera municipal, estadual e federal. Os demais cargos na diretoria serão definidos em reunião de sócios.

DIRETORES – **ALEXSSANDER ANTONIO SIQUEIRA** – Diretor Geral – a quem compete a representação perante as repartições públicas da esfera municipal estadual e federal, entre outros; **PATRICK BIESDORF** – Diretor Financeiro – a quem compete zelar pelas finanças, compras, vendas e representação perante os bancos, mediante assinatura conjunta com o Diretor Geral, e em sua ausência, com a Diretora Operacional, tratativas com fornecedores, credores, entre outros; e **ELLEN MACHADO SILVA** - Diretora Operacional – a quem compete zelar pela organização do estabelecimento, pela equipe de recursos humanos, pelo atendimento ao público, e atribuições assemelhadas; anteriormente qualificados. Os Diretores são considerados investidos em sua função na data da assinatura do contrato social, ou alteração que os tiver designado.

DESIMPEDIMENTO – Os diretores declaram que não estão impedidos, por lei especial, e nem condenados, nem se encontram 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.

CAUÇÃO – Os diretores, que tomaram posse mediante assinatura do instrumento Contratual que os designou, serão dispensados de caução e poderão ser destituídos da função, sem direito a qualquer indenização, por deliberação de no mínimo 2/3 dos titulares do capital social, conforme previsto no artigo 1.061 do CC/2002.

REPRESENTAÇÃO – À administração é atribuído todo o poder necessário à realização do objeto da sociedade. Internamente, são atribuídos os poderes de gestão administrativa, e externamente, são atribuídos os poderes para representar a sociedade ativa e passivamente, judicial ou extrajudicialmente, podendo transigir, renunciar, desistir, firmar compromissos, confessar dívidas, fazer acordos, contrair obrigações, adquirir, alienar e onerar bens móveis e imóveis, nas condições deste contrato.

RESTRIÇÕES – O administrador não sócio, nomeado pela sociedade, nos atos de aquisição, alienação, oneração de bens do ativo permanente em valor superior a 1,50% (um vírgula cinqüenta por cento) do valor do capital social subscrito; pedido de concordata ou falência, depende de autorização de maioria absoluta dos sócios presentes na reunião dos cotistas. A outorga de procuração, em nome da sociedade, somente poderá ser feita

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pelo Administrador para fins judiciais, especificando os atos a serem praticados e o prazo determinado.

LIMITES AO ADMINISTRADOR – Para a execução dos atos abaixo relacionados, o Administrador, ou o(s) Diretor(es), da sociedade, deverá(ão), obrigatoriamente, obter a prévia e expressa autorização por escrito dos sócios cotistas representando a maioria absoluta do capital da sociedade, a qual deverá ser outorgada, podendo ser inclusive via telefax:

- assinar, alterar ou rescindir contratos e obrigações com clientes e fornecedores, que se relacionem com os objetivos da sociedade, cuja vigência exceda 12 (doze) meses e/ou cuja quantia envolvida exceda 20% (vinte por cento do capital integralizado, no caso: R$ 1.400,00 (um mil e quatrocentos reais) ou o valor equivalente em moeda corrente nacional; 20% do capital social
- assinar, alterar ou rescindir contratos de empréstimo ou financiamento;
- comprar, dar como garantia, vender, transferir ou dispor de qualquer forma, de qualquer participação detida pela sociedade em outras sociedades;
- comprar, vender, entregar ou onerar os ativos móveis (maquinário e equipamentos) da sociedade envolvendo mais de R$ 1.000,00 (mil reais), ou que, no conjunto ou no período de 1 (um) exercício social, exceda a R$ 1.400,00 (um mil e quatrocentos reais) ou no valor equivalente em moeda corrente nacional;
- contratar avalistas, seguros, constituir penhor ou emitir qualquer instrumento de crédito, incluindo cheques, cuja quantia exceda a R$ 1.400,00 (um mil e quatrocentos reais), ou no valor equivalente em moeda corrente nacional, exceto para o endosso de receitas ou depósitos nas contas correntes da sociedade;
- assinar contratos de câmbio em montantes superiores a R$ 1.400,00 (um mil e quatrocentos reais) ou no valor equivalente em moeda corrente nacional, ou que, no conjunto ou no período de 1 (um) exercício social, exceda a R$ 1.400,00 (um mil e quatrocentos reais) ou no valor equivalente em moeda corrente nacional, exceto para contratos de câmbio em que a sociedade seja a parte beneficiada;
- assinar quaisquer contratos e contrair obrigações por e entre a sociedade e quaisquer de seus cotistas, diretores, empregados ou procuradores, exceto para contratar ou despedir empregados com atribuições gerenciais ou cuja remuneração anual seja inferior a R$ 60.000,00 (sessenta mil reais) ou no valor equivalente em moeda corrente nacional;
- renunciar a direitos ou créditos da sociedade, assim como liberar terceiros de seus ônus e/ou obrigações para com a sociedade;
- comprar, vender, hipotecar ou dispor de ativos imóveis da sociedade, independentemente das quantias envolvidas;
- contratar ou despedir empregados com atribuições gerenciais ou cuja remuneração anual seja superior a R$ 60.000,00 (sessenta mil reais) ou no valor equivalente em moeda corrente nacional;
- fazer acordos com credores para evitar a falência da sociedade;
- distribuir lucros da sociedade;
- constituir, dissolver ou liquidar sociedades subsidiárias;

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- votar em assembléias gerais de outras sociedades, nas quais a sociedade tenha participação, quer sejam subsidiárias ou não da sociedade;
- assinar, como representante da sociedade, acordos de acionistas ou de sócios cotistas de sociedades nas quais a sociedade tenha participação, quer sejam subsidiárias ou não da sociedade;
- assinar qualquer contrato de transferência ou recebimento de tecnologia, ou qualquer contrato de licença de direitos de propriedade intelectual, cuja vigência exceda 12 (doze) meses e/ou cuja quantia exceda R$ 1.400,00 (um mil e quatrocentos reais) ou no valor equivalente em moeda corrente nacional;
- fazer doações ou contribuições para partidos políticos e organizações, sempre que estes forem autorizados por lei;

PROCURAÇÃO – É permitida a outorga de procuração, em nome da sociedade, com poderes específicos, e prazo determinado.

ONERAÇÃO – É vedado ao Administrador onerar a sociedade em operações mercantis, ou não, estranhas ao objeto social, tais como fiança, aval, endosso e aceite de todo e qualquer título de favor.

PRO-LABORE – Ao administrador, sócio ou não sócio, caberá remuneração a título de "pró-labore", fixado em reunião de sócios, pela maioria absoluta.

DAS REUNIÕES DE COTISTAS E SUAS DELIBERAÇÕES SOCIAIS

CLÁUSULA QUINTA

CONVOCAÇÃO – A reunião de sócios, para a sociedade com até 10 sócios, de acordo com o § 6º do artigo 1.072 do CC/2002, ou a assembléia de sócios, para a sociedade com mais de 10 sócios, será convocada pelo Diretor Geral com 10 dias de antecedência, informando data, local, hora e ordem do dia, mediante carta convocatória a ser enviada: por via postal convencional; por via eletrônica, desde que confirmado, por escrito, o recebimento pelos sócios cotistas; ou por convocação geral onde será colhida a ciência de todos os sócios cotistas.

CONVOCAÇÃO PÚBLICA - De acordo com o artigo 1.152 do CC/2002, a convocação de assembléia deverá ser feita, por três inserções, com oito dias de antecedência à data de realização da assembléia, para a primeira e cinco dias para as seguintes, no Diário Oficial, e em jornal local de grande circulação, podendo, no entanto, ser dispensada a publicação, se a convocação alcançar todos os sócios e for colhida a ciência de todos os sócios cotistas.

DISPENSA DE CONVOCAÇÃO - A *reunião* ou *assembléia* será dispensável quando todos os sócios decidirem, por escrito, sobre a matéria que seria objeto desta, conforme § 3º do artigo 1.072 do CC/2002.

RESTRIÇÃO DE DISPENSA - A *reunião* ou *assembléia* não será dispensável, no caso de o assunto tratar-se da aprovação das contas, conforme prevê o artigo 1078, do CC/2002, que o

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evento *deve realizar-se nos quatro meses seguintes ao término do exercício social, com o objetivo de: I – tomar as contas dos administradores e deliberar sobre o balanço patrimonial e o de resultado econômico.*

CONVOCAÇÃO ESPECIAL – Na ausência, falta ou omissão do Diretor Geral, a convocação para a reunião de cotistas poderá ser realizada por qualquer sócio cotista e/ou diretor, com 15 (quinze) dias de antecedência, especificando o dia, a hora e local, bem como a ordem do dia, não havendo qualquer restrição quanto ao local para a realização da reunião, desde que o assunto a ser tratado tenha, anteriormente, sido apresentado, por escrito, ao Diretor Geral.

QUORUM DE INSTALAÇÃO – Para a instalação de reunião, em obediência ao artigo 1.074 do CC/2002, o quorum será: em 1ª convocação - a maioria qualificada, ou seja 3/4, do capital social; em 2ª convocação com qualquer número de sócios presentes, correspondendo cada cota de capital a um voto.

QUORUM DE DELIBERAÇÃO – As deliberações sociais obedecerão o quorum de maioria absoluta, ou seja 50% + 01, do capital social, presente, correspondendo cada cota de capital a um voto.

QUORUM PARA NOMEAÇÃO – Para nomeação dos diretores e dos conselheiros fiscais, o quorum deliberativo será de 2/3 dos votos dos cotistas. Em caso de capital não totalmente integralizado a nomeação de diretores só será válida se decidida pela unanimidade dos sócios, conforme artigo 1.061 do CC/2002.

QUORUM ESPECÍFICO – Dependendo do assunto a ser tratado na Reunião de Sócios, a sociedade obedecerá quóruns específicos como:

- Nos casos de alienação do estabelecimento comercial, incorporação, cisão, fusão, transformação do tipo societário, cessação de estado de liquidação, ou dissolução – quorum de ¾ do capital social, conforme artigo 1.076 do CC/2002;
- Modificação do contrato social - quorum de ¾ do capital social, conforme artigo 1.076 do CC/2002;
- Designação de administrador, não sócio, com capital integralizado, 2/3 dos votos dos cotistas, conforme artigo 1.061 do CC/2002;
- Designação de administrador, não sócio, quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Designação de administrador quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Destituição de sócio administrador – 2/3 dos votos dos cotistas, conforme artigo 1.063 do CC/2002;
- Destituição de administrador quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Remuneração de administrador quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Pedido de concordata = 50% + 1, conforme artigo 1.076 do CC/2002;
- Exclusão de sócio = 50% + 1, conforme artigo 1.085 do CC/2002.

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DELIBERAÇÕES DOS SÓCIOS E ATRIBUIÇÕES DO CONSELHO FISCAL

CLÁUSULA SEXTA

DELIBERAÇÕES DOS SÓCIOS – Dependem de deliberação dos sócios:

- A aprovação de contas da administração;
- Exclusão ou retirada de um dos sócios por pedido do sócio;
- A designação dos administradores em ato separado, não sócio ou administrador sócio;
- A destituição dos administradores;
- O modo e o valor da remuneração dos administradores e do conselho fiscal;
- A participação nos lucros dos administradores e dos empregados;
- A modificação do contrato social;
- A transformação da sociedade, ou a fusão, cisão ou incorporação;
- Resolução, dissolução e liquidação da sociedade empresarial;
- A nomeação ou destituição de liquidantes e o julgamento de suas contas;
- Pedido de concordata ou falência;
- Expulsão de sócio por falta grave ou incapacidade superveniente;
- Investimento em outras empresas, coligadas ou controladas;
- Aumento de capital com bens ou moeda corrente;
- Aprovação de laudo de reavaliação a valor venal de bens ou direitos do ativo permanente;
- O ingresso na sociedade, dos herdeiros do sócio pré-morto, por requerimento do inventariante em substituição dos haveres do sócio pré-morto.

CONSELHO FISCAL – Será composto de três membros, sócios ou não sócios, aos quais será devida remuneração, definida pelos sócios, proporcional ao tempo despendido em serviços de interesse da sociedade. Os conselheiros serão eleitos em reunião de sócios, de preferência no primeiro quadrimestre civil do exercício, conforme o artigo 1.066 do CC/2002. Será vedada a participação do contador que assinou o balanço, de empregados, gerentes ou administradores da sociedade empresarial ou sociedade coligada ou controlada, ou seus empregados, cônjuges ou parentes até terceiro grau; além dos inelegíveis conforme artigo 1.011 do CC/2002. É assegurado aos sócios minoritários, com até 5% do capital, o direito de eleger um membro no Conselho Fiscal. Os conselheiros eleitos assumem as suas funções após a assinatura no termo de posse no livro de Atas e Pareceres do Conselho Fiscal. No caso de vacância, ou na impossibilidade da constituição do Conselho Fiscal, no interesse dos sócios, decidido em reunião de sócios, serão as contas do exercício findo, apreciadas, votadas e aprovadas pelos sócios, em decorrência da apresentação destas pelo Diretor Geral.

ATRIBUIÇÕES DO CONSELHO FISCAL – O Conselho Fiscal tem as atribuições definidas em lei, detalhando-se como:

- Examinar trimestralmente, os livros, as demonstrações contábeis, balancetes e demais peças elaboradas pelo contador, Diretor Geral ou liquidante, devendo os diretores e liquidantes prestar todas as informações solicitadas;

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- Lavrar o livro de Atas e Pareceres do Conselho Fiscal, emitindo opinião formal sobre a situação econômica e financeira da sociedade empresarial;
- Denunciar erros e fraudes que descobrirem, sugerindo as providências úteis à sociedade;
- Convocar a assembléia para deliberar sobre assuntos que entendam ser relevantes ou que possam alterar o resultado da gestão patrimonial;
- Os conselheiros respondem solidariamente por culpa, invigilância dos seus atos ou do resultado deles;
- É vedado ao Conselho ou a seus membros atribuírem a outro a sua função, podendo ser assessorados no exame das contas e demonstrações contábeis por perito contador;
- Convocar a assembléia dos sócios para deliberar sobre a contratação dos serviços de perito contador de notório conhecimento, conforme a Lei 9.457 de 5 de maio de 1997, para emitir parecer técnico sobre situações que tenham ou deveriam ter conhecimento, através de suas diligências e análises, denúncias, indícios ou evidências, formulando quesitos para o perito, sob pena de responderem perante a sociedade, sócios e terceiros prejudicados, por culpa; de forma solidária e ilimitadamente por danos, materiais e morais, que a sociedade empresária ou seus sócios ou terceiros tenham ou vierem a ter, por atos de prevaricação, abuso de poder, ingerência, culpa ou dolo dos diretores, gerentes, prepostos ou sócios.

DA RETIRADA, EXCLUSÃO DE SÓCIO, DA RESOLUÇÃO DAS COTAS DE UM SÓCIO EM RELAÇÃO À SOCIEDADE

CLÁUSULA SÉTIMA

RETIRADA VOLUNTÁRIA – Na sociedade limitada poderá retirar-se sócio enquanto for por prazo indeterminado, pela vontade unilateral a qualquer tempo, por dissidência em relação à alteração contratual deliberada pela maioria, incluindo outros fatores estranhos à alteração contratual, como por exemplo, a falta de afeição social, com base o disposto no artigo 1.029 do CC/2002. Além dos casos previstos na lei ou no contrato, qualquer sócio pode retirar-se da sociedade, mediante notificação aos demais sócios.

RESOLUÇÃO POR ÓBITO – De acordo com o artigo 1.028 do CC/2002, os herdeiros de sócio falecido respondem pelas obrigações da sociedade. Esta responsabilidade se prolongará até dois anos da averbação da resolução, conforme artigo 1.032 da mesma lei, em especial os casos de quebra da personalidade jurídica, desconsideração, com base os artigos 50 e 51 do CC2002. Fator relevante, "a morte do cônjuge, ou a separação deste, não dá ensejo à dissolução parcial da sociedade empresária. Os sócios, contudo, podem a qualquer momento liquidar a parte da cota correspondente aos direitos sucessórios ou decorrentes da separação, para encerrar a relação entre a sociedade e aquelas pessoas". Prevalece o artigo 1.027 do CC2002, pelo que os herdeiros do cônjuge de sócio, ou o cônjuge do que se separou judicialmente, não podem exigir desde logo a parte que lhes couber na cota social, mas concorrer à divisão periódica dos lucros, até que se liquide a sociedade.

RESOLUÇÃO POR FALÊNCIA – A sociedade atenderá, em caso de falência, o § Único, do artigo 1.030 do CC/2002, quando tenha na composição de seu capital, sociedade empresária como sócia cotista.

RESOLUÇÃO POR LIQUIDAÇÃO DE COTAS POR EXECUÇÃO DE SÓCIO – Em caso de cotas obtidas pela execução de um dos sócios, a liquidação das cotas se dará de acordo com o artigo 1.026, do CC/2002.

RESOLUÇÃO POR EXPULSÃO OU EXCLUSÃO DE SÓCIO – Por atos de inegável gravidade, justa causa ou incapacidade superveniente, a resolução de cotas se dará de acordo com os artigos 1.030 e 1.085 do CC/2002.

- Atos de inegável gravidade - a calúnia, concorrência desleal, abuso de poder, calote de um sócio em relação à sociedade empresária, subscrição e não integralização das cotas no prazo pactuado no contrato social. A previsão legal para esta modalidade de resolução está no artigo 1.004 do CC2002.
- Justa causa - motivo de expulsão de um sócio - deve basear-se em abuso de poder, prevaricação, violação ou não cumprimento das disposições pactuadas no contrato social; a falta de decoro empresarial, que deve ser provada por atos de desídia; atentado aos ditames do contrato social ou objetivo aziendal; concorrência profana e atos de sócio pródigo.
- Incapacidade superveniente - pode ser adquirida por uma enfermidade ou deficiência mental, ou motivo transitório que impeça o sócio de exprimir a vontade de forma séria e idônea, como os ébrios, os viciados em tóxicos e os pródigos, este ponto está alicerçado nos artigos 3º e 4º do CC 2002.

LIQUIDAÇÃO DA RESOLUÇÃO DE COTAS DE SÓCIO QUE SE DESPEDE – Após apurados os haveres do sócio que se despede, excluído, pré-morto ou que se retirou, é promovida a liquidação de seus haveres, observada a prática de um balanço de determinação, obedecendo ao artigo 1.031 do CC 2002 e as determinações deste contrato. Fato relevante na liquidação da resolução das cotas do capital social: A liquidação das cotas não exime o sócio ou seus herdeiros da responsabilidade pelas obrigações sociais anteriores, inclusive a eventual quebra da personalidade jurídica, citada no artigo 50 do CC2002. A base legal é o artigo 1.032 do CC2002. É possível que o sócio que obteve a resolução, não tenha haveres a receber e sim responsabilidade sobre patrimônio a descoberto e uma participação sobre os prejuízos que deva ser suportada na proporção da participação no capital social. Ao sócio excluído, com antecedência no mínimo de 5 (cinco) dias, será dada ciência da justa causa que se lhe imputa e será convocado à reunião de cotistas, destinada a deliberar sobre a exclusão, no qual poderá usar da palavra, mas não terá direito de voto. Os haveres, do sócio excluído, serão apurados e pagos na forma prevista neste contrato, conforme a cláusula oitava.

ASSINATURA DO EXCLUÍDO – O arquivamento na Junta Comercial dos atos referentes à exclusão de sócio, inclusive a subseqüente alteração contratual, independe da assinatura do excluído.

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EXCLUSÃO OU EXPULSÃO – A exclusão ou expulsão de um sócio será por atos de inegável gravidade, justa causa ou incapacidade superveniente.

DO PAGAMENTO DOS HAVERES POR RESOLUÇÃO PARCIAL DE COTAS

CLÁUSULA OITAVA

BASE PARA PAGAMENTO – Os haveres dos sócios retirantes ou excluídos serão pagos mediante a elaboração de balanço de determinação, obedecidas as determinações dos artigos 1.031 e 1.085 do CC/2002.

PRAZO PARA PAGAMENTO – A cota liquidada será paga em dinheiro, no prazo máximo de 90 dias, se for até o montante de 5% do capital social, ou em até 12 meses se superior, em prestações mensais iguais e sucessivas, atualizadas por índice de correção monetária nacional acrescida de juros remuneratórios de 0,5% ao mês calculados de forma simples, procedendo-se a diminuição do capital social e as respectivas reservas liquidadas.

BALANÇO DE DETERMINAÇÃO – No prazo de trinta (30) dias, será levantado o balanço de determinação da sociedade, cuja data-base é a da ocorrência do referido evento. Considera-se como data do evento, a data da notificação feita por sócio dissidente de alteração contratual; a data da morte do sócio; a data de requerimento do sócio retirante voluntário pelo fim da afeição societária; a data da assembléia de cotistas que exclui o sócio por falta grave; ou a data de qualquer outro evento que dê causa à apuração de haveres, como: a data da sentença de execução de cotas - artigo 1.026 do CC/2002; a data da incapacidade superveniente atestada por médico, ou sentença judicial; ou a data em que se configurar a mora do sócio que subscreveu e não integralizou as cotas do capital social. O Balanço de determinação será elaborado por perito contador independente, que deverá observar:

- O valor de mercado para os bens do ativo circulante e a reavaliação a valor venal dos bens e dos direitos do ativo permanente;
- Todos os ativos e passivos ocultos tais como base negativa para tributos, fundo empresarial ou aviamento, aquilatado pelo método holístico;
- Os valores ilíquidos oriundos de incertezas por demandas judiciais ativas e passivas ou pela existência de títulos de realização duvidosa;
- Não serão considerados os lucros ou perdas posteriores à ocorrência do evento que lhe deu causa, exceto se forem conseqüências diretas de atos de gestão tais como o fundo empresarial.

DAS DEMONSTRAÇÕES FINANCEIRAS, CONTÁBEIS E SOCIAIS, DOS LIVROS E DOS DESTINOS DO RESULTADO

CLÁUSULA NONA

EXERCÍCIO SOCIAL – O exercício social coincidirá com o ano civil, tendo início em 1º de janeiro e término em 31 de dezembro, quando será apurado o inventário físico e monetário

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dos bens, direitos e obrigações, e levantadas as respectivas demonstrações financeiras, em conformidade com as prescrições do artigo 176, da Lei 6.404/76 e Resoluções do Conselho Federal de Contabilidade, mais o Relatório da Administração, a Demonstração de Valores Adicionados, e o Balanço Social.

TRIBUTAÇÃO – Mensalmente, em atendimento à Lei 8.981 de 20/01/1995, será elaborado Balancete de Verificação, para informação dos sócios, e o Balancete Mensal, na periodicidade mensal ou trimestral, para propiciar a base de cálculo para os tributos incidentes sobre a receita ou o resultado, de acordo com a opção de tributação exercida pela sociedade.

RESPONSABILIDADE TÉCNICA – A escrituração ficará a cargo de contabilista legalmente habilitado conforme artigo 1.182 do CC/2002, sendo os seus poderes conferidos, por escrito, pelo Diretor Geral; terão a anuência expressa do profissional liberal; e serão registrados no livro Atas da Administração, para efeitos da responsabilidade cível - artigos 1.177 e 1.178 do CC/2002.

APRECIAÇÃO DE CONTAS – Deverá ser realizada no primeiro quadrimestre seguinte ao término do exercício social, pelos sócios. Os relatórios previstos deverão ser colocados à disposição de todos sócios, até trinta dias antes da reunião.

PARTICIPAÇÃO NO RESULTADO – Os sócios participarão do resultado apurado, tanto de lucro como de prejuízo, na proporção de cotas de capital que detiverem na sociedade.

DESTINO DOS LUCROS – Em reunião de sócios, anual, será decidido: o destino dos lucros acumulados; a participação nos lucros dos administradores e empregados; a constituição de reservas de lucros bem como a sua reversão.

DISTRIBUIÇÃO DE LUCROS – Os lucros disponíveis, após a constituição de reservas e participações, serão partilhados entre os sócios na proporção de sua participação no capital social e em conformidade com a determinação da destinação do resultado. Igualmente, os sócios cotistas representando a maioria absoluta do capital da sociedade podem decidir pagar juros sobre o próprio capital, nos termos do que prevê a legislação em vigor. Se a distribuição de lucros concorrer para a incapacidade da sociedade em cumprir suas obrigações, deverão os sócios repor os valores retirados.

SUPORTE DE PREJUÍZOS – Se ocorrerem prejuízos, serão eles de igual modo suportados pelos sócios, na proporção de sua participação no capital social.

BALANÇO INTERMEDIÁRIO – A administração, a requerimento de qualquer sócio que detenha mais de 5% das cotas do capital social, ou a pedido do Conselho Fiscal, poderá determinar a elaboração de balanços intermediários, que em reunião de sócios será deliberado sobre a destinação dos eventuais lucros acumulados, respeitando-se o disposto no item anterior.

LIVROS OBRIGATÓRIOS – Ficam instituídos como livros obrigatórios, revestidos das formalidades intrínsecas e extrínsecas, o Diário, o Razão, o Livro de Balancetes Diários e

Balanços Patrimoniais, livro Atas da Administração, livro Atas e Pareceres do Conselho Fiscal, livro Atas das Reuniões de Sócios, além dos livros exigidos pela legislação comercial, previdenciária, trabalhista e fiscal, nas três esferas.

DA TRANSFORMAÇÃO, CISÃO, INCORPORAÇÃO, FUSÃO E REORGANIZAÇÃO SOCIETÁRIA

CLÁUSULA DÉCIMA

PRERROGATIVAS DA REUNIÃO DE SÓCIOS – A sociedade, por deliberação da reunião de sócios, poderá:

- Transformar-se em outro tipo social;
- Incorporar outra sociedade ou ser incorporada;
- Fundir-se com outra sociedade;
- Cindir-se total ou parcialmente, vertendo seu patrimônio em outra ou outras sociedades, extinguindo-se, se a versão for total; ou absorver patrimônio de sociedade cindida.

CONDIÇÕES PARA APROVAÇÃO – É necessária a aprovação da maioria, mais de 50% dos cotistas presentes na reunião, instalada nos moldes do artigo 1.074, e seguintes, do CC/2002. Deverá ter Laudo de Avaliação elaborado por perito contador, que será nomeado na reunião, que deverá observar os critérios do balanço de determinação, constantes da cláusula oitava, protocolo e justificativas elaboradas nos moldes dos artigos 224 e 225 da Lei 6.404/76.

DIREITO DE RECESSO – Aos sócios dissidentes, fica assegurado o direito de recesso nos termos do artigo 1.077 do CC/2002, apurando-se os seus haveres nos termos da cláusula oitava.

DA DISSOLUÇÃO DA SOCIEDADE

CLÁUSULA DÉCIMA PRIMEIRA

DISSOLUÇÃO – A sociedade entrará em dissolução, seguida de liquidação e partilha, quando for anulada a sua constituição; exaurido o fim social, ou verificada a sua inexeqüibilidade; o consenso unânime dos sócios; deliberação dos sócios por maioria absoluta; a falta de pluralidade de sócios não resolvida no prazo de 180 dias; ou por determinação judicial. Durante a fase de liquidação a sociedade terá seu Nome Empresarial complementado com a identificação: "– Em Liquidação".

CONTINUIDADE – Fica assegurada a possibilidade de continuidade da sociedade, em decorrência de sua função social, pela vontade de um ou mais sócios externada na mesma Reunião de Sócios cotistas, e se não houver óbice legal à dissolução parcial; apurando-se e pagando-se os haveres dos demais cotistas segundo o procedimento de balanço de determinação disciplinado na Cláusula Oitava.

LIQUIDANTE – Em todas as hipóteses de dissolução, a reunião por maioria societária, deverá eleger o liquidante, observados os termos do art. 1.102 e seguintes do CC/2002, arbitrando os seus honorários e fixando data de encerramento do processo liquidatário.

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DESTINO DO PATRIMÔNIO LÍQUIDO – Em ocorrendo dissolução total o Patrimônio Líquido, resultante da equação (Bens + Direitos – Obrigações), após a utilização dos Bens e Direitos para o pagamento das Obrigações, será rateado entre os sócios cotistas na proporção do número de cotas que cada qual possuir.

DAS CONDIÇÕES GERAIS

CLÁUSULA DÉCIMA SEGUNDA

ENDEREÇO DE SÓCIOS – Os endereços dos sócios, constantes do Contrato Social, ou de sua última alteração, serão válidos para o encaminhamento de convocações, cartas, avisos e etc, relativos a atos societários de seu interesse. A responsabilidade de informação de alterações destes endereços é exclusiva dos sócios, que deverão fazê-lo por escrito.

DO DESIMPEDIMENTO DE SÓCIOS

CLÁUSULA DÉCIMA TERCEIRA

DESIMPEDIMENTO – Os sócios declaram, para todos os efeitos legais, que não estão impedidos, nos termos da lei, de exercer os atos empresários, em virtude de condenação criminal ou qualquer tipo de impedimento legal, inclusive incapacidade superveniente, estando a exercer plenamente os seus direitos cíveis, inclusive de personalidade.

DA SOLUÇÃO DE CONTROVÉRSIAS

CLÁUSULA DÉCIMA QUARTA

ARBITRAGEM – Quaisquer dúvidas, controvérsias ou pendências que porventura surgirem entre os sócios ou entre os sócios e a sociedade, que possam comprometer o bom e regular cumprimento dos termos deste instrumento, bem como das atividades sociais desenvolvidas pela sociedade, caso não sejam resolvidas amigavelmente pelas partes dentro do prazo de 30 (trinta) dias, serão dirimidas pelo procedimento de Arbitragem de acordo com o regulamento da Câmara de Mediação e Arbitragem - ARBITRAFI, da Associação Comercial e Industrial de Foz do Iguaçu - ACIFI. Em caso de haver necessidade de alguma medida cautelar, as partes poderão protocolar o pedido judicialmente, não obstante o artigo 22 da Lei 9.307/96.

FORO – Somente para a concessão de medida cautelar, e para o estabelecimento compulsório do Tribunal Arbitral, na forma do disposto no artigo 7 da Lei 9.307/96, as partes elegem o Foro da Comarca de Foz do Iguaçu, excluindo qualquer outro.

DAS DISPOSIÇÕES GERAIS

CLÁUSULA DÉCIMA QUINTA

LEI DE FALÊNCIAS – A sociedade em atendimento ao disposto no Decreto-lei 7.661 de 21.06.1945 (Lei de Falências), apresentará o balanço de final de exercício, no prazo de 60 (sessenta) dias após o encerramento do balanço, encadernado no Livro Diário, a Juiz de Direito, de vara cível, para rubrica pelo magistrado.

JUNTA COMERCIAL
DO PARANÁ

DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES DE TI LTDA.

CONTRATO SOCIAL

LIVROS SOCIAIS – A sociedade adota, para o registro de seus atos e atas, livros eletrônicos.

ALTERAÇÃO CONTRATUAL – Este instrumento poderá ser alterado no todo ou em parte, em conformidade com as disposições da cláusula sexta.

Lavrado em três vias de igual teor, forma e valor, para que valha na melhor forma do direito, por estarem os sócios em tudo justos e contratados, firmando-o na presença de duas testemunhas infra-assinadas.

Foz do Iguaçu - PR, 21 de março de 2005

Sócios:

ALEXSSANDER ANTONIO SIQUEIRA

ANA PAULA DALCIN

BRUNO AMADIO TROIANO

ELLEN MACHADO SILVA

FABIANO DAMIN
Procurador: Alexssander Antonio Siqueira

PATRICK BIESDORF

SUELI ISHIMATSU

Testemunhas:

Solange Antônio Rocha
RG n.º 6.023.524-4/SSP-PR

Valdir Pedro Venceslau
RG n.º 8.784.040-9/SSP-PR

Visto do advogado:

ALEX DISARZ
OAB-PR No. 34.333

JUNTA COMERCIAL DO PARANA
ESCRITORIO REGIONAL DE FOZ DO IGUACU
CERTIFICO O REGISTRO EM: 28/03/2005
SOB NÚMERO: 41205438559
Protocolo: 05/098845-0

DESENVOLVIMENTO DE SOFTWARE E SOLUÇÕES EM TI LTDA

MARIA THEREZA LOPES SALOMAO
SECRETARIA GERAL

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

FABIANO DAMIN, Brazilian, single, of legal age, Bachelor of Computer Science, holder of Identity Card No. 7.654.153-1/SSP-PR and registered with CPF No. 008.366.779-27, resident and domiciled in Foz do Iguaçu – PR, at Rua Naipi, 851 – Centro – ZIP Code: 85851-230640.

PATRICK BIESDORF, Brazilian, single, of legal age, Bachelor of Computer Science, holder of Identity Card No. 5.976.003-3/SSP-PR and registered with CPF No. 029.819.979-39, resident and domiciled in Foz do Iguaçu – PR, at Rua Manêncio Martins, 271 – Vila Yolanda – ZIP Code: 85853-130; and

SUELI ISHIMATSU, Brazilian, single, of legal age, Bachelor of Computer Science, holder of Identity Card No. 6.773.978-7/SSP-PR and registered with CPF No. 005.156.919-17, resident and domiciled in Foz do Iguaçu – PR, at Rua Bauru, 43 – Jardim Petrópolis – ZIP Code: 85868-240,

the sole quotaholders comprising the company organized under the Corporate Name: **LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.**, with Articles of Association filed with the Commercial Registry of Paraná (JUCEPAR) under No. 41.2.0543855-9 on 03/28/2005, and its 4th and latest Amendment to the Articles of Association under No. 07/219473-1 on 06/11/2007, with headquarters at Av. Tancredo Neves, 6731 – PTI – Purple Block – Space 03 – Room 04 – Itaipu – Foz do Iguaçu – PR – ZIP Code 85867-000, enrolled with the CNPJ/MF under No. 07.307.068/0001-67 and with the Municipal Taxpayer Registry (CMC) under No. 35030, resolve to amend their Articles of Association pursuant to the applicable legislation, notably Law No. 10,406/2002 – Brazilian Civil Code – CC/2002, in accordance with the following clauses:

CLAUSE ONE **–** WITHDRAWAL OF A QUOTAHOLDER – The following is withdrawing from the quotaholder structure:

- **SUELI ISHIMATSU**, who holds in the company 7,200 (seven thousand two hundred) quotas with a par value of R$ 1.00 (one real) each, totaling R$ 7,200.00 (seven thousand two hundred reais), and who, by this act, after offering her quotas to the remaining quotaholders, assigns and transfers them as follows:
  - to quotaholder **FABIANO DAMIN**, 3,600 quotas in the amount of R$ 3,600.00 (three thousand six hundred reais), having received said amount in this act in national currency;
  - to quotaholder **PATRICK BIESDORF**, 3,600 quotas in the amount of R$ 3,600.00 (three thousand six hundred reais), having received said amount in this act in national currency.

The withdrawing quotaholder declares that she has no further claims arising from this assignment at any time or under any title, being aware of her joint liability with the assignees before the company and third parties for a period of two years counted from the registration of this instrument, with respect to obligations remaining from her relationship with the company, pursuant to the Sole Paragraph of Article 1,003 and Article 1,032 of the Civil Code (CC/2002).

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CLAUSE TWO – CAPITAL STRUCTURE – In view of the changes set forth in Clause One, the share capital of R$ 21,600.00 (twenty-one thousand six hundred reais) is hereby distributed among the quotaholders as follows:

Name of the Quotaholders	No. of Quotas	Capital – R$	Percentage
FABIANO DAMIN	10,800	10,800.00	50.00%
PATRICK BIESDORF	10,800	10,800.00	50.00%
Total	**21,600**	**21,600.00**	**100.00%**

CLAUSE THREE – DIRECTORS – The management of the company, which was previously exercised by Fabiano Damin, Patrick Biesdorf, and Sueli Ishimatsu, shall henceforth be exercised by **FABIANO DAMIN** – General Director – who shall be responsible for representation before municipal, state, and federal public authorities, representation before banks, overseeing the organization of the establishment, human resources staff, customer service, safeguarding the company's information technology infrastructure, defining the technologies to be used in the development of the company's activities, and similar duties; and **PATRICK BIESDORF** – Financial Director – who shall be responsible for overseeing finances, purchases, sales, representation before banks, negotiations with suppliers, creditors, among others.
Bank transactions shall be carried out jointly, and the signatures of both directors shall be mandatory.
The directors shall be deemed invested in their respective positions on the date of execution of this amendment.

CLAUSE FOUR – NON-DISQUALIFICATION – The Directors declare that they are not disqualified by special law, nor convicted, nor subject to the effects of any conviction that would prohibit, even temporarily, access to public office; nor convicted of bankruptcy crimes, malfeasance, bribery, corruption, embezzlement; nor crimes against the popular economy, the national financial system, competition law, consumer relations, public faith, or property.

CLAUSE FIVE – CHANGE IN MARITAL STATUS OF THE QUOTAHOLDERS – The marital status of the quotaholders **FABIANO DAMIN** and **PATRICK BIESDORF** is hereby changed from single to **married under the partial community property regime**.

CLAUSE SIX – CHANGE OF ADDRESS OF QUOTAHOLDER: The residential address of the quotaholder is hereby changed:

- **PATRICK BIESDORF**, from Rua Manêncio Martins, 271 – Vila Yolanda – Foz do Iguaçu – PR – ZIP Code 85853-130, **to Av. Juscelino Kubitschek, 133 – Apt. 202 – Centro – Foz do Iguaçu – PR – ZIP Code 85851-210.**

CLAUSE SEVEN – The remaining clauses of the Articles of Association consolidated in the 4th Amendment, which do not conflict with this instrument, shall remain unchanged.

CLAUSE EIGHT – CONSOLIDATION OF THE ARTICLES OF ASSOCIATION – The current quotaholders resolve to consolidate the Articles of Association, which, in light of the amendments, shall henceforth read as follows:

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

LOGIG TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

Consolidated Articles of Association

FABIANO DAMIN, Brazilian, married under the partial community property regime, Bachelor of Computer Science, holder of Identity Card No. 7.654.153-1/SSP-PR and registered with CPF No. 008.366.779-27, resident and domiciled in Foz do Iguaçu – PR, at Rua Naipi, 851 – Centro – ZIP Code: 85851-230640, and

PATRICK BIESDORF, Brazilian, married under the partial community property regime, Bachelor of Computer Science, holder of Identity Card No. 5.976.003-3/SSP-PR and registered with CPF No. 029.819.979-39, resident and domiciled in Foz do Iguaçu – PR, at Av. Juscelino Kubitschek, 133 – Apt. 202 – Centro – Foz do Iguaçu – PR – ZIP Code 85851-210,

the sole quotaholders comprising the company organized under the Corporate Name: **LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.**, with Articles of Association filed with the Commercial Registry of Paraná (JUCEPAR) under No. 41.2.0543855-9 on 03/28/2005, and its 4th and latest Amendment to the Articles of Association under No. 07/219473-1 on 06/11/2007, hereby consolidate their Articles of Association in accordance with the following clauses:

ON THE CORPORATE NAME, REGISTERED OFFICE, TERM OF DURATION AND CORPORATE PURPOSE

CLAUSE ONE

CORPORATE NAME – **"LOGIC TECNOLOGIA DA INFORMAÇÃO DESENVOLVIMENTO DE SOFTWARE LTDA."**

LEGAL NATURE – Limited Liability Business Company.

REGISTERED OFFICE AND JURISDICTION – Av. Tancredo Neves, 6731 – PTI – Purple Building – Space 03 – Room 04 – Itaipu – Foz do Iguaçu – PR – ZIP Code: 85867-000, and the company may open and close branches and agencies within the national territory, upon resolution of the partners, materialized by the majority of votes, counted according to the value of each partner's quotas.

TERM OF DURATION – The term of duration of the company is indefinite.

COMMENCEMENT OF ACTIVITIES – March 28, 2005.

CORPORATE PURPOSE – Custom software development and other software consulting services – CNAE 62.01-5/00. Information technology consulting – CNAE 62.04-0/00. Training in information technology – CNAE 85.99-6/99. Retail sale of computer machines, equipment, and supplies – CNAE 47.51-2/00.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

ON THE SHARE CAPITAL AND QUOTAS

CLAUSE TWO

SHARE CAPITAL – R$ 21,600.00 (twenty-one thousand six hundred reais), divided into 21,600.00 (twenty-one thousand six hundred) quotas with a par value of R$ 1.00 (one real) each.

DISTRIBUTION OF CAPITAL – The share capital of R$ 21,600.00 (twenty-one thousand six hundred reais) is distributed between the quotaholders as follows:

Name of the Quotaholders	**No. of Quotas**	**Capital – R$**	**Percentage**
FABIANO DAMIN	10,800	10,800.00	50.00%
PATRICK BIESDORF	10,800	10,800.00	50.00%
Total	**21,600**	**21,600.00**	**100.00%**

LIABILITY OF THE QUOTAHOLDERS – The liability of the quotaholders, with respect to third parties, is limited to the value of their quotas. All quotaholders are jointly and severally liable for the payment in of the share capital, in accordance with Article 1.052 of the Civil Code (CC/2002).

CONFIRMATION OF CAPITAL CONTRIBUTIONS – To evidence the full payment of the capital contributions, the quotaholders shall execute a mutual receipt and release, a copy of which shall serve as supporting accounting documentation for all legal purposes.

VOTING RIGHTS – The quotas representing the share capital are indivisible in relation to the company, and each quota shall entitle its holder to one vote in the company's resolutions.

CAPITAL INCREASE – After the capital contributions have been fully paid, the share capital may be increased by quotaholders representing ¾ of the company's share capital. In capital increases by voluntary subscription, each quotaholder shall have a preemptive right to subscribe thereto, in proportion to the value of their participation in the pre-existing share capital.

ASSIGNMENT OF QUOTAS AND PREEMPTIVE RIGHTS

CLAUSE THREE

TRANSFER OF QUOTAS – For the transfer of quotas and subscription rights, the interested party shall, in accordance with Article 1.081, §1, notify the other quotaholders at least 30 days in advance, by registered notice with acknowledgment of receipt. Within 15 days, the preemptive right may be exercised by the existing quotaholders, in proportion to their percentage interest. If not all quotaholders exercise their preemptive right, the remaining quotaholders may, within an additional 15 days, acquire, pro rata, the remaining quotas and/or rights, thus completing a total period of 30 days. If the preemptive period elapses without any expression of interest in the offered quotas, the assigning quotaholder, if still intending to dispose of their quotas, shall renew the procedure on the first day after expiration of the preemptive right period, in view of a new minimum offer price. If the existing quotaholders do not exercise

the new preemptive right over all the offered quotas, or over the quotas remaining after acquisition by the quotaholders, under equal conditions, the quotas may, 61 days after delivery of the first notice by the interested party, be offered to third parties not affiliated with the company.

PRIORITY – In the interest of the remaining quotaholders in preventing the admission of third parties into the ownership structure, the company may opt to reduce the capital in an amount equivalent to the remaining quotas, upon payment to the withdrawing quotaholder(s) under terms feasible and practicable for the company.

MANAGEMENT

CLAUSE FOUR

MANAGEMENT OF THE COMPANY – The management of the company shall be carried out by one or more individuals appointed in the articles of association or amendments. Management powers granted in the articles to all quotaholders shall not automatically extend to those who subsequently join the company. A person who is not a quotaholder may be appointed as manager of the company.

BOARD OF DIRECTORS – If the company is managed by more than one quotaholder, a board of directors shall be formed, and a Chief Executive Officer shall be appointed who, among other duties, shall represent the company before municipal, state, and federal public authorities. The remaining positions on the board shall be defined at a meeting of the quotaholders.

DIRECTORS – **FABIANO DAMIN** – General Director – responsible for representation before municipal, state, and federal public authorities, representation before banks, overseeing the organization of the establishment, the human resources team, customer service, safeguarding the company's information technology infrastructure, defining the technologies to be used in the development of the activities carried out by the company, and similar duties; **PATRICK BIESDORF** – Finance Director – responsible for overseeing finances, purchases, sales, and representation before banks, as well as negotiations with suppliers, creditors, among others;
Bank transactions shall be carried out jointly, and the signatures of both directors shall be mandatory.
The directors shall be deemed invested in their respective positions on the date of execution of the Articles of Association, or of the amendment that appointed them.

NON-DISQUALIFICATION – The Directors declare that they are not disqualified by special law, nor convicted, nor subject to the effects of any conviction that would prohibit, even temporarily, access to public office; nor convicted of bankruptcy crimes, malfeasance, bribery, corruption, embezzlement; nor crimes against the popular economy, the national financial system, competition law, consumer relations, public faith, or property.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

BOND – The Directors, who take office upon execution of the contractual instrument that appointed them, shall be exempt from posting bond and may be removed from office, without entitlement to any compensation, by resolution of at least 2/3 of the holders of the share capital, as provided in Article 1.061 of the Civil Code (CC/2002).

REPRESENTATION – Management is vested with all powers necessary to carry out the company's purpose. Internally, administrative management powers are granted; externally, powers are granted to represent the company actively and passively, in or out of court, including the power to settle, waive rights, withdraw claims, enter into commitments, acknowledge debts, execute agreements, incur obligations, acquire, dispose of, and encumber movable and immovable assets, under the terms of this agreement.

RESTRICTIONS – A non-quotaholder manager appointed by the company, in acts involving acquisition, disposal, or encumbrance of fixed assets in an amount exceeding 1.50% (one point fifty percent) of the subscribed share capital, or in filing for judicial reorganization or bankruptcy, shall require authorization by absolute majority of the quotaholders present at a quotaholders' meeting. The granting of a power of attorney in the name of the company may only be executed by the Manager for judicial purposes, specifying the acts to be performed and for a determined period.

LIMITATIONS ON THE MANAGER – For the performance of the acts listed below, the Manager or the Director(s) of the company shall be required to obtain the prior and express written authorization of the quotaholders representing an absolute majority of the company's share capital, which authorization may be granted, including by telefax:

- execute, amend, or terminate agreements and obligations with clients and suppliers related to the company's corporate purpose, whose term exceeds 12 (twelve) months and/or whose amount involved exceeds 20% (twenty percent) of the fully paid share capital, in this case R$ 4,320.00 (four thousand, three hundred and twenty reais), or the equivalent amount in national currency;
- execute, amend, or terminate loan or financing agreements;
- purchase, grant as security, sell, transfer, or otherwise dispose of, in any manner, any equity interest held by the company in other companies;
- purchase, sell, deliver, or encumber the company's movable assets (machinery and equipment) involving an amount exceeding R$ 1,000.00 (one thousand reais), or which, in the aggregate or within 1 (one) fiscal year, exceeds R$ 4,320.00 (four thousand, three hundred and twenty reais), or the equivalent amount in national currency;
- obtain guarantors, procure insurance, create pledges, or issue any credit instrument, including checks, in an amount exceeding R$ 4,320.00 (four thousand, three hundred and twenty reais), or the equivalent amount in national currency, except for the endorsement of revenues or deposits into the company's checking accounts;

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[COMMERCIAL REGISTRY OF PARANÁ STAMP]

- execute foreign exchange agreements in amounts exceeding R$ 4,320.00 (four thousand, three hundred and twenty reais), or the equivalent amount in national currency, or which, in the aggregate or within 1 (one) fiscal year, exceeds R$ 4,320.00 (four thousand, three hundred and twenty reais), or the equivalent amount in national currency, except for foreign exchange agreements in which the company is the beneficiary party;
- execute any agreements and incur obligations by and between the company and any of its quotaholders, directors, employees, or attorneys-in-fact, except for hiring or dismissing employees with managerial duties whose annual compensation is less than R$ 60,000.00 (sixty thousand reais), or the equivalent amount in national currency;
- waive rights or claims of the company, as well as release third parties from their encumbrances and/or obligations toward the company;
- purchase, sell, mortgage, or otherwise dispose of the company's real estate assets, regardless of the amounts involved;
- hire or dismiss employees with managerial duties whose annual compensation exceeds R$ 60,000.00 (sixty thousand reais), or the equivalent amount in national currency;
- enter into agreements with creditors to avoid the company's bankruptcy;
- distribute the company's profits;
- incorporate, dissolve, or liquidate subsidiary companies.
- vote at general meetings of other companies in which the company holds an interest, whether or not such companies are subsidiaries of the company;
- execute, as representative of the company, shareholders' agreements or quotaholders' agreements of companies in which the company holds an interest, whether or not such companies are subsidiaries of the company;
- execute any technology transfer agreement, or any license agreement for intellectual property rights, whose term exceeds 12 (twelve) months and/or whose amount exceeds R$ 4,320.00 (four thousand, three hundred and twenty reais), or the equivalent amount in national currency;
- make donations or contributions to political parties and organizations, whenever authorized by law;

POWER OF ATTORNEY – The granting of a power of attorney, in the name of the company, with specific powers and for a determined term, shall be permitted.

ENCUMBRANCE – The Manager is prohibited from binding the company in commercial or non-commercial transactions unrelated to the corporate purpose, such as suretyship, guarantee, endorsement, or acceptance of accommodation instruments of any kind.

PRO-LABORE – The Manager, whether a quotaholder or not, shall be entitled to compensation for services rendered as Manager, to be established at a quotaholders' meeting by absolute majority.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

MEETINGS OF QUOTAHOLDERS AND THEIR CORPORATE RESOLUTIONS

CLAUSE FIVE

NOTICE – A quotaholders' meeting, in a company with up to 10 quotaholders, pursuant to §6 of Article 1.072 of the Civil Code (CC/2002), or a quotaholders' assembly, in a company with more than 10 quotaholders, shall be called by the General Director at least 10 days in advance, stating the date, place, time, and agenda, by means of a notice sent: by regular mail; electronically, provided that receipt is confirmed in writing by the quotaholders; or by general notice, in which acknowledgment by all quotaholders shall be obtained.

PUBLIC NOTICE – Pursuant to Article 1.152 of the Civil Code (CC/2002), the notice of an assembly shall be published three times, at least eight days prior to the date set for the first call and five days prior for subsequent calls, in the Official Gazette and in a widely circulated local newspaper; however, publication may be waived if the notice reaches all quotaholders and acknowledgment by all quotaholders is obtained.

WAIVER OF NOTICE – The *meeting* or *assembly* may be waived when all quotaholders decide in writing on the matter that would otherwise be submitted thereto, pursuant to §3 of Article 1.072 of the Civil Code (CC/2002).

LIMITATION ON WAIVER – The *meeting* or *assembly* may not be waived in the case of approval of the financial statements, as provided in Article 1.078 of the Civil Code (CC/2002), which requires that the event *be held within the four months following the end of the fiscal year for the purpose of: I – taking the accounts of the managers, examining, discussing, and voting on the financial statements;*

SPECIAL NOTICE – In the absence, failure, or omission of the General Director, the notice for a quotaholders' meeting may be made by any quotaholder and/or director, at least 15 (fifteen) days in advance, specifying the date, time, place, and agenda. There shall be no restriction as to the place where the meeting is to be held, provided that the matter to be addressed has previously been submitted in writing to the General Director.

QUORUM FOR INSTALLATION – For the valid installation of a meeting, in compliance with Article 1.072 of the Civil Code (CC/2002), the quorum shall be: on first call – a qualified majority, namely 3/4 of the share capital; on second call – with any number of quotaholders present, each quota corresponding to one vote.

QUORUM FOR RESOLUTIONS – Corporate resolutions shall observe the quorum of absolute majority, namely 50% + 01 of the share capital present, each quota corresponding to one vote.

QUORUM FOR APPOINTMENT – For the appointment of directors and members of the Board of Auditors, the deliberative quorum shall be 2/3 of the votes of the quotaholders. In the event that the capital contributions have not been fully paid, the appointment of directors shall only be valid if decided unanimously by the quotaholders, pursuant to Article 1.061 of the Civil Code (CC/2002).

SPECIFIC QUORUMS – Depending on the matter to be addressed at the Quotaholders' Meeting, the company shall observe specific quorums, such as:

- In cases of transfer of the business establishment, merger by incorporation, spin-off, merger, transformation of the corporate type, termination of liquidation status, or dissolution – quorum of ¾ of the share capital, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Amendment of the articles of association – quorum of ¾ of the share capital, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Appointment of a non-quotaholder manager, provided that the share capital has been fully paid, 2/3 of the votes of the quotaholders, pursuant to Article 1.061 of the Civil Code (CC/2002);
- Appointment of a non-quotaholder manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Appointment of a manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Removal of a quotaholder-manager – 2/3 of the votes of the quotaholders, pursuant to Article 1.063 of the Civil Code (CC/2002);
- Removal of a manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Fixing the remuneration of a manager when made in a separate instrument = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Filing for judicial reorganization = 50% + 1, pursuant to Article 1.076 of the Civil Code (CC/2002);
- Exclusion of a quotaholder = 50%+ 1, pursuant to Article 1.085 of the Civil Code (CC/2002).

RESOLUTIONS OF THE QUOTAHOLDERS AND DUTIES OF THE BOARD OF AUDITORS

CLAUSE SIX

RESOLUTIONS OF THE QUOTAHOLDERS – The following matters shall depend upon resolution of the quotaholders:

- Approval of the management accounts;
- Exclusion or withdrawal of a quotaholder upon the quotaholder's request;
- Appointment of managers in a separate instrument, whether a non-quotaholder manager or a quotaholder-manager;
- Removal of managers;
- Determination of the manner and amount of remuneration of the managers and of the Board of Auditors;

- Participation of managers and employees in profits;
- Amendment of the articles of association;
- Transformation of the company, or merger, spin-off, or incorporation;
- Resolution, dissolution, and liquidation of the business company;
- Appointment or removal of liquidators and approval of their accounts;
- Filing for judicial reorganization or bankruptcy;
- Expulsion of a quotaholder for serious misconduct or supervening incapacity;
- Investment in other companies, whether affiliated or controlled;
- Capital increase through assets or national currency;
- Approval of appraisal reports at fair market value of permanent assets or rights;
- Admission into the company of the heirs of a deceased quotaholder, upon request of the estate administrator, in substitution for the deceased quotaholder's equity interest.

BOARD OF AUDITORS – The Board of Auditors shall be composed of three members, whether quotaholders or not, who shall be entitled to remuneration determined by the quotaholders, proportional to the time devoted to services in the interest of the company. The members shall be elected at a quotaholders' meeting, preferably within the first four months of the fiscal year, pursuant to Article 1.066 of the Civil Code (CC/2002). The participation of the accountant who signed the balance sheet, as well as employees, managers, or administrators of the company or of affiliated or controlled companies, their employees, spouses, or relatives up to the third degree, and those deemed ineligible pursuant to Article 1.011 of the Civil Code (CC/2002), shall be prohibited. Minority quotaholders holding up to 5% of the share capital are assured the right to elect one member to the Board of Auditors. The elected members shall assume their duties upon signing the instrument of office in the Minutes and Opinions Book of the Board of Auditors. In the event of vacancy, or if the Board of Auditors cannot be constituted, and in the interest of the quotaholders as decided at a quotaholders' meeting, the accounts for the fiscal year ended shall be examined, voted upon, and approved by the quotaholders, following their presentation by the General Director.

DUTIES OF THE BOARD OF AUDITORS – The Board of Auditors shall have the duties defined by law, including, in particular:

- To examine quarterly the books, financial statements, trial balances, and other documents prepared by the accountant, the General Director, or the liquidator, and the directors and liquidators shall provide all information requested;
- Record entries in the Minutes and Opinions Book of the Board of Auditors, issuing a formal opinion on the economic and financial condition of the company;
- Report errors and frauds that they discover, suggesting measures beneficial to the company;
- Call a meeting of quotaholders to deliberate on matters they consider relevant or that may affect the outcome of asset management;

- The members of the Board of Auditors shall be jointly liable for fault, negligence in the performance of their duties, or for the results thereof;
- The Board of Auditors or its members may not delegate their duties to others, although they may be assisted in examining the accounts and financial statements by an independent accountant;
- Call a meeting of quotaholders to deliberate on the engagement of the services of a highly qualified independent accounting expert, pursuant to Law No. 9,457 of May 5, 1997, to issue a technical opinion on matters that they have or should have had knowledge of through their investigations, analyses, reports, indications, or evidence, submitting questions to such expert, under penalty of being jointly and unlimitedly liable before the company, quotaholders, and injured third parties for material and moral damages that the company, its quotaholders, or third parties have suffered or may suffer as a result of acts of misconduct, abuse of power, interference, fault, or willful misconduct by directors, managers, agents, or quotaholders.

WITHDRAWAL, EXCLUSION OF A QUOTAHOLDER,
RESOLUTION OF A QUOTAHOLDER'S QUOTAS IN RELATION TO THE COMPANY

CLAUSE SEVEN

VOLUNTARY WITHDRAWAL – In a limited liability company formed for an indefinite term, a quotaholder may withdraw unilaterally at any time due to dissent regarding an amendment to the Articles of Association approved by the majority, including factors unrelated to the amendment itself, such as lack of *affectio societatis*, pursuant to Article 1,029 of the Civil Code (CC/2002). In addition to the cases provided by law or in the Articles of Association, any quotaholder may withdraw from the company upon notice to the other quotaholders.

RESOLUTION DUE TO DEATH – Pursuant to Article 1,028 of the Civil Code (CC/2002), the heirs of a deceased quotaholder are liable for the company's obligations. This liability shall continue for two years from the registration of the resolution, pursuant to Article 1,032 of the same Code, especially in cases involving piercing of the corporate veil, pursuant to Articles 50 and 51 of the Civil Code (CC/2002). As a relevant factor, "the death of a spouse, or the separation thereof, does not give rise to partial dissolution of the company. The quotaholders may, however, at any time liquidate the portion of the quota corresponding to succession rights or rights arising from separation, in order to terminate the relationship between the company and such persons." Article 1,027 of the Civil Code (CC/2002) shall prevail, whereby the heirs of a quotaholder's spouse, or the spouse of a judicially separated quotaholder, may not immediately demand the portion corresponding to them in the quota, but shall instead participate in the periodic distribution of profits until the company is liquidated.

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RESOLUTION DUE TO BANKRUPTCY – In the event of bankruptcy, the company shall comply with the sole paragraph of Article 1,030 of the Civil Code (CC/2002), when a business company forms part of its capital as a quotaholder.

RESOLUTION DUE TO LIQUIDATION OF QUOTAS BY EXECUTION AGAINST A QUOTAHOLDER – In the event that quotas are seized through enforcement proceedings against one of the quotaholders, the liquidation of such quotas shall occur in accordance with Article 1,026 of the Civil Code (CC/2002).

RESOLUTION BY EXPULSION OR EXCLUSION OF A QUOTAHOLDER – Due to acts of undeniable seriousness, just cause, or supervening incapacity, the resolution of quotas shall occur in accordance with Articles 1,030 and 1,085 of the Civil Code (CC/2002).

- Acts of undeniable seriousness – slander, unfair competition, abuse of power, default by a quotaholder in relation to the business company, subscription and failure to pay up quotas within the term agreed in the Articles of Association. The legal basis for this form of resolution is set forth in Article 1,004 of the Civil Code (CC/2002).
- Just cause – grounds for expulsion of a quotaholder – must be based on abuse of power, misconduct, violation or failure to comply with the provisions agreed in the Articles of Association; lack of proper business conduct, evidenced by negligent acts; violation of the provisions of the Articles of Association or of the corporate purpose; improper competition; and acts of a prodigal quotaholder.
- Supervening incapacity – may arise from illness or mental disability, or from a temporary condition that prevents the quotaholder from expressing his or her will in a serious and valid manner, such as habitual intoxication, drug addiction, or prodigality, as provided in Articles 3 and 4 of the Civil Code (CC/2002).

LIQUIDATION OF THE RESOLUTION OF QUOTAS OF A WITHDRAWING QUOTAHOLDER – After the equity interest of the withdrawing, excluded, pre-deceased, or retiring quotaholder has been determined, the liquidation of his or her equity shall be carried out, based on a determination balance sheet, in accordance with Article 1,031 of the Civil Code (CC/2002) and the provisions of this Article. A relevant fact regarding the liquidation of the resolution of quotas of the capital: the liquidation of the quotas does not release the quotaholder or his or her heirs from liability for prior corporate obligations, including possible piercing of the corporate veil as provided in Article 50 of the Civil Code (CC/2002). The legal basis is Article 1,032 of the Civil Code (CC/2002). It is possible that the quotaholder whose quotas have been resolved may have no amounts to receive, but instead liability for negative equity and responsibility for losses to be borne in proportion to his or her participation in the share capital. The excluded quotaholder shall be notified at least 5 (five) days in advance of the just cause attributed to him or her and shall be summoned to the meeting of quotaholders convened to deliberate on the exclusion, at which he or she may speak but shall have no voting rights. The equity of the excluded quotaholder shall be determined and paid in the manner provided in this Agreement, pursuant to Clause Eight.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

SIGNATURE OF THE EXCLUDED PARTY – The filing with the Commercial Registry of the acts relating to the exclusion of a quotaholder, including the subsequent amendment to the Articles of Association, shall not depend on the signature of the excluded party.

EXCLUSION OR EXPULSION – The exclusion or expulsion of a quotaholder shall occur due to acts of undeniable seriousness, just cause, or supervening incapacity.

REMAINING JOINT AND SEVERAL LIABILITY – Pursuant to the Sole Paragraph of Article 1003 and Article 1032 of the Civil Code (CC/2002), the withdrawing quotaholder shall remain jointly and severally liable with the assignee, before the company and third parties, for obligations arising from his or her relationship with the company, for a period of two years counted from the registration of the instrument in which the occurrence is recorded.

PAYMENT OF EQUITY UPON PARTIAL RESOLUTION OF QUOTAS

CLAUSE EIGHT

BASIS FOR PAYMENT – The equity of withdrawing or excluded quotaholders shall be paid based on a determination balance sheet, in compliance with Articles 1,031 and 1,085 of the Civil Code (CC/2002).

PAYMENT TERM – The liquidated quota shall be paid in cash within a maximum term of 90 days if it amounts to up to 5% of the capital, or within up to 12 months if exceeding such percentage, in equal and successive monthly installments, adjusted by a national monetary correction index plus compensatory interest of 0.5% per month calculated on a simple basis, with the corresponding reduction of the capital and the respective reserves being effected.

DETERMINATION BALANCE SHEET – Within thirty (30) days, a balance sheet shall be prepared to determine the Company's equity position, using the date of the relevant event as the reference date. The date of the event shall be deemed to be: the date of notification by a quotaholder dissenting from an amendment to the Articles of Association; the date of the quotaholder's death; the date of the request by a voluntarily withdrawing quotaholder due to termination of *affectio societatis*; the date of the meeting of quotaholders that excludes the quotaholder for serious misconduct; or the date of any other event giving rise to the determination of equity, such as: the date of the court decision ordering execution against quotas – Article 1,026 of the Civil Code (CC/2002); the date of supervening incapacity certified by a physician or established by court decision; or the date on which default is characterized of a quotaholder who subscribed and failed to pay up the quotas of the capital. The determination balance sheet shall be prepared by an independent accounting expert, who shall observe:

- The market value of current assets and the revaluation at fair market value of fixed assets and rights;

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- All hidden assets and liabilities, such as negative tax bases, business goodwill or going concern value, assessed under the holistic method;
- Illiquid amounts arising from uncertainties due to active and passive legal claims or from the existence of doubtful receivables;
- Profits or losses occurring after the event that gave rise to the resolution shall not be considered, except where they are direct consequences of management acts, such as business goodwill.

FINANCIAL, ACCOUNTING AND CORPORATE STATEMENTS, BOOKS AND ALLOCATION OF RESULTS

CLAUSE NINE

FISCAL YEAR – The fiscal year shall coincide with the calendar year, beginning on January 1 and ending on December 31, when the physical and monetary inventory of assets, rights and obligations shall be determined, and the respective financial statements shall be prepared in accordance with the provisions of Article 176 of Law No. 6,404/76 and the Resolutions of the Federal Accounting Council, together with the Management Report, the Value Added Statement, and the Social Balance Sheet.

TAXATION – On a monthly basis, in compliance with Law No. 8,981 of 01/20/1995, a Trial Balance shall be prepared for the information of the quotaholders, and a Monthly Trial Balance shall be prepared on a monthly or quarterly basis, in order to provide the calculation basis for taxes levied on revenue or income, in accordance with the tax regime elected by the company.

TECHNICAL RESPONSIBILITY – The bookkeeping shall be under the responsibility of a legally qualified accountant, pursuant to Article 1,192 of the Civil Code (CC/2002), whose powers shall be granted in writing by the General Director, with the express consent of such professional, and shall be recorded in the Administration Minutes Book for purposes of civil liability – Articles 1,177 and 1,178 of the Civil Code (CC/2002).

APPROVAL OF ACCOUNTS – The accounts shall be reviewed by the quotaholders within the first four months following the end of the fiscal year. The required reports shall be made available to all quotaholders at least thirty days prior to the meeting.

PARTICIPATION IN RESULTS – The quotaholders shall participate in the results determined, whether profits or losses, in proportion to the quotas of capital they hold in the company.
ALLOCATION OF PROFITS – At the annual meeting of quotaholders, the following shall be decided: the allocation of accumulated profits; profit participation of managers and employees; the creation of profit reserves and their reversal.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

DISTRIBUTION OF PROFITS – Available profits, after the creation of reserves and profit participations, shall be distributed among the quotaholders in proportion to their participation in the capital and in accordance with the approved allocation of results. Likewise, quotaholders representing an absolute majority of the company's capital may decide to pay interest on equity, as provided by applicable legislation. If the distribution of profits results in the company's inability to fulfill its obligations, the quotaholders shall reimburse the amounts withdrawn.

ABSORPTION OF LOSSES – If losses occur, they shall likewise be borne by the quotaholders in proportion to their participation in the capital.

INTERIM BALANCE SHEET – The management, at the request of any quotaholder holding more than 5% of the quotas of the capital, or at the request of the Board of Auditors, may determine the preparation of interim balance sheets, and at a meeting of quotaholders the allocation of any accumulated profits shall be deliberated, in compliance with the provisions of the preceding item.

MANDATORY BOOKS – The following are hereby established as mandatory books, subject to the required intrinsic and extrinsic formalities: the General Journal, the General Ledger, the Daily Trial Balance and Balance Sheet Book, the Administration Minutes Book, the Minutes and Opinions Book of the Board of Auditors, the Minutes of Quotaholders' Meetings Book, in addition to the books required by commercial, social security, labor and tax legislation at the federal, state and municipal levels.

TRANSFORMATION, SPIN-OFF, MERGER, CONSOLIDATION AND CORPORATE REORGANIZATION

CLAUSE TEN

POWERS OF THE MEETING OF QUOTAHOLDERS – The company, by resolution of the meeting of quotaholders, may:

- Transform into another corporate type;
- Incorporate another company or be incorporated by another company;
- Merge with another company;
- Be totally or partially spun off, transferring its assets to one or more other companies, being dissolved if the transfer is total; or absorb the assets of a spun-off company.

CONDITIONS FOR APPROVAL – Approval by a majority, representing more than 50% of the quotaholders present at the meeting duly convened in accordance with Article 1,074 and following of the Civil Code (CC/2002), shall be required. An Appraisal Report prepared by an independent accounting expert appointed at the meeting shall be required, observing the criteria of the determination balance sheet

set forth in Clause Eight, together with the protocol and justifications prepared in accordance with Articles 224 and 225 of Law No. 6,404/76.

WITHDRAWAL RIGHT – Dissenting quotaholders shall be assured the right of withdrawal pursuant to Article 1,077 of the Civil Code (CC/2002), and their equity shall be determined in accordance with Clause Eight.

DISSOLUTION OF THE COMPANY

CLAUSE ELEVEN

DISSOLUTION – The company shall enter into dissolution, followed by liquidation and distribution of assets, when its incorporation is annulled; its corporate purpose is exhausted or becomes impossible to achieve; by unanimous consent of the quotaholders; by resolution of quotaholders representing an absolute majority; by failure to maintain plurality of quotaholders not remedied within 180 days; or by court order. During the liquidation phase, the company's Corporate Name shall be supplemented with the designation: "– In Liquidation".

CONTINUITY – The possibility of continuation of the company is assured, in light of its social function, by the will of one or more quotaholders expressed at the same Meeting of Quotaholders, provided there is no legal impediment to partial dissolution; with the equity of the remaining quotaholders being determined and paid in accordance with the determination balance sheet procedure set forth in Clause Eight.

LIQUIDATOR – In all cases of dissolution, the meeting, by majority resolution, shall appoint the liquidator, observing the provisions of Article 1,102 and following of the Civil Code (CC/2002), determining his or her compensation and setting the date for completion of the liquidation process.

ALLOCATION OF NET EQUITY – Upon total dissolution, the Net Equity resulting from the equation (Assets + Rights – Liabilities), after the use of Assets and Rights for the payment of Liabilities, shall be apportioned among the quotaholders in proportion to the number of quotas held by each of them.

GENERAL CONDITIONS

CLAUSE TWELVE

ADDRESS OF QUOTAHOLDERS – The addresses of the quotaholders set forth in the Articles of Association, or in its latest amendment, shall be valid for the delivery of summons, letters, notices, and the like, relating to corporate acts of their interest. The responsibility for informing any change of such addresses rests exclusively with the quotaholders, who must do so in writing.

[COMMERCIAL REGISTRY OF PARANÁ STAMP]

DISQUALIFICATION OF QUOTAHOLDERS

CLAUSE THIRTEEN

NON-DISQUALIFICATION – The quotaholders declare, for all legal purposes, that they are not prevented, under the law, from carrying out business activities by virtue of criminal conviction or any other legal impediment, including supervening incapacity, and that they are fully exercising their civil rights, including rights of personality.

RESOLUTION OF DISPUTES

CLAUSE FOURTEEN

ARBITRATION – Any doubts, disputes, or controversies that may arise between the quotaholders or between the quotaholders and the company, which may compromise the proper and regular compliance with the terms of this instrument, as well as the corporate activities carried out by the company, if not resolved amicably by the parties within 30 (thirty) days, shall be settled by arbitration in accordance with the rules of the Mediation and Arbitration Chamber – ARBITRAFI, of the Commercial and Industrial Association of Foz do Iguaçu – ACIFI. If any interim measure is required, the parties may file a judicial request, notwithstanding Article 22 of Law No. 9,307/96.

VENUE – Solely for the granting of interim measures and for the compulsory establishment of the Arbitral Tribunal, pursuant to Article 7 of Law No. 9,307/96, the parties elect the Courts of the Judicial District of Foz do Iguaçu, to the exclusion of any other jurisdiction.

FINAL PROVISIONS

CLAUSE FIFTEEN

BANKRUPTCY LAW – The company, pursuant to the provisions of Articles 51 and 52 of Law No. 11,101/2005 – Bankruptcy and Judicial Reorganization Law, in the event of filing for judicial reorganization, shall comply notably with items II and III thereof, and shall ensure the safekeeping of the accounting journals for completed fiscal years, so as not to incur bankruptcy crimes and/or have the reorganization proceeding denied by the court. To this end, the company shall follow the guidance of the accountant responsible for the proper bookkeeping and recording of documents arising from its activities.

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[COMMERCIAL REGISTRY OF PARANÁ STAMP]

CORPORATE BOOKS – The company adopts electronic books for the recording of its corporate acts and minutes.

AMENDMENT TO THE ARTICLES OF ASSOCIATION – This instrument may be amended in whole or in part, in accordance with the provisions of Clause Six.

Drawn up in three counterparts of equal content, form and value, so that it may be valid and effective in the best form of law, the quotaholders, being in full agreement and duly bound, execute it in the presence of the two undersigned witnesses.

Foz do Iguaçu – PR, January 20, 2009.

Witnesses:

-----// signature //-----
William Fernando Merlotto
RG No. 9.104 219-0/SSP-PR

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Edney Matias da Silva
RG No. 11.349.463/SSP-MG

Withdrawing Quotaholder:

-----// signature //-----
SUELI ISHIMATSU

Remaining Quotaholder:

-----// signature //-----
FABIANO DAMIN

-----// signature //-----
PATRICKB BIESDORF

Attorney's Approval:

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Marco Aurélio de Oliveira Ålmeida
OAB-PR N° 30.666

COMMERCIAL REGISTRY OF PARANÁ
REGIONAL OFFICE OF FOZ DO IGUAÇU
I HEREBY CERTIFY THE REGISTRATION ON: 02/11/2009
UNDER NUMBER: 20090630912
Protocol: 09/083091-2 OF 02/10/2009

Empresa:41 2 05438559
LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

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LUIZ CARLOS SÁLVARO
GENERAL SECRETARY

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: February 18, 2026.**

LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

CNPJ/MF: 07.307.068/0001-67

QUINTA ALTERAÇÃO CONTRATUAL

AGÊNCIA REGIONAL
FOZ DO IGUAÇU

FABIANO DAMIN, brasileiro, solteiro, maior, bacharel em ciência da computação, titular da Cédula de Identidade Civil nº 7.654.153-1/SSP-PR e inscrito no CPF sob nº 008.366.779-27, residente e domiciliado em Foz do Iguaçu – PR, à Rua Naipi, 851 - Centro – CEP 85851-230;
PATRICK BIESDORF, brasileiro, solteiro, maior, bacharel em ciência da computação, titular da Cédula de Identidade Civil nº 5.976.003-3/SSP-PR e inscrito no CPF sob nº 029.819.979-39, residente e domiciliado em Foz do Iguaçu – PR, à Rua Manêncio Martins, 271 - Vila Yolanda – CEP 85853-130 e
SUELI ISHIMATSU, brasileira, solteira, maior, bacharel em ciência da computação, titular da Cédula de Identidade Civil nº 6.773.978-7/SSP-PR e inscrita no CPF sob nº 005.156.919-17, residente e domiciliada em Foz do Iguaçu – PR, à Rua Bauru, 43 – Jardim Petrópolis – CEP 85868-240,
únicos sócios componentes da sociedade constituída com o nome empresarial de: **LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.**, com Contrato Social arquivado na JUCEPAR sob nº 41.2.0543855-9 em 28/03/2005, e sua 4ª e última Alteração Contratual sob nº 07/219473-1 em 11/06/2007, com sede à Av.Tancredo Neves, 6731 – PTI – Bloco Roxo – Espaço 03 – Sala 04 – Itaipu – Foz do Iguaçu – PR – CEP 85867-000, inscrita no CNPJ/MF sob nº 07.307.068/0001-67 e no CMC sob nº 35030, resolvem alterar seu Contrato Social, nos termos da legislação aplicável, notadamente na Lei 10.406/2002 - Código Civil Brasileiro - CC/2002, conforme cláusulas seguintes:

CLÁUSULA PRIMEIRA – RETIRADA DE SÓCIA – Retira-se do quadro societário:

- **SUELI ISHIMATSU,** que possui na sociedade 7.200 (sete mil e duzentas) cotas de R$ 1,00 (um real) cada, perfazendo o valor total de R$ 7.200,00 (sete mil e duzentos reais), que por este ato, após ter ofertado suas cotas aos sócios remanescentes, as cede e transfere:
  - ao sócio **FABIANO DAMIN,** 3.600 cotas ao valor de R$ 3.600,00 (três mil e seiscentos reais), tendo recebido referido valor neste ato em moeda corrente nacional.
  - ao sócio **PATRICK BIESDORF,** 3.600 cotas ao valor de R$ 3.600,00 (três mil e seiscentos reais), tendo recebido referido valor neste ato em moeda corrente nacional.

A sócia retirante declara que nada mais tem a reclamar da presente cessão em qualquer época e a qualquer título, ciente da responsabilidade solidária com os cessionários, perante a sociedade e terceiros, por dois anos, contados da averbação do presente instrumento, remanescente de seu vínculo com a sociedade, de acordo com o Parágrafo Único do Artigo 1003 e Artigo 1032 do CC/2002.

LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

CNPJ/MF: 07.307.068/0001-67

QUINTA ALTERAÇÃO CONTRATUAL

AGÊNCIA REGIONAL
FOZ DO IGUAÇU

CLÁUSULA SEGUNDA – COMPOSIÇÃO DO CAPITAL – Em face às alterações constantes da cláusula primeira, o capital social de R$ 21.600,00 (vinte e um mil e seiscentos reais), fica assim distribuído entre os sócios:

Nome das Sócias	Nº de cotas	Capital – R$	Percentual
FABIANO DAMIN	10.800	10.800,00	50,00%
PATRICK BIESDORF	10.800	10.800,00	50,00%
Totais.....	**21.600**	**21.600,00**	**100,00%**

CLÁUSULA TERCEIRA – DIRETORES – A direção da sociedade que era dirigida por Fabiano Damin, Patrick Biesdorf e Sueli Ishimatsu, passa a ser dirigida por **FABIANO DAMIN** – Diretor Geral – a quem compete a representação perante as repartições públicas da esfera municipal estadual e federal, e representação perante os bancos, zelar pela organização do estabelecimento, pela equipe de recursos humanos, pelo atendimento ao público, zelar pela infra-estrutura de tecnologia da informação da sociedade, definir tecnologias a serem utilizadas no desenvolvimento das atividades desempenhadas pela sociedade, e atribuições assemelhadas; **PATRICK BIESDORF** – Diretor Financeiro – a quem compete zelar pelas finanças, compras, vendas e representação perante os bancos, tratativas com fornecedores, credores, entre outros.

A movimentação bancária será compartilha de forma conjunta, sendo obrigatório a assinatura de ambos os diretores.

Os diretores são considerados investidos em sua função na data da assinatura da presente alteração.

CLÁUSULA QUARTA – DESIMPEDIMENTO – Os diretores declaram que não estão impedidos, por lei especial, e nem condenados, nem se encontram 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.

CLÁUSULA QUINTA – ALTERAÇÃO DE ESTADO CIVIL DE SÓCIOS – Fica alterado o estado civil dos sócios **FABIANO DAMIN** e **PATRICK BIESDORF**, de: solteiro, para: **casado pelo regime de comunhão parcial de bens**.

CLÁUSULA SEXTA – ALTERAÇÃO ENDEREÇO DE SÓCIO: Fica alterado o endereço residencial do sócio:

- **PATRICK BIESDORF**, de Rua Manêncio Martins, 271 - Vila Yolanda – Foz do Iguaçu – PR – CEP 85853-130, **para Av. Juscelino Kubitschek, 133 – Apto 202 – Centro – Foz do Iguaçu – PR – CEP 85851-210.**

CLÁUSULA SÉTIMA – Permanecem inalteradas as demais cláusulas do Contrato Social Consolidado na 4ª Alteração Contratual, que não colidirem com o presente instrumento.

CLÁUSULA OITAVA – CONSOLIDAÇÃO DO CONTRATO SOCIAL – Resolvem os atuais sócios consolidar o Contrato Social que face às alterações, passará a ter a seguinte redação:

JUNTA COMERCIAL
DO PARANÁ
AGÊNCIA REGIONAL
FOZ DO IGUAÇU

LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

CNPJ/MF: 07.307.068/0001-67

QUINTA ALTERAÇÃO CONTRATUAL

LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

Contrato Social Consolidado

FABIANO DAMIN, brasileiro, casado pelo regime de comunhão parcial de bens, bacharel em ciência da computação, titular da Cédula de Identidade Civil nº 7.654.153-1/SSP-PR e inscrito no CPF sob nº 008.366.779-27, residente e domiciliado em Foz do Iguaçu – PR, à Rua Naipi, 851 - Centro – CEP 85851-230, e

PATRICK BIESDORF, brasileiro, casado pelo regime de comunhão parcial de bens, bacharel em ciência da computação, titular da Cédula de Identidade Civil nº 5.976.003-3/SSP-PR e inscrito no CPF sob nº 029.819.979-39, residente e domiciliado em Foz do Iguaçu – PR, Av. Juscelino Kubitschek, 133 – Apto 202 – Centro – CEP 85851-210,

únicos sócios componentes da sociedade constituída com o nome empresarial de: **LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.**, com Contrato Social arquivado na JUCEPAR sob nº 41.2.0543855-9 em 28/03/2005, e sua 4ª e última Alteração Contratual sob nº 07/219473-1 em 11/06/2007, consolidam seu Contrato Social, conforme cláusulas seguintes:

DO NOME EMPRESARIAL, DA SEDE, DO PRAZO DE DURAÇÃO E DO OBJETO SOCIAL

CLÁUSULA PRIMEIRA

NOME EMPRESARIAL – **"LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA."**

NATUREZA JURÍDICA – Sociedade Empresária Limitada.

SEDE E FORO – Av.Tancredo Neves, 6731 – PTI – Bloco Roxo – Espaço 03 – Sala 04 – Itaipu – Foz do Iguaçu – PR – CEP 85867-000, podendo abrir filiais e encerrar filiais, agências e escritórios, em qualquer parte do território nacional, por deliberação dos sócios, materializada pela maioria dos votos contados segundo o valor das cotas de cada um.

PRAZO DE DURAÇÃO – O prazo de duração da sociedade é por tempo indeterminado.

INICIO DAS ATIVIDADES – 28 de março de 2005.

OBJETIVO SOCIAL – Desenvolvimento de software sob encomenda e outras consultorias em software - CNAE 62.01-5/00. Consultoria em tecnologia da informação - CNAE 62.04-0/00. Treinamento em tecnologia da informação – CNAE 85.99-6/99. Comércio varejista de máquinas, equipamentos e materiais de informática – CNAE: 47.51-2/00.



LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

CNPJ/MF: 07.307.068/0001-67

QUINTA ALTERAÇÃO CONTRATUAL

DO CAPITAL SOCIAL E DAS COTAS SOCIAIS

CLÁUSULA SEGUNDA

CAPITAL SOCIAL – R$ 21.600,00 (vinte e um mil e seiscentos reais), divididos em 21.600,00 (vinte e um mil e seiscentas) cotas de R$ 1,00 (um real) cada.

DISTRIBUIÇÃO DO CAPITAL – O capital social de R$ 21.600,00 (vinte e um mil e seiscentos reais) está assim distribuído entre os sócios:

Nome das Sócias	Nº de cotas	Capital – R$	Percentual
FABIANO DAMIN	10.800	10.800,00	50,00%
PATRICK BIESDORF	10.800	10.800,00	50,00%
Totais.....	**21.600**	**21.600,00**	**100,00%**

RESPONSABILIDADE DOS SÓCIOS – A responsabilidade dos sócios, nas relações com terceiros, é restrita ao valor de suas cotas. Todos os sócios respondem solidariamente pela integralização do capital social, de acordo com o artigo 1.052 do CC/2002.

QUITAÇÃO DE COTAS INTEGRALIZADAS – Para confirmar a integralização do capital, os sócios firmam recibo de quitação entre si, cuja cópia servirá de documento contábil para os devidos fins.

PODER DE VOTO – As cotas representativas do capital social são indivisíveis em relação à sociedade, e cada uma delas dará direito a um voto nas deliberações da sociedade.

AUMENTO DE CAPITAL – Após sua integralização, o capital social poderá ser aumentado a qualquer tempo, em dinheiro ou em bens, desde que exista a concordância dos sócios cotistas que representem ¾ do capital social da sociedade. Nos aumentos de capital social, por subscrição voluntária, cada cotista terá preferência para subscrevê-los, na proporção do valor de sua participação no capital social preexistente.

DA CESSÃO DE COTAS E DO DIREITO DE PREFERÊNCIA

CLÁUSULA TERCEIRA

TRANSFERÊNCIA DE COTAS – Para a transferência de cotas e os direitos de subscrição, deverá o interessado, de acordo com o artigo 1.081 § 1º, notificar, com 30 dias de antecedência, os demais sócios, mediante aviso de recebimento. No prazo de 15 dias o direito de preferência poderá ser exercido pelos sócios atuais, segundo o seu percentual de participação. Se nem todos os sócios exercerem o direito de preferência, os demais sócios poderão, no prazo adicional de 15 dias, adquirir, pró-rata, as cotas e/ou direitos que sobejarem, perfazendo, assim, 30 dias. Decorrido o prazo de preferência sem que haja manifestação de interessado pelas cotas ofertadas, o cedente, ainda na intenção de alienar suas cotas, deverá renovar o procedimento no 1º dia após ter decorrido o prazo do direito de preferência, tendo em vista a nova oferta de preço mínimo. Não havendo manifestação dos

atuais sócios, para exercer o novo direito de preferência sobre a totalidade das cotas ofertadas, ou das cotas que sobejaram da aquisição por parte dos sócios, em igualdade de condições, poderão as cotas, 61 dias após a entrega da primeira notificação, pelo interessado, ser ofertadas a terceiros, estranhos à sociedade.

ANTECEDÊNCIA – No interesse dos sócios remanescentes pelo não ingresso de terceiros no quadro social, poderá a sociedade optar pela redução do capital no montante equivalente às cotas sobejantes, mediante o pagamento ao(s) sócio(s) retirante(s) em condições viáveis e exeqüíveis à sociedade.

DA ADMINISTRAÇÃO

CLÁUSULA QUARTA

ADMINISTRAÇÃO DA SOCIEDADE – A administração da sociedade será feita por uma ou mais pessoas designadas no contrato social ou alterações. A administração atribuída no contrato a todos os sócios não se estende de pleno direito aos que posteriormente ingressarem na sociedade. Pode ser designado administrador da sociedade pessoa que não seja sócia.

DIRETORIA – Em sendo a sociedade administrada por mais de um sócio, se configurará uma diretoria, devendo ser escolhido o Diretor-presidente, o qual, dentre outras atribuições, representará a sociedade perante as repartições públicas da esfera municipal, estadual e federal. Os demais cargos na diretoria serão definidos em reunião de sócios.

DIRETORES – **FABIANO DAMIN** – Diretor Geral – a quem compete a representação perante as repartições públicas da esfera municipal estadual e federal, e representação perante os bancos, zelar pela organização do estabelecimento, pela equipe de recursos humanos, pelo atendimento ao público, zelar pela infra-estrutura de tecnologia da informação da sociedade, definir tecnologias a serem utilizadas no desenvolvimento das atividades desempenhadas pela sociedade, e atribuições assemelhadas; **PATRICK BIESDORF** – Diretor Financeiro – a quem compete zelar pelas finanças, compras, vendas e representação perante os bancos, tratativas com fornecedores, credores, entre outros.
A movimentação bancária será compartilha de forma conjunta, sendo obrigatório a assinatura de ambos os diretores.
Os diretores são considerados investidos em sua função na data da assinatura do contrato social, ou alteração que os tiver designado.

DESIMPEDIMENTO – Os diretores declaram que não estão impedidos, por lei especial, e nem condenados, nem se encontram 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.

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CAUÇÃO – O administrador, que tomou posse mediante assinatura do instrumento Contratual que o designou, será dispensado de caução e poderá ser destituído da função, sem direito a qualquer indenização, por deliberação de no mínimo 2/3 dos titulares do capital social, conforme previsto no artigo 1.061 do CC/2002.

REPRESENTAÇÃO – À administração é atribuído todo o poder necessário à realização do objeto da sociedade. Internamente, são atribuídos os poderes de gestão administrativa, e externamente, são atribuídos os poderes para representar a sociedade ativa e passivamente, judicial ou extrajudicialmente, podendo transigir, renunciar, desistir, firmar compromissos, confessar dívidas, fazer acordos, contrair obrigações, adquirir, alienar e onerar bens móveis e imóveis, nas condições deste contrato.

RESTRIÇÕES – O administrador não sócio, nomeado pela sociedade, nos atos de aquisição, alienação, oneração de bens do ativo permanente em valor superior a 1,50% (um, vírgula cinqüenta por cento) do valor do capital social subscrito, e/ou pedido de concordata ou falência, depende de autorização de maioria absoluta dos sócios presentes na reunião dos cotistas. A outorga de procuração, em nome da sociedade, somente poderá ser feita pelo Administrador para fins judiciais, especificando os atos a serem praticados e o prazo determinado.

LIMITES AO ADMINISTRADOR – Para a execução dos atos abaixo relacionados, o Administrador ou o(s) Diretor(es) da sociedade deverá(ão), obrigatoriamente, obter a prévia e expressa autorização por escrito dos sócios cotistas representando a maioria absoluta do capital da sociedade, a qual deverá ser outorgada, podendo ser inclusive via telefax:

- assinar, alterar ou rescindir contratos e obrigações com clientes e fornecedores, que se relacionem com os objetivos da sociedade, cuja vigência exceda 12 (doze) meses e/ou cuja quantia envolvida exceda 20% (vinte por cento) do capital integralizado, no caso: R$ 4.320,00 (quatro mil, trezentos e vinte reais) ou o valor equivalente em moeda corrente nacional;
- assinar, alterar ou rescindir contratos de empréstimo ou financiamento;
- comprar, dar como garantia, vender, transferir ou dispor de qualquer forma, de qualquer participação detida pela sociedade em outras sociedades;
- comprar, vender, entregar ou onerar os ativos móveis (maquinário e equipamentos) da sociedade envolvendo mais de R$ 1.000,00 (mil reais), ou que, no conjunto ou no período de 1 (um) exercício social, exceda a R$ 4.320,00 (quatro mil, trezentos e vinte reais) ou no valor equivalente em moeda corrente nacional;
- contratar avalistas, seguros, constituir penhor ou emitir qualquer instrumento de crédito, incluindo cheques, cuja quantia exceda a R$ 4.320,00 (quatro mil, trezentos e vinte reais), ou no valor equivalente em moeda corrente nacional, exceto para o endosso de receitas ou depósitos nas contas correntes da sociedade;



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- assinar contratos de câmbio em montantes superiores a R$ 4.320,00 (quatro mil, trezentos e vinte reais) ou no valor equivalente em moeda corrente nacional, ou que, no conjunto ou no período de 1 (um) exercício social, exceda a R$ 4.320,00 (quatro mil, trezentos e vinte reais) ou no valor equivalente em moeda corrente nacional, exceto para contratos de câmbio em que a sociedade seja a parte beneficiada;
- assinar quaisquer contratos e contrair obrigações por e entre a sociedade e quaisquer de seus cotistas, diretores, empregados ou procuradores, exceto para contratar ou despedir empregados com atribuições gerenciais ou cuja remuneração anual seja inferior a R$ 60.000,00 (sessenta mil reais) ou no valor equivalente em moeda corrente nacional;
- renunciar a direitos ou créditos da sociedade, assim como liberar terceiros de seus ônus e/ou obrigações para com a sociedade;
- comprar, vender, hipotecar ou dispor de ativos imóveis da sociedade, independentemente das quantias envolvidas;
- contratar ou despedir empregados com atribuições gerenciais ou cuja remuneração anual seja superior a R$ 60.000,00 (sessenta mil reais) ou no valor equivalente em moeda corrente nacional;
- fazer acordos com credores para evitar a falência da sociedade;
- distribuir lucros da sociedade;
- constituir, dissolver ou liquidar sociedades subsidiárias;
- votar em assembléias gerais de outras sociedades, nas quais a sociedade tenha participação, quer sejam subsidiárias ou não da sociedade;
- assinar, como representante da sociedade, acordos de acionistas ou de sócios cotistas de sociedades nas quais a sociedade tenha participação, quer sejam subsidiárias ou não da sociedade;
- assinar qualquer contrato de transferência ou recebimento de tecnologia, ou qualquer contrato de licença de direitos de propriedade intelectual, cuja vigência exceda 12 (doze) meses e/ou cuja quantia exceda R$ 4.320,00 (quatro mil, trezentos e vinte reais) ou no valor equivalente em moeda corrente nacional;
- fazer doações ou contribuições para partidos políticos e organizações, sempre que estes forem autorizados por lei;

PROCURAÇÃO – É permitida a outorga de procuração, em nome da sociedade, com poderes específicos, e prazo determinado.

ONERAÇÃO – É vedado ao Administrador onerar a sociedade em operações mercantis ou não, estranhas ao objeto social tais como fiança, aval, endosso e aceite de todo e qualquer título de favor.

PRO-LABORE – Ao administrador, sócio ou não sócio, caberá remuneração a título de "pró-labore", fixado em reunião de sócios, pela maioria absoluta.



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DAS REUNIÕES DE COTISTAS E SUAS DELIBERAÇÕES SOCIAIS

CLÁUSULA QUINTA

CONVOCAÇÃO – A reunião de sócios, para a sociedade com até 10 sócios, de acordo com o § 6º do artigo 1.072 do CC/2002, ou a assembléia de sócios, para a sociedade com mais de 10 sócios, será convocada pelo Administrador com 10 dias de antecedência, informando data, local, hora e ordem do dia, mediante carta convocatória a ser enviada: por via postal convencional; por via eletrônica, desde que confirmado, por escrito, o recebimento pelos sócios cotistas; ou por convocação geral onde será colhida a ciência de todos os sócios cotistas.

CONVOCAÇÃO PÚBLICA - De acordo com o artigo 1.152 do CC/2002, a convocação de assembléia deverá ser feita, por três inserções, com oito dias de antecedência à data de realização da assembléia, para a primeira e cinco dias para as seguintes, no Diário Oficial, e em jornal local de grande circulação, podendo, no entanto, ser dispensada a publicação, se a convocação alcançar todos os sócios e for colhida a ciência de todos os sócios cotistas.

DISPENSA DE CONVOCAÇÃO - A *reunião* ou *assembléia* será dispensável quando todos os sócios decidirem, por escrito, sobre a matéria que seria objeto desta, conforme § 3º do artigo 1.072 do CC/2002.

RESTRIÇÃO DE DISPENSA - A *reunião* ou *assembléia* não será dispensável, no caso de o assunto tratar-se da aprovação das contas, conforme prevê o artigo 1078, do CCB, que o evento *deve realizar-se nos quatro meses seguintes ao término do exercício social, com o objetivo de: I – tomar as contas dos administradores e deliberar sobre o balanço patrimonial e o de resultado econômico.*

CONVOCAÇÃO ESPECIAL – Na ausência, falta ou omissão do Administrador, a convocação para a reunião de cotistas poderá ser realizada por qualquer sócio cotista e/ou diretor, com 15 (quinze) dias de antecedência, especificando o dia, a hora e local, bem como a ordem do dia, não havendo qualquer restrição quanto ao local para a realização da reunião, desde que o assunto a ser tratado tenha, anteriormente, sido apresentado, por escrito, ao Administrador.

QUORUM DE INSTALAÇÃO – Para a instalação de reunião, em obediência ao artigo 1.074 do CC/2002, o quorum será: em 1ª convocação - a maioria qualificada, ou seja, 3/4, do capital social; em 2ª convocação com qualquer número de sócios presentes, correspondendo cada cota de capital a um voto.



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QUORUM DE DELIBERAÇÃO – As deliberações sociais obedecerão ao quorum de maioria absoluta, ou seja: 50% + 01 do capital social, presente, correspondendo um voto a cada cota de capital.

QUORUM PARA NOMEAÇÃO – Para nomeação do administrador e dos conselheiros fiscais, o quorum deliberativo será de 2/3 dos votos dos cotistas. Em caso de capital não totalmente integralizado a nomeação de administrador só será válida se decidida pela unanimidade dos sócios, conforme artigo 1.061 do CC/2002.

QUORUM ESPECÍFICO – Dependendo do assunto a ser tratado na Reunião de Sócios, a sociedade obedecerá quóruns específicos como:

- Nos casos de alienação do estabelecimento comercial, incorporação, cisão, fusão, transformação do tipo societário, cessação de estado de liquidação, ou dissolução – quorum de ¾ do capital social, conforme artigo 1.076 do CC/2002;
- Modificação do contrato social - quorum de ¾ do capital social, conforme artigo 1.076 do CC/2002;
- Designação de administrador, não sócio, com capital integralizado, 2/3 dos votos dos cotistas, conforme artigo 1.061 do CC/2002;
- Designação de administrador, não sócio, quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Designação de administrador quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Destituição de sócio administrador – 2/3 dos votos dos cotistas, conforme artigo 1.063 do CC/2002;
- Destituição de administrador quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Remuneração de administrador quando feita em ato separado = 50% + 1, conforme artigo 1.076 do CC/2002;
- Pedido de concordata = 50% + 1, conforme artigo 1.076 do CC/2002;
- Exclusão de sócio = 50% + 1, conforme artigo 1.085 do CC/2002.

DELIBERAÇÕES DOS SÓCIOS E ATRIBUIÇÕES DO CONSELHO FISCAL

CLÁUSULA SEXTA

DELIBERAÇÕES DOS SÓCIOS – Dependem de deliberação dos sócios:

- A aprovação de contas da administração;
- Exclusão ou retirada de um dos sócios por pedido do sócio;
- A designação dos administradores em ato separado, não sócio ou administrador sócio;
- A destituição dos administradores;
- O modo e o valor da remuneração dos administradores e do conselho fiscal;

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- A participação nos lucros dos administradores e dos empregados;
- A modificação do contrato social;
- A transformação da sociedade, ou a fusão, cisão ou incorporação;
- Resolução, dissolução e liquidação da sociedade empresarial;
- A nomeação ou destituição de liquidantes e o julgamento de suas contas;
- Pedido de concordata ou falência;
- Expulsão de sócio por falta grave ou incapacidade superveniente;
- Investimento em outras empresas, coligadas ou controladas;
- Aumento de capital com bens ou moeda corrente;
- Aprovação de laudo de reavaliação a valor venal de bens ou direitos do ativo permanente;
- O ingresso na sociedade, dos herdeiros do sócio pré-morto, por requerimento do inventariante em substituição dos haveres do sócio pré-morto.

CONSELHO FISCAL – Será composto de três membros, sócios ou não sócios, aos quais será devida remuneração, definida pelos sócios, proporcional ao tempo despendido em serviços de interesse da sociedade. Os conselheiros serão eleitos em reunião de sócios, de preferência no primeiro quadrimestre civil do exercício, conforme o artigo 1.066 do CC/2002. Será vedada a participação do contador que assinou o balanço, alem de empregados, gerentes ou administradores da sociedade empresarial ou sociedade coligada ou controlada, ou seus empregados, cônjuges ou parentes até terceiro grau; além dos inelegíveis conforme artigo 1.011 do CC/2002. É assegurado aos sócios minoritários, com até 5% do capital, o direito de eleger um membro no Conselho Fiscal. Os conselheiros eleitos assumem as suas funções após a assinatura no termo de posse no livro de Atas e Pareceres do Conselho Fiscal. No caso de vacância, ou na impossibilidade da constituição do Conselho Fiscal, no interesse dos sócios, decidido em reunião de sócios, serão as contas do exercício findo, apreciadas, votadas e aprovadas pelos sócios, em decorrência da apresentação destas pelo Administrador.

ATRIBUIÇÕES DO CONSELHO FISCAL – O Conselho Fiscal tem as atribuições definidas em lei, detalhando-se como:

- Examinar trimestralmente, os livros, as demonstrações contábeis, balancetes e demais peças elaboradas pelo contador, administrador ou liquidante, devendo os administradores e liquidantes prestar todas as informações solicitadas;
- Lavrar o livro de Atas e Pareceres do Conselho Fiscal, emitindo opinião formal sobre a situação econômica e financeira da sociedade empresarial;
- Denunciar erros e fraudes que descobrirem, sugerindo as providências úteis à sociedade;
- Convocar a assembléia para deliberar sobre assuntos que entendam ser relevantes ou que possam alterar o resultado da gestão patrimonial;

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- Os conselheiros respondem solidariamente por culpa, invigilância dos seus atos ou do resultado deles;
- É vedado ao Conselho ou a seus membros atribuírem a outro a sua função, podendo ser assessorados no exame das contas e demonstrações contábeis por perito contador;
- Convocar a assembléia dos sócios para deliberar sobre a contratação dos serviços de perito contador de notório conhecimento, conforme a Lei 9.457 de 5 de maio de 1997, para emitir parecer técnico sobre situações que tenham ou deveriam ter conhecimento, através de suas diligências e análises, denúncias, indícios ou evidências, formulando quesitos para o perito, sob pena de responderem perante a sociedade, sócios e terceiros prejudicados, por culpa; de forma solidária e ilimitadamente por danos, materiais e morais, que a sociedade empresária ou seus sócios ou terceiros tenham ou vierem a ter, por atos de prevaricação, abuso de poder, ingerência, culpa ou dolo dos administradores, gerentes, prepostos ou sócios.

DA RETIRADA, EXCLUSÃO DE SÓCIO, DA RESOLUÇÃO DAS COTAS DE UM SÓCIO EM RELAÇÃO À SOCIEDADE

CLÁUSULA SÉTIMA

RETIRADA VOLUNTÁRIA – Na sociedade limitada poderá retirar-se sócio enquanto for por prazo indeterminado, pela vontade unilateral a qualquer tempo, por dissidência em relação à alteração contratual deliberada pela maioria, incluindo outros fatores estranhos à alteração contratual, como por exemplo, a falta de afeição social, com base o disposto no artigo 1.029 do CC/2002. Além dos casos previstos na lei ou no contrato, qualquer sócio pode retirar-se da sociedade, mediante notificação aos demais sócios.

RESOLUÇÃO POR ÓBITO – De acordo com o artigo 1.028 do CC/2002, os herdeiros de sócio falecido respondem pelas obrigações da sociedade. Esta responsabilidade se prolongará até dois anos da averbação da resolução, conforme artigo 1.032 da mesma lei, em especial os casos de quebra da personalidade jurídica, desconsideração, com base os artigos 50 e 51 do CC2002. Fator relevante, "a morte do cônjuge, ou a separação deste, não dá ensejo à dissolução parcial da sociedade empresária. Os sócios, contudo, podem a qualquer momento liquidar a parte da cota correspondente aos direitos sucessórios ou decorrentes da separação, para encerrar a relação entre a sociedade e aquelas pessoas". Prevalece o artigo 1.027 do CC2002, pelo que os herdeiros do cônjuge de sócio, ou o cônjuge do que se separou judicialmente, não podem exigir desde logo a parte que lhes couber na cota social, mas concorrer à divisão periódica dos lucros, até que se liquide a sociedade.

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RESOLUÇÃO POR FALÊNCIA – A sociedade atenderá, em caso de falência, o § Único, do artigo 1.030 do CC/2002, quando tenha na composição de seu capital, sociedade empresária como sócia cotista.

RESOLUÇÃO POR LIQUIDAÇÃO DE COTAS POR EXECUÇÃO DE SÓCIO – Em caso de cotas obtidas pela execução de um dos sócios, a liquidação das cotas se dará de acordo com o artigo 1.026, do CC/2002.

RESOLUÇÃO POR EXPULSÃO OU EXCLUSÃO DE SÓCIO – Por atos de inegável gravidade, justa causa ou incapacidade superveniente, a resolução de cotas se dará de acordo com os artigos 1.030 e 1.085 do CC/2002.

- Atos de inegável gravidade - a calúnia, concorrência desleal, abuso de poder, calote de um sócio em relação à sociedade empresária, subscrição e não integralização das cotas no prazo pactuado no contrato social. A previsão legal para esta modalidade de resolução está no artigo 1.004 do CC2002.
- Justa causa - motivo de expulsão de um sócio - deve basear-se em abuso de poder, prevaricação, violação ou não cumprimento das disposições pactuadas no contrato social; a falta de decoro empresarial, que deve ser provada por atos de desídia; atentado aos ditames do contrato social ou objetivo aziendal; concorrência profana e atos de sócio pródigo.
- Incapacidade superveniente - pode ser adquirida por uma enfermidade ou deficiência mental, ou motivo transitório que impeça o sócio de exprimir a vontade de forma séria e idônea, como os ébrios, os viciados em tóxicos e os pródigos, este ponto está alicerçado nos artigos 3º e 4º do CC 2002.

LIQUIDAÇÃO DA RESOLUÇÃO DE COTAS DE SÓCIO QUE SE DESPEDE – Depois de apurados os haveres do sócio que se despede, excluído, pré-morto ou que se retirou, é promovida a liquidação de seus haveres, observada a prática de um balanço de determinação, obedecendo ao artigo 1.031 do CC 2002 e as determinações deste contrato. Fato relevante na liquidação da resolução das cotas do capital social: A liquidação das cotas não exime o sócio ou seus herdeiros da responsabilidade pelas obrigações sociais anteriores, inclusive a eventual quebra da personalidade jurídica, citada no artigo 50 do CC2002. A base legal é o artigo 1.032 do CC2002. É possível que o sócio que obteve a resolução, não tenha haveres a receber, e sim responsabilidade sobre patrimônio a descoberto e uma participação sobre os prejuízos que deva ser suportada na proporção da participação no capital social. Ao sócio excluído, com antecedência no mínimo de 5 (cinco) dias, será dada ciência da justa causa que se lhe imputa e será convocado à reunião de cotistas, destinada a deliberar sobre a exclusão, no qual poderá usar da palavra, mas não terá direito de voto. Os haveres, do sócio excluído, serão apurados e pagos na forma prevista neste contrato, conforme a cláusula oitava.



ASSINATURA DO EXCLUÍDO – O arquivamento na Junta Comercial dos atos referentes à exclusão de sócio, inclusive a subseqüente alteração contratual, independe da assinatura do excluído.

EXCLUSÃO OU EXPULSÃO – A exclusão ou expulsão de um sócio será por atos de inegável gravidade, justa causa ou incapacidade superveniente.

RESPONSABILIDADE SOLIDÁRIA REMANESCENTE – De acordo com o Parágrafo Único do Artigo 1003 e Artigo 1032 do CC/2002, o sócio retirante mantém a responsabilidade, remanescente de seu vínculo com a sociedade, solidária com o cessionário, perante a sociedade e terceiros, por dois anos, contados da averbação do instrumento, em que a ocorrência esteja registrada.

DO PAGAMENTO DOS HAVERES POR RESOLUÇÃO PARCIAL DE COTAS

CLÁUSULA OITAVA

BASE PARA PAGAMENTO – Os haveres dos sócios retirantes ou excluídos serão pagos mediante a elaboração de balanço de determinação, obedecidas às determinações dos artigos 1.031 e 1.085 do CC/2002.

PRAZO PARA PAGAMENTO – A cota liquidada será paga em dinheiro, no prazo máximo de 90 dias, se for até o montante de 5% do capital social, ou em até 12 meses se superior, em prestações mensais iguais e sucessivas, atualizadas por índice de correção monetária nacional acrescida de juros remuneratórios de 0,5% ao mês calculados de forma simples, procedendo-se a diminuição do capital social e as respectivas reservas liquidadas.

BALANÇO DE DETERMINAÇÃO – No prazo de trinta (30) dias, será levantado o balanço de determinação da sociedade, cuja data-base é a da ocorrência do referido evento. Considera-se como data do evento, a data da notificação feita por sócio dissidente de alteração contratual; a data da morte do sócio; a data de requerimento do sócio retirante voluntário pelo fim da afeição societária; a data da assembléia de cotistas que exclui o sócio por falta grave; ou a data de qualquer outro evento que dê causa à apuração de haveres, como: a data da sentença de execução de cotas - artigo 1.026 do CC/2002; a data da incapacidade superveniente atestada por médico, ou sentença judicial; ou a data em que se configurar a mora do sócio que subscreveu e não integralizou as cotas do capital social. O Balanço de determinação será elaborado por perito contador independente, que deverá observar:

- O valor de mercado para os bens do ativo circulante e a reavaliação a valor venal dos bens e dos direitos do ativo permanente;

- Todos os ativos e passivos ocultos tais como base negativa para tributos, fundo empresarial ou aviamento, aquilatado pelo método holístico;
- Os valores ilíquidos oriundos de incertezas por demandas judiciais ativas e passivas ou pela existência de títulos de realização duvidosa;
- Não serão considerados os lucros ou perdas posteriores à ocorrência do evento que lhe deu causa, exceto se forem conseqüências diretas de atos de gestão tais como o fundo empresarial.

DAS DEMONSTRAÇÕES FINANCEIRAS, CONTÁBEIS E SOCIAIS, DOS LIVROS E DOS DESTINOS DO RESULTADO

CLÁUSULA NONA

EXERCÍCIO SOCIAL – O exercício social coincidirá com o ano civil, tendo início em 1º de janeiro e término em 31 de dezembro, quando será apurado o inventário físico e monetário, dos bens direitos e obrigações, e levantadas as respectivas demonstrações financeiras, em conformidade com as prescrições do artigo 176, da Lei 6.404/76 e Resoluções do Conselho Federal de Contabilidade, mais o Relatório da Administração, a Demonstração de Valores Adicionados, e o Balanço Social.

TRIBUTAÇÃO – Mensalmente, em atendimento à Lei 8.981 de 20/01/1995, será elaborado Balancete de Verificação, para informação dos sócios, e o Balancete Mensal, na periodicidade mensal ou trimestral, para propiciar a base de cálculo para os tributos incidentes sobre a receita ou o resultado, de acordo com a opção de tributação exercida pela sociedade.

RESPONSABILIDADE TÉCNICA – A escrituração ficará a cargo de contabilista legalmente habilitado conforme artigo 1.182 do CC/2002, sendo os seus poderes conferidos, por escrito, pelo administrador; terão a anuência expressa do profissional liberal; e serão registrados no livro Atas da Administração, para efeitos da responsabilidade cível - artigos 1.177 e 1.178 do CC/2002.

APRECIAÇÃO DE CONTAS – Deverá ser realizada no primeiro quadrimestre seguinte ao término do exercício social, pelos sócios. Os relatórios previstos deverão ser colocados à disposição de todos sócios, até trinta dias antes da reunião.

PARTICIPAÇÃO NO RESULTADO – Os sócios participarão do resultado apurado, tanto de lucro como de prejuízo, na proporção de cotas de capital que detiverem na sociedade.
DESTINO DOS LUCROS – Em reunião de sócios, anual, será decidido: o destino dos lucros acumulados; a participação nos lucros dos administradores e empregados; a constituição de reservas de lucros bem como a sua reversão.



DISTRIBUIÇÃO DE LUCROS – Os lucros disponíveis, após a constituição de reservas e participações, serão partilhados entre os sócios na proporção de sua participação no capital social e em conformidade com a determinação da destinação do resultado. Igualmente, os sócios cotistas representando a maioria absoluta do capital da sociedade podem decidir pagar juros sobre o próprio capital, nos termos do que prevê a legislação em vigor. Se a distribuição de lucros concorrer para a incapacidade da sociedade em cumprir suas obrigações, deverão os sócios repor os valores retirados.

SUPORTE DE PREJUÍZOS – Se ocorrerem prejuízos, serão eles de igual modo suportados pelos sócios, na proporção de sua participação no capital social.

BALANÇO INTERMEDIÁRIO – A administração, a requerimento de qualquer sócio que detenha mais de 5% das cotas do capital social, ou a pedido do Conselho Fiscal, poderá determinar a elaboração de balanços intermediários, que em reunião de sócios será deliberado sobre a destinação dos eventuais lucros acumulados, respeitando-se o disposto no item anterior.

LIVROS OBRIGATÓRIOS – Ficam instituídos como livros obrigatórios, revestidos das formalidades intrínsecas e extrínsecas, o Diário, o Razão, o Livro de Balancetes Diários e Balanços Patrimoniais, livro Atas da Administração, livro Atas e Pareceres do Conselho Fiscal, livro Atas das Reuniões de Sócios, além dos livros exigidos pela legislação comercial, previdenciária, trabalhista e fiscal, nas três esferas.

DA TRANSFORMAÇÃO, CISÃO, INCORPORAÇÃO, FUSÃO E REORGANIZAÇÃO SOCIETÁRIA

CLÁUSULA DÉCIMA

PRERROGATIVAS DA REUNIÃO DE SÓCIOS – A sociedade, por deliberação da reunião de sócios, poderá:

- Transformar-se em outro tipo social;
- Incorporar outra sociedade ou ser incorporada;
- Fundir-se com outra sociedade;
- Cindir-se total ou parcialmente vertendo seu patrimônio em outra ou outras sociedades, extinguindo-se, se a versão for total; ou absorver patrimônio de sociedade cindida.

CONDIÇÕES PARA APROVAÇÃO – É necessária a aprovação da maioria, mais de 50% dos cotistas presentes na reunião, instalada nos moldes do artigo 1.074, e seguintes, do CC/2002. Deverá ter Laudo de Avaliação elaborado por perito contador, que será nomeado na reunião, que deverá observar os critérios do balanço de determinação,



constantes da cláusula oitava, protocolo e justificativas elaboradas nos moldes dos artigos 224 e 225 da Lei 6.404/76.

DIREITO DE RECESSO – Aos sócios dissidentes, fica assegurado o direito de recesso nos termos do artigo 1.077 do CC/2002, apurando-se os seus haveres nos termos da cláusula oitava.

DA DISSOLUÇÃO DA SOCIEDADE

CLÁUSULA DÉCIMA PRIMEIRA

DISSOLUÇÃO – A sociedade entrará em dissolução, seguida de liquidação e partilha, quando for anulada a sua constituição; exaurido o fim social, ou verificada a sua inexeqüibilidade; o consenso unânime dos sócios; deliberação dos sócios por maioria absoluta; a falta de pluralidade de sócios não resolvida no prazo de 180 dias; ou por determinação judicial. Durante a fase de liquidação a sociedade terá seu Nome Empresarial complementado com a identificação: "– Em Liquidação".

CONTINUIDADE – Fica assegurada a possibilidade de continuidade da sociedade, em decorrência de sua função social, pela vontade de um ou mais sócios externada na mesma Reunião de Sócios cotistas, e se não houver óbice legal à dissolução parcial; apurando-se e pagando-se os haveres dos demais cotistas segundo o procedimento de balanço de determinação disciplinado na Cláusula Oitava.

LIQUIDANTE – Em todas as hipóteses de dissolução, a reunião por maioria societária, deverá eleger o liquidante, observados os termos do art. 1.102 e seguintes do CC/2002, arbitrando os seus honorários e fixando data de encerramento do processo liquidatário.

DESTINO DO PATRIMÔNIO LÍQUIDO – Em ocorrendo dissolução total o Patrimônio Líquido, resultante da equação (Bens + Direitos – Obrigações), após a utilização dos Bens e Direitos para o pagamento das Obrigações, será rateado entre os sócios cotistas na proporção do número de cotas que cada qual possuir.

DAS CONDIÇÕES GERAIS

CLÁUSULA DÉCIMA SEGUNDA

ENDEREÇO DE SÓCIOS – Os endereços dos sócios, constantes do Contrato Social, ou de sua última alteração, serão válidos para o encaminhamento de convocações, cartas, avisos e etc, relativos a atos societários de seu interesse. A responsabilidade de informação de alterações destes endereços é exclusiva dos sócios, que deverão fazê-lo por escrito.

LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

CNPJ/MF: 07.307.068/0001-67

QUINTA ALTERAÇÃO CONTRATUAL

DO DESIMPEDIMENTO DO(S) ADMINISTRADOR(ES)

CLÁUSULA DÉCIMA TERCEIRA

DESIMPEDIMENTO – O(s) administrador(es) declara(m), para todos os efeitos legais, que não estão impedidos, nos termos da lei, de exercer os atos empresários, em virtude de condenação criminal ou qualquer tipo de impedimento legal, inclusive incapacidade superveniente, estando a exercer plenamente os seus direitos cíveis, inclusive de personalidade.

DA SOLUÇÃO DE CONTROVÉRSIAS

CLÁUSULA DÉCIMA QUARTA

ARBITRAGEM – Quaisquer dúvidas, controvérsias ou pendências que porventura surgirem entre os sócios ou entre os sócios e a sociedade, que possam comprometer o bom e regular cumprimento dos termos deste instrumento, bem como das atividades sociais desenvolvidas pela sociedade, caso não sejam resolvidas amigavelmente pelas partes dentro do prazo de 30 (trinta) dias, serão dirimidas pelo procedimento de Arbitragem de acordo com o regulamento da Câmara de Mediação e Arbitragem - ARBITRAFI, da Associação Comercial e Industrial de Foz do Iguaçu - ACIFI. Em caso de haver necessidade de alguma medida cautelar, as partes poderão protocolar o pedido judicialmente, não obstante o artigo 22 da Lei 9.307/96.

FORO – Somente para a concessão de medida cautelar, e para o estabelecimento compulsório do Tribunal Arbitral, na forma do disposto no artigo 7 da Lei 9.307/96, as partes elegem o Foro da Comarca de Foz do Iguaçu, excluindo qualquer outro.

DAS DISPOSIÇÕES GERAIS

CLÁUSULA DÉCIMA QUINTA

LEI DE FALÊNCIAS – A sociedade, consoante o disposto nos Artigos 51 e 52, da Lei 11.101/2005 – Lei de Falências, em caso de pedido de recuperação judicial, deverá observar o contido notadamente nos incisos II e III, devendo zelar pela guarda dos livros-diário de exercícios findos, para não incorrer em crime falimentar e/ou ter indeferido, pelo juiz, o processo de recuperação, para tanto acolhendo as orientações do contador-responsável para a regular contabilização dos documentos advindos de sua atividade.

JUNTA COMERCIAL
DO PARANÁ
AGÊNCIA REGIONAL
FOZ DO IGUAÇU

LOGIC TECNOLOGIA DA INFORMAÇÃO E DESENVOLVIMENTO DE SOFTWARE LTDA.

CNPJ/MF: 07.307.068/0001-67

QUINTA ALTERAÇÃO CONTRATUAL

LIVROS SOCIAIS – A sociedade adota, para o registro de seus atos e atas, livros eletrônicos.

ALTERAÇÃO CONTRATUAL – Este instrumento poderá ser alterado no todo, ou em parte, em conformidade com as disposições da cláusula sexta.

Lavrado em quatro vias de igual teor, forma e valor, para que valha na melhor forma do direito, por estarem os sócios em tudo justos e contratados, firmando-o na presença de duas testemunhas infra-assinadas.

Foz do Iguaçu - PR, 20 de janeiro de 2009.

Testemunhas:

William Fernando Merlotto
RG nº 9.104.319-0/SSP-PR

Edney Matias da Silva
RG nº 11.349.463/SSP-MG

Visto do advogado:

Marco Aurélio de Oliveira Almeida
OAB-PR Nº 30.666

Sócia retirante:

SUELI ISHIMATSU

Sócios remanescentes:

FABIANO DAMIN

PATRICK BIESDORF

JUNTA COMERCIAL DO PARANA
AGENCIA REGIONAL DE FOZ DO IGUACU
CERTIFICO O REGISTRO EM 11/02/2009
SOB NUMERO 20090630912
Protocolo: 09/063091-2, DE 10/02/2009
Empresa: 41 2 0543855 9
LOGIC TECNOLOGIA DA INFORMACAO E DESENVOLVIMENTO DE SOFTWARE LTDA.
LUIZ CARLOS SALVARO
SECRETARIO GERAL

DECLARATION

We declare, for all necessary purposes, that **Sueli Ishimatsu Sugiura,** registered under CPF No. 005.156.919-17, worked at the company EMPLOYER TECNOLOGIA E GESTÃO LTDA., in the position of Project Manager, from 03/01/2011 to 03/28/2018, and there is nothing that discredits her personal or professional conduct.

Curitiba/Paraná, October 3, 2025.



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: February 13, 2026.

DECLARAÇÃO

Declaramos para os fins que se fizerem necessários que **Sueli Ishimatsu Sugiura**, inscrito no CPF nº 005.156.919-17, trabalhou na empresa EMPLOYER TECNOLOGIA E GESTÃO LTDA., na função de Gerente de Projetos, no período de 01/03/2011 a 28/03/2018, não tendo nada que desabone sua conduta pessoal e profissional.

Curitiba/PR, 03 de outubro de 2025.

20.281.373/0001-95
EMPLOYER TECNOLOGIA
E GESTÃO LTDA
R. Antônio Chemin, 117
Roça Grande, CEP 83403-515
Colombo - PR

EMPLOYER TECNOLOGIA E GESTÃO LTDA.

DECLARATION

We hereby declare, for all due purposes, that **SUELI ISHIMATSU SUGIURA**, holder of CPF No. 005.156.919-17, was our employee at **Meta Serviços em Informática S.A.**, registered under CNPJ **93.655.173/0005-52**, from **05/14/2018** to **10/13/2019**, working full-time as a **SENIOR PROJECT MANAGER**.

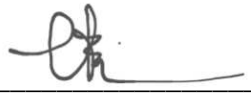
Nothing further to add.

São Leopoldo/Rio Grande do Sul, October 20, 2025

-----//Signature//----

META SERVIÇOS EM INFORMÁTICA S/A

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: February 13, 2026.

Meta

DECLARAÇÃO

Declaramos para os devidos fins que **SUELI ISHIMATSU SUGIURA** portador do CPF nº 005.156.919-17 foi nossa colaboradora nesta empresa, **Meta Serviços em Informática S.A**, inscrita sob CNPJ **93.655.173/0005-52** com vínculo de **14/05/2018 até 13/10/2019,** exercendo a função de **GERENTE DE PROJETOS SENIOR** em tempo integral.

Sem mais.

São Leopoldo/RS, 20 de outubro de 2025

META SERVIÇOS EM INFORMÁTICA S/A

VOLVO

October 17, 2025

To whom it may concern

This letter certifies that Ms. Sueli Ishimatsu Sugiura has been working as a full-time Project Manager at Volvo do Brasil Veículos Ltda since October 14, 2019, to the present. She is currently my direct subordinate, and in this position, she has demonstrated responsibility in deliverables, a strong sense of ownership, a results-oriented mindset, and extensive expertise in her area of work. Her responsibilities as a Project Manager include:

- Carrying out and supporting the initial phases of projects, such as preliminary studies, establishing stakeholder management, communication plans, and assisting in cost estimates and initial budgets for project approval.
- Planning, defining, and managing project scope, ensuring that objectives are clear and achievable
- Developing schedules, setting deadlines, and assisting in prioritizing activities with the execution team.
- Coordinating multidisciplinary teams, fostering communication and task alignment.
- Monitoring project progress, identifying risks and issues, and implementing corrective actions when necessary
- Managing the budget, controlling costs and resources to ensure delivery as planned.
- Communicating regularly with stakeholders, providing progress reports, and ensuring alignment of expectations.

Do not hesitate to contact me via email (giselle.dentelo@volvo.com) or +55 41 997036644, should you have any further questions regarding Ms. Sueli Ishimatsu Sugiura's employment or qualifications.

Sincerely,

-----// signature //-----

Giselle Cristina Terçariol Dentelo RG: 5908565-4

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: April 16, 2026.

VOLVO

17 de Outubro de 2025

A quem possa interessar

Esta carta certifica que o Sra Sueli Ishimatsu Sugiura trabalha como Gerente Projetos em tempo integral na empresa Volvo do Brasil Veículos Ltda desde 14 de outubro de 2019 até o presente. Atualmente ela é minha subordinada direta, e nesta posição, ela demonstrou responsabilidade nas entregas, grande senso de ownership, foco em resultado e demonstra grande expertise em sua área de atuação. Suas atribuições, como Gerente de projetos, incluem:

- Realizar e apoiar nas fases iniciais dos projetos, como pré-estudos, o estabelecimento do gerenciamento dos stakeholders, planos de comunicação, auxiliar nas estimativas de custo e budgets iniciais para aprovação de iniciativas de projeto.
- Planejar, definir e gerenciar o escopo do projeto garantindo que o objetivos sejam claros e alcançáveis
- Elaborar cronogramas, estabelecer prazos e auxiliar na priorização das atividades junto ao time de execução.
- Coordenar equipes multidisciplinares, promovendo a comunicação e alinhamento de tarefas.
- Monitorar o progresso do projeto, identificar riscos, problemas e implementando ações corretivas quando necessário
- Gerenciar o orçamento, controlando custos e recursos para garantir a entrega dentro do planejado.
- Comunicar-se regularmente com os stakeholders, fornecendo relatórios de progresso, garantindo o alinhamento das expectativas.

Não hesite em entrar em contato comigo pelo e-mail (giselle.dentelo@volvo.com) ou +55 41 997036644, caso tenha mais dúvidas sobre o emprego ou as qualificações do Sra. Sueli Ishimatsu Sugiura.

Atenciosamente,

Giselle C. Terçariol Dentelo

Giselle Cristina Terçariol Dentelo RG: 5908565-4

Exhibit C.I - First Prong - Substancial Merit and National Importance

Ishimatsu Digital Solutions



2026 BUSINESS PLAN

Name: Sueli Ishimatsu Sugiura
Phone: +55 (41) 98802-6108
E-mail: suelishimatsu@gmail.com
Position: General Manager & Director of Technology Solutions

Prepared by:
Nextus Plan

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1.0 Executive Summary

Ishimatsu Digital Solutions will be established by Mrs. Sueli Ishimatsu Sugiura as an information-technology firm specializing in enterprise systems integration, multiregional IT project delivery, digital-product coordination, and technology-acquisition support. The company will be headquartered in Houston, Texas, and will serve organizations across the United States seeking to modernize legacy systems, improve cross-platform interoperability, and implement secure, efficient digital operations.

The firm will offer five core service lines:

1. **Enterprise Systems Integration & Modernization**
2. **Full-Cycle IT Project Management for Multiregional Deployments**
3. **Technology Acquisition, Vendor Evaluation & Implementation Planning**
4. **Digital Product Development Coordination**
5. **Process Mapping, Automation & Operational Efficiency Consulting**

These services respond to national needs for digital modernization, secure system integration, improved operational efficiency, and alignment with federal digital-transformation priorities.[1] By helping companies replace outdated tools, adopt cloud-ready architectures, implement integrated platforms, and standardize project-governance practices, Ishimatsu Digital Solutions will support productivity, reliability, and data security across U.S. industries.

Mrs. Sugiura is a senior technology professional with more than 20 years of experience leading complex IT projects in multinational environments. Her background includes managing enterprise-wide system implementations, coordinating distributed technical teams across multiple countries, and overseeing system integrations involving HR, finance, logistics, commercial operations, and connected-services platforms. She has delivered multiregional projects across Brazil, Argentina, Chile, and Peru, working closely with global teams in Sweden and India.

Her expertise includes project governance, risk management, stakeholder engagement, requirements analysis, systems migration, API-based integrations, and deployment of digital products used by large operational teams and end customers. She also brings hands-on experience in software-development processes, quality assurance, and early-stage technology incubation gained from her time in the Itaipu Technological Park.

This combined technical and managerial background positions her to support U.S. companies facing challenges related to legacy modernization, cross-department coordination, fragmented system architecture, low automation levels, and inefficient digital workflows.

[1] https://dam.defense.gov/Portals/47/Documents/IMT/OSD%20IT%20Digital%20Modernization%20Roadmap%20FY2026-FY2030.pdf?ver=kympKPK8wOh_WR05iRcZVA%3d%3d

National Importance / U.S. Needs (Rewritten Consistently)

The company's services support U.S. national priorities in digital modernization, secure information management, and technology-driven operational improvement. Public and private organizations increasingly rely on integrated systems to coordinate HR, finance, supply chain, customer operations, and compliance processes. However, many still operate with outdated platforms that lack automation, interoperability, and security.

Ishimatsu Digital Solutions addresses these needs by improving:

- system integration and data flow across critical business functions
- secure adoption of commercial off-the-shelf (COTS) systems
- modernization of legacy environments
- digital-product coordination and deployment
- operational efficiency and automation
- risk and change-management practices in large-scale technology programs

These contributions align with federal digital-transformation priorities, including:

- **U.S. Digital Modernization Strategy** – interoperability, automation, and efficient system adoption. [2]
- **CISA Cybersecurity Priorities** – improved governance and secure integration of enterprise systems. [3]
- **NIST Digital Engineering and System-Integration Standards** – structured implementation of multi-system environments.[4]
- **Federal IT Acquisition Reform Act (FITARA)** – improvement of technology procurement and project delivery.[5]

Through integrated IT solutions and structured digital-project deployment, the company contributes to increased efficiency, data security, and competitiveness, key priorities for U.S. organizations in a rapidly evolving digital economy.

1.1 Nature and Scope of the Business

Ishimatsu Digital Solutions, led by Mrs. Sueli Ishimatsu Sugiura, will operate in Houston, Texas, as an information-technology consulting firm specializing in system integration, digital modernization, enterprise technology implementation, and large-scale IT project coordination. The company will support U.S. organizations, including private enterprises, public-sector agencies, and technology-driven industries in improving operational efficiency, strengthening

[2] https://permitting.innovation.gov/CEQ_Permitting_Technology_Action_Plan.pdf
[3] https://www.whitehouse.gov/presidential-actions/2025/06/sustaining-select-efforts-to-strengthen-the-nations-cybersecurity-and-amending-executive-order-13694-and-executive-order-14144/
[4] https://www.nist.gov/systems-integration
[5] https://handbook.tts.gsa.gov/general-information-and-resources/tech-policies/fitara/

digital governance, and adopting secure, interoperable systems aligned with national modernization priorities.

With more than 20 years of experience delivering complex IT projects in multinational environments, Mrs. Sugiura brings a combined background in project management, system integration, digital-product coordination, and enterprise-software implementation. Her work across Latin America, including large-scale deliveries for Volvo Group, involved cross-border coordination, integration of HR, finance, logistics, and commercial systems, and management of global development teams. This experience positions Ishimatsu Digital Solutions to help U.S. organizations modernize fragmented environments, adopt cloud-ready platforms, and improve system reliability and compliance.

Core Service Offerings

1. **Enterprise Systems Integration & Modernization:** Ishimatsu Digital Solutions will support organizations in replacing or upgrading legacy systems through structured integration of HR, finance, logistics, and commercial platforms. The service includes API development, middleware coordination, cloud migration support, and process mapping to enhance system interoperability, scalability, and security.
2. **Full-Cycle IT Project Management for Multiregional Deployments:** The company will lead complex technology projects requiring coordination across departments, locations, vendors, and global teams. Services include governance structures, risk and change management, schedule and budget control, and standardized rollout procedures to improve reliability, quality, and regulatory compliance.
3. **Technology Acquisition, Vendor Evaluation & Implementation Planning:** The company will assist clients in selecting and adopting market-ready software solutions. Activities include requirements discovery, market scanning, vendor evaluation, ROI analysis, and implementation roadmaps. This helps organizations make informed decisions and implement technology efficiently and cost-effectively.
4. **Digital Product Development Coordination:** The firm will coordinate development of digital products and applications, managing requirements, user flows, integration with authentication systems, backend development support, and testing oversight. The service strengthens the delivery of secure, scalable digital services for internal operations and end users.
5. **Process Mapping, Automation & Operational Efficiency Consulting:** Ishimatsu Digital Solutions will map current workflows, identify automation opportunities, and design improved digital processes. The focus is on reducing operational bottlenecks, increasing productivity, improving data accuracy, and supporting scalable digital adoption across business units.

Through these services, Ishimatsu Digital Solutions will contribute to U.S. priorities in digital transformation, secure system integration, and modernization of enterprise operations. By

helping organizations adopt efficient, interoperable, and secure technology frameworks, the company will support national goals related to economic competitiveness, operational resilience, and technological advancement.

1.2 Mrs. Sueli Ishimatsu Sugiura's Expertise

Mrs. Sueli Ishimatsu Sugiura is a Certified Project Management Professional (PMP®) with more than 20 years of experience leading information-technology projects for medium and large multinational organizations. Her professional background is centered on enterprise systems implementation, systems integration, digital product coordination, and structured IT project governance across industries such as automotive, services, public administration, and human resources.

Throughout her career, Mrs. Sugiura has worked in complex, multi-stakeholder environments, coordinating multidisciplinary teams and supporting technology initiatives that required high levels of compliance, scalability, and operational reliability.

Professional Experience

October 2019 – Present | Volvo do Brasil (Curitiba, Brazil) - *Senior Project Manager*

In her current role at Volvo do Brasil, Mrs. Sugiura leads complex IT projects across multiple business areas, including Commercial Solutions, Human Resources, Manufacturing, Logistics, and Finance. Her responsibilities include managing projects that involve several companies within the Volvo Group and multiple Latin American markets, coordinating geographically distributed teams, overseeing enterprise system implementations, and ensuring structured stakeholder communication, risk management, and delivery governance.

May 2018 – October 2019 | Meta Serviços em Informática S/A (Curitiba, Brazil) - *Senior Project Manager*

At Meta Serviços em Informática, a strategic IT services provider to Volvo do Brasil, Mrs. Sugiura acted as senior project manager for critical corporate initiatives. She led projects related to financial systems compliance and regulatory adjustments and managed the selection and implementation of a new corporate travel system for the Human Resources department. Her role included vendor evaluation, coordination with procurement teams, integration planning, training programs, and collaboration among multiple Volvo Group entities and external suppliers.

March 2011 – March 2018 | Employer Tecnologia Ltda (Colombo, Brazil) - *Project Manager / Product Manager*

At Employer Tecnologia Ltda, Mrs. Sugiura managed the development and implementation of a portfolio of Human Resources systems, including payroll solutions, employee digital portals, and workforce-management platforms. She coordinated requirements gathering, system

prioritization, development cycles, and rollout activities, while also supporting client adoption and continuous improvement of enterprise HR solutions.

October 2008 – February 2011 | Sofhar (Curitiba, Brazil) - *Project Manager*

While working at Sofhar, Mrs. Sugiura managed IT projects for government clients such as Itaipu Binacional and the Municipality of Curitiba, as well as private-sector organizations. Projects were executed under fixed-scope public tender contracts, requiring strict control of scope, cost, schedule, risk management, and change control. She also contributed to the company's internal implementation of CMMI Level 3, supporting process definition and quality-improvement initiatives.

May 2005 – January 2009 | Logic Tecnologia da Informação (Foz do Iguaçu, Brazil) - *Director / Partner*

Mrs. Sugiura co-founded and managed Logic Tecnologia da Informação, a technology company established within the Itaipu Technological Park (PTI). In this role, she led software development and project execution for public tenders issued by Itaipu Binacional and coordinated product development for regional private clients, combining technical leadership, project management, and client-facing responsibilities.

May 2004 – April 2005 | ITAI – Instituto de Tecnologia em Automação e Informática (Foz do Iguaçu, Brazil) - *Software Quality Assurance Analyst*

Earlier in her career, Mrs. Sugiura worked in Software Quality Assurance at ITAI, where she ensured compliance with defined software development standards. She reviewed planning, development, testing, and delivery processes, identified deviations, and supported continuous process-improvement initiatives.

Academic and Teaching Experience

Mrs. Sugiura also has extensive experience as a university professor, which strengthened her skills in documentation, structured communication, and knowledge transfer.

October 2004 – July 2008 | UDC – União Dinâmica de Faculdades Cataratas (Foz do Iguaçu, Brazil)

She taught courses in Algorithms and Programming, Applied Informatics III and IV, and Special Topics, and supervised ten undergraduate final projects (TCCs).

July 2003 – January 2005 | UNIOESTE – Universidade Estadual do Oeste do Paraná (Foz do Iguaçu, Brazil)

She taught Computer Science courses, including Databases, Computing I, and Computing II, as well as Basic Informatics and Data Processing for Administration and Accounting programs, supervising seven undergraduate final projects.

March 2004 – February 2005 | FAAFI – Faculdades Anglo Americano de Foz do Iguaçu

She taught Basic Informatics in the Business Administration program.

Education

Mrs. Sugiura holds a **Bachelor of Computer Science** from UNIOESTE – Universidade Estadual do Oeste do Paraná, with her diploma issued in April 2003.

She also completed a **Postgraduate Specialization in Object-Oriented System Project and Development** at Universidade Tecnológica Federal do Paraná (UTFPR), with her diploma issued in March 2006.

Courses, Certifications, and Professional Development

Mrs. Sugiura has continuously invested in professional development, including advanced training in agile methodologies, artificial intelligence, user experience, and risk management. Her certifications include PMP®, SAFe Agilist, Scrum Master, Scrum Product Owner, Enterprise Design Thinking Practitioner (IBM), and Sun Certified Programmer (Java).

Publications, Volunteer Activities, and Languages

Throughout her career, Mrs. Sugiura has participated in professional knowledge-sharing initiatives related to information systems and digital transformation, as well as volunteer activities through community organizations in Brazil. She is a native Portuguese speaker, fluent in English, and has intermediate proficiency in Italian.

Technical Skills and Tools

Mrs. Sugiura possesses strong technical capabilities that support her leadership in enterprise technology and digital-transformation initiatives. Her skill set includes:

- Project and collaboration platforms (Jira, Confluence, Azure DevOps, Trello, SharePoint, Microsoft Project)
- Enterprise productivity tools (Microsoft 365 suite)
- Design and prototyping tools (Figma)
- Testing and quality-management tools (ALM, Jira XRay, Azure Test Plans)
- Basic knowledge of Power Apps, Power BI, and Sanity.io
- Intermediate proficiency in programming languages including C, C++, PHP, Java, .NET, and Python

These competencies allow her to effectively bridge technical execution and strategic oversight in complex IT environments.

2.0 The Company

Ishimatsu Digital Solutions will adopt a phased growth model, beginning with a lean operational structure in Year 1 and expanding progressively to a fully developed multidisciplinary team by Year 5, in line with revenue growth, client acquisition, and service demand.

Year 1 – Initial Operational Structure

During its first year of operations, Ishimatsu Digital Solutions will focus on core service delivery, project execution, and market entry. The initial structure is intentionally streamlined to ensure cost control, operational efficiency, and direct involvement of senior leadership in all client engagements.

- **1 General Manager & Director of Technology Solutions – Mrs. Sueli Ishimatsu Sugiura:** Responsible for overall operations, technology strategy, service delivery, project oversight, and client relationships. Mrs. Sugiura will personally lead system-integration initiatives, project governance activities, and business development efforts.
- **1 Systems Integration Engineer:** Supports enterprise systems integration, API development, middleware configuration, and cloud-migration activities, ensuring interoperability and technical reliability.
- **1 Project Manager:** Coordinates project schedules, deliverables, documentation, and stakeholder communication, supporting structured execution and governance.
- **1 Sales Representative:** Focuses on client acquisition, outreach, and relationship development, supporting early revenue generation and market positioning.

This lean structure allows the company to deliver high-value consulting services while maintaining flexibility and financial discipline during the initial phase.

Year 5 – Expanded Operational Structure

As operations scale and demand increases, Ishimatsu Digital Solutions will expand its workforce to support larger, multiregional, and more complex engagements. By Year 5, the company will operate with the following structure:

- **1 General Manager & Director of Technology Solutions – Mrs. Sueli Ishimatsu Sugiura**
- **1 Systems Integration Engineer**
- **2 IT Project Managers**
- **1 Software Developer**
- **1 UI/UX Designer**
- **2 Automation & Process Optimization Specialists**

- **2 Technical Support & Implementation Specialists**
- **2 Digital Transformation Consultants**
- **2 Project Managers**
- **1 Marketing and Communications Specialist**
- **3 Sales Representatives**
- **1 Administrative Manager**
- **1 Customer Service Representative**

This expanded structure enables Ishimatsu Digital Solutions to support enterprise-scale digital modernization projects, multiregional deployments, and a broader client base across public and private sectors.

Strategic Workforce Rationale

The phased workforce expansion reflects a realistic and execution-driven growth strategy, ensuring that staffing levels align with revenue, service demand, and project complexity. This approach strengthens financial sustainability while enabling the company to scale its contribution to U.S. digital modernization, systems integration, productivity, and technological competitiveness.

2.1 Company's Targets

Ishimatsu Digital Solutions, headquartered in Houston, Texas, will focus on delivering enterprise systems integration, digital modernization, IT project governance, technology acquisition support, and operational-efficiency consulting. The company aims to help U.S. organizations transition from fragmented legacy environments to modern, secure, and interoperable digital systems. Its mission is to provide practical, scalable technology solutions that support efficiency, regulatory alignment, and long-term operational resilience across both public- and private-sector entities.

Primary Market Focus

1. Public Agencies and Government-Operated Programs

Federal, state, and municipal agencies increasingly depend on integrated digital systems to manage operations, service delivery, compliance, and data governance. Many still operate outdated or disconnected platforms that limit transparency and efficiency.

Ishimatsu Digital Solutions will support these organizations by:

- integrating HR, finance, logistics, and administrative systems
- modernizing outdated legacy environments
- implementing project-governance frameworks for large technology programs
- supporting technology acquisition and vendor-evaluation processes

These services align with federal digital-modernization priorities and help agencies improve reliability, accountability, and cybersecurity while meeting national standards for digital transformation.

2. Small and Medium-Sized Enterprises (SMEs)

SMEs often lack internal capacity to evaluate, implement, or integrate new systems, resulting in slow adoption of digital tools and operational inefficiencies.

The company will assist SMEs by:

- replacing legacy tools with modern, cloud-ready platforms
- automating workflows and improving process efficiency
- coordinating development of internal digital products
- supporting cost-effective technology-acquisition decisions

This support helps SMEs enhance productivity, reduce manual operations, and adopt scalable systems that strengthen their competitive position.

Secondary Market Focus

3. Large Enterprises and Multinational Operations

Organizations operating across multiple states or countries require standardized systems that enable coordinated operations, secure data flow, and compliance across regions.

Ishimatsu Digital Solutions will assist these companies by:

- harmonizing enterprise systems across subsidiaries
- coordinating multiregional project deployments
- supporting integrations between HR, finance, logistics, and commercial platforms
- enabling consistent governance and data-management standards

These services allow large enterprises to reduce fragmentation, improve operational continuity, and strengthen performance across global teams.

4. Technology Developers and SaaS Providers

Software developers and digital-product companies often need structured project governance, integration support, and improved development workflows.

The company will provide:

- digital-product coordination
- API and backend-integration support
- requirements discovery and UX collaboration
- implementation planning and testing oversight

These services help technology firms deliver scalable products, reduce delivery risks, and maintain security and reliability as they grow.

Long-Term Strategy and Vision

Ishimatsu Digital Solutions aims to become a recognized provider of digital-modernization services and enterprise-systems integration across the United States. The company's long-term vision includes:

- building partnerships with public agencies and private organizations seeking modernization
- developing standardized frameworks that simplify system integration and project governance
- expanding service capabilities to support advanced automation and enterprise-level integrations
- contributing to the development of a skilled workforce in project management, digital transformation, and systems-integration fields

Through these goals, the company intends to support nationwide efforts to improve digital operations, enhance cybersecurity practices, reduce legacy-system dependency, and expand access to modern, efficient technology environments.

By helping organizations adopt secure, interoperable, and reliable digital systems, Ishimatsu Digital Solutions will strengthen operational performance and contribute to U.S. economic competitiveness in an increasingly technology-driven landscape.

2.2 Need for the Company's Services

Digital modernization has become a structural requirement for both public- and private-sector organizations in the United States. As agencies and enterprises face increasing demands for secure, efficient, and interoperable technology environments, many continue to rely on outdated systems, fragmented workflows, and manual processes that limit productivity and create operational risks. Ishimatsu Digital Solutions addresses this gap by providing structured, scalable, and execution-focused services in systems integration, project governance, technology evaluation, digital-product coordination, and process optimization.

1. Fragmented Legacy Systems and Limited Interoperability: Many U.S. organizations continue to operate isolated systems that cannot exchange data effectively, resulting in duplicated work, inconsistent reporting, inefficient workflows, and higher operational costs.

2. Increased Demand for Structured Project Governance: Complex technology initiatives frequently lack proper planning, risk assessment, stakeholder alignment, and performance monitoring, leading to delays, cost overruns, and failed implementations.

3. Challenges in Selecting and Implementing New Technologies: Organizations often face difficulties in evaluating platforms, selecting vendors, and planning system integrations due to limited internal technical expertise, increasing the risk of poor technology decisions.

4. Difficulty Developing and Coordinating Digital Products: The growing need for internal platforms, customer-facing applications, and workflow-management systems has exceeded the coordination capacity of many organizations, particularly when multiple teams and technologies are involved.

5. Operational Inefficiencies and Outdated Workflows: Manual processes, disconnected tools, and non-standardized workflows continue to reduce productivity and hinder scalability across both public institutions and private enterprises.

Meeting the National Demand for Digital Modernization

To address these challenges, Ishimatsu Digital Solutions provides integrated technology frameworks that connect enterprise systems, establish structured governance for complex IT projects, support informed technology acquisition, coordinate digital-product development, and streamline operational processes through automation. By enabling organizations to transition from fragmented and outdated environments to secure, efficient, and scalable digital operations, the company supports nationwide efforts to improve productivity, reduce operational risk, and strengthen data-driven decision-making across public agencies, SMEs, and large enterprises in the United States.

2.3 Company's Expansion

Ishimatsu Digital Solutions is strategically positioned for sustainable growth as a specialized technology-integration and digital-modernization firm based in Houston, Texas. The company's expansion strategy focuses on scaling its consulting, systems-integration, and project-governance services to meet the increasing national demand for modernization across public agencies, mid-sized enterprises, and organizations operating in multiregional environments. Houston's strong technology sector, diverse industry base, and access to a skilled professional workforce provide an ideal foundation for the company's long-term development.

1. Service Expansion:

As market needs evolve, Ishimatsu Digital Solutions will incorporate complementary services such as change-management programs, software-quality governance, enterprise documentation frameworks, and technology-adoption support. These additions will allow the company to meet the growing demand for structured modernization across both public and private sectors.

2. Geographic Expansion:

After establishing a strong operational base in Houston, the company plans to expand into other major Texas markets, such as Austin and Dallas, where demand for modernization and digital-integration services continues to grow. Subsequent phases will include expanding into key states such as Florida, California, and New York, which host large concentrations of public

agencies, enterprises, and corporate headquarters with strong needs for technology-governance and modernization support.

Long-term plans include forming cross-border partnerships in Latin America and Europe, particularly in regions where multinational companies require support in harmonizing technology systems across global subsidiaries.

3. Team Growth:

As demand increases, additional staff in business development, marketing, and training will ensure strong client engagement, operational efficiency, and continuous delivery of high-quality services.

4. Strategic Partnerships

Ishimatsu Digital Solutions will pursue strategic collaborations with:

- technology vendors and software providers
- project-management and IT-governance organizations
- universities and training institutions
- professional associations in IT and engineering

These partnerships will enhance access to technical resources, support workforce development, and ensure the company remains aligned with evolving national standards in digital transformation, project governance, and systems modernization.

5. Investment in Innovation

The company will allocate part of its annual budget to ongoing research, skills development, and internal capability building. These investments will focus on improving integration methodologies, refining project-governance frameworks, adopting emerging best practices in digital product development, and enhancing internal automation tools. This commitment to innovation will help maintain competitive advantage and ensure long-term relevance in the rapidly evolving technology-consulting landscape.

Through this structured expansion plan, Ishimatsu Digital Solutions aims to become a nationally recognized provider of enterprise-integration, digital-modernization, and project-governance services. Supported by Mrs. Sueli Ishimatsu Sugiura's extensive experience and multidisciplinary technical background, the company is well positioned to deliver high-impact solutions that improve operational performance, strengthen organizational efficiency, and support sustainable growth for clients throughout the United States.

2.4 Company's Economic Benefits

Ishimatsu Digital Solutions is on track for significant economic growth over the next five years. The company's financial forecasts showcase robust growth across key financial metrics, reflecting a solid business model and strong market potential.

In the initial year, Ishimatsu Digital Solutions is expected to generate $505,000 in sales, which is projected to grow to $3,140,290 by the fifth year. This consistent increase highlights the company's expanding market reach and operational scaling. Gross margins are set to follow a similar upward trajectory, starting at $404,360 in the first year and increasing to $2,668,165 by the end of year five, indicating efficient cost management and profitability.

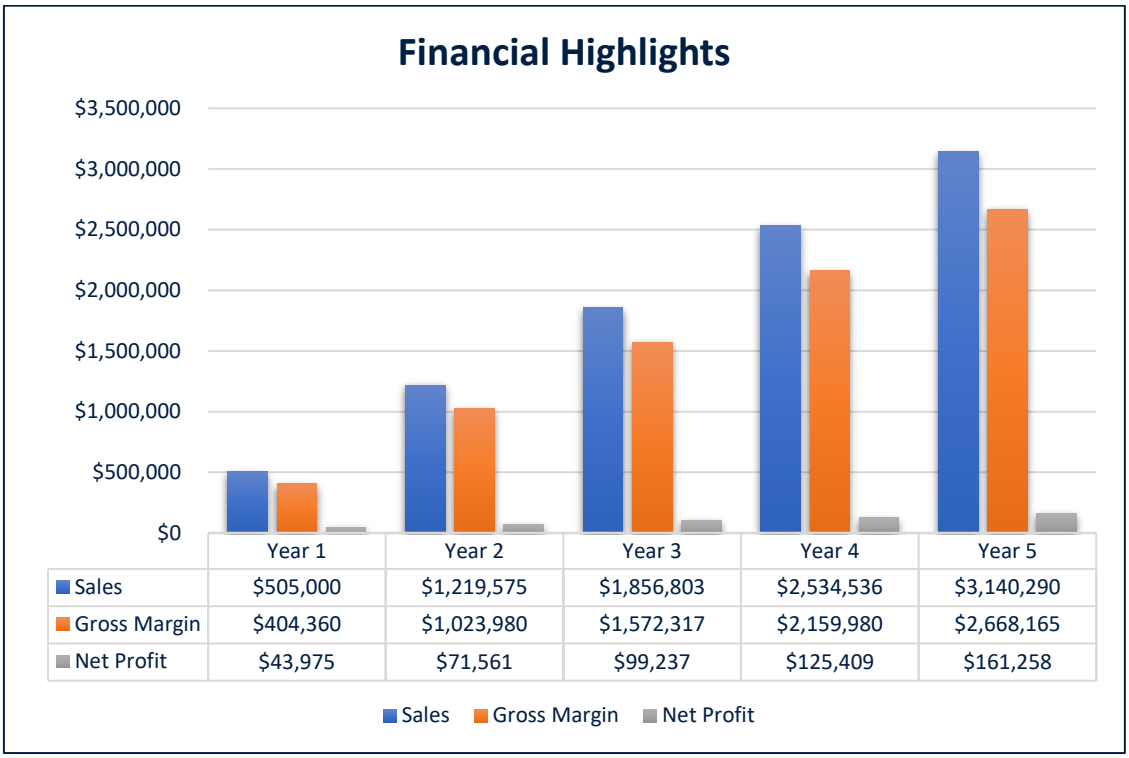
Net profit is also expected to see substantial growth, beginning at $43,975 and rising to $161,258 by the fifth year, underscoring the company's ability to enhance its financial stability and reinvestment potential.

The projected tax contributions further emphasize the economic impact of Ishimatsu Digital Solutions . The total tax contributions, including federal and state taxes along with payroll taxes, are expected to start at $29,960 in the first year, escalating to $229,642 by year five, cumulatively reaching approximately $850,208 over the five years. These figures demonstrate Ishimatsu Digital Solutions' role in supporting fiscal resources critical for community and national services.

Beyond direct financial metrics, Ishimatsu Digital Solutions aims to boost the economic vitality of its clientele through specialized services that enhance business processes, IT infrastructure, and strategic planning. This commitment is expected to not only elevate client businesses but also contribute broadly to economic dynamism in their respective sectors.

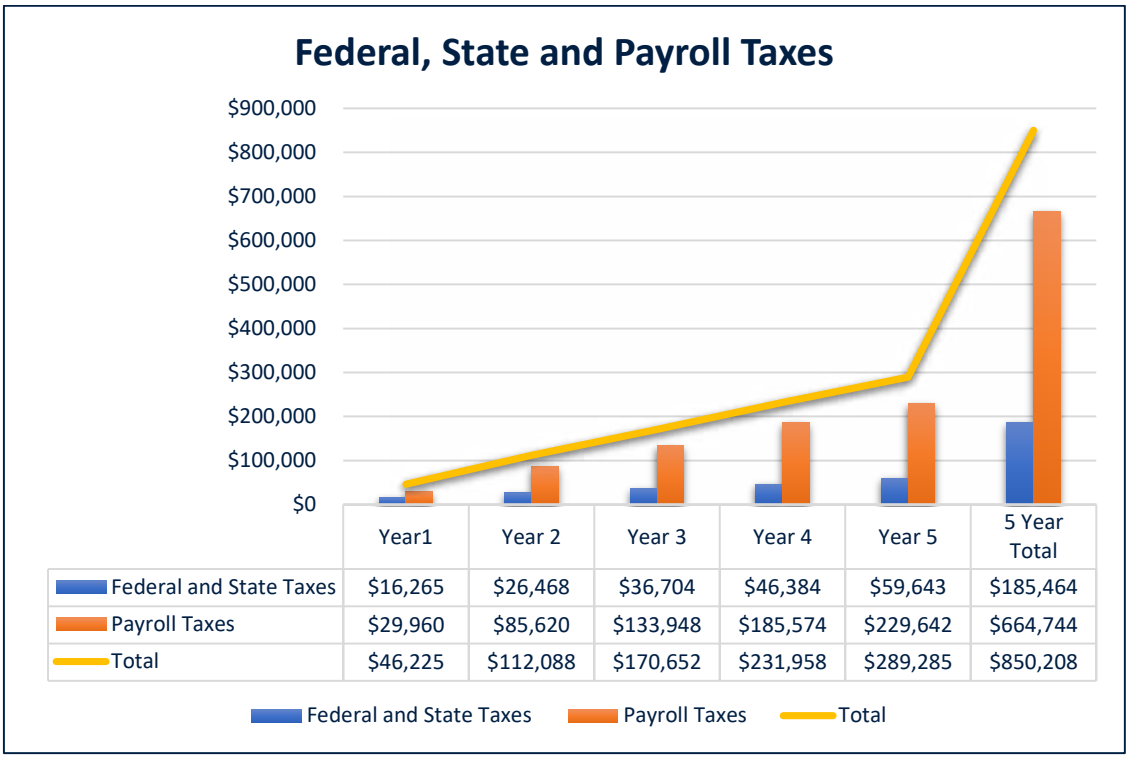
As Ishimatsu Digital Solutions continues to expand, its economic influence is poised to grow, solidifying its position as a key player in the IT and business consulting sector and marking it as a significant contributor to broader economic development. Under Mrs. Sugiura's forward-thinking leadership, Ishimatsu Digital Solutions is well-equipped for sustained success and innovation in the competitive landscape of IT consulting.

2.4.1 Financial Highlights Chart



	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	$505,000	$1,219,575	$1,856,803	$2,534,536	$3,140,290
Gross Margin	$404,360	$1,023,980	$1,572,317	$2,159,980	$2,668,165
Net Profit	$43,975	$71,561	$99,237	$125,409	$161,258

2.4.2 Federal, State and Payroll Taxes Chart



	Year1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Federal and State Taxes	$16,265	$26,468	$36,704	$46,384	$59,643	$185,464
Payroll Taxes	$29,960	$85,620	$133,948	$185,574	$229,642	$664,744
Total	$46,225	$112,088	$170,652	$231,958	$289,285	$850,208

2.5 Summary of Investment

Ishimatsu Digital Solutions has developed a comprehensive investment plan, committing a total of $30,000 to cover both startup expenses and assets essential for the successful launch and sustained growth in the IT consulting sector. While the company's physical location is yet to be established, the detailed financial plan ensures that all necessary resources are in place to support the company's operations from the outset.

The startup expenses are carefully budgeted at $18,000, covering critical areas that are vital for the company's operations and growth. The allocation includes $1,500 for legal fees to ensure compliance with all regulatory requirements, $500 for insurance to manage potential risks, and $5,000 dedicated to marketing efforts to build brand awareness and attract new clients. Additionally, $3,600 is allocated for rent and deposit, $2,000 for website design to establish a strong online presence, $2,500 for the purchase of computers, phones, and tablets essential for operational efficiency, $1,400 for office furniture, and $1,500 for stationery and office supplies to support daily business activities.

In addition to these startup expenses, Ishimatsu Digital Solutions has allocated $12,000 in cash reserves as startup assets. This financial buffer is crucial for ensuring the company's stability during its initial operations and provides a safety net to manage day-to-day expenses and any unforeseen challenges that may arise as the company grows.

The total investment of $30,000 reflects Mrs. Sueli Ishimatsu Sugiura's commitment to ensuring Ishimatsu Digital Solutions' successful entry into the competitive IT consulting market. Her strategic approach to financial planning and resource allocation establishes a solid foundation for the company's future development, positioning it to deliver high-quality IT consulting services and achieve sustained growth. With this well-structured investment plan, Ishimatsu Digital Solutions is poised to make a significant impact on the industry and secure a strong position in the market.

2.5.1 Startup Requirements Table

Startup	
Requirements	
Startup Expenses	
Legal	$1,500
Insurance	$500
Marketing	$5,000
Rent/Deposit	$3,600
Website design	$2,000
Computers/Phones/Tablets	$2,500
Office furniture	$1,400
Stationery	$1,500
Total Startup Expenses	$18,000
Startup Assets	
Cash Required	$12,000
Startup Inventory	$0
Other Current Assets	$0
Long-term Assets	$0
Total Assets	$12,000
Total Requirements	**$30,000**

3.0 Company's Services

Ishimatsu Digital Solutions will provide technology-integration and project-governance services designed to help U.S. organizations modernize operations, replace outdated systems, and adopt secure and efficient digital frameworks. The company's services address common challenges faced by public agencies, SMEs, and large enterprises, including fragmented systems, lack of interoperability, inefficient processes, and limited internal technical capacity.

The company will focus on five core service lines:

1. Enterprise Systems Integration & Modernization

Ishimatsu Digital Solutions will support organizations in upgrading legacy platforms, eliminating system fragmentation, and integrating essential business applications.

Key activities include:

- Integration of internal and external systems through APIs and standardized data flows
- Migration from outdated applications to modern, scalable platforms
- Implementation of governance processes for change control, releases, and testing
- Evaluation of existing system architecture and identification of modernization requirements

This service helps clients reduce operational bottlenecks, improve data consistency, and maintain long-term system reliability.

2. Full-Cycle IT Project Management for Multiregional Deployments

The company will deliver structured project-management frameworks for complex, multi-market implementations.

Activities include:

- Project planning, risk management, and timeline structuring
- Coordination of multidisciplinary and geographically distributed teams
- Vendor management, stakeholder communication, and executive reporting
- Compliance assurance with internal policies and operational requirements

This service is essential for organizations that need consistent and predictable delivery across regional or multinational operations.

3. Technology Acquisition, Vendor Evaluation & Implementation Planning

Organizations often face challenges in identifying the right software solutions or selecting reliable service providers. Ishimatsu Digital Solutions will support clients throughout the entire acquisition cycle.

Key activities include:

- Requirements gathering and technical specifications
- Market research and evaluation of available tools and platforms
- Support in vendor selection, negotiation, and contracting
- Implementation roadmaps, migration plans, and operational-readiness assessments

This service helps organizations reduce risks, avoid misaligned investments, and adopt technology that meets current and future operational needs.

4. Digital Product Development Coordination

For clients developing new software or modernizing existing applications, Ishimatsu Digital Solutions will coordinate end-to-end product development.

Core activities include:

- Requirements analysis and alignment with user needs
- Coordination between development teams, QA teams, and business stakeholders
- Oversight of testing processes, issue tracking, and release management
- Ensuring usability, maintainability, and adherence to organizational standards

This service is particularly valuable for companies building customer-facing tools, internal applications, or digital service platforms.

5. Process Mapping, Automation & Operational Efficiency Consulting

Many organizations struggle with manual workflows, inefficient processes, and inconsistent documentation.
Through this service, the company will:

- Map current processes and identify inefficiencies
- Recommend automation opportunities and digital improvements
- Develop standardized workflows and documentation structures
- Support training and adoption of new operational practices

These activities improve productivity, reduce human error, and help organizations scale operations with efficiency and quality.

Together, these services allow Ishimatsu Digital Solutions to deliver complete modernization frameworks, supporting organizations as they transition from outdated, fragmented systems to cohesive, reliable, and efficient digital environments.

4.0 Industry Overview

Ishimatsu Digital Solutions will operate at the intersection of several dynamic and rapidly evolving industries. The company's diverse service offerings place it within the ambit of IT Consulting and Management Consulting. Below is an overview of these industries, highlighting the trends, challenges, and opportunities that define the landscape in which Ishimatsu Digital Solutions will operate:

1. IT Consulting (Industry Code: 54151a): The IT Consulting industry is characterized by its focus on helping businesses implement and manage IT infrastructure, network systems, and cybersecurity measures. This industry has seen robust growth, driven by the increasing reliance of businesses on technology and the need for digital transformation. The rise of cloud computing, big data analytics, and cybersecurity concerns are key trends shaping this industry. Companies in this sector are expected to provide cutting-edge technological solutions and comprehensive IT strategies to help clients navigate the complexities of the digital age.

Challenges: Rapid technological changes require constant adaptation and investment in new skills and technologies. Cybersecurity threats are evolving, necessitating sophisticated defense mechanisms.

Opportunities: The push towards digital transformation across industries presents vast opportunities for IT consulting firms. There's a growing demand for cloud services, data analytics, and cybersecurity solutions.

2. Management Consulting (Industry Code: 54161): Management Consulting firms offer strategic advice to help businesses improve their performance through the analysis of existing organizational problems and the development of plans for improvement. This industry benefits

from a focus on operational efficiency, organizational structure, and strategic planning. The trend towards data-driven decision-making and the need for agility in a globalized market are significant drivers.

Challenges: The industry is highly competitive, with a constant need to offer innovative solutions. The ability to attract and retain top talent is also crucial.

Opportunities: There's a growing need for expertise in navigating change management, particularly in sectors undergoing digital transformation. Sustainability and corporate social responsibility are also areas of growing interest.

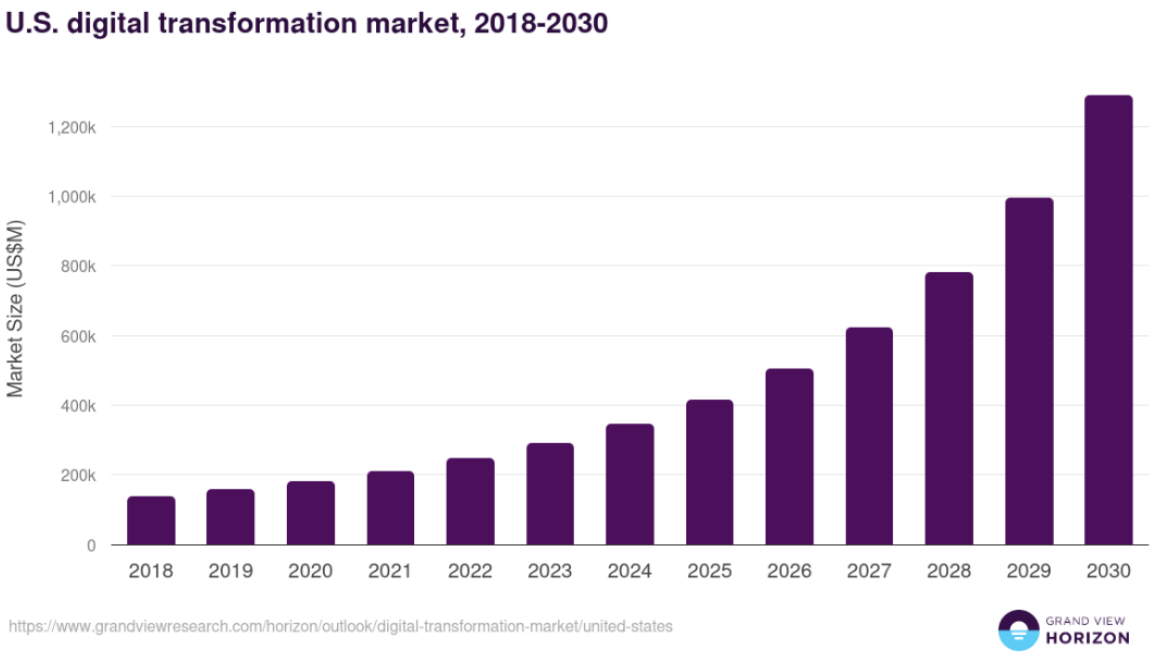
Ishimatsu Digital Solutions will operate in industries that are at the forefront of technological and organizational innovation. The company's success hinges on its ability to leverage the opportunities presented by digital transformation, the growing emphasis on cybersecurity, the recognition of the importance of strategic management, and the continuous need for professional development. As these industries continue to evolve, Ishimatsu Digital Solutions is well-positioned to adapt, innovate, and lead in providing solutions that meet the complex demands of modern businesses.

4.1 Industry Analysis

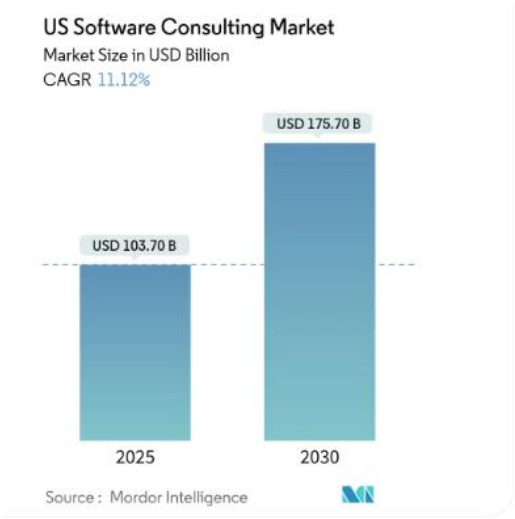
The U.S. IT and consulting services market is substantial and continues to grow as organizations accelerate digital transformation and modernize legacy systems. In 2024, the U.S. IT consulting industry accounted for approximately $745.6 billion in revenue, and is projected to increase to around $759.6 billion in 2025, demonstrating continued expansion driven by demand for system upgrades and integration services.[6]

Beyond traditional IT consulting, digital transformation initiatives are a major growth driver across sectors. The U.S. digital transformation market generated an estimated $345.5 billion in revenue in 2024 and is expected to exceed $1.28 trillion by 2030, with a compound annual growth rate (CAGR) of about 25.4% from 2025 to 2030. Growth is driven by investments in services, analytics, automation, and modernization projects. [7]

[6] https://my.ibisworld.com/us/en/industry/54151/performance
[7] https://www.grandviewresearch.com/horizon/outlook/digital-transformation-market/united-states



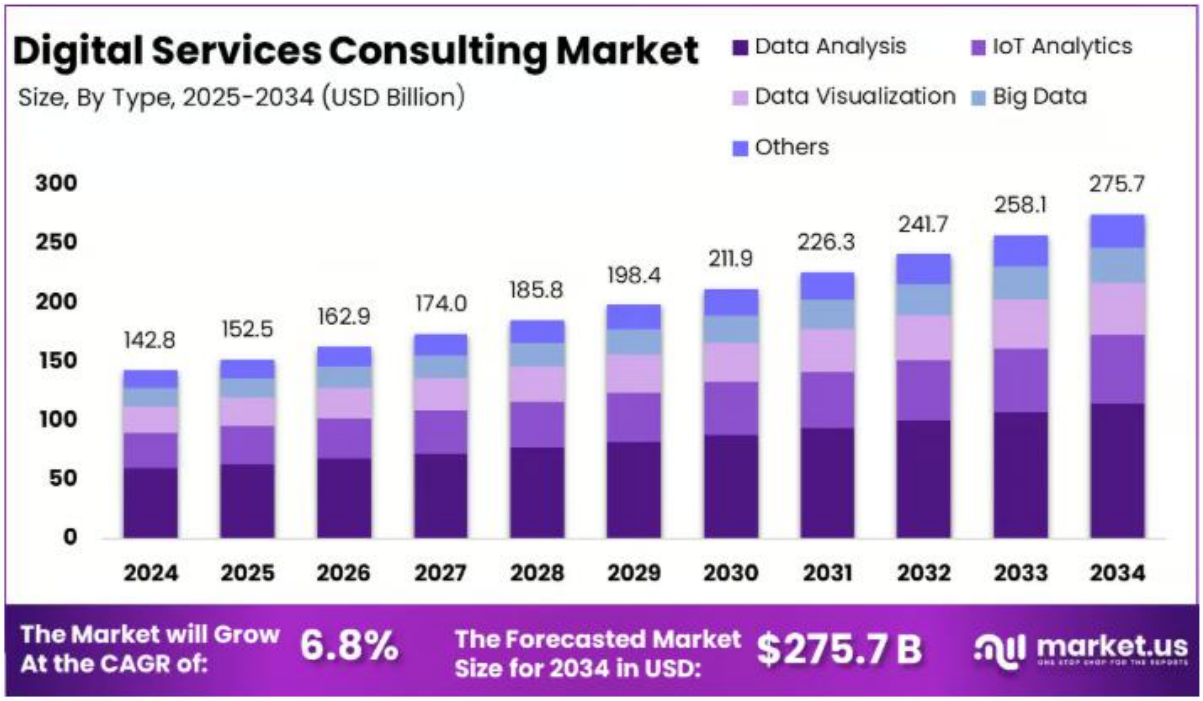
In addition, specialized U.S. markets such as software consulting are also expanding rapidly. Estimates indicate the U.S. software consulting market could reach approximately $175.7 billion by 2030, expanding at an 11% CAGR between 2025 and 2030, with demand focused on modernization, custom development, and enterprise integration.[8]





[8] https://www.mordorintelligence.com/industry-reports/united-states-software-consulting-market

The broader digital services consulting market, encompassing IT, process advisory, and digital strategy, is likewise anticipated to grow, with North America capturing a dominant share and projected to reach significant valuations as companies invest in cloud adoption, analytics, and operational transformation.[9]



This growth reflects a structural shift in how U.S. organizations operate. Demand for consulting and integration services is driven by the need to replace legacy environments, implement secure and interoperable systems, strengthen governance frameworks, and ensure compliance with evolving operational and regulatory requirements. These trends have accelerated across industries such as healthcare, finance, manufacturing, logistics, and public services, where digital modernization is increasingly central to competitiveness and operational resilience.

Overall, the size and projected growth of the IT consulting and digital transformation market in the United States indicate a strong and sustained demand for high-touch, specialized consulting services that help organizations implement, integrate, and govern complex technology initiatives.

4.1.1 Products and Services

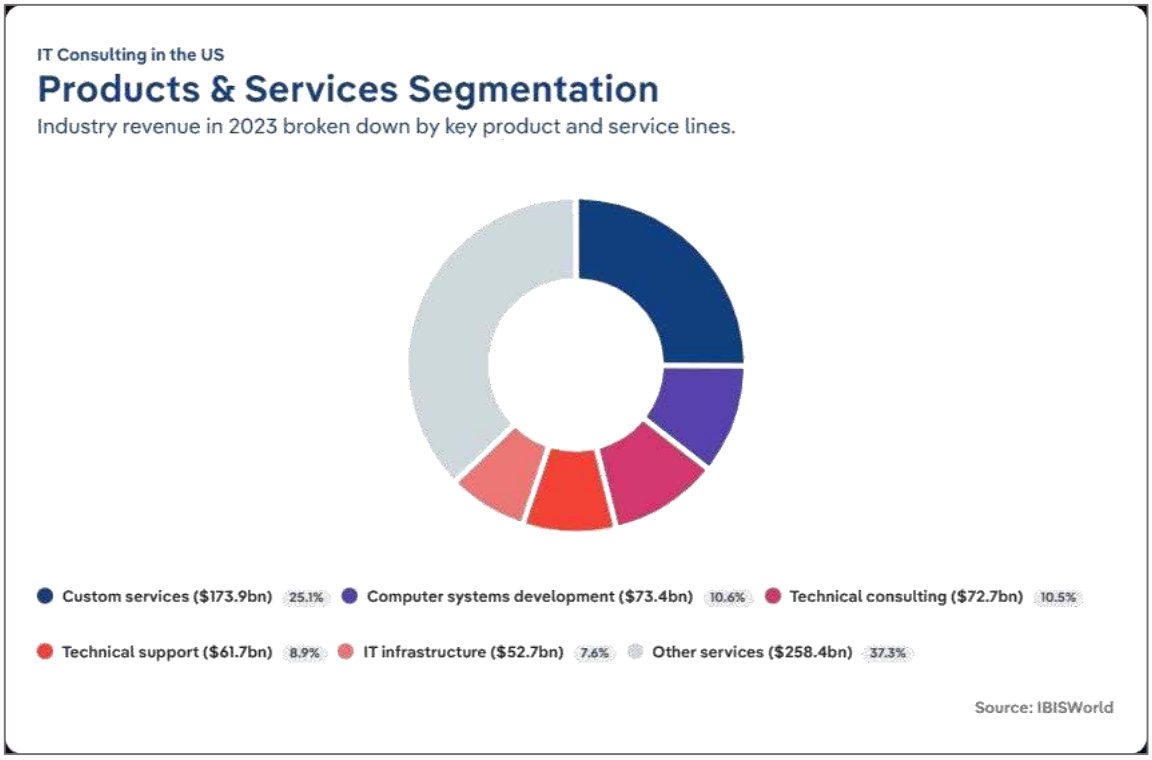
IT Consulting

The U.S. IT consulting market is primarily driven by services related to systems integration, custom application development, cloud migration, and enterprise modernization. According to IBISWorld and industry benchmarks:

[9] https://market.us/report/digital-services-consulting-market/

- **Custom application development and systems integration** represent the largest revenue segment, driven by organizations replacing legacy systems and integrating cloud-based platforms.
- **SaaS-related consulting and implementation services** continue to grow due to subscription-based enterprise software adoption, providing predictable and recurring demand.
- **IT infrastructure and network modernization** remains a critical segment, particularly for cybersecurity, data availability, and operational resilience.
- **Computer systems design and development** has expanded as organizations seek scalable, interoperable, and user-centric platforms.
- **Technical support services** remain stable but show slower growth as systems become more user-friendly and automated.

These segments directly align with national priorities related to digital modernization, infrastructure resilience, cybersecurity, and operational efficiency across both public and private sectors.[10]



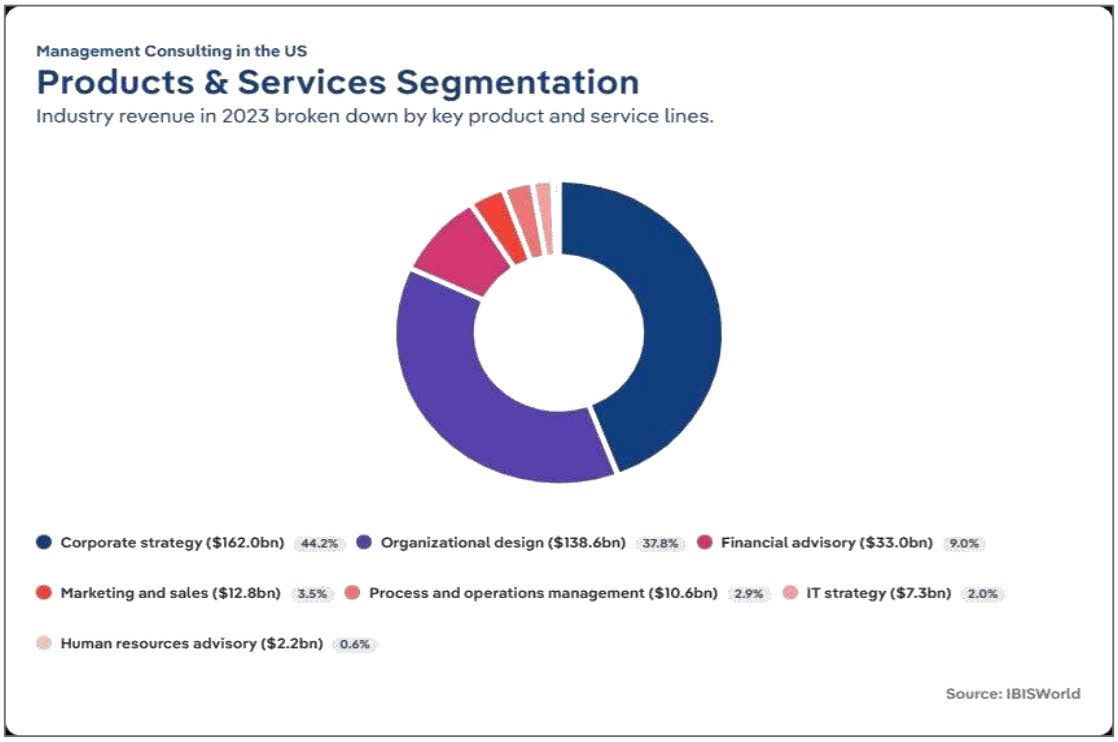
[10] https://my.ibisworld.com/us/en/industry/54151/products-and-markets

Management Consulting

Within management consulting, demand is concentrated on execution-oriented services that support technology-driven transformation, rather than purely advisory functions:

- **Corporate strategy and operational advisory** account for the largest share of consulting revenues, particularly when tied to digital transformation initiatives.
- **Organizational design and process optimization** represent a significant segment, driven by the need to streamline workflows and reduce operational costs.
- **Operations management and IT-aligned consulting** continue to grow as organizations integrate technology into core business functions.
- **Data-driven advisory services**, supported by analytics and automation tools, are increasingly used to guide decision-making and performance monitoring.

Innovation in this segment is focused on applied use of AI, automation, and analytics to improve execution quality, governance, and measurable outcomes, rather than experimental or theoretical consulting.[11]



[11] https://my.ibisworld.com/us/en/industry/54161/products-and-markets

4.2 Major Market Segmentation

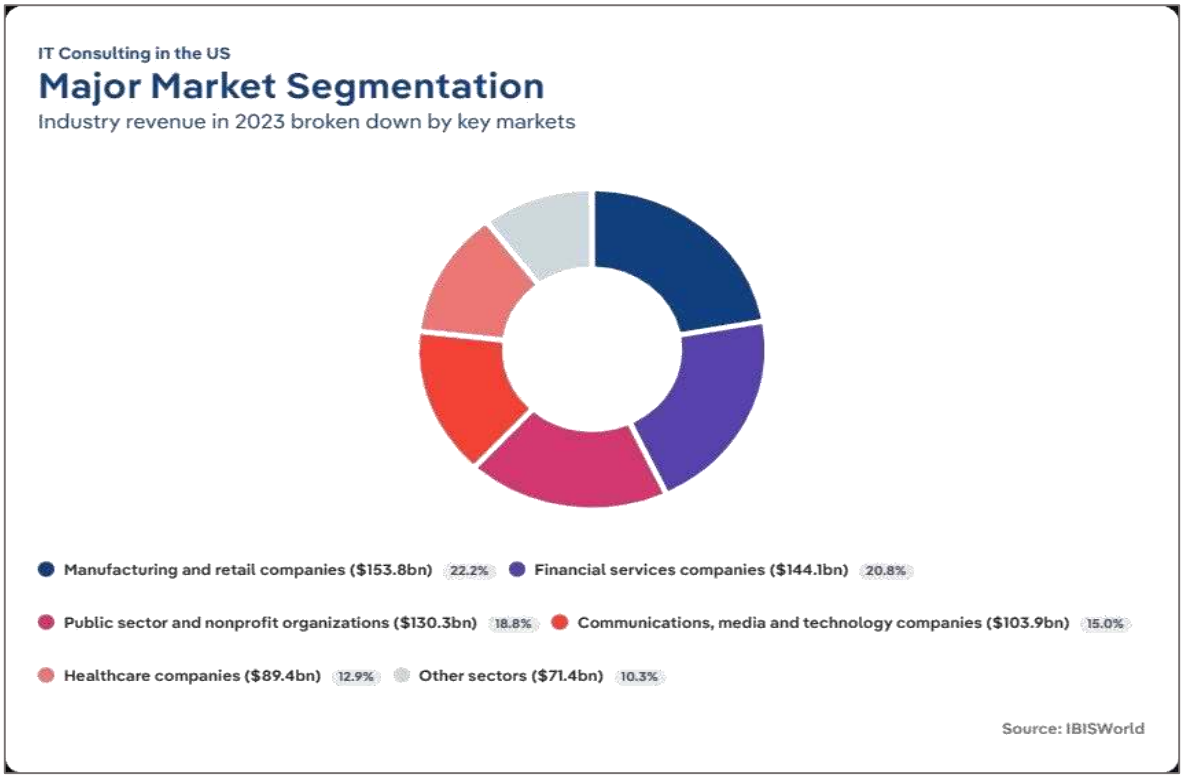
The U.S. IT consulting market serves multiple sectors with sustained demand for system integration, cybersecurity, automation, and digital modernization. The primary market segments relevant to Ishimatsu Digital Solutions include:

- **Financial Services:** Banks, insurance companies, and payment institutions rely on IT consulting for secure data processing, system integration, fraud prevention, and automation of financial operations. Demand is driven by regulatory compliance, cybersecurity requirements, and the increasing use of digital transaction platforms.
- **Public Sector and Nonprofit Organizations:** Federal, state, and local government entities require IT consulting for modernization of administrative systems, benefits management, data governance, and cybersecurity. While budget-dependent, this segment represents a stable and strategic market aligned with national priorities related to digital government, infrastructure modernization, and operational transparency.
- **Manufacturing and Retail:** Manufacturers and retailers depend on IT consulting to integrate enterprise systems supporting logistics, inventory management, supply-chain visibility, point-of-sale platforms, and e-commerce operations. Demand is driven by efficiency gains, cost control, and data-driven operational management.
- **Communications and Technology-Intensive Industries:** Telecommunications, electronics, aerospace, and defense-related industries require continuous system upgrades, integration of advanced platforms, and support for research and development environments. Rapid technological evolution and system performance requirements sustain demand in this segment.
- **Healthcare:** Healthcare organizations rely on IT consulting for electronic records management, system interoperability, data security, and regulatory compliance. This segment provides consistent demand due to mandatory compliance requirements and the ongoing digitization of healthcare operations.

Relevance to National Interest

These market segments represent sectors critical to U.S. economic stability, public services, infrastructure, and national security. Demand across these industries is driven by the need for secure, interoperable, and efficient digital systems, directly aligning with national objectives related to digital modernization, cybersecurity, operational resilience, and data governance. Ishimatsu Digital Solutions focuses on serving these segments through execution-oriented IT consulting services that support measurable improvements in system performance and organizational efficiency.[12]

[12] https://my.ibisworld.com/us/en/industry/54151/products-and-markets



4.3 Business Location

Texas's IT consulting sector stands as a formidable force in the national arena, holding the 2nd rank for the number of industry establishments and 3rd for total industry revenue. This robust environment offers a fertile landscape for Ishimatsu Digital Solutions to expand and enhance its operations.

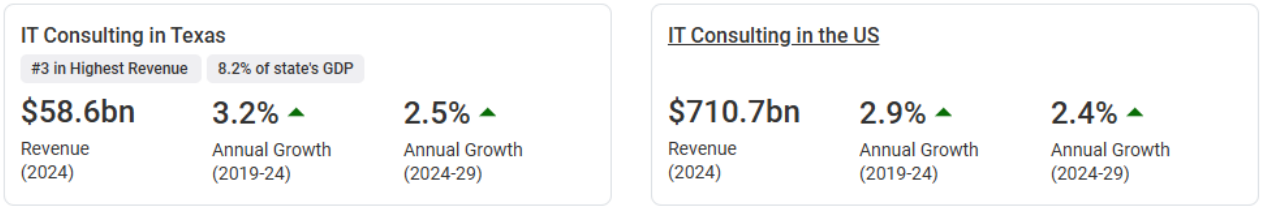
Industry Establishments and Growth

Texas is home to 42,719 IT consulting establishments, accounting for 8.2% of the national total, and displays a strong annual growth rate. This dense concentration of IT consulting firms underscores a highly competitive market teeming with opportunities for collaboration and innovation. Ishimatsu Digital Solutions are strategically poised to tap into this dynamic environment, fostering partnerships, catalyzing growth, and maintaining a leading edge in industry trends.

IT Consulting in Texas	#2 in Highest Establishments		IT Consulting in the US		
42,719	1.9% ▲	2.4% ▲	518k	1.6% ▲	2.1% ▲
Establishments (2024)	Annual Growth (2019-24)	Annual Growth (2024-29)	Establishments (2024)	Annual Growth (2019-24)	Annual Growth (2024-29)

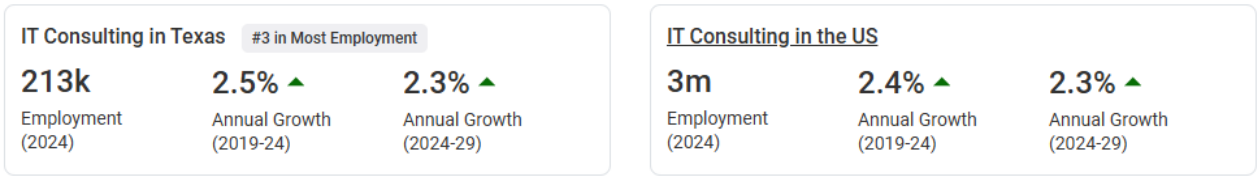
Revenue and Economic Contribution

The IT consulting industry in Texas contributes significantly to the state's GDP, with a revenue of $56.6 billion in 2023. This substantial economic contribution underscores the industry's importance to the state's economy and its potential for future growth. Ishimatsu Digital Solutions , by operating in this lucrative market, is well-placed to tap into the vast revenue streams and contribute to the state's economic prosperity.



Employment and Wages

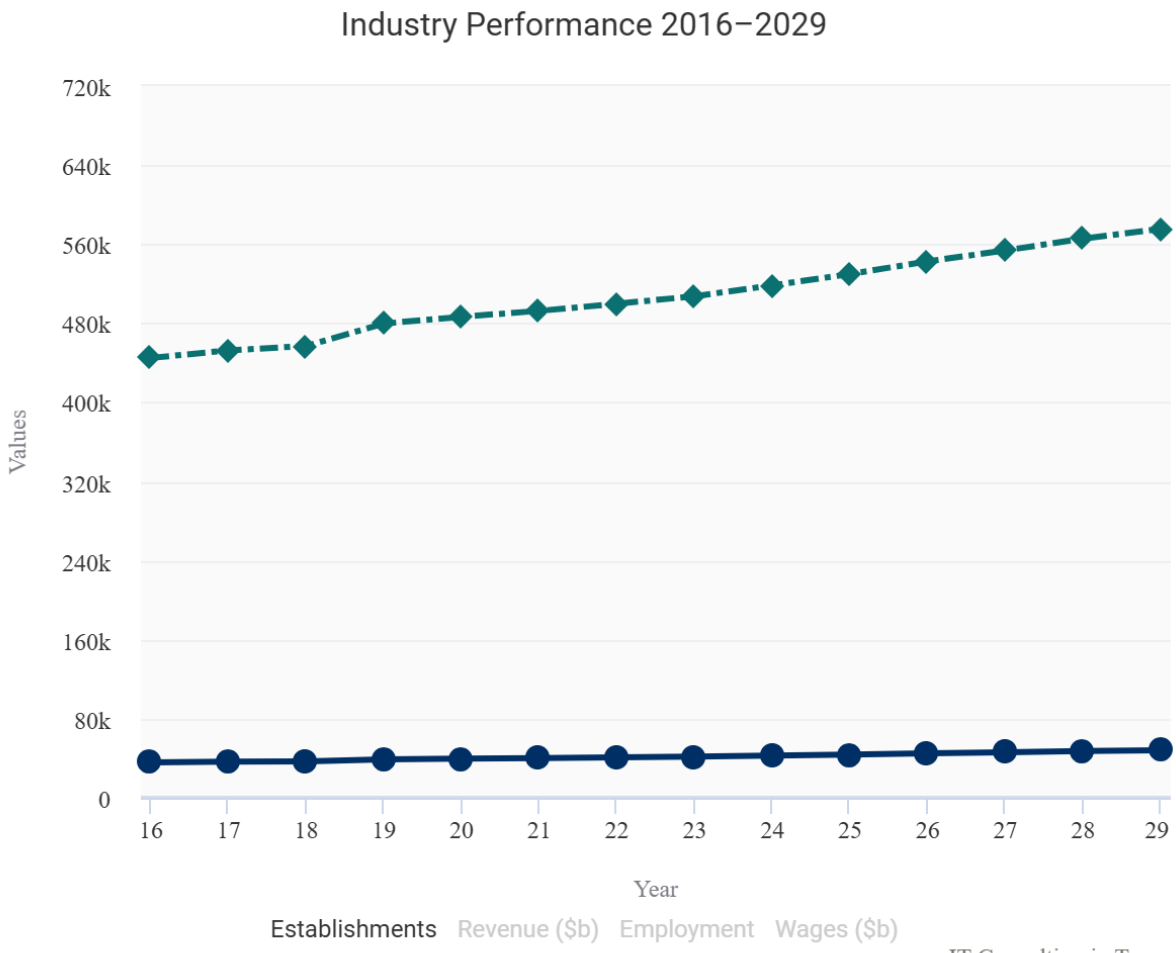
Employment in Texas's IT consulting sector is robust, with an estimated 212,884 professionals, making the state the 3rd largest employer in the industry nationwide. The average wage in the sector, although lower than the national average, is still substantial, reflecting the high value of IT consulting professionals in the state. Ishimatsu Digital Solutions can benefit from this rich talent pool, ensuring access to skilled professionals and fostering a competitive edge in the industry.



Current Performance and Outlook

The IT consulting industry in Texas has exhibited robust growth, characterized by positive trends in establishments, employment, and wages. The industry's revenue is projected to grow at an annualized rate of 3.2%, reaching $58.6 billion by 2024 and $66.4 billion by 2029. Industry establishments have increased annually by 1.9% to 42,719 locations and are expected to grow by 2.4% to 48,168 by 2029. Employment in the sector has risen by 2.5% annually to 212,884 workers, with an expected increase to 238,319 by 2029. Additionally, industry wages have grown by 4.4% annually to $25.5 billion, with a forecasted increase to $28.7 billion by 2029.[13]

[13] https://my.ibisworld.com/us/en/industry-state/tx54151/state-industry-report



IT Consulting in Texas
Source: IBISWorld

Harris County, home to Houston, represents one of the most dynamic technology and infrastructure markets in Texas. The region's diversified economy, strong industrial base, and expanding innovation ecosystem have made it a key hub for digital transformation, IT consulting, and infrastructure modernization services.[14]

Industry Overview and Growth

Houston hosts approximately 5,980 IT consulting and technology service establishments, accounting for roughly 14% of all such businesses in Texas. This concentration underscores the city's growing influence on the state's technology ecosystem. Over the past year, revenue in Houston's IT consulting and digital services sectors has increased by approximately 1.1%, slightly outperforming the statewide growth average. This upward trend reflects expanding demand for cloud integration, cybersecurity, and automation services across both private and

[14] https://my.ibisworld.com/us/en/industry-state/tx54151/state-industry-report

public sectors, particularly within energy, healthcare, logistics, and engineering industries that dominate the Houston economy.

Employment and Wages

The Houston metropolitan area employs an estimated 45,200 professionals in IT consulting, project management, and related technology fields, representing nearly 21% of Texas's total technology consulting workforce. Employment growth in the sector has accelerated by 1.3% year-over-year, indicating a steady rise in demand for skilled professionals in cloud infrastructure, enterprise software, and cybersecurity. Average wages in the sector have grown modestly by 0.4%, maintaining competitiveness while signaling ongoing challenges in attracting specialized talent amid a tight labor market.

Economic Environment

Houston's economic environment supports sustained growth in technology and consulting services. The Houston metropolitan area is one of the nation's largest labor markets, with total nonfarm employment at approximately 3.47 million jobs as of May 2025. [15]

The regional tech sector has grown significantly over the past decade. The Houston area is projected to employ 158,176 tech professionals in 2025, a 2.1% year-over-year increase, and tech employment has expanded 16.6% from 2019 to 2025.[16] The broader tech ecosystem in Greater Houston supports over 230,000 tech workers and contributes an estimated $20.7–$21.2 billion annually to the local economy.[17]

Houston is increasingly recognized as a growing technology hub in the Southern United States, with significant investment and job creation in sectors related to cloud computing, software, data services, and digital infrastructure.[18] The city's diversification beyond traditional energy industries has attracted major technology firms, including Hewlett Packard Enterprise relocating its global headquarters to Houston and multiple high-growth tech companies being recognized in national rankings.

These data signal a large and expanding market for IT consulting and digital transformation services in Houston. Despite this growth, continued investment is needed in areas such as cybersecurity readiness, digital governance, and enterprise systems modernization, where local demand outpaces existing supply and where Ishimatsu Digital Solutions' services directly contribute to organizational resilience and operational efficiency.

[15] https://www.bls.gov/regions/southwest/news-release/areaemployment_houston.htm
[16] https://houston.innovationmap.com/houston-tech-jobs-report-2025-2673789979.html
[17] https://houston.culturemap.com/news/innovation/top-southern-tech-cities-jobs/
[18] https://houston.innovationmap.com/top-tech-cities-south-2671015626.html

5.0 Strategy and Implementation

The Strategy and Implementation section is critical to understanding how a company plans to position itself within its industry, attract customers, and grow.

Here are a few components of this section:

1. **SWOT Analysis**: This is an evaluation of a company's strengths, weaknesses, opportunities, and threats. It helps a company to identify its competitive advantages and areas for improvement, as well as potential risks and opportunities in the market.
2. **Website**: A company's website is a vital digital touchpoint, serving as a primary source of information for potential clients, partners, or investors. It should effectively communicate the company's values, services, and unique selling points.
3. **Digital Marketing**: This includes search engine optimization (SEO), email marketing, content marketing, and pay-per-click (PPC) advertising. A well-executed digital marketing strategy can help a company attract, engage, and convert its target audience online.
4. **Social Media**: Platforms like LinkedIn, X, Facebook, and Instagram allow the company to engage with its audience directly, share valuable content, and build brand awareness. The company's social media strategy should align with its overall marketing and branding strategy.
5. **Trade Shows**: Attending trade shows provides opportunities for networking, brand exposure, and learning about industry trends. It's a great way to meet potential clients or partners in person.
6. **Referrals**: Word-of-mouth recommendations remain a powerful way to attract new clients. Building strong relationships with current clients can lead to referrals, and some companies also implement referral programs to encourage this.

In Sections 5.3 and 5.4, the company will detail its sales strategy and forecast. The sales strategy will cover how the company plans to sell its services, including its approach to prospecting, closing deals, and retaining customers. The sales forecast, on the other hand, will provide a projection of future sales, typically based on past sales data, market trends, and growth strategies.

5.1 Swot Analysis

5.1.1 Strengths

- **The owner has over 20 years of experience in IT project management** across multinational environments.
- **Expertise in systems integration and modernization**, covering cloud, APIs, automation, and legacy replacement.

- **Strong background in multiple technologies** (Java, .NET, Python, SAP, AWS, Azure, APIs).
- **Proven leadership in multiregional and multicultural teams**, coordinating projects across Latin America, Europe, and India.
- **Experience developing custom systems**, internal applications, and enterprise digital products.
- **Ability to combine technical and managerial skills**, improving communication between business and development teams.
- **PMP®, Scrum Master, Product Owner, and SAFe certifications**, strengthening governance and delivery standards.
- **Experience with public-sector and private-sector environments**, including compliance-heavy institutions such as Itaipu Binacional and Volvo.

5.1.2 Weaknesses

- **Initial presence limited to one office in Houston**, requiring progressive market penetration.
- **Brand recognition not yet established** in the U.S. market.
- **Small initial team**, which requires phased hiring to support large enterprise contracts.

5.1.3 Opportunities

- **High national demand for digital modernization** across U.S. public agencies.
- **Federal incentives for cloud adoption and infrastructure digitalization** (BIL, U.S. Digital Modernization Strategy).
- **Expanding cybersecurity requirements** in both private and public sectors.
- **Growing market for automation, AI-driven analytics, and process optimization**.
- **Rapid increase in cloud migration among SMEs**, which lack internal technical capacity.
- **Demand for project-governance frameworks** for complex, multiregional operations.
- **Need for vendor evaluation and acquisition consulting** as organizations shift from legacy to SaaS.
- **Potential for partnerships with cloud providers, universities, and technology vendors**, expanding capabilities and market access.

5.1.4 Threats

- **Competition from established U.S. IT consulting firms** with large marketing and sales budgets.
- **Rapid technological changes**, requiring continuous investment in training and certifications.
- **Cybersecurity risks affecting client operations**, increasing the need for strict compliance and high-liability safeguards.

5.2 Website and Digital Marketing

The website and digital marketing strategy for Ishimatsu Digital Solutions will play a critical role in establishing the company's presence in the competitive IT consulting market, particularly as a new entrant. The goal is to create a strong online presence that effectively communicates the company's value proposition, services, and expertise while engaging potential clients and partners.

Website Strategy:

1. **Professional and User-Friendly Design**: The website will feature a clean, modern design that reflects the company's commitment to innovation and quality. It will be easy to navigate, with clear sections dedicated to services, industry expertise, case studies, client testimonials, and contact information.
2. **Service Pages**: Each service offered by Ishimatsu Digital Solutions will have a dedicated page that provides in-depth information about the service, including the benefits, case studies, and how it can solve specific client problems. This will help potential clients understand the full scope of what the company offers.
3. **Blog and Resources Section**: A blog will be regularly updated with articles on industry trends, best practices, and insights into AI, observability, AIOps, and other relevant topics. This will establish Ishimatsu Digital Solutions as a thought leader in the industry and improve the website's SEO performance.
4. **Lead Generation and Contact Forms**: The website will include strategically placed contact forms and calls-to-action (CTAs) to capture leads. Visitors will be encouraged to reach out for consultations, download resources, or subscribe to newsletters.
5. **SEO Optimization**: The website will be optimized for search engines with relevant keywords related to IT consulting, observability, AIOps, and other services. This will help increase visibility and attract organic traffic from search engines.
6. **Responsive Design**: The website will be fully responsive, ensuring an optimal viewing experience on all devices, including desktops, tablets, and smartphones.

Digital Marketing Strategy:

1. **Search Engine Marketing (SEM)**: Implementing targeted pay-per-click (PPC) campaigns on Google Ads to drive traffic to the website from search queries related to IT consulting services. This will complement the organic SEO efforts and provide immediate visibility for high-intent keywords.
2. **Social Media Marketing**: Establishing a presence on LinkedIn, Twitter, and Facebook to engage with potential clients and industry professionals. Regular posts will highlight the company's services, share industry news, and promote content from the blog.

3. **Content Marketing**: Developing and distributing high-quality content such as white papers, case studies, and eBooks that showcase the company's expertise in AI, observability, and IT infrastructure. This content will be used to nurture leads and establish the company as a trusted resource.
4. **Email Marketing**: Building an email list through lead magnets on the website and using segmented email campaigns to nurture prospects, keeping clients informed, and promote new services or company updates.
5. **Webinars and Online Workshops**: Hosting webinars and online workshops on topics like AIOps, IT infrastructure monitoring, and performance optimization. These events will attract potential clients and position the company as a leader in the field.
6. **Analytics and Performance Tracking**: Using tools like Google Analytics, SEMrush, and social media insights to monitor website traffic, user behavior, and the effectiveness of digital marketing campaigns. This data will be used to refine strategies and improve ROI.

By implementing a robust website and digital marketing strategy, Ishimatsu Digital Solutions will effectively establish its brand, attract potential clients, and build a strong online presence that supports its growth and success in the IT consulting industry.

5.3 Sales Strategy

A paramount sales strategy must be designed and applied to stimulate growth and navigate the challenging marketplace. The primary focus should revolve around enticing new customers and maintaining existing ones, regardless of the company's specific industry. This approach is multi-faceted and includes the following key elements:

1. **Understanding the Customer**: Conduct comprehensive market research to grasp the needs, preferences, and pain points of the target audience. This insight is crucial in tailoring the company's products or services to match these needs, thereby providing superior value.
2. **Unique Selling Proposition**: Craft a compelling Unique Selling Proposition (USP) that clearly communicates the distinguishing features of the company's offerings. This proposition should highlight the specific benefits that customers will receive, setting the company apart from its competitors.
3. **Relationship Building**: Foster strong relationships with customers, both existing and potential. Providing excellent customer service and regular follow-ups can turn one-time buyers into loyal customers, ensuring a stable revenue stream.
4. **Leverage Referrals**: Encourage satisfied customers to refer the company to their networks. Since people are more likely to trust recommendations from friends or colleagues, this strategy can significantly increase the customer base.

5. **Digital Marketing**: Use digital platforms for outreach and engagement. Social media platforms, email newsletters, and the company's website can be utilized to share valuable content, engage with customers, and showcase products or services.
6. **Sales Training**: Invest in regular training of the sales team to ensure they are equipped with the skills and knowledge necessary to effectively sell the company's products or services. This can include understanding the product, communication and persuasion skills, and customer relationship management.
7. **Performance Metrics**: Implement a system for tracking sales performance. This can include metrics such as conversion rate, customer acquisition cost, and customer lifetime value. Regular analysis of these metrics will provide insights into the effectiveness of the sales strategy, informing of any necessary adjustments.

In conclusion, a well-crafted and implemented sales strategy serves as the cornerstone to a company's prosperity, driving customer acquisition, fostering customer loyalty, and securing a competitive edge in the market.

5.4 Sales Forecast

Ishimatsu Digital Solutions projects steady and scalable revenue growth over its first five years of operation, driven by increasing demand for enterprise systems integration, structured IT project governance, and operational-efficiency consulting. Sales activities are expected to begin in the company's second month of operations, with conservative assumptions in Year 1 and progressive growth aligned with workforce expansion and market penetration.

Projected Unit Sales and Pricing

The company will offer five core service lines, each with incremental unit growth and moderate annual price adjustments to reflect increased service complexity and market positioning:

- **Enterprise Systems Integration & Modernization:** Unit sales are projected to increase from 12 engagements in Year 1 to 61 engagements by Year 5. Average unit pricing rises from $12,000 to $14,586.08, generating total sales growth from $144,000 in Year 1 to $895,449 in Year 5.
- **Full-Cycle IT Project Management for Multiregional Deployments:** Unit sales are forecast to grow from 11 projects in Year 1 to 56 projects in Year 5, with unit prices increasing from $10,000 to $12,155.06. Annual revenue from this service line grows from $110,000 to $684,024 over the forecast period.
- **Technology Acquisition, Vendor Evaluation & Implementation Planning:** This service is projected to expand from 9 engagements in Year 1 to 46 engagements in Year 5. Unit prices increase from $15,000 to $18,232.59, resulting in sales growth from $135,000 to $839,483.

- **Digital Product Development Coordination:** Unit sales are expected to rise from 8 projects in Year 1 to 41 projects in Year 5, with pricing increasing from $7,500 to $9,116.30. Corresponding revenue grows from $60,000 to $373,104.
- **Process Mapping, Automation & Operational Efficiency Consulting:** Engagements are projected to increase from 7 in Year 1 to 36 in Year 5, with unit pricing rising from $8,000 to $9,724.05. Sales for this service line grow from $56,000 to $348,230.

Direct Cost of Sales

Direct costs reflect labor-intensive service delivery, including technical execution, project coordination, and implementation support. Unit direct costs increase moderately over time, reflecting wage adjustments and increased project complexity.

- **Total Direct Cost of Sales** is projected to grow from **$40,400 in Year 1** to **$251,223 in Year 5**, remaining proportionally controlled relative to revenue growth.
- Gross margins remain strong across all service lines, supporting reinvestment, workforce expansion, and long-term operational sustainability.

Sales Forecast Rationale

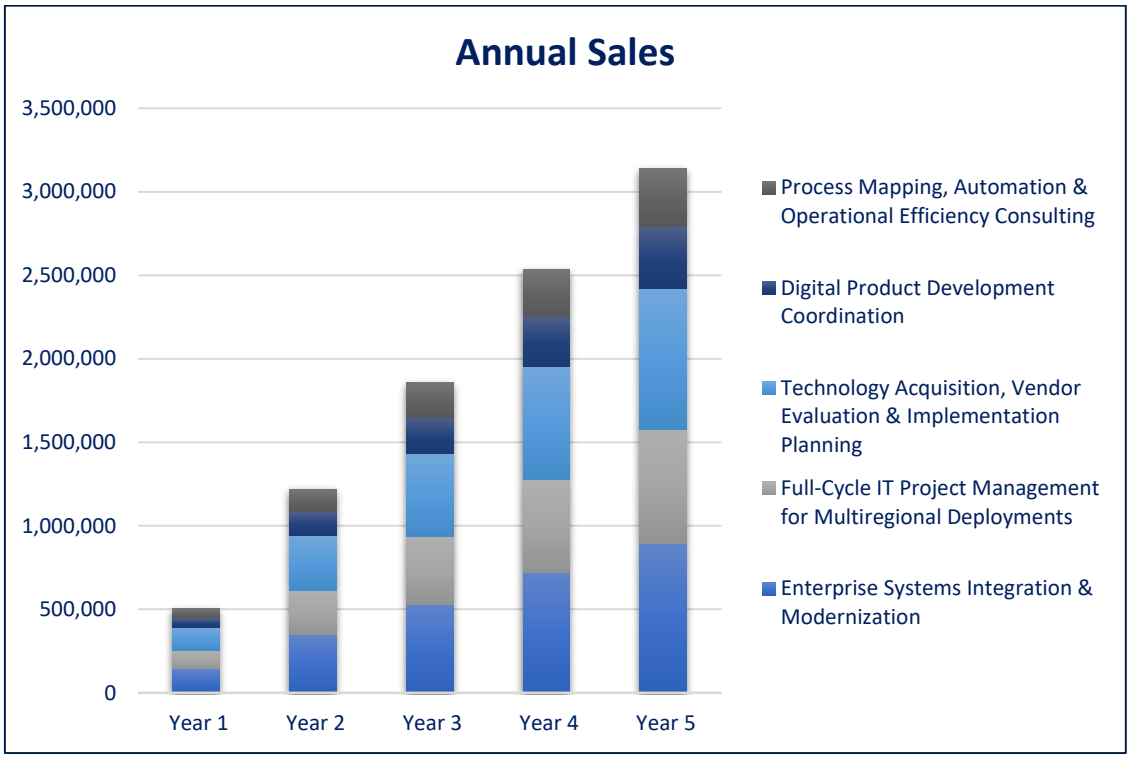
This sales forecast reflects a measured and execution-driven growth strategy, aligned with the company's phased hiring plan and increasing market demand for digital modernization and enterprise integration services. The projections support the financial feasibility of Ishimatsu Digital Solutions while reinforcing its capacity to contribute to U.S. productivity, digital infrastructure modernization, and economic competitiveness.

5.4.1 Annual Sales Forecast Table

Sales Forecast					
	Year 1	Year 2	Year 3	Year 4	Year 5
Unit Sales					
Enterprise Systems Integration & Modernization	12	28	40	52	61
Full-Cycle IT Project Management for Multiregional Deployments	11	25	37	48	56
Technology Acquisition, Vendor Evaluation & Implementation Planning	9	21	30	39	46
Digital Product Development Coordination	8	18	27	35	41
Process Mapping, Automation & Operational Efficiency Consulting	7	16	23	30	36
Total Unit Sales	47	108	157	204	240
Unit Prices	Year 1	Year 2	Year 3	Year 4	Year 5
Enterprise Systems Integration & Modernization	$12,000.00	$12,600.00	$13,230.00	$13,891.50	$14,586.08

Full-Cycle IT Project Management for Multiregional Deployments	$10,000.00	$10,500.00	$11,025.00	$11,576.25	$12,155.06
Technology Acquisition, Vendor Evaluation & Implementation Planning	$15,000.00	$15,750.00	$16,537.50	$17,364.38	$18,232.59
Digital Product Development Coordination	$7,500.00	$7,875.00	$8,268.75	$8,682.19	$9,116.30
Process Mapping, Automation & Operational Efficiency Consulting	$8,000.00	$8,400.00	$8,820.00	$9,261.00	$9,724.05
Sales					
Enterprise Systems Integration & Modernization	$144,000	$347,760	$529,465	$722,719	$895,449
Full-Cycle IT Project Management for Multiregional Deployments	$110,000	$265,650	$404,452	$552,077	$684,024
Technology Acquisition, Vendor Evaluation & Implementation Planning	$135,000	$326,025	$496,373	$677,549	$839,483
Digital Product Development Coordination	$60,000	$144,900	$220,610	$301,133	$373,104
Process Mapping, Automation & Operational Efficiency Consulting	$56,000	$135,240	$205,903	$281,057	$348,230
Total Sales	$505,000	$1,219,575	$1,856,803	$2,534,536	$3,140,290
Direct Unit Costs	Year 1	Year 2	Year 3	Year 4	Year 5
Enterprise Systems Integration & Modernization	$960.00	$1,008.00	$1,058.40	$1,111.32	$1,166.89
Full-Cycle IT Project Management for Multiregional Deployments	$800.00	$840.00	$882.00	$926.10	$972.41
Technology Acquisition, Vendor Evaluation & Implementation Planning	$1,200.00	$1,260.00	$1,323.00	$1,389.15	$1,458.61
Digital Product Development Coordination	$600.00	$630.00	$661.50	$694.58	$729.30
Process Mapping, Automation & Operational Efficiency Consulting	$640.00	$672.00	$705.60	$740.88	$777.92
Direct Cost of Sales					
Enterprise Systems Integration & Modernization	$11,520	$27,821	$42,357	$57,818	$71,636
Full-Cycle IT Project Management for Multiregional Deployments	$8,800	$21,252	$32,356	$44,166	$54,722
Technology Acquisition, Vendor Evaluation & Implementation Planning	$10,800	$26,082	$39,710	$54,204	$67,159
Digital Product Development Coordination	$4,800	$11,592	$17,649	$24,091	$29,848
Process Mapping, Automation & Operational Efficiency Consulting	$4,480	$10,819	$16,472	$22,485	$27,858
Subtotal Direct Cost of Sales	**$40,400**	**$97,566**	**$148,544**	**$202,763**	**$251,223**

5.4.2 Annual Sales Chart



6.0 Management Structure

As previously mentioned, Mrs. Sueli Ishimatsu Sugiura will be the General Manager & Director of Technology Solutions of Ishimatsu Digital Solutions . The Personnel Plan shows that the company expects to make gradual investments in personnel in the first years of operation, and by the year 5, the company will have 20 employees, including Mrs. Sueli Ishimatsu Sugiura.

6.1 Staffing Requirements

Ishimatsu Digital Solutions has crafted a comprehensive personnel plan to support its operations and growth within the IT consulting sector. This plan outlines the company's staffing structure, projected headcount, and salary framework over a five-year period, ensuring that human resources remain aligned with service demand, operational capacity, and financial sustainability.

In **Year 1**, Ishimatsu Digital Solutions will begin operations with a foundational team of four professionals, including Mrs. Sueli Ishimatsu Sugiura serving as General Manager & Director of Technology Solutions, with a salary reference of $110,000. Hiring during the first year will occur on a **month-by-month basis**, as detailed in the *Appendix*, reflecting the gradual ramp-up of operations and client acquisition. As a result, compensation in Year 1 reflects **partial-year employment**, since certain positions may be hired later in the year rather than receiving a full twelve-month salary.

From **Year 2 onward**, all personnel will be hired on a **full-year basis**, receiving a full annual salary. Over the five-year period, the team will expand in a structured and conservative manner, reaching a total of **20 employees by Year 5**. Key roles and their progression in staffing and compensation include:

- **Systems Integration Engineer**: Starting with one professional in Year 1 at a salary of $98,000, remaining one position through Year 5, with compensation increasing to $142,944.
- **IT Project Manager**: Introduced in Year 2 with one position at $113,400, expanding to two positions by Year 4 and Year 5, with total compensation reaching $262,549 in Year 5.
- **Software Developer**: Introduced in Year 2 with one position at $103,320, remaining one position through Year 5, with compensation increasing to $119,606.
- **UI/UX Designer**: Introduced in Year 3 with one position at $115,763, continuing through Year 5 with compensation reaching $127,628.
- **Automation & Process Optimization Specialist**: Introduced in Year 3 with one position at $92,610, expanding to two positions by Year 4 and Year 5, with total compensation reaching $204,205 in Year 5.
- **Technical Support & Implementation Specialist**: Introduced in Year 3 with one position at $89,964, expanding to two positions by Year 5, with total compensation reaching $198,371.
- **Digital Transformation Consultant**: Introduced in Year 2 with one position at $115,920, expanding to two positions by Year 4 and Year 5, with total compensation reaching $268,384 in Year 5.
- **Project Manager**: Starting with one position in Year 1 at $19,600, remaining one position through Year 4 and expanding to two positions in Year 5, with total compensation reaching $285,887.
- **Marketing and Communications Specialist**: Introduced in Year 3 with one position at $82,026, with compensation increasing to $90,434 by Year 5.
- **Sales Representatives**: Starting with one position in Year 1 at $72,000, expanding to two positions in Year 4 and three positions by Year 5, with total compensation reaching $262,549.
- **Administrative Manager**: Introduced in Year 2 with one position at $63,000, continuing through Year 5 with compensation increasing to $72,930.
- **Customer Service Representative**: Introduced in Year 3 with one position at $46,305, continuing through Year 5 with compensation increasing to $51,051.

Total payroll is projected to begin at **$299,600 in Year 1**, increase to **$856,200 in Year 2**, and reach **$2,296,419 by Year 5**, consistent with the company's phased growth strategy.

6.2 Annual Personnel Plan Table

Personnel Plan					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Director of Technology Solutions - Mrs. Sugiura	$110,000	$138,000	$158,700	$182,505	$209,881
Systems Integration Engineer	$98,000	$123,480	$129,654	$136,137	$142,944
IT Project Manager	$0	$113,400	$119,070	$250,047	$262,549
Software Developer	$0	$103,320	$108,486	$113,910	$119,606
UI/UX Designer	$0	$0	$115,763	$121,551	$127,628
Automation & Process Optimization Specialist	$0	$0	$92,610	$194,481	$204,205
Technical Support & Implementation Specialist	$0	$0	$89,964	$94,462	$198,371
Digital Transformation Consultant	$0	$115,920	$121,716	$255,604	$268,384
Project Manager	$19,600	$123,480	$129,654	$136,137	$285,887
Marketing and Communications Specialist	$0	$0	$82,026	$86,127	$90,434
Sales Representative	$72,000	$75,600	$79,380	$166,698	$262,549
Administrative Manager	$0	$63,000	$66,150	$69,458	$72,930
Customer Service Representative	$0	$0	$46,305	$48,620	$51,051
Total People	4	8	13	17	20
Total Payroll	**$299,600**	**$856,200**	**$1,339,478**	**$1,855,736**	**$2,296,419**

6.3 Five-Year Personnel Plan Table

Personnel Plan					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Director of Technology Solutions - Mrs. Sugiura	1	1	1	1	1
Systems Integration Engineer	1	1	1	1	1
IT Project Manager	0	1	1	2	2
Software Developer	0	1	1	1	1
UI/UX Designer	0	0	1	1	1
Automation & Process Optimization Specialist	0	0	1	2	2
Technical Support & Implementation Specialist	0	0	1	1	2
Digital Transformation Consultant	0	1	1	2	2
Project Manager	1	1	1	1	2
Marketing and Communications Specialist	0	0	1	1	1
Sales Representative	1	1	1	2	3
Administrative Manager	0	1	1	1	1
Customer Service Representative	0	0	1	1	1
Total People	**4**	**8**	**13**	**17**	**20**

6.4 Organizational Chart – Year 5



6.5 Duties and Responsibilities

General Manager & Director of Technology Solutions – Mrs. Sueli Ishimatsu Sugiura

- Oversees all strategic, technical, and operational functions of Ishimatsu Digital Solutions.
- Leads enterprise systems-integration projects and modernization initiatives.
- Develops project-governance frameworks, compliance structures, and delivery standards.
- Evaluates technologies, vendors, and acquisition strategies for client environments.
- Coordinates digital-product development and supervises software architecture decisions.
- Manages client relationships, executive reporting, and stakeholder communication.
- Defines company expansion strategies, workforce development plans, and performance metrics.
- Ensures alignment of services with federal digital-transformation, cybersecurity, and infrastructure goals.

Systems Integration Engineer

- Designs and implements API integrations between enterprise systems and cloud platforms.
- Performs architecture analysis, data-flow mapping, and modernization planning.
- Supports migration of legacy applications to scalable cloud environments.
- Troubleshoots integration failures and ensures system interoperability.

IT Project Manager

- Manages planning, scheduling, risk evaluation, and project-delivery execution.
- Coordinates multidisciplinary teams across technical and business areas.
- Tracks KPIs, documentation, timelines, and compliance requirements.
- Interfaces with clients and vendors to ensure project scope and quality.

Software Developer

- Develops system modules, APIs, and internal applications using modern programming frameworks.
- Supports testing, debugging, and production-release cycles.
- Collaborates with UI/UX and architecture teams to align technical specifications.
- Maintains code quality, documentation, and performance standards.

UI/UX Designer

- Designs user interfaces, layouts, and wireframes for digital applications.
- Conducts usability analysis and evaluates interaction flow.

- Creates design systems that support accessibility and consistency.
- Works with developers to ensure accurate implementation of visual components.

Automation & Process Optimization Specialist

- Maps business processes and identifies automation opportunities.
- Implements workflow automation through scripts, RPA, and cloud tools.
- Develops operational-efficiency recommendations based on system performance data.
- Supports training and adoption of standardized operational procedures.

Technical Support & Implementation Specialist

- Manages software configuration, cloud environment setup, and implementation tasks.
- Provides troubleshooting and escalation support for client deployments.
- Monitors system performance, security alerts, and integration stability.
- Trains client teams on system use, best practices, and technical procedures.

Digital Transformation Consultant

- Assesses client maturity levels and develops modernization roadmaps.
- Recommends cloud, automation, and process-improvement strategies.
- Supports adoption of enterprise governance and digital-operations frameworks.
- Conducts workshops, assessments, and executive briefings on modernization priorities.

Project Manager

- Coordinates timelines, deliverables, and task assignments across teams.
- Maintains project documentation, meeting notes, and communication logs.
- Ensures alignment between technical requirements and stakeholder expectations.
- Monitors progress and escalates issues to senior management when needed.

Marketing and Communications Specialist

- Develops branding, digital marketing, and communication campaigns.
- Manages website content, social media, and outreach materials.
- Supports lead-generation and engagement strategies for U.S. markets.
- Produces reports measuring reach, engagement, and brand visibility.

Sales Representative

- Identifies new clients and manages the full sales pipeline.
- Prepares proposals, service presentations, and contract negotiations.
- Conducts market research to target relevant industries and regions.
- Manages relationships with prospects and maintains CRM records.

Administrative Manager

- Oversees HR processes, procurement, office operations, and documentation.
- Manages budgets, vendor contracts, and operational workflows.
- Ensures regulatory compliance for business operations.
- Supports internal communication and company-wide coordination.

Customer Service Representative

- Provides day-to-day support to clients during and after project delivery.
- Manages inquiries, ticketing, and issue resolution.
- Coordinates feedback collection and customer-satisfaction tracking.
- Supports onboarding and training sessions for new clients.

7.0 Financial Summary

The financial plan for Ishimatsu Digital Solutions will be a critical analysis of the company's financial projections, including revenue, expenses, and overall financial performance. It will offer a comprehensive overview of the expected financial trajectory over a specific period of time and determine the company's financial feasibility. The plan will encompass essential aspects such as startup funding, profit and loss, cash flow, and balance sheet. The financial plan will play a crucial role in determining the company's success and will help in making informed decisions to ensure that the company achieves its financial objectives.

7.1 Break-even Analysis

The Break-even Analysis is a crucial financial tool for Ishimatsu Digital Solutions , aimed at identifying the point where the company's total revenues exactly match its total expenses. For Ishimatsu Digital Solutions , this financial equilibrium is projected to be achieved when monthly sales reach 3 units, resulting in revenue of $36,627. This analysis is underpinned by several key assumptions:

1. **Average Revenue Per Unit:** Each unit sold is expected to generate an average revenue of $10,744.68.
2. **Average Variable Cost Per Unit:** The average variable cost per unit is estimated to be $859.57.
3. **Monthly Fixed Costs:** The company is anticipated to incur consistent monthly fixed costs amounting to $33,697, which will remain constant regardless of the sales volume.

Understanding the break-even point is essential for guiding Ishimatsu Digital Solutions' strategic direction. It serves as a vital indicator for setting realistic sales targets, managing budgets effectively, and steering the company toward financial stability and profitability.

Reaching this break-even point will signify a pivotal moment in the company's development, marking the transition from absorbing losses to generating profits.

7.1.1 Break-even Analysis Chart

Break-even Analysis	
Monthly Units Break-even	3
Monthly Revenue Break-even	$36,627
Assumptions:	
Average Per-Unit Revenue	$10,744.68
Average Per-Unit Variable Cost	$859.57
Estimated Monthly Fixed Cost	**$33,697**

7.2 Profit and Loss Assumptions

Ishimatsu Digital Solutions is meticulously preparing a robust financial plan to establish a prominent market presence. The company's proactive investment in a highly skilled workforce is pivotal for delivering specialized IT and business consulting services. This commitment is expected to drive a proportional increase in direct sales costs in line with revenue growth. Ishimatsu Digital Solutions plans to enhance its market presence through comprehensive marketing efforts, including Google AdWords campaigns, social media promotions, and participation in industry expos, all aimed at expanding the client base and strengthening its market position.

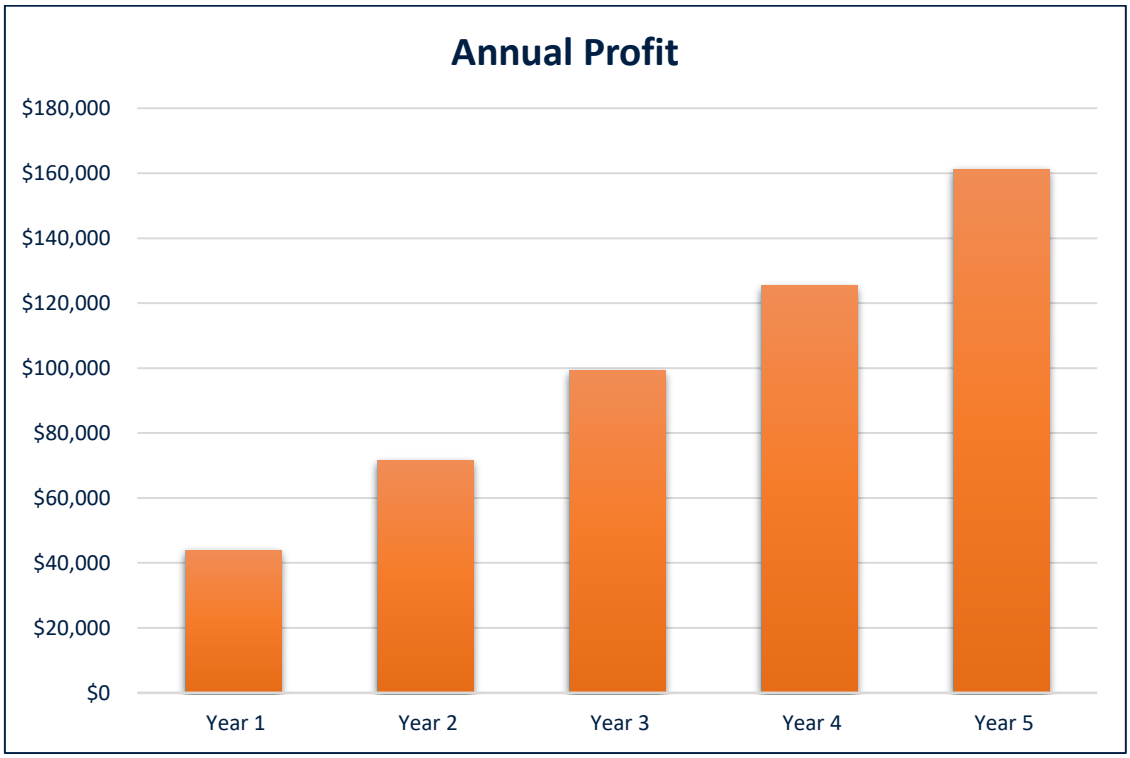
The financial outlook for Ishimatsu Digital Solutions is optimistic, with initial sales projected at $505,000 in Year 1, escalating to $3,140,290 by Year 5. Direct cost of sales is expected to start at $40,400, increasing progressively to $251,223 by the end of the five-year period. The gross margin is forecasted to be consistently maintained at 92%, rising from $464,600 in the first year to $2,889,067 by Year 5. Operating expenses are anticipated to grow from $404,360 in Year 1 to $2,668,165 by Year 5, reflecting the company’s strategic expansion and growth initiatives. EBITDA is expected to rise from $60,240 in Year 1 to $228,402 in Year 5, demonstrating the company's effective financial and operational management.

Net profit is also expected to follow a positive trend, starting at $43,975 in Year 1 and expected to reach $161,258 by Year 5. This translates to a net profit margin beginning at 8.71% in Year 1 and adjusting to 5.14% by Year 5. The detailed financial metrics, including sales and payroll figures for the first year and subsequent years, will be comprehensively documented in the appendix, providing a clear view of Ishimatsu Digital Solutions’ financial trajectory during its initial years of operation.

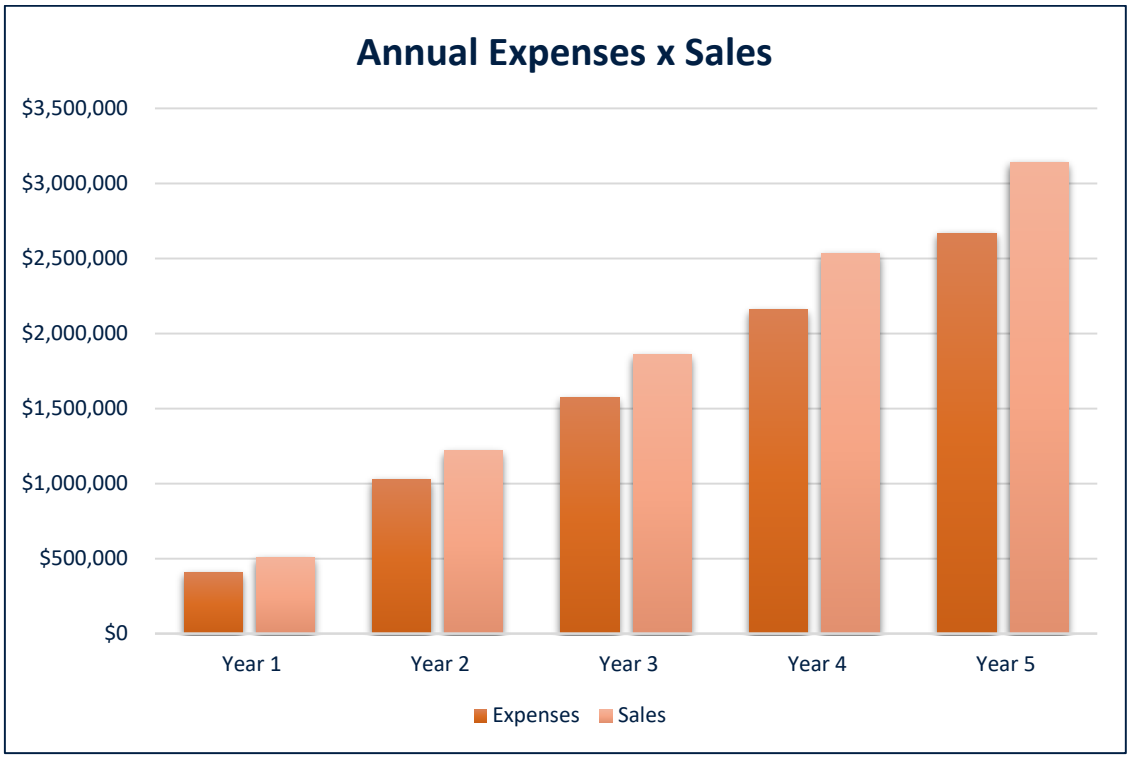
7.2.1 Annual Profit and Loss Table

Pro Forma Profit and Loss					
	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	$505,000	$1,219,575	$1,856,803	$2,534,536	$3,140,290
Direct Cost of Sales	$40,400	$97,566	$148,544	$202,763	$251,223
Other Costs of Sales	$0	$0	$0	$0	$0
Total Cost of Sales	$40,400	$97,566	$148,544	$202,763	$251,223
Gross Margin	$464,600	$1,122,009	$1,708,259	$2,331,773	$2,889,067
Gross Margin %	92.00%	92.00%	92.00%	92.00%	92.00%
Expenses					
Payroll	$299,600	$856,200	$1,339,478	$1,855,736	$2,296,419
Payroll Taxes	$29,960	$85,620	$133,948	$185,574	$229,642
Depreciation	$0	$3,000	$4,500	$6,000	$7,500
Rent	$21,600	$25,920	$31,104	$37,325	$44,790
Insurance	$2,400	$2,880	$3,456	$4,147	$4,977
Marketing/Promotion	$6,000	$7,200	$8,640	$10,368	$12,442
Utilities/Internet/Phone	$1,800	$2,160	$2,592	$3,110	$3,732
Employees Education	$0	$8,000	$9,600	$11,520	$13,824
Equipment	$40,000	$30,000	$36,000	$43,200	$51,840
Accountant	$3,000	$3,000	$3,000	$3,000	$3,000
Total Operating Expenses	$404,360	$1,023,980	$1,572,317	$2,159,980	$2,668,165
Profit Before Interest and Taxes	$60,240	$98,029	$135,941	$171,793	$220,902
EBITDA	$60,240	$101,029	$140,441	$177,793	$228,402
Interest Expense	$0	$0	$0	$0	$0
Taxes Incurred	$16,265	$26,468	$36,704	$46,384	$59,643
Net Other Income	$0	$0	$0	$0	$0
Net Profit	$43,975	$71,561	$99,237	$125,409	$161,258
Net Profit/Sales	**8.71%**	**5.87%**	**5.34%**	**4.95%**	**5.14%**

7.2.2 Annual Profit Chart



7.2.3 Annual Expenses x Sales Chart



7.3 Cash Flow Assumptions

Ishimatsu Digital Solutions is well-positioned to establish a solid financial footing, as illustrated by the Pro Forma Cash Flow statement, which forecasts steady growth in cash inflows and prudent management of expenditures over the next five years. In the first year, the company is expected to generate a total cash inflow from operations of $505,000, evenly split between cash sales and receivables. This positive trend is projected to continue, with cash inflows anticipated to reach $3,140,290 by the fifth year, without any additional cash expected from non-operational sources.

Expenditures will primarily focus on operational spending and bill payments. Cash spending is projected to increase from $299,600 in the first year to $2,296,419 by the fifth year. Similarly, bill payments are expected to grow from $137,360 in the first year to $664,615 by the fifth year, leading to total operational expenditures rising from $436,960 in the first year to $2,961,034 by the fifth year.

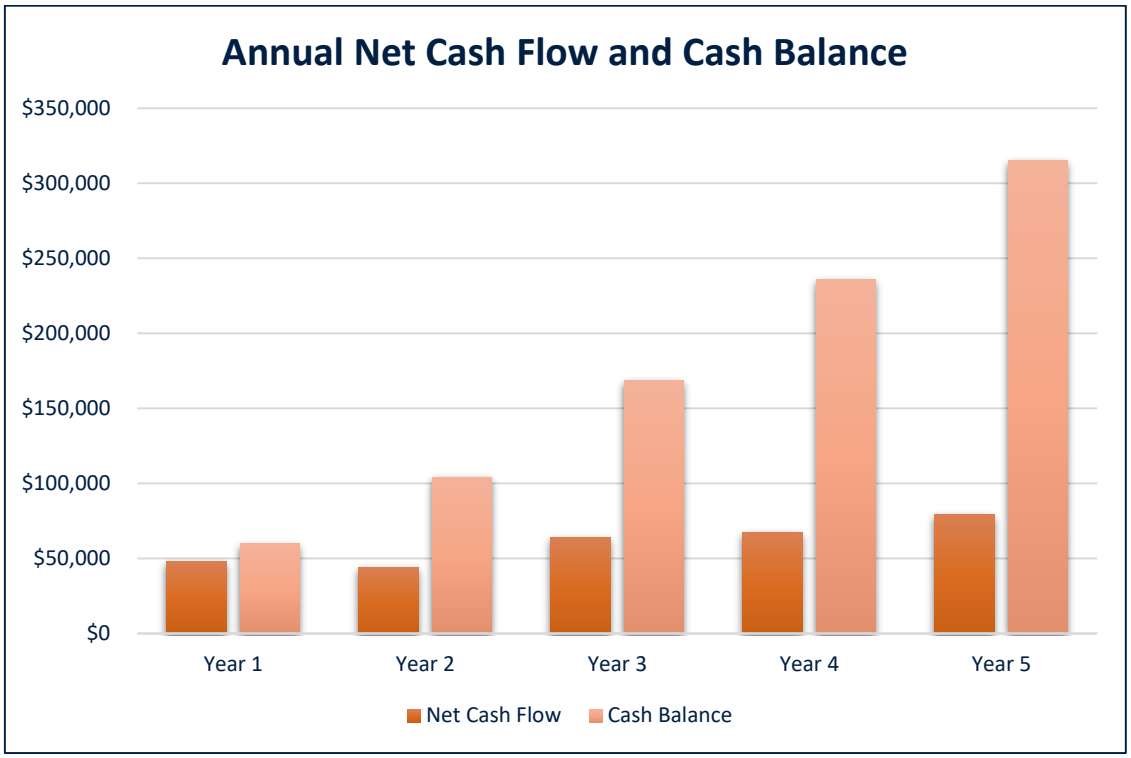
The only non-operational expenditure forecasted is for dividend payments, which will start at $20,000 in the first year and increase to $100,000 by the fifth year. Consequently, total cash expenditures are expected to grow from $456,960 in the first year to $3,061,034 by the fifth year.

Net cash flow, representing the difference between cash received and cash spent, is expected to remain positive, starting at $48,040 in the first year and rising to $79,256 by the fifth year. Reflecting this growth, the cash balance is projected to increase from an initial $60,040 to $314,930 by the end of the fifth year. The appendices will offer a detailed breakdown of first-year sales and operational expenses, providing comprehensive insights into Ishimatsu Digital Solutions' projected cash flows, revenue streams, and cost structures.

7.3.1 Annual Cash Flow Table

Pro Forma Cash Flow					
	Year 1	Year 2	Year 3	Year 4	Year 5
Cash Received					
Cash from Operations					
Cash Sales	$252,500	$609,788	$928,401	$1,267,268	$1,570,145
Cash from Receivables	$252,500	$609,788	$928,401	$1,267,268	$1,570,145
Subtotal Cash from Operations	$505,000	$1,219,575	$1,856,803	$2,534,536	$3,140,290
Additional Cash Received					
Non-Operating (Other) Income	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Received	$0	$0	$0	$0	$0
New Current Borrowing	$0	$0	$0	$0	$0
New Other Liabilities (interest-free)	$0	$0	$0	$0	$0
New Long-term Liabilities	$0	$0	$0	$0	$0
Sales of Other Current Assets	$0	$0	$0	$0	$0
Sales of Long-term Assets	$0	$0	$0	$0	$0
New Investment Received	$0	$0	$0	$0	$0
Subtotal Cash Received	$505,000	$1,219,575	$1,856,803	$2,534,536	$3,140,290
Expenditures	Year 1	Year 2	Year 3	Year 4	Year 5
Expenditures from Operations					
Cash Spending	$299,600	$856,200	$1,339,478	$1,855,736	$2,296,419
Bill Payments	$137,360	$289,140	$403,333	$536,393	$664,615
Subtotal Spent on Operations	$436,960	$1,145,340	$1,742,810	$2,392,130	$2,961,034
Additional Cash Spent					
Non-Operating (Other) Expense	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Paid Out	$0	$0	$0	$0	$0
Principal Repayment of Current Borrowing	$0	$0	$0	$0	$0
Other Liabilities Principal Repayment	$0	$0	$0	$0	$0
Long-term Liabilities Principal Repayment	$0	$0	$0	$0	$0
Purchase Other Current Assets	$0	$0	$0	$0	$0
Purchase Long-term Assets	$0	$0	$0	$0	$0
Dividends	$20,000	$30,000	$50,000	$75,000	$100,000
Subtotal Cash Spent	$456,960	$1,175,340	$1,792,810	$2,467,130	$3,061,034
Net Cash Flow	$48,040	$44,235	$63,993	$67,406	$79,256
Cash Balance	**$60,040**	**$104,274**	**$168,267**	**$235,674**	**$314,930**

7.3.2 Annual Net Cash Flow and Cash Balance Chart



7.4 Balance Sheet Assumptions

Over the next five years, Ishimatsu Digital Solutions' Pro Forma Balance Sheet will reflect structured financial growth characterized by a steady increase in current assets, strategic management of liabilities, and a strengthening capital base that underscores the company's financial stability. Initially, Ishimatsu Digital Solutions will focus its current assets primarily on cash, beginning with $60,040 in the first year and projecting an increase to $314,930 by the fifth year. The company plans to maintain accounts receivable, inventory, and other current assets at zero throughout this period, indicating an efficient and streamlined approach to asset management.

The company will start with no long-term assets and will accumulate depreciation over time. Depreciation is expected to begin at zero in the first year and rise to $21,000 by the end of year five, resulting in total long-term assets reflecting a negative value, starting at zero and decreasing to negative $21,000 by the fifth year. Despite this, total assets will demonstrate significant growth, beginning at $60,040 in the first year and reaching $293,930 by year five.

On the liabilities side, Ishimatsu Digital Solutions will manage its current liabilities primarily through accounts payable, which are projected to start at $24,065 in the first year and rise to $55,489 by the fifth year. The company will not incur any current or long-term borrowings, thereby maintaining a debt-free balance sheet.

Paid-in capital will remain constant at $30,000 throughout the five-year period. Retained earnings will start with a deficit of $38,000 in the first year but will improve substantially, turning positive and reaching $47,182 by the fifth year. Earnings are projected to show a strong upward trend, starting at $43,975 in the first year and climbing to $161,255 by the fifth year. As a result, total capital will grow significantly, starting at $35,975 in the first year and increasing to $238,441 by the fifth year.

7.4.1 Annual Balance Sheet Table

Pro Forma Balance Sheet					
	Year 1	Year 2	Year 3	Year 4	Year 5
Assets					
Current Assets					
Cash	$60,040	$104,274	$168,267	$235,674	$314,930
Accounts Receivable	$0	$0	$0	$0	$0
Inventory	$0	$0	$0	$0	$0
Other Current Assets	$0	$0	$0	$0	$0
Total Current Assets	$60,040	$104,274	$168,267	$235,674	$314,930
Long-term Assets					
Long-term Assets	$0	$0	$0	$0	$0
Accumulated Depreciation	$0	$3,000	$7,500	$13,500	$21,000
Total Long-term Assets	$0	($3,000)	($7,500)	($13,500)	($21,000)
Total Assets	$60,040	$101,274	$160,767	$222,174	$293,930
Liabilities and Capital	Year 1	Year 2	Year 3	Year 4	Year 5
Current Liabilities					
Accounts Payable	$24,065	$23,738	$33,994	$44,991	$55,489
Current Borrowing	$0	$0	$0	$0	$0
Other Current Liabilities	$0	$0	$0	$0	$0
Subtotal Current Liabilities	$24,065	$23,738	$33,994	$44,991	$55,489
Long-term Liabilities	$0	$0	$0	$0	$0
Total Liabilities	$24,065	$23,738	$33,994	$44,991	$55,489
Paid-in Capital	$30,000	$30,000	$30,000	$30,000	$30,000
Retained Earnings	($38,000)	($24,025)	($2,464)	$21,774	$47,182
Earnings	$43,975	$71,561	$99,237	$125,409	$161,258
Total Capital	$35,975	$77,536	$126,774	$177,182	$238,441
Total Liabilities and Capital	$60,040	$101,274	$160,767	$222,174	$293,930
Net Worth	**$35,975**	**$77,536**	**$126,774**	**$177,182**	**$238,441**

8.0 Mrs. Sueli Ishimatsu Sugiura's National-level Impact

Under the leadership of Mrs. Sueli Ishimatsu Sugiura, Ishimatsu Digital Solutions will make measurable contributions to U.S. national priorities in digital transformation, cybersecurity, and infrastructure modernization. Through its integrated service model, the company will help public agencies and private enterprises adopt secure, efficient, and data-driven technologies aligned with federal programs that strengthen national competitiveness and resilience in the digital economy.

1. Advancing National Digital Transformation Goals

The U.S. government has established multiple initiatives to accelerate modernization and innovation, including the National Artificial Intelligence Initiative Act (NAIIA), the American Artificial Intelligence Initiative, and the Federal Cloud Computing Strategy. These programs emphasize automation, AI adoption, and secure data management as key enablers of economic growth and operational efficiency.

Ishimatsu Digital Solutions will directly support these objectives by enabling U.S. organizations to:

- Implement AI-powered infrastructure to increase automation, scalability, and system reliability.
- Utilize predictive analytics and AIOps tools to detect risks and optimize performance.
- Develop cloud integration and modernization strategies that align with federal cloud adoption guidelines and cybersecurity standards.

Additionally, the company's IoT-based digital infrastructure frameworks will align with the Federal Smart Cities and Communities Program, advancing intelligent urban systems that enhance energy efficiency, sustainability, and data connectivity across U.S. municipalities.

2. Strengthening Cybersecurity and Protecting Critical Infrastructure

Cybersecurity remains a central national priority as outlined by the National Cybersecurity Strategy, the Cybersecurity and Infrastructure Security Agency (CISA), and the Federal Risk and Authorization Management Program (FedRAMP).

Ishimatsu Digital Solutions will contribute to these initiatives by delivering advanced cybersecurity and cloud-protection systems for both public and private entities.

Key actions include:

- Implementing AI-driven cybersecurity solutions that detect, contain, and mitigate threats in real time.
- Aligning client operations with CISA, NIST, and FedRAMP cybersecurity frameworks.
- Enhancing critical infrastructure resilience in energy, healthcare, and logistics sectors through secure data management and system hardening.

By integrating automation and continuous monitoring into cybersecurity operations, the company will support national efforts to protect essential infrastructure, reduce vulnerability, and maintain business continuity during cyber incidents.

3. Supporting Economic Growth and Innovation

Small and medium-sized enterprises (SMEs) play a vital role in the U.S. economy, representing nearly half of private-sector employment but often facing barriers to digital modernization. Ishimatsu Digital Solutions will expand access to affordable, secure, and scalable IT infrastructure by:

- Delivering AI-driven automation and digital-governance solutions tailored to SME needs.
- Supporting Small Business Administration (SBA) digital transformation initiatives to improve productivity and competitiveness.
- Partnering with local agencies and accelerators to strengthen small-business participation in the digital economy.

The company's expansion into major technology hubs, such as Houston, Austin, the Pacific Northwest, and California's innovation corridor will further contribute to economic growth through:

- Creation of high-skill employment opportunities in IT infrastructure, data governance, and cybersecurity.
- Collaboration with academic institutions and public agencies to promote applied innovation.
- Knowledge transfer and capacity building that reinforce local and regional technology ecosystems.

4. National-Level Contributions and Strategic Impact

Through its service portfolio and leadership, Ishimatsu Digital Solutions will directly support the implementation of federal programs that promote infrastructure modernization, secure cloud adoption, and digital resilience. The company's national-level impact will include:

- Advancing technology modernization across industries through AI, IoT, and data-driven systems.
- Strengthening national cybersecurity posture by integrating predictive defense and compliance frameworks.
- Driving job creation and regional innovation, contributing to sustainable economic growth.

By aligning its operations with key government directives, such as the Bipartisan Infrastructure Law (BIL), U.S. Digital Modernization Strategy, DOE Smart Infrastructure Programs, and CISA Cybersecurity Resilience Framework, Ishimatsu Digital Solutions will serve as a strategic

enabler of America's transition toward secure, intelligent, and globally competitive digital infrastructure.

9.0 Indirect jobs creation - Economic Policy Institute

Each industry has backward linkages to economic sectors that provide the materials needed for the industry's output, just as each industry has forward linkages to the economic sectors where the industry's workers spend their income. Therefore, in addition to the jobs directly supported by an industry, a large number of indirect jobs may also be supported by that industry. The subtraction or addition of jobs and output in industries with strong backward and forward linkages to other economic sectors can cause large ripple effects.

According to the national job multipliers published by the Economy Policy Institute (EPI) on January 23, 2019,[19] 100 direct jobs in the Computer system design, and related services industry generate a total of 283.4 total indirect jobs, as demonstrated in the following table:

Employment multipliers per 100 direct jobs, all private-sector industries

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
	Professional, scientific, and technical services				
125	Legal services	100.0	89.2	111.3	200.5
126	Accounting, tax preparation, bookkeeping, and payroll services	100.0	52.0	81.3	133.4
127	Architectural, engineering, and related services	100.0	90.0	114.1	204.1
128	Specialized design services	100.0	67.5	97.4	164.9
129	Computer systems design and related services	100.0	134.1	149.3	283.4
130	Management, scientific, and technical consulting services	100.0	91.1	116.5	207.6
131	Scientific research and development services	100.0	519.3	323.7	842.9
132	Advertising, public relations, and related services	100.0	460.9	270.7	731.6
133	Other professional, scientific, and technical services	100.0	70.8	83.6	154.3

Since Mrs. Sugiura will create 20 direct jobs by the end of Year 5, the total number of indirect jobs to be generated in the same period will reach 56 according to the multipliers provided by the EPI. In addition to its in-house team, Ishimatsu Digital Solutions will hire a number of independent contractors on a project basis, including legal professionals and technicians. Additionally, the company will mediate in the hiring of professionals that will perform services that are deemed to be required. Therefore, the company will stimulate the employment of a number of workers of different profiles. Furthermore, the company will hire an outsourced marketing company to develop its website and work with marketing campaigns.

The direct and indirect job creation by Ishimatsu Digital Solutions , as well as the utilization of independent contractors and outsourced services, will have a significant positive impact on the

[19] https://www.epi.org/publication/updated-employment-multipliers-for-the-u-s-economy/

local and national economy, fostering job growth, generating income, and contributing to overall economic prosperity.

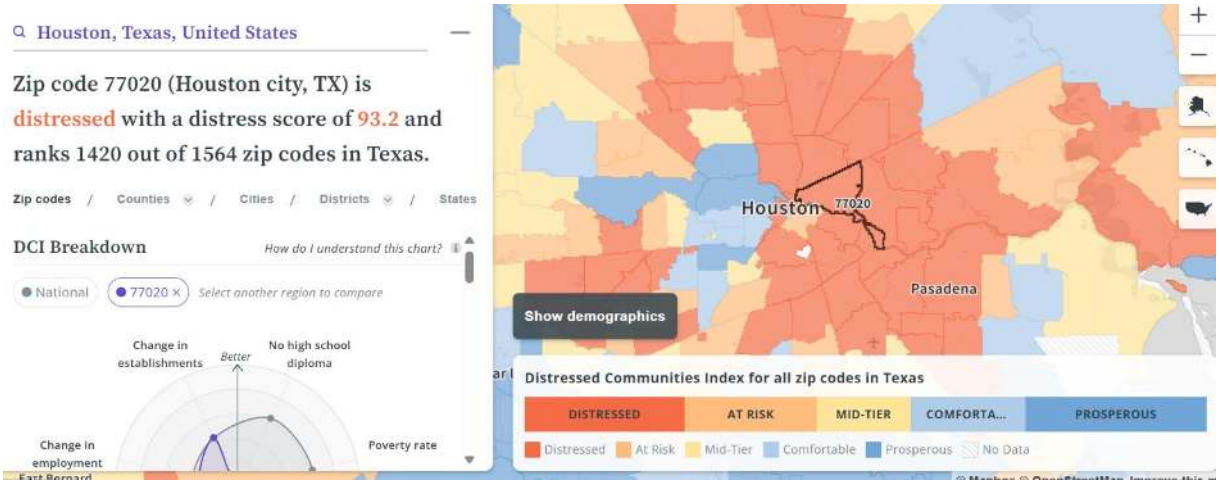
In conclusion, Ishimatsu Digital Solutions' expansion plans, under the leadership of Mrs. Sueli Ishimatsu Sugiura, encompass the creation of direct and indirect employment opportunities, the payment of substantial taxes, and the utilization of local resources and services. By contributing to job creation, tax revenue, and economic growth, Ishimatsu Digital Solutions aims to make a lasting and positive impact on both the local community and the broader U.S. economy.

9.1 Distressed Communities

This section provides an in-depth analysis of the demographic and socioeconomic conditions in Houston, TX, which is classified as a distressed area. With a Distressed Communities Index (DCI) score of 93.2, ranking 1420 out of 1564 in Texas, this area faces substantial economic and social challenges that influence both the community and potential business operations.

Demographic and Socioeconomic Profile:

- **DCI Score and Economic Distress**: The high DCI score in Houston indicates significant economic distress, impacting the local labor market and consumer base profoundly.
- **Demographics**: The area showcases a diverse racial and ethnic composition, with notable percentages of Hispanics or Latinos (73.7%), African Americans (20.9%), and non-Hispanic whites (3.8%). This diversity necessitates culturally tailored business strategies to effectively engage different community segments.
- **Education Levels**: The educational landscape shows a varied mix, with 35.3% having no high school diploma, 31.3% possessing a high school diploma, and 13.1% holding a bachelor's degree or higher. This suggests a workforce with a wide range of skills and educational backgrounds.
- **Occupation and Employment**: The employment landscape is challenging, with a 29.6% adult non-working rate and a notable decline in employment of 7.0%, indicating underutilized labor potential.
- **Income and Poverty Rates**: With a poverty rate of 26.8% and a median income ratio significantly below the national average at 57.8%, there are both constrained consumer spending power and potential demand for essential, affordable products and services



Business Implications:

- **Market Potential**: The economic profile indicates potential for businesses that offer basic necessities at affordable prices while also suggesting room for niche markets that could cater to the more educated segments of the population.
- **Workforce Availability**: Despite the high unemployment rates, the diverse educational qualifications present opportunities for businesses to engage in workforce development and skill training.
- **Community Engagement**: There is a significant opportunity for businesses to positively impact the community through corporate social responsibility initiatives focused on economic and social development.
- **Economic Incentives**: Businesses may benefit from potential economic incentives like tax breaks or grants aimed at revitalizing distressed areas, making investments more feasible and attractive.
- **Cultural Sensitivity**: Given the demographic diversity, businesses must adopt culturally sensitive approaches to marketing, product development, and customer service to resonate with the local populace effectively.

Engaging in business activities in Houston's 77020 offers a complex array of challenges and opportunities. Businesses that tailor their strategies to the local demographics and economic conditions, invest in community relations, and contribute to sustainable development can not only find growth but also support meaningful community improvement. This approach is essential for building long-term business success and community resilience in economically distressed areas.

APPENDIX

Monthly Sales Forecast Table

Sales Forecast													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Unit Sales													
Enterprise Systems Integration & Modernization		1	1	1	0	1	0	1	1	1	2	1	2
Full-Cycle IT Project Management for Multiregional Deployments		0	1	0	1	1	1	0	1	1	1	2	2
Technology Acquisition, Vendor Evaluation & Implementation Planning		0	0	1	1	1	1	0	0	1	1	1	2
Digital Product Development Coordination		0	0	1	1	0	1	1	1	1	1	1	0
Process Mapping, Automation & Operational Efficiency Consulting		0	0	0	0	1	0	1	1	1	1	1	1
Total Unit Sales		1	2	3	3	4	3	3	4	5	6	6	7
Unit Prices		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Enterprise Systems Integration & Modernization		$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00
Full-Cycle IT Project Management for Multiregional Deployments		$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Technology Acquisition, Vendor Evaluation & Implementation Planning		$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00
Digital Product Development Coordination		$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00
Process Mapping, Automation & Operational Efficiency Consulting		$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
Sales													
Enterprise Systems Integration & Modernization		$12,000	$12,000	$12,000	$0	$12,000	$0	$12,000	$12,000	$12,000	$24,000	$12,000	$24,000

Full-Cycle IT Project Management for Multiregional Deployments		$0	$10,000	$0	$10,000	$10,000	$10,000	$0	$10,000	$10,000	$10,000	$20,000	$20,000
Technology Acquisition, Vendor Evaluation & Implementation Planning		$0	$0	$15,000	$15,000	$15,000	$15,000	$0	$0	$15,000	$15,000	$15,000	$30,000
Digital Product Development Coordination		$0	$0	$7,500	$7,500	$0	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$0
Process Mapping, Automation & Operational Efficiency Consulting		$0	$0	$0	$0	$8,000	$0	$8,000	$8,000	$8,000	$8,000	$8,000	$8,000
Total Sales		$12,000	$22,000	$34,500	$32,500	$45,000	$32,500	$27,500	$37,500	$52,500	$64,500	$62,500	$82,000
Direct Unit Costs		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Enterprise Systems Integration & Modernization	8.00%	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00	$960.00
Full-Cycle IT Project Management for Multiregional Deployments	8.00%	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00	$800.00
Technology Acquisition, Vendor Evaluation & Implementation Planning	8.00%	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00
Digital Product Development Coordination	8.00%	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00	$600.00
Process Mapping, Automation & Operational Efficiency Consulting	8.00%	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00	$640.00
Direct Cost of Sales													
Enterprise Systems Integration & Modernization		$960	$960	$960	$0	$960	$0	$960	$960	$960	$1,920	$960	$1,920
Full-Cycle IT Project Management for Multiregional Deployments		$0	$800	$0	$800	$800	$800	$0	$800	$800	$800	$1,600	$1,600
Technology Acquisition, Vendor Evaluation & Implementation Planning		$0	$0	$1,200	$1,200	$1,200	$1,200	$0	$0	$1,200	$1,200	$1,200	$2,400
Digital Product Development Coordination		$0	$0	$600	$600	$0	$600	$600	$600	$600	$600	$600	$0
Process Mapping, Automation & Operational Efficiency Consulting		$0	$0	$0	$0	$640	$0	$640	$640	$640	$640	$640	$640
Subtotal Direct Cost of Sales		**$960**	**$1,760**	**$2,760**	**$2,600**	**$3,600**	**$2,600**	**$2,200**	**$3,000**	**$4,200**	**$5,160**	**$5,000**	**$6,560**

Monthly Personnel Plan Table

Personnel Plan													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
General Manager & Director of Technology Solutions - Mrs. Sugiura		$0	$6,000	$6,000	$8,000	$8,000	$10,000	$10,000	$10,000	$12,000	$12,000	$14,000	$14,000
Systems Integration Engineer		$0	$0	$9,800	$9,800	$9,800	$9,800	$9,800	$9,800	$9,800	$9,800	$9,800	$9,800
IT Project Manager		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Software Developer		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
UI/UX Designer		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Automation & Process Optimization Specialist		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Technical Support & Implementation Specialist		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Digital Transformation Consultant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project Manager		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,800	$9,800
Marketing and Communications Specialist		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales Representative		$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000
Administrative Manager		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Customer Service Representative		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total People		2	2	3	3	3	3	3	3	3	3	4	4
Total Payroll		**$6,000**	**$12,000**	**$21,800**	**$23,800**	**$23,800**	**$25,800**	**$25,800**	**$25,800**	**$27,800**	**$27,800**	**$39,600**	**$39,600**

Monthly Profit and Loss Table

Pro Forma Profit and Loss													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Sales		$12,000	$22,000	$34,500	$32,500	$45,000	$32,500	$27,500	$37,500	$52,500	$64,500	$62,500	$82,000
Direct Cost of Sales		$960	$1,760	$2,760	$2,600	$3,600	$2,600	$2,200	$3,000	$4,200	$5,160	$5,000	$6,560
Other Costs of Sales		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Cost of Sales		$960	$1,760	$2,760	$2,600	$3,600	$2,600	$2,200	$3,000	$4,200	$5,160	$5,000	$6,560
Gross Margin		$11,040	$20,240	$31,740	$29,900	$41,400	$29,900	$25,300	$34,500	$48,300	$59,340	$57,500	$75,440
Gross Margin %		92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%
Expenses													
Payroll		$6,000	$12,000	$21,800	$23,800	$23,800	$25,800	$25,800	$25,800	$27,800	$27,800	$39,600	$39,600
Payroll Taxes	10%	$600	$1,200	$2,180	$2,380	$2,380	$2,580	$2,580	$2,580	$2,780	$2,780	$3,960	$3,960
Depreciation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rent		$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800
Insurance		$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200
Marketing/Promotion		$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500
Utilities/Internet/Phone		$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150
Employees Education	0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equipment	0%	$0	$0	$0	$0	$0	$10,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Accountant	0%	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250
Total Operating Expenses		$9,500	$16,100	$26,880	$29,080	$29,080	$41,280	$36,280	$36,280	$38,480	$38,480	$51,460	$51,460
Profit Before Interest and Taxes		$1,540	$4,140	$4,860	$820	$12,320	($11,380)	($10,980)	($1,780)	$9,820	$20,860	$6,040	$23,980
EBITDA		$1,540	$4,140	$4,860	$820	$12,320	($11,380)	($10,980)	($1,780)	$9,820	$20,860	$6,040	$23,980
Interest Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Taxes Incurred		$416	$1,118	$1,312	$221	$3,326	($3,073)	($2,965)	($481)	$2,651	$5,632	$1,631	$6,475
Net Other Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Profit		$1,124	$3,022	$3,548	$599	$8,994	($8,307)	($8,015)	($1,299)	$7,169	$15,228	$4,409	$17,505
Net Profit/Sales		**9.37%**	**13.74%**	**10.28%**	**1.84%**	**19.99%**	**-25.56%**	**-29.15%**	**-3.47%**	**13.65%**	**23.61%**	**7.05%**	**21.35%**

Monthly Cash Flow Table

Pro Forma Cash Flow													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Cash Received													
Cash from Operations													
Cash Sales		$6,000	$11,000	$17,250	$16,250	$22,500	$16,250	$13,750	$18,750	$26,250	$32,250	$31,250	$41,000
Cash from Receivables		$6,000	$11,000	$17,250	$16,250	$22,500	$16,250	$13,750	$18,750	$26,250	$32,250	$31,250	$41,000
Subtotal Cash from Operations		$12,000	$22,000	$34,500	$32,500	$45,000	$32,500	$27,500	$37,500	$52,500	$64,500	$62,500	$82,000
Additional Cash Received													
Non-Operating (Other) Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Received	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Current Borrowing		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Other Liabilities (interest-free)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Long-term Liabilities		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales of Other Current Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales of Long-term Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Investment Received		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal Cash Received		$12,000	$22,000	$34,500	$32,500	$45,000	$32,500	$27,500	$37,500	$52,500	$64,500	$62,500	$82,000
Expenditures		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Expenditures from Operations													
Cash Spending		$6,000	$12,000	$21,800	$23,800	$23,800	$25,800	$25,800	$25,800	$27,800	$27,800	$39,600	$39,600
Bill Payments		$163	$4,946	$7,050	$9,117	$8,238	$12,300	$14,831	$9,825	$13,150	$17,663	$21,373	$18,704
Subtotal Spent on Operations		$6,163	$16,946	$28,850	$32,917	$32,038	$38,100	$40,631	$35,625	$40,950	$45,463	$60,973	$58,304
Additional Cash Spent													
Non-Operating (Other) Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Paid Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Repayment of Current Borrowing		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Liabilities Principal Repayment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Long-term Liabilities Principal Repayment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purchase Other Current Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purchase Long-term Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dividends		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,000
Subtotal Cash Spent		$6,163	$16,946	$28,850	$32,917	$32,038	$38,100	$40,631	$35,625	$40,950	$45,463	$60,973	$78,304
Net Cash Flow		$5,837	$5,054	$5,650	($417)	$12,962	($5,600)	($13,131)	$1,875	$11,550	$19,037	$1,527	$3,696
Cash Balance		**$17,837**	**$22,892**	**$28,541**	**$28,124**	**$41,086**	**$35,486**	**$22,355**	**$24,230**	**$35,780**	**$54,817**	**$56,344**	**$60,040**

Monthly Balance Sheet Table

Pro Forma Balance Sheet													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Assets	Starting Balances												
Current Assets													
Cash	$12,000	$17,837	$22,892	$28,541	$28,124	$41,086	$35,486	$22,355	$24,230	$35,780	$54,817	$56,344	$60,040
Accounts Receivable	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Current Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Current Assets	$12,000	$17,837	$22,892	$28,541	$28,124	$41,086	$35,486	$22,355	$24,230	$35,780	$54,817	$56,344	$60,040
Long-term Assets													
Long-term Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Long-term Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Assets	$12,000	$17,837	$22,892	$28,541	$28,124	$41,086	$35,486	$22,355	$24,230	$35,780	$54,817	$56,344	$60,040
Liabilities and Capital		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Current Liabilities													
Accounts Payable	$0	$4,713	$6,745	$8,847	$7,831	$11,800	$14,507	$9,392	$12,566	$16,947	$20,756	$17,874	$24,065
Current Borrowing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Current Liabilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal Current Liabilities	$0	$4,713	$6,745	$8,847	$7,831	$11,800	$14,507	$9,392	$12,566	$16,947	$20,756	$17,874	$24,065
Long-term Liabilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Liabilities	$0	$4,713	$6,745	$8,847	$7,831	$11,800	$14,507	$9,392	$12,566	$16,947	$20,756	$17,874	$24,065
Paid-in Capital	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000
Retained Earnings	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($18,000)	($38,000)
Earnings	$0	$1,124	$4,146	$7,694	$8,293	$17,286	$8,979	$964	($336)	$6,833	$22,061	$26,470	$43,975
Total Capital	$12,000	$13,124	$16,146	$19,694	$20,293	$29,286	$20,979	$12,964	$11,664	$18,833	$34,061	$38,470	$35,975
Total Liabilities and Capital	$12,000	$17,837	$22,892	$28,541	$28,124	$41,086	$35,486	$22,355	$24,230	$35,780	$54,817	$56,344	$60,040
Net Worth	**$12,000**	**$13,124**	**$16,146**	**$19,694**	**$20,293**	**$29,286**	**$20,979**	**$12,964**	**$11,664**	**$18,833**	**$34,061**	**$38,470**	**$35,975**



(/industry-analysis/digital-transformation-market/request/rs10)

Digital Transformation Market (2025 - 2030)

Size, Share & Trends Analysis Report By Type (Solution, Service), By Deployment (Hosted, On-premise), By Enterprise Size (SME, Large Enterprises), By End-use, By Region, And Segment Forecasts

Digital Transformation Market Summary

The global digital transformation market size was estimated at USD 1,070.43 billion in 2024 and is projected to reach USD 4,617.78 billion by 2030, growing at a CAGR of 28.5% from 2025 to 2030. The increasing adoption of cloud computing is driving market growth. Cloud-based solutions enable businesses to scale their operations efficiently, reduce IT costs, and enhance agility.

Key Market Trends & Insights

North America digital transformation market dominated the global industry with a revenue share of over 43.0% in 2024

The digital transformation industry in U.S. dominated the regional market in 2024.

Based on type, the solution segment accounted for the highest revenue share of over 67.0% in 2024.

Based on deployment, the hosted segment led the market with the largest revenue share of 51.6% in 2024.

Based on the enterprise size, the large organization segment dominated the market and accounted for a revenue share of over 57.0% in 2024.

Market Size & Forecast

2024 Market Size: USD 1,070.43 Billion

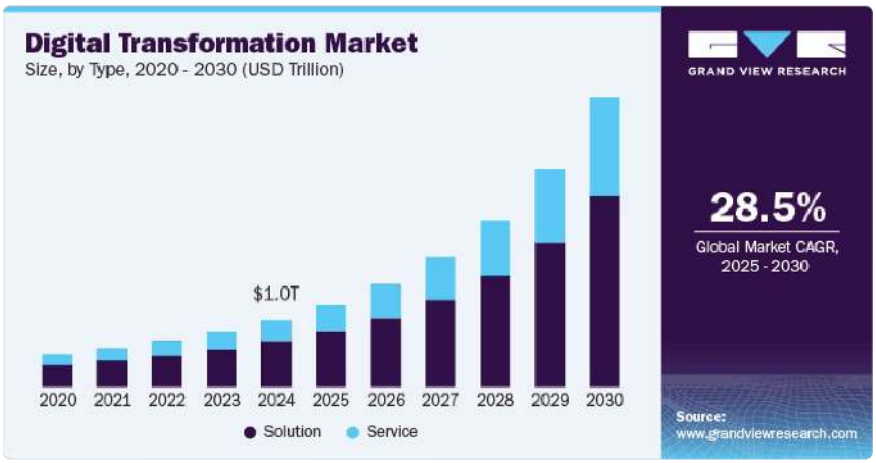
2030 Projected Market Size: USD 4,617.78 Billion

CAGR (2025-2030): 28.5%

North America: Largest market in 2024

Enterprises are moving away from legacy systems to embrace cloud-native applications, Software-as-a-Type (SaaS) platforms, and hybrid cloud models. Cloud computing facilitates seamless data access, real-time collaboration, and remote work capabilities, which became even more critical following the COVID-19 pandemic. Major cloud service providers such as Amazon Web Types (AWS), Microsoft Azure, and Google Cloud are fueling digital transformation by offering AI-powered analytics, cybersecurity solutions, and automation tools to businesses worldwide.

The integration of artificial intelligence (https://www.grandviewresearch.com/industry-analysis/artificial-intelligence-ai-market) (AI) and machine learning (ML) is another significant driver of digital transformation. AI is revolutionizing industries such as healthcare, finance, manufacturing, and retail by enabling intelligent automation, predictive analytics, and real-time decision-making. Businesses are using AI-powered tools for fraud detection, supply chain optimization, robotic process automation (RPA), and customer service automation. AI-driven digital transformation is not only improving efficiency but also reducing operational costs and enhancing innovation capabilities.



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The rise of the Internet of Things (IoT) and edge computing (https://www.grandviewresearch.com/industry-analysis/edge-computing-market) is also accelerating digital transformation. IoT devices are generating vast amounts of data that businesses can analyze to improve operations, enhance productivity, and optimize asset management. Industries such as smart manufacturing, healthcare, transportation, and energy are leveraging IoT-enabled sensors, real-time monitoring, and automation to streamline processes. Additionally, edge computing solutions enable faster data processing by reducing latency and improving real-time analytics, making digital transformation more effective in mission-critical applications. According to a survey by Toptal, a technology services provider, 85% of organizations undergoing digital transformation reported enhanced operational efficiency. Additionally, 76% experienced higher customer satisfaction, while 68% saw revenue growth.

The increasing need for cybersecurity (https://www.grandviewresearch.com/industry-analysis/cyber-security-market) and data protection is another crucial driver. As businesses adopt digital technologies, they also face growing cyber threats and data breaches. Companies are investing heavily in cybersecurity solutions, data encryption, and compliance frameworks to protect sensitive information and maintain customer trust. Governments are implementing strict regulations such as GDPR (General Data Protection Regulation) and CCPA (California Consumer Privacy Act), compelling businesses to adopt secure digital transformation strategies.

Additionally, the expansion of 5G networks is enabling faster and more reliable digital connectivity, further accelerating digital transformation efforts. 5G technology supports high-speed internet, low-latency applications, and seamless IoT connectivity, making it a crucial enabler for industries such as autonomous vehicles, smart cities (https://www.grandviewresearch.com/industry-analysis/smart-cities-market), and telemedicine. With faster connectivity, businesses can deploy advanced automation, cloud-based applications, and immersive digital experiences, further driving market growth.

Type Insights

Based on type, the industry is segmented into solution and service. The solution segment accounted for the highest revenue share of over 67.0% in 2024. The rapid digitalization of the financial sector drives the demand for digital transformation solutions. Banks, insurance firms, and financial institutions are undergoing massive transformations to meet the evolving needs of digitally savvy customers. The adoption of fintech solutions, blockchain technology (https://www.grandviewresearch.com/industry-analysis/blockchain-technology-market), and AI-powered fraud detection systems is revolutionizing the way financial services are delivered. Digital transformation solutions enable financial institutions to offer seamless online banking experiences, automate compliance processes, and enhance risk management capabilities. With growing concerns over cybersecurity and regulatory compliance, organizations are integrating secure payment solutions, AI-based authentication, and cloud-based financial management systems to enhance transparency and efficiency.

The service segment is expected to register a significant CAGR during the forecast period. The rising adoption of cloud-based services is driving the segment growth. Businesses are rapidly transitioning from on-premise systems to cloud platforms, such as Infrastructure-as-a-Service (IaaS), Platform-as-a-Service (PaaS), and Software-as-a-Service (https://www.grandviewresearch.com/industry-analysis/saas-market-report) (SaaS). However, migrating to the cloud involves strategic planning, risk assessment, and ongoing management. Service providers offer cloud consulting, deployment, and optimization services to help businesses maximize the benefits of cloud computing while minimizing disruptions. Additionally, managed cloud service providers help organizations monitor cloud environments, enhance security, and optimize costs, further fueling demand for cloud-focused digital transformation services.

Report Coverage & Deliverables



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Deployment Insights

Based on deployment, the hosted segment led the market with the largest revenue share of 51.6% in 2024. This growth can be attributed to the increasing use of mobile devices and advancements in information-sharing technologies. Cloud-based digital transformation solutions allow End-use industries effective and efficient ways to adapt to evolving markets. Simultaneously, increasing private and public investments in cloud-based technology are anticipated to create a lucrative environment for segment growth in the forecast period.

On-premise deployment is expected to register a CAGR of 24.6% during the forecast period. On-premises solutions offer high-level data security, which makes end users companies easily adopt with various government regulations. Similarly, various on-premises digital transformation solutions offer businesses better control over their sensitive data. However, end use companies are focusing on implementing cloud-based digital transformation solutions owing to their diverse subscription plans and low operating costs. This is expected to restrict the market growth in the forecast period.

Enterprise Size Insights

Based on the enterprise size, the large organization segment dominated the market and accounted for a revenue share of over 57.0% in 2024. Large enterprises are focusing on digital transformation since it provides cost-effectiveness and seamless business process execution. Large businesses require data safety, enhanced adaptability, and straightforward framework coordination. Due to their greater ability to allocate financial resources, large businesses are better able to implement new strategies throughout the entire organization and increase profitability.

The small & medium enterprise (SME) segment is expected to grow at the highest CAGR over the forecast period. Digitization at a rapid pace, increased company scalability, and improved customer experience are driving the adoption of digital transformation solutions in SMEs. Additionally, there is a growing need for cloud-based solutions due to their greater accessibility and cheaper prices. These factors will drive market growth in the coming years.

End-use Insights

Based on end use, the BFSI segment led the market with the largest revenue share of over 28.0% in 2024 as banks and financial institutions are focusing on offering enhanced consumer experiences to improve their brand identity and improve their overall customer base. The rising focus of financial institutions on providing support to improve the overall customer retention rate and provide seamless technical support is driving segment growth. The growing popularity of remote work has fueled the market growth in the BFSI industry.



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The healthcare segment is anticipated to grow at a significant CAGR over the forecast period. The healthcare segment is expected to witness significant growth over the forecast period. Digital transformation in healthcare can produce beneficial results in marketing and sales while providing a holistic view of each patient. Hence, the key market players are concentrating on modernizing their solutions by integrating advanced technologies, such as ML (https://www.grandviewresearch.com/industry-analysis/machine-learning-market), AI, and big data, across their business portfolios. Further, digitalization in healthcare enables organizations to deliver contextual and predictive offerings to their customers.

Regional Insights

North America digital transformation market dominated the global industry with a revenue share of over 43.0% in 2024, owing to the high adoption of different types of online payment modes and the rapid adoption of cloud computing technologies. Further, the growing consumer preference for digital media to post reviews and share experiences is prompting brands and enterprises to adopt digital transformation solutions and develop a customer-centric business model. Enterprises in the U.S. and Canada are spending aggressively and allocating a dedicated budget for marketing and digital channels, supporting the industry trend.



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U.S. Digital Transformation Market Trends

The digital transformation industry in U.S. dominated the regional market in 2024. The country has a well-developed IT infrastructure, including robust data centers and high-speed networks, which are essential for efficient container deployment and management. A thriving venture capital landscape in the U.S. has fueled innovations in the container technology space, with substantial investments in startups developing cutting-edge container solutions. Moreover, the presence of mature players such as Google, Amazon Web Types (AWS), and others is driving the country's market growth.

Europe Digital Transformation Market Trends

The digital transformation market in Europe is anticipated to grow at a notable CAGR from 2025 to 2030. Various factors, such as growing social media penetration, expanding 5G network coverage, rising penetration of smartphones, and development of advanced payment methods, are some of the major factors driving the adoption of these solutions in Europe.

The **UK digital transformation market** held a major revenue share in the European market. Aggressive investments to implement digital transformation initiatives, such as Industry 4.0, coupled with the growing use of process automation tools powered by the latest technologies, such as artificial intelligence (AI) and machine learning (ML), are expected to drive the need for solutions to automate processes, minimize variations, and improve customer experience across the UK.

The **digital transformation market in Germany** is expected to witness a high growth rate during the forecast period. In Germany, several industries, including financial services, manufacturing, and information technology, are focusing on digitizing their business operations, thereby creating growth opportunities for digital marketing software in the country.

France digital transformation market is expected to grow at a CAGR of 29.0% during the forecast period. Increasing the adoption of digital technologies by various end use industries to enhance efficiency and improve the overall customer experience will help in the market growth.

Asia Pacific Digital Transformation Market Trends

The digital transformation market in Asia Pacific is anticipated to register significant growth with a CAGR of 31.2% due to the rising adoption of digital transformation solutions in SMEs. The growing adoption of advanced AI-driven analytics tools to offer personalized services for both B2B and B2C consumers is one of the major factors impacting the growth of the regional market. A large proportion of smartphone users in the Asia Pacific region are accessing social media through their mobile phones. Therefore, the region offers enormous opportunities for digital transformation solutions.

China digital transformation market held a major market share in the Asia Pacific region. In China, organizations are increasingly adopting big data for various business processes. At the same time, the government supports digitization of the workplace, thereby encouraging enterprises to adopt EDM solutions.

The **digital transformation market in India** is anticipated to witness a high growth rate during the forecast period. In countries such as India, the number of Small & Medium Enterprises (SMEs) is rising rapidly, and these SMEs are putting a strong emphasis on implementing digital transformation solutions as part of the efforts to drive their regional and global businesses.

Japan digital transformation market is expected to grow at a significant CAGR during the forecast period. In Japan, the advanced information technology infrastructure has enabled high-speed digital connectivity, which is allowing vendors to provide both on-premise and hosted digital transformation solutions. The high rate of adoption of mobile phones and other connected devices is also making it easier for organizations in Japan to draft innovative marketing strategies and boost sales.

Middle East & Africa (MEA) Digital Transformation Market Trends

The digital transformation market in the Middle East & Africa is expected to grow at a significant CAGR from 2025 to 2030. Initiatives undertaken by governments and corporations to promote advanced technologies, such as machine learning, business analytics, and AI, coupled with continuous adoption of cloud-based technologies, are anticipated to fuel the demand for implementing digital transformation across business processes in Middle Eastern countries.

Saudi Arabia digital transformation market is anticipated to grow significantly during the forecast period. Infrastructure developments in Saudi Arabia are likely to produce a large volume of data, particularly across the BFSI, retail & consumer goods, healthcare, and utility sectors, which will increase the demand for digital transformation solutions over the forecast period.

Key Digital Transformation Company Insights

The market has a consolidated competitive landscape featuring several global and regional players. Industry players are undertaking strategies such as new developments related to product launches, product updates, partnerships, mergers & acquisitions, and collaborations to survive the highly competitive environment and expand their business footprints.

Some of the key players operating in the market include Adobe Systems Inc., Accenture, and Broadcom, Inc., among others.

- Adobe Systems Inc. has developed a diverse portfolio of products, including applications like Photoshop, Illustrator, and Acrobat, serving industries such as graphic design, photography, video editing, and digital marketing. The company introduced Adobe Sensei, an AI and machine learning framework, to power intelligent features across its software suite, streamlining workflows and enabling users to achieve more efficient and innovative results.

- Accenture is a global professional services company specializing in consulting, technology, and outsourcing services. The company offers a wide range of services across various industries, including strategy and consulting, interactive technology, and operations, helping clients improve their performance and create sustainable value. Accenture's commitment to digital transformation is further exemplified by its partnership with Nvidia to promote corporate adoption of AI technologies. This collaboration includes training 30,000 Accenture employees using Nvidia's AI software and establishing a dedicated Nvidia business division. The initiative, Accenture AI Refinery, aims to reimagine business processes and scale AI solutions across enterprises, highlighting the potential of generative AI agents in transforming various business functions.

Happiest Minds and Kellton Tech Solutions Ltd.are some of the emerging market participants in the target market.

- Perforce Software, Inc. is a U.S. company specializing in the development of software solutions that support application development and management. The company's flagship product, Perforce Helix Core, is a version control system that efficiently handles large codebases, supporting both centralized and distributed workflows. Perforce offers a comprehensive suite of tools encompassing web-based repository management, developer collaboration, application lifecycle management, web application servers, debugging tools, platform automation, and agile planning software. These integrated solutions cater to diverse industries, including gaming, automotive, financial services, and healthcare, facilitating streamlined development processes and enhanced operational efficiency.

Key Digital Transformation Companies:

The following are the leading companies in the **digital transformation market.** These companies collectively hold the largest market share and dictate industry trends.

Accenture plc

Adobe Systems Inc.

Broadcom, Inc.

Cisco Systems, Inc.

Dell EMC

Dempton Consulting Group

Google Inc.

Happiest Minds

Hewlett Packard Enterprise Co.

IBM

Kellton Tech Solutions Ltd.

Microsoft Corporation

Salesforce, Inc.

SAP SE

TIBCO Software

Recent Developments

- In April 2024, Happiest Minds acquired PureSoftware Technologies Private Limited, enhancing its expertise in the Banking, Financial Services, and Insurance (BFSI) sector, as well as Healthcare and Life Sciences. This acquisition strengthens its domain capabilities and expands its geographic footprint. Along with increasing its presence in the U.S. and UK, Happiest Minds will gain a near-shore presence in Mexico and establish offices in Singapore, Malaysia, and Africa.

- In January 2024, Google LLC partnered with Worldline in order to boost its digital transformation initiatives and streamline its operations. Worldline will use Google's cloud-based technologies to enhance its digital payment for customers across Europe.

- In January 2024, Microsoft signed a 10-year partnership agreement with Vodafone to enhance their customer experience services using generative AI technologies from Microsoft. The companies will develop financial and digital services for SMEs across Africa and Europe.

Digital Transformation Market Report Scope

Report Attribute	Details
Market size in 2025	**USD 1,316.62 billion**
Revenue forecast in 2030	**USD 4,617.78 billion**
Growth rate	**CAGR of 28.5% from 2025 to 2030**
Actual data	**2018 - 2024**
Forecast period	2025 - 2030
Quantitative units	Revenue in USD million/billion/trillion, and CAGR from 2025 to 2030
Report coverage	Revenue forecast, company ranking, competitive landscape, growth factors, and trends
Segments covered	Type, deployment, enterprise size, end-use, region
Regional scope	North America; Europe; Asia Pacific; Latin America; MEA
Country scope	U.S., Canada, Mexico, U.K., Germany, France, China, India, Japan, Australia, South Korea, Brazil, UAE, Saudi Arabia, South Africa
Key companies profiled	IBM; Amazon Web Types Inc.; Microsoft; Google LLC; Broadcom; Joyent; Rancher; SUSE; Sysdig Inc.; Perforce Software Inc.
Customization scope	Free report customization (equivalent to 8 analysts working days) with purchase. Addition or alteration to country, regional, and segment scope.
Pricing and purchase options	Avail customized purchase options to meet your exact research needs. Explore purchase options (https://www.grandviewresearch.com/checkout/select-license/digital-transformation-market)

Global Digital Transformation Market Report Segmentation

This report forecasts revenue growth at the global, regional, and country levels and provides an analysis of the latest industry trends in each of the sub-segments from 2018 to 2030. For this study, Grand View Research has segmented the global digital transformation market report based on type, deployment, enterprise size, end-use, and region:

- **Type Outlook (Revenue, USD Billion, 2018 - 2030)**
  - Solution
    - Analytics
    - Cloud Computing
    - Mobility
    - Social media
    - Others
  - Service

- Professional Services
- Implementation & Integration

- **Deployment Outlook (Revenue, USD Billion, 2018 - 2030)**
  - Hosted
  - On-Premise
- **Enterprise Size Outlook (Revenue, USD Billion, 2018 - 2030)**
  - Large Enterprises
  - SMEs
- **End-use Outlook (Revenue, USD Billion, 2018 - 2030)**
  - BFSI
  - IT & Telecommunication
  - Government
  - Healthcare
  - Retail
  - Manufacturing
  - Others
- **Regional Outlook (Revenue, USD Billion, 2018 - 2030)**
  - North America
    - U.S.
    - Canada
    - Mexico
  - Europe
    - U.K.
    - Germany
    - France
  - Asia Pacific
    - China
    - India
    - Japan
    - Australia
    - South Korea
  - Latin America
    - Brazil

- Middle East & Africa
  - UAE
  - Saudi Arabia
  - South Africa

Frequently Asked Questions About This Report

How big is the digital transformation market?

What is the digital transformation market growth?

Which solution type led the digital transformation market?

Which deployment segment dominated the digital transformation market?

Which type of enterprise accounted for the highest share in the digital transformation market?

Which are the key players in the digital transformation market?

Key questions answered by the report

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High-Risk Series:
Critical Actions Needed to Urgently Address IT Acquisition and Management Challenges

GAO-25-107852
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Fast Facts

Federal agencies rely on IT to carry out operations and fulfill their missions. Each year, the government invests more than $100 billion on IT. But for several decades, federal IT investments have often failed or cost more and taken longer to implement. Because of this, the federal government's IT management has been on our High Risk List since 2015.

This report identifies 3 major challenges and 9 critical actions the government urgently needs to take—such as improving IT project management.

Since 2010, we've made over 1,800 recommendations to agencies aimed at improving their management of IT. 463 haven't been implemented as of January 2025.



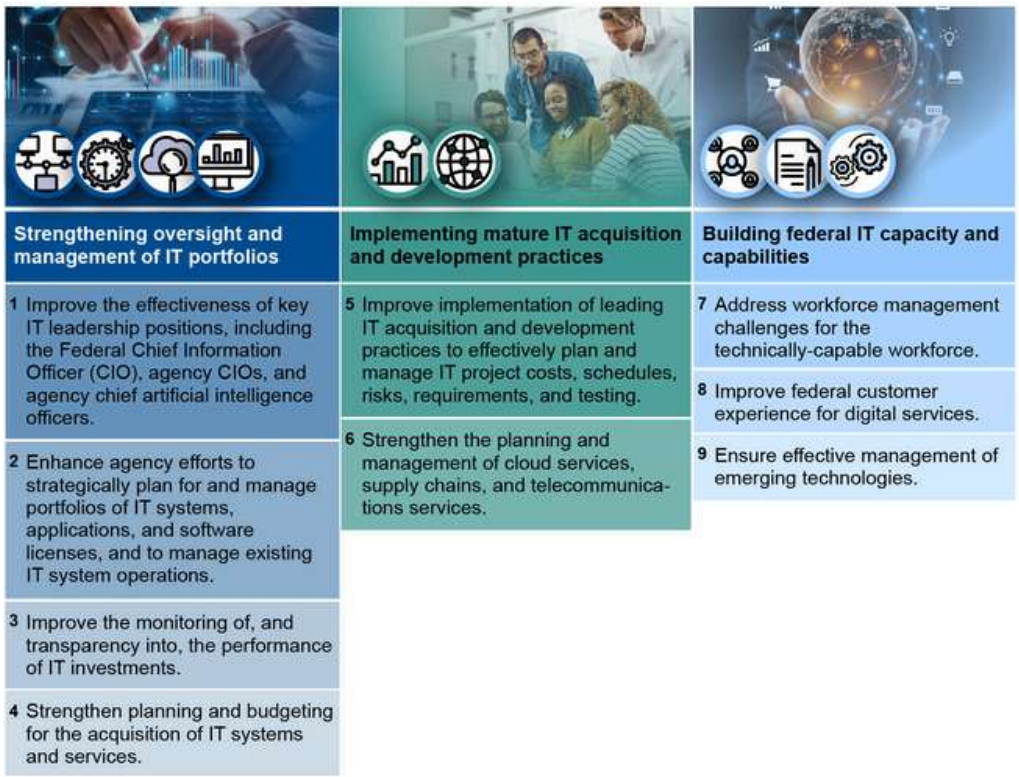
Source: Ema/stock.adobe.com.

Highlights

What GAO Found

GAO has identified three major IT acquisition and management challenges: (1) strengthening oversight and management of IT portfolios, (2) implementing mature IT acquisition and development practices, and (3) building federal IT capacity and capabilities. To address these challenges, it has identified nine critical actions that the federal government urgently needs to take.

Nine Critical Actions Needed to Address Three Major IT Acquisition and Management Challenges



Sources: GAO; ximich_natali/stock.adobe.com (top left); BestCam/peopleimages.com/stock.adobe.com (center); suththirat/stock.adobe.com (top right); 32 pixels/stock.adobe.com (all icons). | GAO-25-107852

GAO has made over 1,800 recommendations to the Office of Management and Budget (OMB) and federal agencies aimed at improving their management of IT. However, many of these recommendations have not been implemented and many agencies continue to be challenged in effectively acquiring IT and managing IT projects. Of the 1,881 recommendations made since 2010 related to this high-risk area, 463 had not been implemented as of January 2025. GAO has also designated 69 as priority recommendations and, as of January 2025, 32 had not been implemented. Urgent actions are needed to address the ongoing challenges that the government faces in effective and efficient IT acquisition and management. Until OMB and federal agencies take the critical actions identified, they will continue to struggle with IT acquisitions that fail to consistently deliver capabilities in a timely manner, incur cost overruns and/or schedule slippages, and contribute little to mission-related outcomes.

Why GAO Did This Study

Federal agencies rely extensively on IT to carry out operations and fulfill their missions. Each year, the federal government invests more than $100 billion on IT. However, for several decades, GAO has reported that federal IT investments too frequently fail or incur cost overruns and schedule slippages while contributing little to mission-related outcomes. Because of these challenges, GAO added the federal government's management of IT acquisitions and operations to its high-risk list as a government-wide challenge in 2015 and continues to designate it as a high-risk area.

Over time, this high-risk area has become increasingly more complex as technologies have matured and evolved. In addition, as technologies have changed, the skills needed to manage them have also changed.

This report provides an update to the IT acquisitions and operations high-risk area. To do so, GAO identified three key IT acquisition and management areas in which federal agencies face continued challenges and nine critical actions that the agencies need to take to address those challenges. GAO

reviewed its prior reports and prioritized reports that were government-wide and had open recommendations, among other things. Based on the results of its work, GAO is renaming this high-risk area to *Improving IT Acquisitions and Management*.

Recommendations

GAO has made over 1,800 recommendations to agencies aimed at improving their management of IT since 2010. As of January 2025, 463 had not been implemented.

Full Report

View Full Report Online | Highlights Page (1 page) | Full Report (81 pages) | Accessible PDF (90 pages)

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Federal Efforts to Update Old IT are Years Behind Schedule—We Looked at the Impacts of Delays

WEDNESDAY, MARCH 12, 2025

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Information Technology:
Agencies Need to Plan for Modernizing Critical Decades-Old Legacy Systems

GAO-25-107795
Published: Jul 17, 2025. Publicly Released: Jul 17, 2025.

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Fast Facts

The government spends over $100 billion on IT each year. Most of that is used to operate and maintain existing systems, including aging "legacy" systems that are costly to maintain and vulnerable to hackers.

We identified 11 of the most critical federal legacy systems at agencies like Health and Human Services and Treasury. Three agencies had documented modernization plans for their systems that included all key practices for success. But agencies responsible for the 8 remaining systems didn't fully document their plans.

We recommended that Congress consider requiring major agencies to make modernization plans for their critical legacy systems.



Source: wladimir1804/stock.adobe.com.

Highlights

What GAO Found

As determined by GAO's review of 69 federal legacy IT systems, the 11 legacy systems most in need of modernization are maintained by 10 federal agencies. These agencies' missions are essential to government operations such as health care, critical infrastructure, tax processing, and national security, and these legacy systems provide vital support to the agencies' missions.

GAO identified 11 legacy IT systems as most in need of modernization (see table 1). Eight of the 11 systems use outdated languages, four have unsupported hardware or software, and seven are operating with known cybersecurity vulnerabilities. For example, both of the Department of the Treasury's selected systems run on Common Business Oriented Language (COBOL) and Assembly Language Code—programming languages that have a dwindling number of people available with the skills needed to support them. In addition, the Environmental Protection Agency's system contains obsolete hardware that is not supported by manufacturers and has known cybersecurity vulnerabilities that cannot be remediated without modernization.

Table 1: The 11 Most Critical Federal Legacy IT Systems in Need of Modernization

Agency	System name[a]	Age of system	Hardware/software/operating system(s) supported	Legacy programming language(s) used
Department of Agriculture	System 1	41	Yes	Yes
Department of Commerce	System 2[b]	30	Unknown[c]	No
Department of Defense	System 3[b]	60	Yes	Yes
Department of Energy	System 4	25	Yes	Yes
Department of Health and Human Services	System 5[b]	55	Yes	Yes
Department of Homeland Security	System 6	30	No	No
Department of the Interior	System 7[b]	23	No	Yes
Department of Transportation	System 8	31	No	Yes
Department of the Treasury	System 9	59	Yes	Yes
	System 10	51	Yes	Yes
Environmental Protection Agency	System 11	51	No	No

Legend: green shade = favorable characteristic, red shade = unfavorable characteristic, and grey shade = unknown characteristic.

Source: GAO analysis of agency data. | GAO-25-107795

[a]Due to sensitivity concerns, GAO substituted a numeric identifier for the system names.

[b]This system was previously identified in GAO's 2019 review as one of the federal government's legacy systems in need of modernization (see GAO-19-471 and concurrent limited official use only report GAO-19-351SU).

[c]Commerce officials stated that the Census Bureau, National Institute of Standards and Technology, and National Oceanic and Atmospheric Administration manage their own hardware for System 2, and that hardware information was unknown for the Census Bureau.

As shown in table 2, agencies had developed modernization plans for nine of the 11 systems. Of the nine systems with plans, three included all three elements of a plan (at Homeland Security, the Interior, and the Environmental Protection Agency), and six did not include all elements of a plan (at Agriculture, Commerce, Health and Human Services, Transportation, and the Treasury). The two systems without plans belonged to Defense and Energy.

Table 2: Extent to Which Agencies' Legacy IT Systems Documented Modernization Plans Included Key Elements

Agency	System name[a]	Includes milestones to complete the modernization	Describes the work necessary to modernize the system	Summarizes planned disposition of legacy system
Department of Agriculture	System 1	Yes – planned completion 2031	No	Partial
Department of Commerce	System 2	Partial	Partial	Partial
Department of Defense	System 3	No modernization plan		
Department of Energy	System 4	No modernization plan		
Department of Health and Human Services	System 5	Partial	Partial	Partial
Department of Homeland Security	System 6	Yes – planned completion	Yes	Yes

		September 2026		
Department of the Interior	System 7	Yes – planned completion August 2027	Yes	Yes
Department of Transportation	System 8	Yes – planned completion 2030	No	Partial
Department of the Treasury	System 9	Partial	Partial	No
	System 10	Partial	Yes	Partial
Environmental Protection Agency	System 11	Yes – planned completion December 2028	Yes	Yes

Source: GAO analysis of agency modernization plans. | GAO-25-107795

Note: Agencies received a “partial” if the element was completed for a portion of the modernization.

[a]Due to sensitivity concerns, GAO substituted a numeric identifier for the system names.

The incomplete modernization plans are especially concerning for seven of the systems because they reportedly have modernizations already underway. These seven systems belonged to six agencies: Agriculture, Commerce, Defense, Health and Human Services, Transportation, and the Treasury.

Until agencies fully document modernization plans for critical legacy IT systems, their modernization initiatives will have an increased likelihood of cost overruns, schedule delays, and overall project failure. Project failure would be particularly detrimental not only because of wasted resources, but also because it would prolong the lifespan of increasingly vulnerable and obsolete systems. This could expose agencies and system clients to security threats and potentially significant performance issues. Further, there are likely more legacy systems needing attention beyond what is highlighted in this report.

GAO recommended nearly a decade ago, and has since made it a priority recommendation, that OMB direct agencies to identify legacy systems and/or investments needing to be modernized. OMB has not yet taken action. Given OMB's lack of action, Congress requiring federal agencies to develop modernization plans for critical legacy systems can expedite agencies' efforts.

Why GAO Did This Study

Each year, the federal government spends more than $100 billion on IT and cyber-related investments. Of this amount, agencies have typically reported spending about 80 percent on operations and maintenance

of existing IT. This includes maintaining legacy systems that can pose significant challenges, such as increased costs and cybersecurity vulnerabilities.

In June 2019, GAO identified 10 critical federal legacy IT systems that were most in need of modernization. As of February 2025, agencies have completed three of the 10 modernizations. Of the seven remaining modernizations, agencies planned to complete four in the next few years, two in 5 or more years, and one does not yet have a planned completion date established.

GAO was asked to conduct an updated review of federal agencies' current legacy systems. GAO's specific objective for this report was to identify the federal legacy systems most in need of modernization and evaluate plans for modernizing them.

To do so, GAO asked the 24 Chief Financial Officers Act agencies to provide their three legacy IT systems most in need of modernization and obtained a total of 69 systems. GAO scored these systems based on 16 system attributes and associated point values, such as age, vendor support, use of legacy programming languages, degree of cybersecurity risk, and operating costs. GAO ranked the systems based on their scores and selected those with the highest scores.

For the resulting 11 systems, GAO compared the agencies' modernization plans against leading practices. According to government and industry best practices, agencies' documented plans for system modernization should include, at a minimum, (1) milestones, (2) a description of the work, and (3) details regarding disposition of the legacy system. GAO then analyzed agencies' documented modernization plans for the selected systems to determine whether the plans included these elements.

This is a public version of a sensitive report that is being issued concurrently. Sensitive information, such as system names and identifiers, has been omitted.

Recommendations

GAO is making one matter for congressional consideration: Congress should consider requiring major federal agencies to develop modernization plans for their legacy systems that have been identified as most in need of modernization.

In the sensitive report, GAO is also making a total of eight recommendations to seven agencies to ensure that they fully document modernization plans for the selected legacy systems.

Three agencies agreed with GAO's recommendations and three agencies neither agreed nor disagreed. In addition, one agency disagreed with its recommendation and GAO revised it to reflect updated information.

Matter for Congressional Consideration

Matter	Status	Comments
Congress should consider requiring major federal agencies to develop modernization plans for their legacy systems that have been identified as most in need of modernization.	Open	We are monitoring legislative initiatives on this issue. As of February 2026, legislative action has not yet occurred to address this matter.

Full Report

View Full Report Online | Highlights Page (2 pages) | Full Report (78 pages)

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THURSDAY, JULY 17, 2025

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NATIONAL COORDINATOR FOR CRITICAL INFRASTRUCTURE SECURITY AND RESILIENCE

Cross-Sector Cybersecurity Performance Goals

A common set of protections that all critical infrastructure entities - from large to small - should implement to meaningfully reduce the likelihood and impact of known risks and adversary techniques.

CISA's Cross-Sector Cybersecurity Performance Goals 2.0 (CPGs) are a subset of cybersecurity practices, selected through a thorough process of industry, government, and expert consultation, aimed at meaningfully reducing risks to both critical infrastructure operations and the American people. These voluntary Cross-Sector CPGs strive to help small- and medium-sized organizations kickstart their cybersecurity efforts by prioritizing investment in a limited number of essential actions with high-impact security outcomes.

Cross-Sector Cybersecurity Performance Goals 2.0:

VIEW ALL CPGS </cybersecurity-performance-goals-2-0-cpg-2-0>

The Cross-Sector CPGs are intended to be:

- A baseline set of cybersecurity practices broadly applicable across critical infrastructure with known risk-reduction value.
- A benchmark for critical infrastructure operators to measure and improve their cybersecurity maturity.

- A combination of recommended practices for information technology and operational technology owners, including a prioritized set of security practices.
- Unique from other control frameworks as they consider not only the practices that address risk to individual entities, but also the aggregate risk to the nation.

Key Updates to the Cross-Sector Cybersecurity Performance Goals

CISA's Cross-Sector CPGs 2.0 have been updated to align to the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) 2.0 <https://www.nist.gov/cyberframework> functions and the evolving cybersecurity threat landscape. The updated Cross-Sector CPGs 2.0 build upon the foundation established in version 1.0.1.

- **Enhanced Alignment with NIST CSF 2.0**: The CPGs have been updated to reflect the latest cybersecurity best practices and frameworks with the addition of the GOVERN function. The GOVERN function regroups existing goals and creates new goals integrating leadership accountability, oversight, and risk management, mirroring NIST CSF 2.0's new emphasis on organizational governance.
- **Goal Consolidation - Streamlining & Cross-Sector Alignment**: Operational Technology (OT) & Information Technology (IT) goals from CPG 1.0.1 are addressed holistically through new shared goals. Small- and medium-sized entities can apply one framework across their entire estate, without confusion over domain-specific goals.
- **Net-New Goals - Addressing Emerging Gaps & Threats**: New goals have been added to address emerging threats and include areas such as cybersecurity oversight, risks associated with managed service providers (MSPs), principle of least privileges, and incident communication procedures.
- **Deletions & Intent Preservation:** CPGs 2.0 removes three duplicative goals based on real-world usage data and practitioner feedback. The original goals' outcomes are now embedded in other goals.
- **Methodology & Documentation Enhancements:** The CPG 2.0 Report now includes improved Cost, Impact, and Ease of Implementation ratings for each goal. The definitions and logic for each rating are also included in the CPGs 2.0 Report to aid assessors in conducting CPG assessments with a greater degree of repeatable analytic consistency.
- **New CSET Assessment Module:** A new CSET module will be available in Q1 2026 for CPG 2.0, inclusive of the new set of goals and implementation scales. An accompanying updated CPG 2.0 Checklist will also be available at that time.

Sector Specific Goals

CISA is proud to introduce the first sets of Sector-Specific Goals (SSGs) that are tailored for organizations in select critical infrastructure sectors. Developed in partnership with Sector Risk Management Agencies (SRMAs) and sector stakeholders, SSGs address unique requirements in select critical infrastructure sectors, and build upon CISA's Cross-Sector CPGs <https://www.cisa.gov/news-events/alerts/2023/03/21/cisa-releases-updated-cybersecurity-performance-goals>.

Available Now:

- Cross-Sector CPGs

- Chemical Sector SSGs
- Energy Sector (Distribution and Distributed Energy Resources) SSGs
- Healthcare SSGs
- Information Technology SSGs

Coming Soon:

- Financial Services SSGs (Winter 2025)

Scroll down and explore the available SSGs!

For additional information or questions related to Cross-Sector CPGs and/or SSGs, please email CybersecurityPerformanceGoals@cisa.dhs.gov.

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Cybersecurity Performance Goals 2.0 Report

<https://www.cisa.gov/resources-tools/resources/cpg-report>

Background on the Cybersecurity Performance Goals 2.0, their formation, the model, relation to existing standards, and how they should be used is fully outlined in the CPG 2.0 Report document.



Cross-Sector Cybersecurity Performance Goals - Slick Sheet

<https://www.cisa.gov/resources-tools/resources/cross-sector-cybersecurity-performance-goals-slick-sheet>

This factsheet provides an overview of the Cybersecurity Performance Goals.



Cybersecurity Performance Goals: Frequently Asked Questions

<https://www.cisa.gov/cross-sector-cybersecurity-performance-goals/frequently-asked-questions>

View frequently asked questions related to CISA's Cybersecurity Performance Goals (CPGs) and learn about the CPGs' relationship to the NIST Cybersecurity Framework (CSF).

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National Association of Regulatory Utility Commissioners and the U.S. Department of Energy Cybersecurity Baselines for Energy

<https://www.naruc.org/core-sectors/critical-infrastructure-and-cybersecurity/cybersecurity-for-utility-regulators/cybersecurity-baselines/>

In February 2024, the National Association of Regulatory Utility Commissioners and the U.S. Department of Energy co-developed a set of cybersecurity baselines for electric distribution systems and distributed energy resources that connect them.



EPA Guidance on Improving Cybersecurity at Drinking Water and Wastewater Systems

<https://www.cisa.gov/resources-tools/resources/epa-guidance-improving-cybersecurity-drinking-water-and-wastewater-systems>

This document was developed to assist owners and operators of drinking water and wastewater systems (WWSs) with assessing gaps in their current cybersecurity practices and controls and identifying actions that may reduce their risk from cyberattacks.



Chemical Sector-Specific Goals

<https://www.cisa.gov/resources-tools/resources/chemical-sector-specific-goals-ssgs>

Chemical SSGs are voluntary practices with high-impact security actions that go beyond Cross-Sector CPGs and are measures where Chemical Sector businesses can take to protect themselves against cyber threats.



U.S. Department of Health and Human Services Health and Public Health



Information Technology Sector-Specific Goals

<https://www.cisa.gov/resources-



Cybersecurity Performance Goals: Sector-Specific Goals

<https://www.cisa.gov/news-

[Cybersecurity Performance Goals <https://hphcyber.hhs.gov/performance-goals.html>]

On January 25, the U.S. Department of Health and Human Services published voluntary healthcare specific Cybersecurity Performance Goals to help healthcare organizations prioritize implementation of high-impact cybersecurity practices.

[tools/resources/information-technology-it-sector-specific-goals-ssgs>]

IT SSGs are voluntary practices with high-impact security actions that go beyond Cross-Sector CPGs and are measures where IT Sector businesses can take to protect themselves against cyber threats.

[events/news/cybersecurity-performance-goals-sector-specific-goals>]

Now that the cross-sector CPGs have been published, CISA is working to develop Sector-Specific Goals (SSGs) for each of the 16 Critical Infrastructure sectors.



[Financial Sector-Specific Goals <https://www.cisa.gov/>]

Blogs and Videos







[Cybersecurity Performance Goals: Assessing How CPGs Help Organizations Reduce Cyber Risk]

Intro to CISA Cybersecurity Performance Goals

Intro to the Cybersecurity Performance Goals and how they are an easy first step for any organization to take looking to improve its cyber posture.

Cybersecurity Performance Goals CISA Live!

<https://youtu.be/podtgmpjvp4>

On November 29, 2023, we hosted our first *CISA Live!* on LinkedIn featuring our Cybersecurity Performance Goals. We invite you to watch a recording of it. You can also check out our FAQ document which includes some Q&A from the event.

<https://www.cisa.gov/news-events/news/cybersecurity-performance-goals-assessing-how-cpgs-help-organizations-reduce-cyber-risk>

Recently, CISA identified positive trends on two CPGs across nearly 3,500 organizations enrolled in our Vulnerability Scanning service. Read about the findings in this blog.



Take the First Steps Towards Better Cybersecurity With these Four Goals

<https://www.cisa.gov/news-events/news/take-first-steps-towards-better-cybersecurity-these-four-goals>

Every day, organizations across our country are impacted by cyber intrusions, many of which affect the delivery of essential services.

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Physical Security Performance Goals for Faith-Based Communities

<https://www.cisa.gov/resources-tools/resources/physical-security-performance-goals-faith-based-communities>

These goals provide readily implementable, cost-effective solutions and resources to help faith-based communities reduce risk and enhance resilience.



Downloading and Installing CSET

<https://www.cisa.gov/downloading-and-installing-cset>

The Cyber Security Evaluation Tool (CSET) provides a systematic, disciplined, and repeatable approach for evaluating an organization's security posture.

For more information or to seek additional help, contact Central. For media inquiries, please contact CISA Media at CISAMedia@cisa.dhs.gov.

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IT MODERNIZATION

'Historic' FITARA scorecard shows record 13 agencies earned A's

The higher scores stem from major improvements in two categories: CIO investment evaluation and cloud computing.



Jory Heckman | @jheckmanWFED
September 20, 2024 5:11 pm 6 min read

A record number of federal agencies and their chief information officers are getting top marks on how they manage IT and cybersecurity.

A total of 13 agencies received an overall A letter grades on a semiannual Federal IT Acquisition Reform Act (FITARA) scorecard.

Another 10 agencies got a B grade for their overall IT and cybersecurity management. Only one agency, the Energy Department, received a C grade. No agencies received a D or an F.

Agencies generally saw lower scores (https://federalnewsnetwork.com/technology-main/2024/02/new-cloud-category-sinks-fitara-scores/) in the previous FITARA scorecard released in February.

Join us Apr. 13 for Federal News Network's CX Exchange to find out how agencies are unifying services and scaling AI for the next era of government delivery. Register today!

(https://federalnewsnetwork.com/cme-event/exchanges/federal-news-networks-cx-exchange-2026/?utm_medium=referral&utm_source=in-article_promo&utm_campaign=cxx&utm_content=in-articlepromo)

Agencies so far, have achieved $31.4 billion in cost saving and cost avoidance under FITARA.

Rep. Gerry Connolly (D-Va.), one of FITARA's authors, and ranking member of the Oversight and Accountability Committee's subcommittee on cybersecurity, IT and government innovation, applauded agencies' progress at a roundtable event on Capitol Hill Friday.

"These improvements show continued proof of the scorecard's effectiveness, and highlights that there is now a clear imperative and opportunities for categories and grading methodologies to evolve, to better shine a light on agencies' potential areas for improvement," Connolly said.

Carol Harris, a director of the Government Accountability Office's IT and cybersecurity team, said the "historic" results from the latest scorecard stem from major improvements in two categories — CIO investment evaluation and cloud computing.

"The scorecard continues to be a very highly effective tool for driving behaviors by the agencies," Harris said.

The CIO investment evaluation score tracks the percentage of major IT investments that are evaluated by the CIO within the last two years.

"Through FITARA, I feel I not only have a seat at the table, but more importantly, I have a voice at the table," Jason Gray, CIO at the U.S. Agency for International Development, said during the roundtable.

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(https://federalnewsnetwork.com/email-alerts/)

In total, 23 agencies received an A grade in this category — nine more than in the previous FITARA scorecard.

Harris attributed the significantly higher scores to agencies providing more current data.

"That big improvement in the CIO evaluation goal is directly attributed to it being on the scorecard," Harris said. "CIOs had not been paying much attention to it prior to that."

FITARA's cloud score tracks whether agencies adopted the five key cloud procurement requirements, as outlined in the Office of Management and Budget's Cloud Smart Policy.

Eight agencies received an A grade on their cloud scores — seven more than the last scorecard.

Harris said agencies are also showing "steady progress" in the cyber category and another score that reflects agencies' transition from Networx, a legacy governmentwide telecommunications contract to the current Enterprise Infrastructure Solutions (EIS) contract.

Of the 11 agencies that have not fully transitioned off Networx, the Commerce and Energy departments have provided transition plans.

Energy Department CIO Ann Dunkin said the department is 94% complete in its transition to EIS, and expects to complete the transition by the end of December

"FITARA has certainly given CIOs more insight into what's going on in their departments. I think it's probably been more successful in any of the previous efforts in changing the conversation," Dunkin said.

Read more: IT Modernization

(https://federalnewsnetwork.com/category/technology-main/it-modernization/)

'OMB is focused on other things'

GAO, however, is raising concerns about the Office of Management and Budget's oversight of federal IT.

Kevin Walsh, director of GAO's IT and cybersecurity team, said OMB is partially meeting four of its requirements for portfolio review under FITARA.

But OMB, he added, isn't meeting a fifth requirement under the legislation for the federal CIO to be involved with each agency's IT portfolio reviews.

OMB told GAO that to deal with resource and staffing constraints, it sends other OMB officials to meet with agencies.

"However, that is not what FITARA calls for," Walsh said.

Most agencies' portfolio reviews, Walsh added, did not include their chief operating officer or deputy secretary, falling short of another FITARA requirement.

"It is hard to make meaningful decisions without senior leaders present," Walsh said, adding that a lack of senior leadership involvement could explain why agencies' cost savings under FITARA have plateaued.

Walsh added that OMB also isn't fulfilling its three requirements for high-risk investment reviews under FITARA.

Of the 17 high-risk IT investments that should have been reviewed within the past three years, nine were reviewed to some degree, but none of those reviews fully met FITARA's requirements.

Walsh said agencies spent $300 million on these high-risk projects in fiscal 2023.

OMB told GAO auditors it's focusing its attention its highest priorities areas, such as cybersecurity.

"OMB is focused on other things. However, discounting these responsibilities is not an option," Walsh said.

An OMB spokesperson told Federal News Network that OMB "engages with agencies on a daily basis to support and conduct oversight over IT investments."

"These engagements regularly include senior officials from both OMB and agencies who are dedicated to improving IT investments across government," the spokesperson added.

Working capital fund hurdles

Despite the improved FITARA scores, agencies are still running into problems setting up working capital funds.

The 2017 Modernizing Government Technology Act (MGT) Act allowed agencies to set up these revolving funds. However, Connolly said agency leaders are still telling their CIOs that they're not able to set up working capital funds.

The Department of Veterans Affairs got a D grade for its MGT Act score, but Kurt DelBene, VA's assistant secretary for information and technology, and the department's CIO, said the VA has a franchise fund (https://www.va.gov/fund/) that serves the basic function of a working capital fund.

"If you all called it a working capital fund, I think that would be fine. Sometimes, this very strict definition can kind of bite us in a way we don't intend," DelBene said.

Dunkin said the Energy Department is also continuing to work toward establishing an IT working capital fund.

Connolly said future FITARA scorecards will take a closer look at whether agencies are achieving the goals of working capital funds under through different means.

"Sometimes we can get very bureaucratic and very technical on the literal meaning of the law, when what we're really trying to get at is measuring something that's underlying, that's far more fundamental," Connolly said.

What's next for FITARA scorecard

In terms of what may change under the FITARA scorecard, Connolly said he's looking at reforms to FedRAMP, a governmentwide compliance program for cloud service providers to offer their products to agencies.

"We have a lot of companies that are in limbo. We have a lot of companies that have spent years trying to get certified and that's frankly, our fault as a government. That's not their fault. We have some equity issues," Connolly said.

Connolly said future versions of the scorecard may look at how agencies are recruiting, training and retaining the federal AI workforce.

"Where do we get the workforce in the federal government to make sure we're managing AI and we understand how to regulate and everything else. And I think that may be a good place for us to start."

The White House announced in July that agencies have made over 200 hires AI to date through a governmentwide AI "talent surge." (https://federalnewsnetwork.com/artificial-intelligence/2023/10/biden-ai-executive-order-calls-for-talent-surge-across-government-to-retain-tech-experts/) The Biden administration expects to hire at least 500 AI experts into government (https://federalnewsnetwork.com/federal-report/2024/04/white-house-looks-to-add-500-ai-experts-to-federal-workforce-in-fy-2025/) by the end of fiscal 2025.

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Jory Heckman is a reporter at Federal News Network covering the Postal Service, Department of Veterans Affairs, IRS, big data and technology issues. Follow @jheckmanWFED

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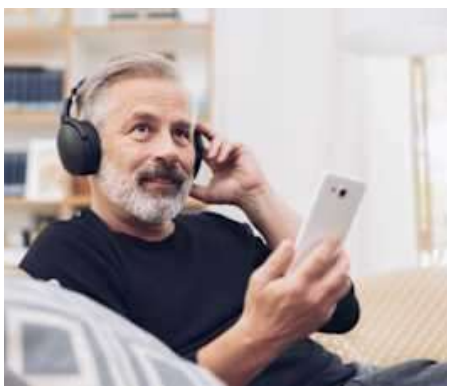
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U.S. Small Business Administration

Cyber Safety Tips for Small Business Owners

By U.S. Small Business Administration

Published on September 26, 2023

E-commerce is no longer the future of business—it is the *now*. More than half of small and midsize businesses in the U.S. prioritize e-commerce and digital services in their operations. It's not difficult to see why. The internet creates all kinds of cutting-edge possibilities for entrepreneurs. Unfortunately, it creates opportunities for bad actors as well. Cyber criminals disproportionately target small businesses. In fact, according to a recent study from Accenture, 43% of cyberattacks are aimed at small businesses, and yet, only 14% are adequately prepared to defend themselves.

This Cybersecurity Awareness Month, take the time to ensure your business and employees are protected from cyberattacks. With the help of its resource partners, the SBA is committed to helping you stay safe as you explore new technologies that will benefit your business.

1. **Train yourself:** As the leader of your organization, there is a wealth of information you can brush up on before you share with your employees. Here are upcoming events and resources to get you started:
   - SBA Cyber Summit
   - SBA and Resource Partner training events
   - National Cybersecurity Alliance events
   - CISA's Stop Ransomware website
   - Stop.Think.Connect campaign
2. **Train your team:** A well-informed employee is often the best line of defense against data breaches. That is why it is so important to establish basic security practices and policies. The following are musts:
   - Use strong passwords
   - Enable multi-factor authentication
   - Avoid suspicious files, downloads, and phishing emails
   - Encrypt vendor and customer information
3. **Secure your networks**: Private networks are gateways by which cybercriminals access sensitive data, including information pertaining to you, your employees, and your customers. Safeguard your internet connection by using a firewall and encrypting information. Set up your wireless access point (WAP) or router so that it does not broadcast

the network name, otherwise known as the Service Set Identifier (SSID). You'll also want to use a strong password.

4. **Install and update antivirus software**: Billions of malware attacks take place each year. You can protect your personal operating systems, web browsers, and other applications by installing antivirus software and antispyware. If you already have these measures in place, make sure to regularly update.
5. **Back up your data**: You don't want to be one cyberattack away from losing everything. Back up Word docs, spreadsheets, financial records, and more through a cloud service, or make physical copies that can be accessed off-site if necessary.

Helping your business stay cyber safe is a priority of the SBA. Consult a resource partner near you for cybersecurity best practices, and visit sba.gov/cybersecurity to learn more.

About the author

U.S. Small Business Administration

The SBA works to ignite change and spark action so small businesses can confidently start, grow, expand, or recover.

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U.S. Small Business Administration
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FREQUENTLY ASKED QUESTIONS

JULY 2024

1. What is a small business?

The Office of Advocacy generally defines a small business for research purposes as an independent business with fewer than 500 employees. For industry-level small business standards used for small business eligibility in government programs and contracting, see SBA's Table of Size Standards, https://www.sba.gov/document/support--table-size-standards.

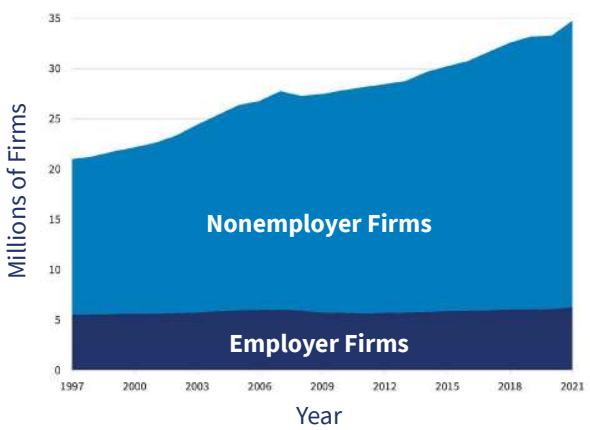
2. How many small businesses are there in the U.S.?

There are 34,752,434 small businesses in the U.S.

- 81.9 percent, or 28,477,518 firms, have no employees (termed "nonemployer firms"), and 18.1 percent, or 6,274,916 firms, have paid employees (termed "employer firms").
- There are 19,688 large businesses.
- The number of small employer firms has increased each year since 2011. The number of nonemployer firms has increased by 84% since 1997 (Figure 1).

Source: SUSB, NES

Figure 1: Number of Small Businesses



3. What role does small business play in the economy?

Small businesses comprise:

- 99.9% of all firms
- 99.7% of firms with paid employees
- 97.4 % of exporters (271,241 businesses)
- 45.9 % of private sector employees (59.0 million workers)
- 43.5% of gross domestic product
- 39.0 % of private sector payroll ($3.2 trillion)
- 38.9 % of private sector receipts ($14.6 trillion)
- 34.9 % of known export value ($541.6 billion)

Source: SUSB, NES, ITA, SBGDP, Advocacy US Profile

4. What percent of net new jobs do small business create?

From January 1995 to June 2023, small businesses created 20.2 million net new jobs while large businesses created 12.8 million (Figure 2). Small businesses have accounted for 61.1 percent of net new job creation since 1995. Figure 3 displays quarterly small business job gains, losses, and net new jobs since 1995. Employment changes were volatile in 2020, with a loss of over 15 million jobs between Q1 and Q2. 9.1 million of these were small business job losses. However, small business employment grew quickly after the COVID-19 recession, recovering the lost jobs by Q3 of 2022 and adding 1.6 million jobs on top.

Source: BED

Figure 2: Net New Jobs, 1995 – 2023

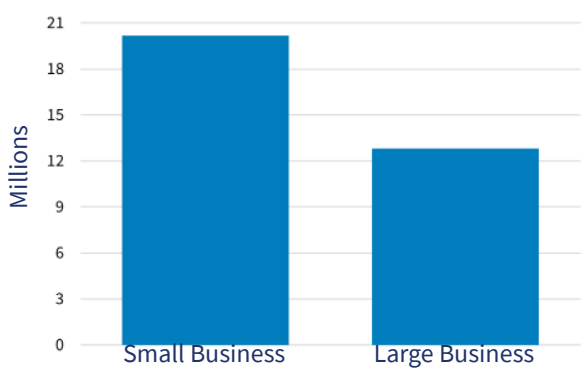
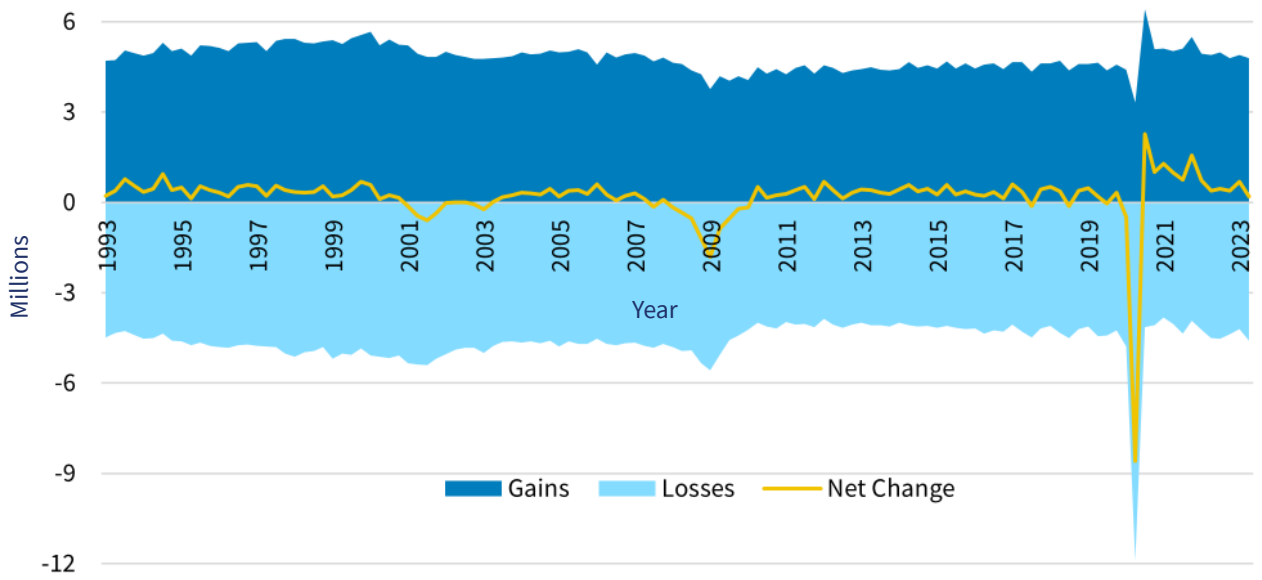


Figure 3: Quarterly Changes in Small Business Jobs, 1995 - 2023



5. How can small businesses generate over 60 percent of net new jobs, but their share of employment is less than 50 percent?

As small firms grow, their growth counts toward small firm job gains and they change employment size classes. If they pass the 500-employee mark, their employment gains are classified as large firm employment.

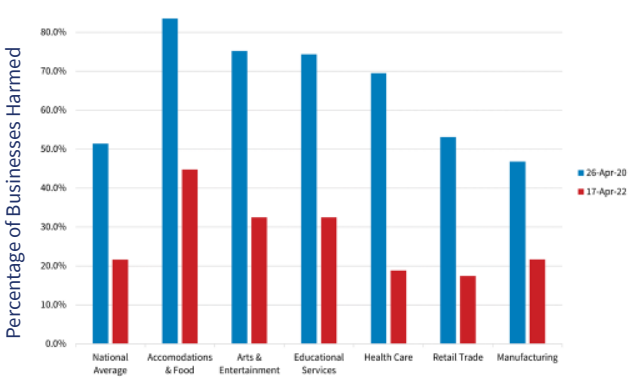
6. How have small businesses been faring post COVID-19?

The COVID-19 pandemic had adverse financial impacts for most small businesses. However, the percentage of small businesses negatively impacted by the pandemic declined from 51.4 percent in April 2020 to 21.6 percent in April 2022. Despite this progress, 44.7 percent of Accommodations and Food Service small businesses were still negatively impacted by the pandemic in April 2022.

By 2022, the most significant obstacles for small businesses were hiring and supply chain challenges. In April 2022, 40.3 percent of firms were looking to hire employees and 24.2 percent sought to identify new supply chain options.

Source: SBPS

Figure 4: Industries Most Impacted by COVID-19



7. What is the new business survival rate?

From 1994-2021, an average of 67.9 percent of new employer establishments survived at least two years. During the same period, the five-year survival rate was 49.2 percent, the ten-year survival rate was 33.8 percent, and the fifteen-year survival rate was 25.6 percent. As firms establish themselves, their survival rates increase.

While more than half of establishments close before five years, more than two-thirds (69.5 percent) that reach five years reach ten. The survival rate increases further after that as well, with 76.5 percent of establishments that reach ten years also reaching fifteen.

Source: ABS, BED; Office of Advocacy calculations

8. How many business establishments open and close each year?

In 2022, 1.4 million business establishments opened for the first time, and about 1.2 million establishments closed permanently (Figure 5). Startups made up 15.7 percent of business establishments 2022 compared to 12.5% in 2019. (Figure 6)

Source: BED

Figure 5: Establishment Births & Deaths, 2012-2022

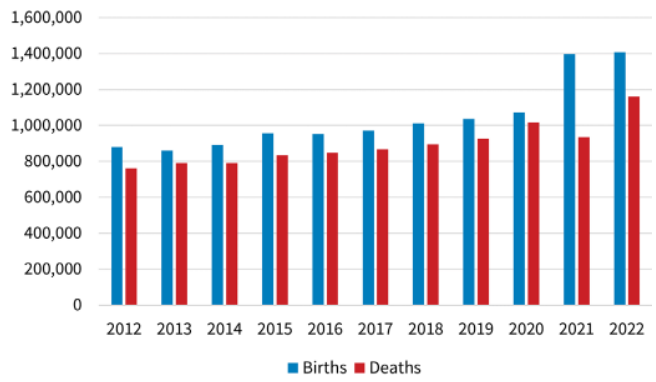
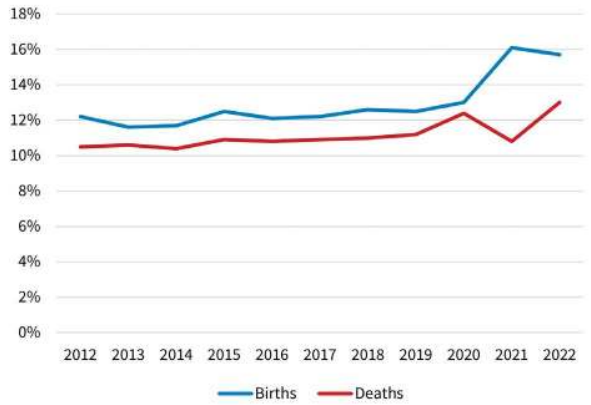


Figure 6: Percent Establishment Births & Deaths, 2012-2022



9. What is the average size of a business with employees?

In 2021, the average employer firm had 24 employees. By size, small firms averaged 11 employees and large firms averaged 3,302 employees. New firms (less than two years old) averaged 6 employees while firms older than 20 years averaged 58 employees.

Source: BDS

10. How many businesses do minorities own?

In 2021, 20.9 percent of employer firms were owned by minorities, totaling about 1.2 million firms. Of employer firms, 6.9 percent were Hispanic-owned, 2.7 percent were Black-owned, 10.9 percent were Asian-owned, 0.8 percent were American Indian or Alaska Native-owned, and 0.1 percent were Native Hawaiian or other Pacific Islander-owned. Minority business ownership lagged the minority share of the population. Figure 7 and Table 1 show each demographic's share of the U.S. population to place business owner representation into context.

Source: ABS

11. How many businesses do women own?

Women owned 1.3 million employer firms in 2021, which represented 21.6 percent of all employers. Women also owned about 12.5 million nonemployer firms in 2019, or 43.0 percent of all nonemployer firms, closer to parity with men (Table 1).

Source: ABS

12. How many businesses do veterans own?

In 2021, veterans owned about 304,823 employer firms, or about 5.2 percent of all U.S. employers. Veterans also owned about 1.5 million nonemployer firms in 2019, or 5.1 percent of all nonemployer firms. Both figures are roughly in line with the 4.9 percent of the U.S. population that identify as veterans (Table 1).

Source: ABS, NES-D

Figure 7: Business Owner Demographic Percent Share

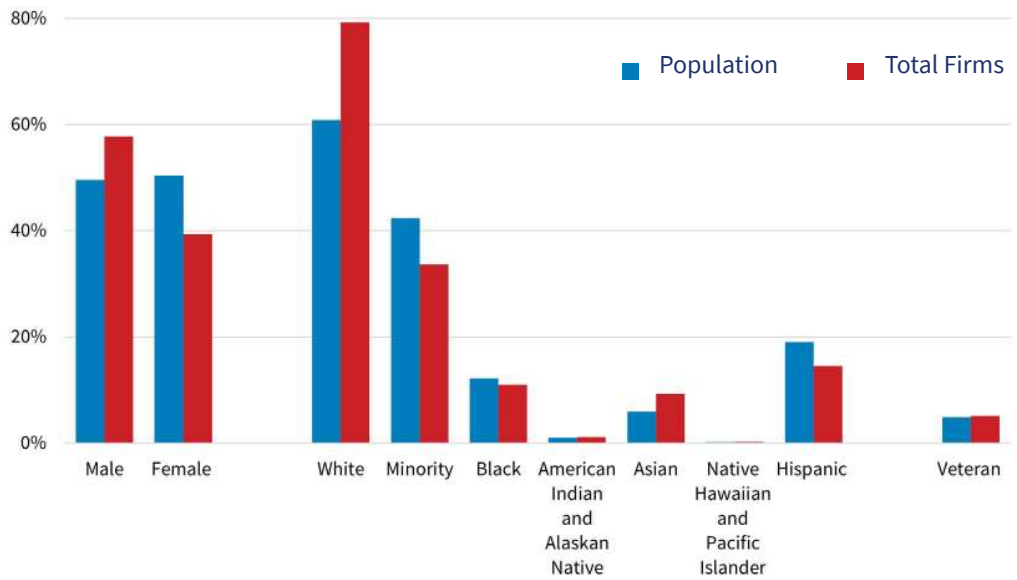


Table 1. Business Owner Demographics, Employer and Nonemployer Firms

Demographic Category	Percent of Total Population	2021 Employers (Millions)	Percent of Employer	2020 Nonemployers (Millions)	Percent of Nonemployer	Total Firms (Millions)	Percent of Total Firms
Male	49.58%	3.60	61.01%	16.52	57.02%	20.12	57.70%
Female	50.42%	1.28	21.64%	12.45	42.98%	13.73	39.37%
Equally Male and Female	-	0.81	13.74%	-	-	0.81	2.32%
White	60.88%	4.84	82.04%	22.80	78.70%	27.64	79.27%
Minority	42.35%	1.23	20.88%	10.49	36.21%	11.72	33.62%
Black	12.18%	0.16	2.73%	3.68	12.69%	3.84	11.01%
American Indian and Alaskan Native	0.96%	0.05	0.82%	0.35	1.22%	0.40	1.15%
Asian	5.91%	0.64	10.91%	2.60	8.96%	3.24	9.29%
Native Hawaiian and Other Pacific Islander	0.20%	0.01	0.14%	0.09	0.31%	0.10	0.28%
Equally Minority and Non-minority	-	0.10	1.69%	-	-	0.10	0.29%
Hispanic	19.07%	0.41	6.89%	4.66	16.08%	5.07	14.53%
Non-Hispanic	80.93%	5.22	88.55%	24.31	83.91%	29.53	84.70%
Equally Hispanic and Non-Hispanic	-	0.036	0.96%	-	-	0.06	0.16%
Veteran	4.86%	0.30	5.17%	1.48	5.12%	1.79	5.13%
Non-Veteran	95.14%	5.25	89.14%	27.48	94.86%	32.73	93.89%
Equally Veteran and Non-Veteran	-	0.12	2.09	-	-	0.12	0.35%

13. What percent of entrepreneurs are immigrants and what industries are they most prevalent in?

In 2021, immigrants owned 18.5 percent of employer firms. The industries with the greatest share of immigrant owners were accommodation and food services (37.0%) and health care and social services (23.9%).

Source: ABS, NES-D

14. What are the self-employment trends by owner age?

According to Census Bureau data, the share of self-employed (incorporated and unincorporated) age 65 and over increased from 13.0 percent in 2013 to 16.3 percent in 2023. Those under age 30 increased slightly, from 8.8 to 10.5 percent. Overall, 9.7 percent of workers were self-employed in 2023. This is unchanged from the rate 10 years prior.

Source: CPS (March supplement)

15. What percent of firms are family-owned?

About 27.3 percent of employer firms were family-owned in 2021. Family-owned firms employed 14 individuals per firm, while non-family-owned firms employed 10 individuals per firm. The industries with the highest share of family-owned firms were Management of Companies and Enterprises (41%) and Mining, Quarrying, and Oil and Gas Extraction (41%), while Professional, Scientific, and Technical Services (18%) and Health Care and Social Assistance (15%) were the lowest.

Source: ABS

16. How are small business adopting artificial intelligence?

Between March 2023 and February 2024, 4.6 percent of all businesses used artificial intelligence (AI). The most likely businesses to use A.I. were those with more than 250 employees—6.3 percent—followed by those with fewer than five employees—5.0 percent. These percentages will likely increase over time as 6.6 percent of businesses plan to use A.I. in the next six months.

Source: BTOS

17. How are most small businesses legally organized?

Sole proprietorships make up 86.3 percent of nonemployer firms and 13.0 percent of small employer firms. More than half of small employer firms are S-corporations (Table 2).

Source: SUSB, NES

Table 2. Legal Form of Organization, 2021

(Percent of respective firm sizes, SUSB & NES)

Type of business	Nonemployer	Small Employer	Large Employer
Sole Proprietorship	86.3%	13.0%	5.7%
Partnership	7.5%	12.2%	24.7%
S-corporation	4.7%	53.0%	30.3%
C-corporation and other	1.6%	14.8%	51.9%
Nonprofit	-	7.0%	18.3%
Government	-	0.02%	2.6%
Other	-	0.2%	3.4%
Total	100.0%	100.0%	100.0%

NOTE: Some firms often file under multiple legal forms of organization. As such, the "type of business" columns may not add up precisely to 100 percent.

18. How are small businesses financed?

Business financing comes from either equity financing (family, friends, or personal savings) or debt financing (bank loans). Federal Reserve data shows that 71 percent of small employers had outstanding debt in 2023. This is below the 2020 peak of 79 percent and similar to the levels before the COVID-19 pandemic. In addition to debt financing, approximately 33 percent of small businesses sought and received equity financing, most of which was composed of owner investments and loans from friends and family. Finally, many small businesses utilized capital access resources from the Small Business Administration. In 2023, 28 percent of employer firms received pandemic-related financial assistance in the prior 12 months, which is a decrease from 87 percent in 2020.

Source: ABS, SBCS

19. What is the small business share of federal procurement?

In FY 2022, 26.5 percent of federal contracting dollars went to small businesses, which exceeded the government's 23 percent goal. Of agencies with at least $1 billion in eligible contract dollars, the Department of Agriculture (64.8%), the Department of the Interior (63.3%), and the Department of Commerce (49.7%) awarded the highest share of contracting dollars to small businesses.

Source: SBRS

The Office of Advocacy and Small Business Data

The Office of Advocacy was created by Congress in 1976. Advocacy's mission includes conducting economic studies and research on issues of concern to small businesses. The office also publishes statistics on small firm characteristics and contributions. Links to the small businesses economic data sources used here are below and on our website, https://advocacy.sba.gov, which contains numerous databases and links to other sources.

Have more questions? Email us at advocacy@sba.gov.

Data Sources

ABS Annual Business Survey 2022, Data Year 2021, US Census Bureau, https://www.census.gov/data/tables/2022/econ/abs/2022-abs-company-summary.html

AUSP 2023 Small Business Profile: United States, Office of Advocacy, https://advocacy.sba.gov/wp-content/uploads/2023/11/2023-Small-Business-Economic-Profile-US.pdf

BED Business Employment Dynamics, Bureau of Labor Statistics, https://www.bls.gov/bdm

BDS Business Dynamics Statistics, US Census Bureau, www.census.gov/programs-surveys/bds.html

BTOS Business Trends and Outlook Survey, US Census Bureau, https://www.census.gov/hfp/btos/data

CPS Current Population Survey, US Census Bureau, https://www.census.gov/programs-surveys/cps.html

ITA International Trade Administration, http://www.trade.gov

NES Nonemployer Statistics, US Census Bureau, www.census.gov/programs-surveys/nonemployer-statistics.html

NES-D Nonemployer Statistics by Demographics, US Census Bureau, https://www.census.gov/programs-surveys/abs/data/nesd.html

SBCS Small Business Credit Survey, Federal Reserve, https://www.fedsmallbusiness.org/reports/survey/2023/2023-report-on-employer-firms

SBGDP Small Business GDP 1998-2014, SBA Office of Advocacy, https://advocacy.sba.gov/2018/12/19/advocacy-releases-small-business-gdp-1998-2014

SBPS Small Business Pulse Survey, US Census Bureau, https://portal.census.gov/pulse/data/

SBRS Small Business Reporting Scorecard FY 2021, Small Business Administration, https://www.sba.gov/agency-scorecards/scorecard.html?agency=GW&year=2021

SUSB Statistics of US Businesses 2021, US Census Bureau, https://www.census.gov/programs-surveys/susb/data/tables.html

This report uses the most recent available data from government sources. Statistics on the number of small businesses are based on the Census Bureau's 2021 Statistics of U.S. Businesses (SUSB) and 2021 Nonemployer Statistics (NES), released in 2023 and 2024, respectively. The Census Bureau's Small Business Pulse Survey (SBPS) and Bureau of Labor Statistics Business Employment Dynamics (BED) capture impacts of the COVID-19 pandemic on small businesses.

WHAT'S NEW WITH SMALL BUSINESS?

JULY 2024

WHAT IS A SMALL BUSINESS?

<500

A small business is generally defined as an independent business with fewer than 500 employees.

NET NEW JOBS

65.3%

Small businesses accounted for 65.3% of net new jobs. BED [Jan 2000-June 2023]

SMALL BUSINESS COMPRISE

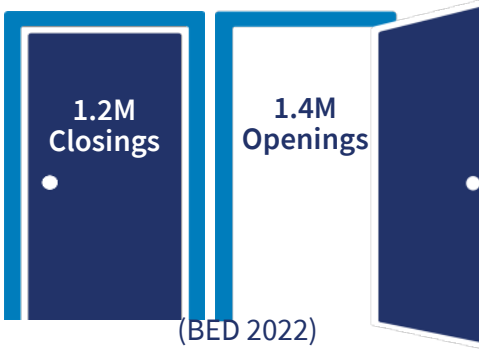
SUSB, NES, ITA

ALL FIRMS	ALL FIRMS with paid employees	EXPORTING FIRMS	KNOWN EXPORT VALUE	PRIVATE SECTOR EMPLOYEES	SMALL BUSINESS % OF GDP	PRIVATE SECTOR PAYROLL
99.9%	99.7%	97.4%	34.9%	45.9%	43.5%	39.0%

34.8M SMALL BUSINESSES IN THE U.S.

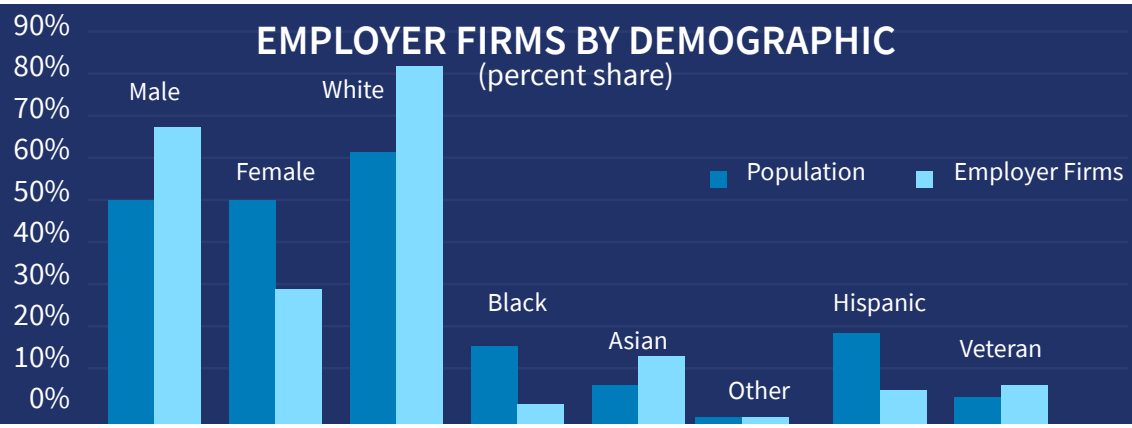


CHANGE IN ESTABLISHMENTS



EMPLOYER FIRMS BY DEMOGRAPHIC

(percent share)



SOURCES

ABS Annual Business Survey
BED Business Employment Dynamics
PIEC Profile of U.S. Importing and Exporting Companies
NES Nonemployer Statistics
SUSB Statistics of US Businesses

For more information, visit advocacy.sba.gov.

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Systems integration

News and Updates



NIST Engineer Leads the 2025 MBE & QIF Summit

(https://www.nist.gov/news-events/news/2025/04/nist-engineer-leads-2025-mbe-qif-summit)

April 14, 2025

In April 2025, MxD hosted the 2025 Model-Based Enterprise (MBE) & Quality Information Framework (QIF) Summit at its Chicago, Illinois headquarters, in...



NIST Researcher Gives Keynote Presentation at Avnu Alliance Plenary (https://www.nist.gov/news-events/news/2025/04/nist-researcher-gives-keynote-presentation-avnu-alliance-plenary)

April 1, 2025

NIST researcher Rick Candell delivered a keynote presentation at the plenary session of the Avnu Alliance Plugfest in Malaga, Spain on April 8, 2025. The Avnu...



NIST Researchers Showcase Successful mmWave Industrial IoT Measurement Capability

(https://www.nist.gov/news-events/news/2025/02/nist-researchers-showcase-successful-mmwave-industrial-iot-measurement)

February 1, 2025

On February 5, 2025, NIST researchers presented the results of their highly successful Innovation in Measurement Science (IMS) project,

“The World’s Best IIoT...

View All News and Updates (https://www.nist.gov/news-events/news-updates/topic/2748496)

Events



2026 Manufacturing USA Network Meeting

(https://www.nist.gov/news-events/events/2026/05/2026-manufacturing-usa-network-meeting)

Tue, May 12 - Wed, May 13 2026

Manufacturing USA institute and agency representatives are invited to attend the 2026 Network Meeting. Hosted by NIST's

View All Events (https://www.nist.gov/news-events/upcoming-events/topic/2748496)

Projects and Programs

Model-Based Manufacturing Services (https://www.nist.gov/programs-projects/model-based-manufacturing-services)

Ongoing

Manufacturing systems need to transform towards a new service-oriented architecture to benefit from new smart manufacturing technologies such as IIoT, AI, and Big Data Analytics. A service-oriented manufacturing system (SOMS) is a dynamic composition of networked manufacturing software and cyber...

Product Lifecycle Data Exploration and Visualization

(https://www.nist.gov/programs-projects/product-lifecycle-data-exploration-and-visualization)

Ongoing

With the continuing emergence of low-cost, lightweight, and powerful hardware at the edge, opportunities grow for advancing methods, standards, and software tools for data exploration and visualization in smart manufacturing systems. Small and medium-sized enterprises have limited resources to...

Advanced Informatics and Artificial Intelligence for Additive Manufacturing (https://www.nist.gov/programs-projects/advanced-informatics-and-

artificial-intelligence-additive-manufacturing)

Ongoing

Objective To develop and deploy the metrics, models, and best practices for implementing and adopting advanced informatics (including product definition, digital twins, machine learning and advanced analytics) and artificial intelligence to enhance additive manufacturing design, process planning...

Agri-Food Manufacturing System and Supply Chain Integration (https://www.nist.gov/programs-projects/agri-food-manufacturing-system-and-supply-chain-integration)

Ongoing

Objective: Deploy new standards and reference data supporting agri-food manufacturing systems to enable industry to more efficiently and cost effectively produce food-based products of higher quality and with improved food safety. Technical Idea: Today, food producers face many challenges include...

View All Projects/Programs (https://www.nist.gov/laboratories/projects-programs/topic/2748496)

Publications

Manufacturing USA Program Strategic Plan

(https://www.nist.gov/publications/manufacturing-usa-program-strategic-plan)

March 17, 2026

Author(s) Robert Rudnitsky, Said Jahanmir, Zahraha Brunner, Kelley Rogers, Michael Molnar, Mai Tran

The Manufacturing USA Program Strategic Plan outlines the program's vision, mission, goals, and objectives for the next four years and describes how the Program...

Application of Artificial Intelligence in Supply Chain Management – Opportunities and Challenges, a Workshop Report (https://www.nist.gov/publications/application-artificial-intelligence-supply-chain-management-opportunities-and)

February 9, 2026

Author(s) Boonserm Kulvatunyou, Perawit Charoenwut, Yen Mai

Artificial Intelligence (AI) has progressed significantly and impacted various aspects of our daily life. With its strength in prediction, AI is considered a...

DATA REQUIREMENTS FOR A DIGITAL TWIN OF A CNC MACHINE TOOL (https://www.nist.gov/publications/data-requirements-digital-twin-cnc-machine-tool)

January 29, 2026

Author(s) Deogratias Kibira, Guodong Shao

Digital twins enable the intelligent operation of computer numerical control (CNC) machine tools from which a wide range of data can be collected using sensors...

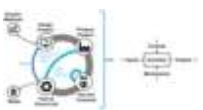
Digital Twin Lab: Supporting Research and Development, and Standards and Implementations (https://www.nist.gov/publications/digital-twin-lab-supporting-research-and-development-and-standards-and-implementations)

August 29, 2025

Author(s) Rishabh Venketesh, Deogratias Kibira, Guodong Shao, Matthew Triebe

Digitization in manufacturing is a concept that, while having existed for some time, can now be realized because of advancements in IIoT (Industrial Internet of...

Software



Reference Functional Model for Production in a Circular Economy (https://www.nist.gov/services-resources/software/reference-functional-model-production-circular-economy)

February 20, 2025

Access the Production in a Circular Economy Model The Production in a Circular Economy (CE) Model is a reference model of the activities and systems involved in

SCAP Composer (https://www.nist.gov/services-resources/software/scap-composer)

May 3, 2022

SCAP Composer is a software application for creating Security Content Automation Protocol (SCAP) source data stream collections from Extensible Markup Language

Baseline Tailor (https://www.nist.gov/services-resources/software/baseline-tailor)

January 29, 2021

Baseline Tailor is a software tool for using the United States government's Cybersecurity Framework and for tailoring the NIST Special Publication (SP) 800-53

Unit Manufacturing Process (UMP) Builder

(https://www.nist.gov/services-resources/software/unit-manufacturing-process-ump-builder)

January 26, 2018

The Unit Manufacturing Process (UMP) Builder allows researchers to record their UMP models according to the ASTM E3012-16 standard . One of the main drivers

View All Software (https://www.nist.gov/services-resources/software/topic/2748496)

Tools and Instruments

Smart Manufacturing Systems (SMS) Test Bed

(https://www.nist.gov/laboratories/tools-instruments/smart-manufacturing-systems-sms-test-bed)

The Smart Manufacturing Systems (SMS) Test Bed is comprised of three major components: Computer-Aided Technologies (CAx) Lab Manufacturing Lab Data publication

View All Tools & Instruments (https://www.nist.gov/laboratories/tools-instruments/topic/2748496)

Awards



NIST Researcher Robert Lipman Receives Prestigious Technical Excellence Award – Again

(https://www.nist.gov/awards/nist-researcher-robert-lipman-receives-prestigious-technical-excellence-award-again)

In September 2022, NIST's Robert Lipman received the Bryan K. Martin Technical Excellence Award, which is presented annually by PDES, Inc., an industry, government, and university consortium committed to standardizing data exchange in manufacturing...



Moneer Helu is Awarded the NAE 2019 US Frontiers of Engineering Symposium (https://www.nist.gov/awards/moneer-helu-awarded-nae-2019-us-frontiers-engineering-symposium)

Recognized as an outstanding early career engineer invited to an intensive symposium to facilitate cross-disciplinary exchange in order to sustain and build US innovative capacity



Michael Brundage Honored by American Society of Mechanical Engineers for Leadership in Manufacturing (https://www.nist.gov/awards/michael-brundage-honored-american-society-mechanical-engineers-leadership-manufacturing)

Michael P. Brundage, a resident of Bethesda, Md., and engineer at the National Institute of Standards and Technology (NIST), Gaithersburg, has been named the recipient of an achievement award by The American Society of Mechanical Engineers (ASME)....



Tom Hedberg Receives SME 2018 Outstanding Young Manufacturing Engineer Award (https://www.nist.gov/awards/tom-hedberg-receives-sme-2018-outstanding-young-manufacturing-engineer-award)

Recognized for his significant achievements and leadership in the field of manufacturing engineering as a young engineer.

View All Awards (https://www.nist.gov/awards/topic/2748496)

Was this page helpful? (https://www.nist.gov/webform/page_feedback?page=https://www.nist.gov/systems-integration&page_title=Systems integration&source_entity_type=node&source_entity_id=1185526)

Exhibit C.II - Second Prong - Well Positioned to Advance the Proposed Endeavor

Please refer to all the documents in Exhibit B

Scaled Agile Framework® (SAFe®)

SAFe Certified

This certificate verifies

SUELI SUGIURA

has successfully met the requirements of a

Certified SAFe 6 Agilist

VALID UNTIL: JULY 16, 2024 CERTIFICATE ID: 90930623-2745

Dean Leffingwell
Chief Methodologist, SAFe®
Co-founder Scaled Agile, Inc.

Chris James
Chief Executive Officer
Scaled Agile, Inc.

SAFe®
PROVIDED BY SCALED AGILE

Project Management Institute

CERTIFICATE OF COMPLETION

Generative AI Overview for Project Managers

PRESENTED TO:

Sueli Ishimatsu Sugiura

08 February 2024

Jennifer Tharp
Chair, Board of Directors

Pierre Le Manh
President & CEO

Project Management Institute.

CERTIFICATE OF COMPLETION

Basics of DA

(Disciplined Agile) - Portuguese LatAm

PRESENTED TO:

Sueli Ishimatsu Sugiura

26 April 2024

LuAnn Piccard, PMP
Chair, Board of Directors

Pierre Le Manh
President & CEO

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: February 13, 2026.

Project Management Institute

CERTIFICATE OF COMPLETION

Noções básicas de DA (Disciplined Agile) - Portuguese LatAm

PRESENTED TO:

Sueli Ishimatsu Sugiura

26 April 2024

LuAnn Piccard, PMP
Chair, Board of Directors

Pierre Le Manh
President & CEO


CRASTO
Go Beyond
MACc
CRASTO.COM
Crasto Technologies & Training Inc. CTT® HEREBY
Certifies in MACc® - Master Coach Professional Certification
"All International Coaching Masteries Guidelines have been fulfilled"
SUELI ISHIMATSU SUGIURA
BRAZIL, SP / SÃO PAULO, from NOVEMBER 15th to 17th, 2019
Having sucessfully participated in the training program of Mastery in the Art Of Coaching certification®, from the CTT®, thus receiving the title of Master Coach Professional certified from Crasto Technologies & Training Inc and recognized by the international Coaching Masteries Guidelines. The program Included 30 hours conducted over 3 days, involving individual work and coaching sessions supervised by an international Master Coach Professional trainer.
Carlos Crasto
CEO | Head Trainer
International Master Coach Professional trainer;
International Master NLP Professional trainer;
International Master Hypnotherapist Professional trainer;
International Master Behavior Profile Professional trainer;
Behavior researcher at Crasto T&T in Las Vegas, Nevada, USA.
CARLOS CRASTO
CTT® License Registration
MACc® 201911_1517_018_02

LAVEWARE™ Inc.
SOFTWARE ENGINEERING

CERTIFICATE OF COMPLETION

This is to acknowledge that

Sueli Ishimatsu

has completed the course

Introduction to Capability Maturity Model® Integration (Staged and Continuous), V1.1

Carnegie Mellon
Software Engineering Institute

Viviana L. Rubinstein

Jorge Luis Boria

Sao Paulo, Janeiro 21, 2005
Place and Date

® Capability Maturity Model is registered in the U.S. Patent and Trademark Office by Carnegie Mellon University.
© 2003 by Carnegie Mellon University.

(Updated 090103)

In recognition of the commitment to achieve professional excellence



Sueli Ishimatsu

Has successfully satisfied the requirements for:

Enterprise Design Thinking Practitioner

Issued on: Jul 09, 2021
Issued by: IBM

Verify: https://www.credly.com/badges/09082c82-2bae-42a9-b849-5201c4ffd490

Sun™ Certification

Sun microsystems
The Network is the Computer™

Sueli Ishimatsu

HAS FULFILLED ALL REQUIREMENTS AS A

SUN CERTIFIED PROGRAMMER

FOR THE JAVA™ 2 PLATFORM 1.4

On May 13, 2005

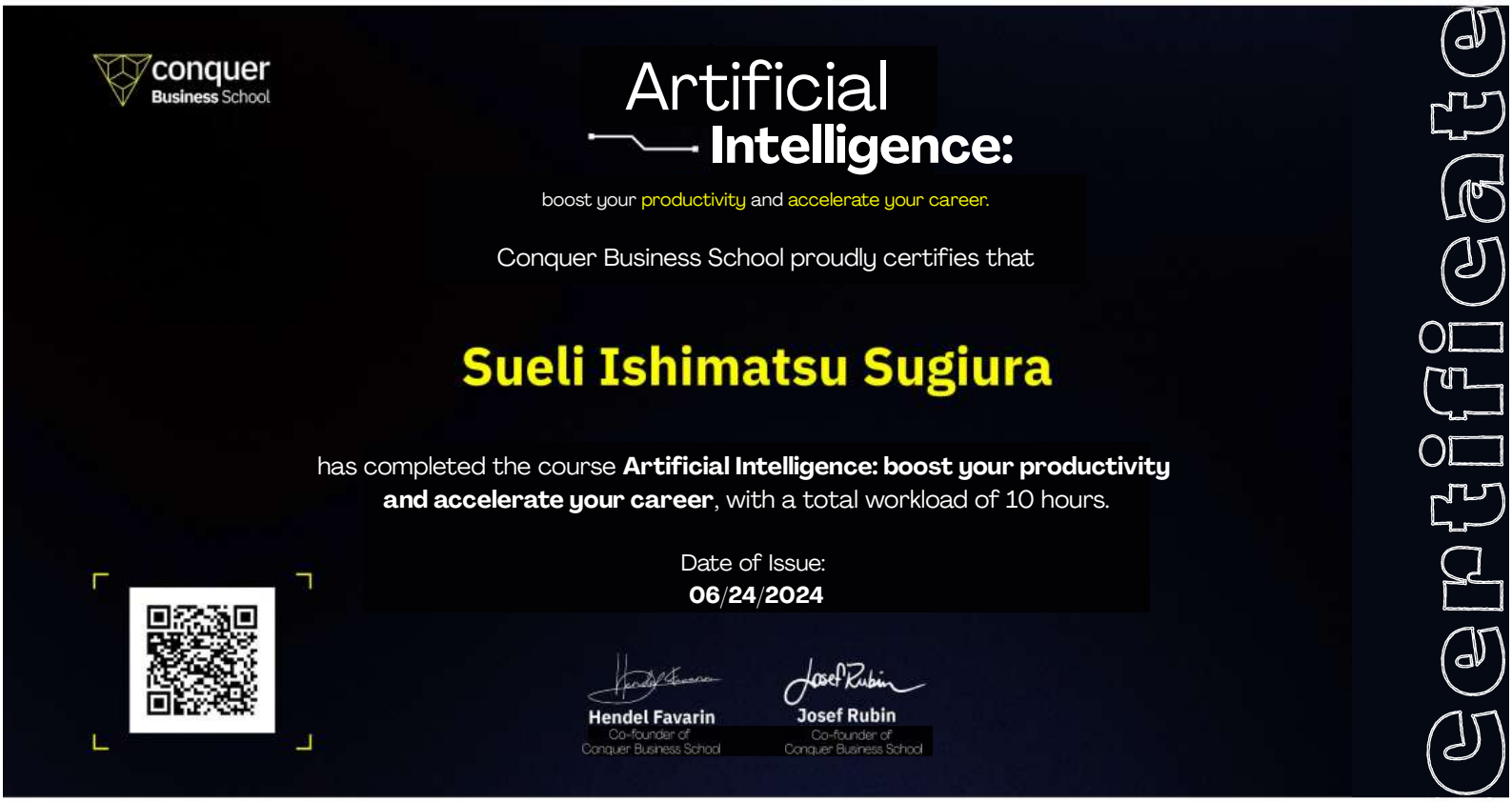
Java

Scott McNealy, President, Chairman, and CEO of Sun Microsystems, Inc.

Kevin Coyne, Vice President, Sun Educational Services

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SunWIN# 409182


conquer
Business School
Artificial
Intelligence:
boost your productivity and accelerate your career.
Conquer Business School proudly certifies that
Sueli Ishimatsu Sugiura
has completed the course Artificial Intelligence: boost your productivity and accelerate your career, with a total workload of 10 hours.
Date of Issue:
06/24/2024
Hendel Favarin
Co-founder of
Conquer Business School
Josef Rubin
Co-founder of
Conquer Business School
Certificate

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: February 13, 2026.


conquer
Business School
Inteligência
Artificial:
eleve sua produtividade e acelere sua carreira.
A Conquer Business School certifica, com orgulho, que
Sueli Ishimatsu Sugiura
concluiu o curso Inteligência Artificial: eleve sua produtividade e acelere sua carreira, com carga horária de 10 horas.
Data de emissão:
24/06/2024
Hendel Favarin
Cofundador da Conquer Business School
Josef Rubin
Cofundador da Conquer Business School
Certificado

VOLVO

CERTIFICATE

This is to certify that

Sueli Ishimatsu Sugiura

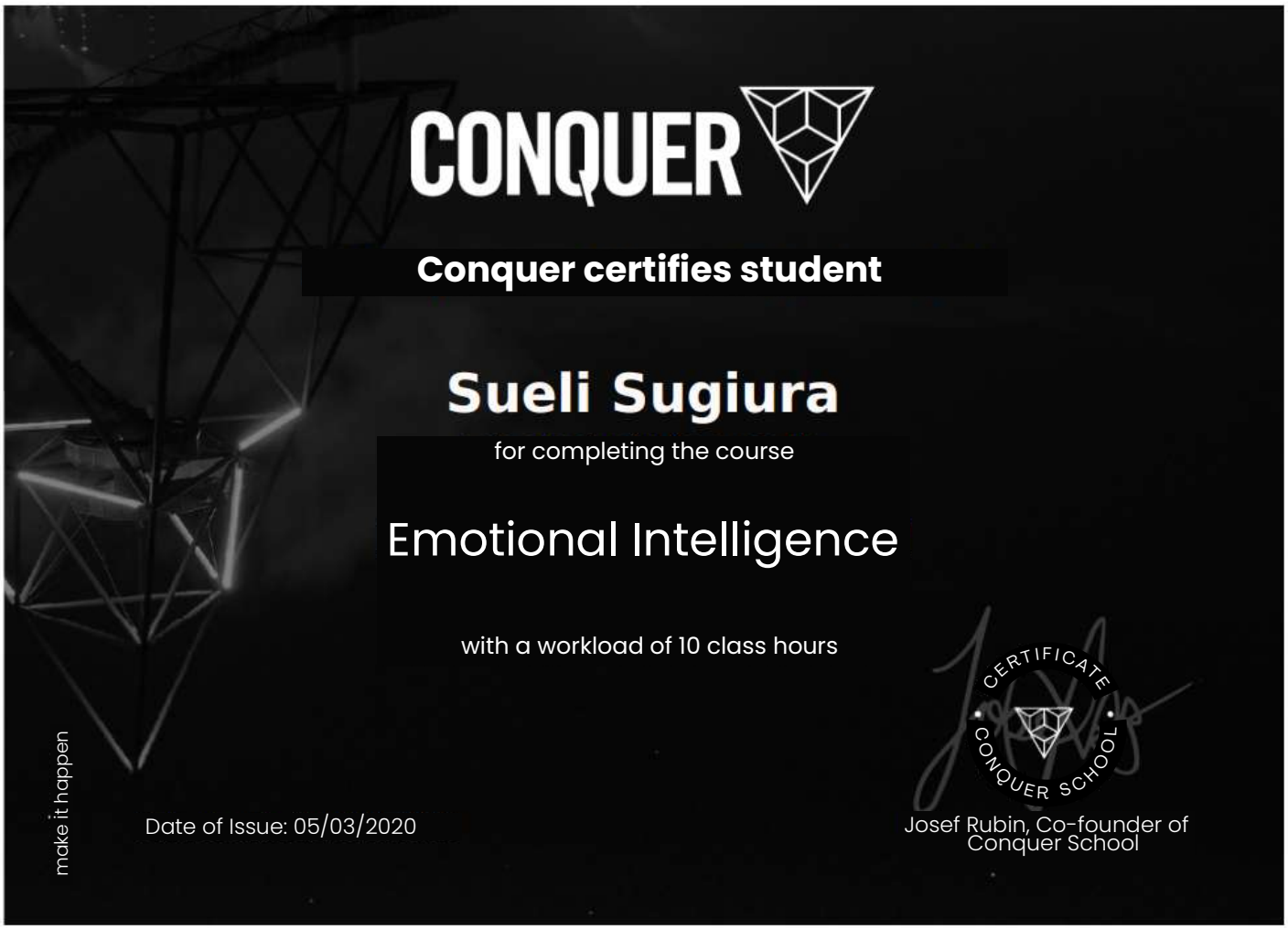
has successfully attended the workshop entitled

User Experience as a Strategy

Volvo Group Connected Solutions
Curitiba, July, 2025



Otavio Sciotti
User Experience Designer


CONQUER
Conquer certifies student
Sueli Sugiura
for completing the course
Emotional Intelligence
with a workload of 10 class hours
make it happen
Date of Issue: 05/03/2020
CERTIFICATE
CONQUER SCHOOL
Josef Rubin, Co-founder of
Conquer School

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: February 13, 2026.


CONQUER
a Conquer certifica o(a) aluno(a)
Sueli Sugiura
pela conclusão do curso de:
Inteligência Emocional
com carga horária de 10 horas/aula
CERTIFICADO
ESCOLA CONQUER
Josef Rubin Co-fundador
da Escola Conquer
Data de emissão: 03/05/2020
ou vai ou voa

PMI
PROJECT MANAGEMENT INSTITUTE
PARANÁ CHAPTER

ITAI Institute of Applied Technology and Innovation

Certificate

We hereby certify that **Sueli Ishimarsu** participated in the "PMP Certification Preparatory Course," promoted by ITAI – Institute of Applied Technology and Innovation, and PMI PR – Project Management Institute Paraná Chapter, held from April 5 to July 5, 2008, in Foz do Iguaçu, with a total workload of 68 hours.

Foz do Iguaçu, July 5, 2008

José Barbosa de Souza Filho
President - PMI Paraná Chapter

Jaime Nelson Nascimento
Executive Director - ITAI

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: February 13, 2026.

PROJECT MANAGEMENT INSTITUTE
PARANÁ CHAPTER

ITAI Instituto de Tecnologia Aplicada e Inovação

Certificado

Certificamos que **Sueli Ishimarsu** participou do "Curso Preparatório para Certificação PMP", promovido pelo ITAI - Instituto de Tecnologia Aplicada e Inovação e PMI PR - Project Management Institute Chapter Paraná, realizado do dia 05 de abril a 05 de julho de 2008, em Foz do Iguaçu, com carga horária de 68 horas.

Foz do Iguaçu, 05 de Julho de 2008

José Barbosa de Souza Filho
Presidente - PMI Chapter Paraná

Jaime Nelson Nascimento
Diretor Presidente - ITAI

Exhibit C.II - Second Prong - Certification

Project Management Institute

THIS IS TO CERTIFY THAT

Sueli Ishimatsu Sugiura

HAS BEEN FORMALLY EVALUATED FOR DEMONSTRATED EXPERIENCE, KNOWLEDGE AND PERFORMANCE IN ACHIEVING AN ORGANIZATIONAL OBJECTIVE THROUGH DEFINING AND OVERSEEING PROJECTS AND RESOURCES AND IS HEREBY BESTOWED THE GLOBAL PROFESSIONAL CERTIFICATION

Project Management Professional (PMP)®

IN TESTIMONY WHEREOF, WE HAVE SUBSCRIBED OUR SIGNATURES UNDER THE SEAL OF THE INSTITUTE

Ike Nwankwo, PMP | Chair, Board of Directors

PROJECT MANAGEMENT INSTITUTE CORPORATE SEAL 19 69 PENNSYLVANIA

Pierre Le Manh | President & CEO

Certification Number: 2774982

Original Grant Date: 22 June 2020

Expiration Date: 22 June 2026

Scrum.org
The Home of Scrum

PROFESSIONAL CERTIFICATION

PROFESSIONAL SCRUM MASTER I

Sueli Sugiura

has demonstrated a fundamental level of Scrum mastery, including the concepts of applying Scrum, and proven an understanding of Scrum as described in the Scrum Guide. This individual has also demonstrated a consistent use of terminology and approach to Scrum.

In recognition of this achievement, Scrum.org is pleased to award this certification.



Ken Schwaber, founder Scrum.org

November 29, 2022

Certification Date

https://scrum.org/certificates/883067

Scrum.org
The Home of Scrum

PROFESSIONAL CERTIFICATION

PROFESSIONAL SCRUM PRODUCT OWNER I

Sueli Sugiura

has demonstrated a fundamental level of Professional Scrum Product Ownership, proving an intermediate understanding of the Scrum framework and how to apply it to maximize the value delivered with a product. This individual has also demonstrated an understanding of how to maximize return on investment and optimize the total cost of ownership of a product.

In recognition of this achievement, Scrum.org is pleased to award this certification.



Ken Schwaber, founder Scrum.org

March 21, 2023
Certification Date

https://scrum.org/certificates/936876

Professional Scrum™ Certifications

Globally recognized certification tests prove your knowledge.

If you want to **demonstrate your knowledge** and understanding of the Scrum framework and **how it is applied**, Scrum.org certifications are a great way to do so. All of our certification tests embody the principles of Professional Scrum while providing a way for you to assess your current abilities and identify areas for improvement. Scrum.org has certifications covering topics that range from the fundamentals of Scrum, Scrum accountabilities, and topics beyond the Scrum framework - practices that complement **Professional Scrum**.

Scrum.org certifications are highly respected because they are based on the Professional Scrum Competencies and not based simply on attendance. The test truly **validates your knowledge**. You must receive a score 85% or higher on the test in order to pass and receive the certification.



Professional Scrum Master™ I Certification

PSM I certification is evidence that you have demonstrated a fundamental level of Scrum mastery. As a PSM I certification holder, you have proven that you understand Scrum as described in the Scrum Guide and how to apply Scrum in Scrum Teams. PSM I holders have a consistent terminology and approach to Scrum.



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PSM II certification is evidence that you have demonstrated an advanced level of Scrum mastery, understanding of the Scrum Master accountabilities and how a Scrum Team functions. As a PSM II certification holder, you have proven that you have an understanding of the principles and application of Scrum.



Professional Scrum Master™ III Certification

PSM III certification is evidence that you have demonstrated a distinguished level of Scrum mastery and your abilities as a Scrum Master. You have proven your knowledge of how to coach, facilitate, mentor and teach Scrum Team members while influencing the overall organization. PSM III certificate holders have a deep understanding of the application and practices of Scrum and the Scrum Values in complex team and organizational situations.



Professional Scrum Master™ - AI Essentials Certification

PSM-AI Essentials certification is evidence that you have demonstrated the essential knowledge in applying Artificial Intelligences as a Professional Scrum Master. You have shown an understanding of the use of AI tools and practices to enhance Scrum Team effectiveness.

This certification is only available to students of the Scrum.org Professional Scrum Master™ - AI Essentials class.



Professional Scrum Product Owner™ I Certification

PSPO I certification is evidence that you have demonstrated a fundamental

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value delivered with a product including the minimum knowledge of the Product Owner accountabilities.



Professional Scrum Product Owner™ II Certification

PSPO II certification is evidence that you have demonstrated an advanced level of Product Ownership knowledge and understanding of how the Scrum framework can support the creation of value. You have shown an understanding of topics including: product vision, product backlog management, release and portfolio planning, business strategy, and working with stakeholders.



Professional Scrum Product Owner™ III Certification

PSPO III certification is evidence that you have demonstrated a distinguished level of understanding for how to own a vision, manage a Product Backlog, and engage with stakeholders & customers to deliver valuable products using Scrum. PSPO III certificate holders have a deep understanding of the application and accountabilities of the Product Owner, a deep appreciation of the Scrum Values and the abilities to be effective in a variety of team and organizational situations.



Professional Scrum Product Owner™ - AI Essentials Certification

PSPO-AI Essentials certification is evidence that you have demonstrated the essential knowledge in applying Artificial Intelligences as a Professional Scrum Product Owner. You have shown the ability to explore, evaluate and integrate AI tools and practices to enhance product discovery, customer understanding, experimentation and decision-making.

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Professional Agile Leadership Certification

PAL I certification is evidence that you have demonstrated a fundamental understanding of how leaders of agile teams best support, guide and coach teams to create conditions for greater agility. You recognize the role that leaders play in creating a successful agile environment.



Professional Agile Leadership - EBM Certification

PAL-EBM certification is evidence that you have demonstrated a fundamental understanding of the EBM framework and how to guide teams toward continuously improving customer outcomes, organizational capabilities and business results. You can help people and teams to set clear goals and measures.



Professional Scrum Facilitation Skills Certification

PSF Skills certification is evidence that you have demonstrated an understanding on how to harness facilitation principles, skills and techniques, and how effective facilitation can help teams move forward toward their desired outcomes.



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Professional Scrum Product Backlog Management Skills Certification

PSPBM Skills certification is evidence that you have demonstrated an understanding on how to effectively manage a Product Backlog which is both transparent and focused on value. This includes techniques for capturing customer needs, refining the Product Backlog, managing stakeholder expectations, and using empiricism for a competitive advantage.



Professional Scrum Developer Certification

PSD certification is evidence that you have demonstrated a fundamental understanding of how to deliver quality software using the Scrum framework while working in Scrum Teams including the application of modern Agile and DevOps practices.



Scaled Professional Scrum Certification

SPS certification is evidence that you have demonstrated a fundamental understanding of skills that can be applied to overcome challenges when scaling Scrum beyond a single Scrum Team, and the use and details of the Nexus framework.



Professional Scrum with Kanban Certification

PSK I certification is evidence that you have demonstrated a fundamental understanding of how to improve the way of working by applying Kanban

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flow and how Kanban practices can help Scrum Teams enhance how they work.



Professional Scrum with User Experience Certification

PSU certification is evidence that you have demonstrated a fundamental understanding of how to create cross-functional teams that connect more closely with end users and customers, ultimately delivering more value and improving outcomes through better alignment and integration of the Scrum Team.



Professional Product Discovery and Validation™ Certification

PPDV certification is evidence that you have demonstrated knowledge of discovery and validation skills. You have proven your ability to enhance value creation by applying discovery and validation skills in product delivery. You know how to use potential or current users to deliver the right product capabilities to market.

Certifications decoupled from training

While Scrum.org classes help build your knowledge, our **certifications** prove what you know. To receive Professional Scrum certification, you need to prove your **knowledge, understanding and ability to apply Scrum** in the real-world. You can take Professional Scrum certification tests whether you have taken a Scrum.org class or not. There is value in validating the knowledge you gain in the class, but we also understand that some people prefer to self-learn and leverage their experience. Each Scrum.org training class includes a free attempt at the Scrum.org certification test.

Practice Tests

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Gauge your basic knowledge of Scrum, software development using Scrum, Product Owner accountabilities, the fundamentals of scaling Scrum and more using the **Scrum.org Open Assessments**. There is no fee for these assessments and they can be used by anyone to **prepare for the certification test**, validate your basic knowledge, during job interviews and much more.

No Renewal Costs

Professional Scrum certifications are yours for life with **no renewal costs** or proof of future learning required. **Once you earn them, you keep them!** Our experience shows that professionals are always learning and requiring them to list ongoing learning is never verified and just people going through motions without any real added value. Once you receive the certification, you will retain it and will be listed on the Scrum.org website and remain there **forever**.

Test Translation

All of our tests are in English, however many of our test takers successfully use the Google Translate Plugin to take the test to pass their certification. Read this **support article** to help you.

Additionally, the Professional Scrum Master™ I is available in Japanese at Scrum.org and in 简体中文 (Simplified Chinese) through scrum.org.cn. The Professional Scrum Product Owner™ I is available in 简体中文 (Simplified Chinese) through scrum.org.cn.

Accommodations for Physical or Intellectual Disabilities

We take these considerations very seriously, and examine each case individually. Please contact support@scrum.org regarding your circumstances and we can advise you on next steps.

Scrum Certifications

See a breakdown of how many people hold certifications or search the list.

System Requirements and Technical Recommendations

You can access certification and practice tests however and wherever you like. Our testing platform works across all major operating systems, web browsers and devices.

Any device that has an internet connection can access our online test system, but we

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kindly recommend that you read and consider the technical recommendations.

We have many elements in place today and continue to invest in areas of security, analysis and fraud protection to deter, identify and prevent cheating. Please review the Standard of Conduct for test takers.

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Certification

Project Management Professional (PMP)®

3-5 years of experience

Demonstrate your ability to lead projects in any industry with this globally recognized certification and open the door to a world of opportunities. The **Project Management Professional**® certification acknowledges candidates who are skilled at managing the people, processes, and business priorities of professional projects.

Member price
R$1814

Full price
R$3220

Exam fee will only be required after your application has been accepted and you are ready to schedule your exam.

Learn More About Membership

Is a PMP Right for You?

Is a PMP right for you?

The PMP certification proves you have the project leadership and expertise in any way of working: predictive, hybrid or agile. It demonstrates your ability to lead projects without being tied to any specific industry or geographic location.

17%

Those with a PMP certification report higher median salaries than those without PMP certification—17% higher on average across the 21 countries surveyed.

1.7M+

PMP certification holders worldwide, with top countries including China, US, and Canada.

Feedback

Exam Content Outline (ECO)

Download the PMP Exam Content Outline for details about the exam, eligibility requirements, and the application process.

PMI Infinity New

Apply Now

Questions about the PMP?
Available 24 hours

Download

About the Exam

Exam length
180 questions

Exam time
230 minutes

Languages

- English
- Arabic
- Brazilian Portuguese
- Chinese (Simplified)
- Chinese (Traditional)
- French
- German
- Hebrew
- Indonesian
- Italian
- Japanese
- Korean
- Polish
- Russian
- Spanish
- Turkish



Coming July 2026

The PMP exam is evolving to reflect the future of project management.

The updated exam introduces topics such as sustainability, AI and value delivery, reflecting the changing ways project leaders think, collaborate and deliver results.

If you plan to take the exam after 9 July, prepare using the refreshed learning resources now available.

Learn More

Feedback

PMI Infinity New

Apply Now

Questions about the PMP?
Available 24 hours

Path to a PMP certification

1 **Check eligibility and prepare** −

2 **Complete the application** +

3 **Pay and schedule the exam** +

4 **Study for the exam** +

5 **Take the exam** +

View FAQs ›

How to prepare for the PMP exam

Project Professionals worldwide agree: PMP is the gold standard in project management certification and distinguishes you from other project professionals. Luckily, we know a thing or two about the most effective ways to prepare.

PMI members receive exclusive savings on exam prep.

Live Classes Sponsored

Live PMP® Exam Prep with PMTraining™

Premier Authorized Training Partner

Explore live PMP® exam prep training taught online by expert instructors. Classes offered in

Learn More

eLearning

PMP® Exam Prep Course

Developed and validated by PMP certification holders, this official prep course advances your project management skills and prepares you for the PMP Exam.

Learn More

Live Class

Instructor-Led PMP® Exam Prep Courses

Expert training backed by PMI

Get exam-ready with a PMI Authorized Training Partner. Choose online or in-person courses for structured guidance, real-time interaction, and accountability.

Learn More

eLearning

PMP® Practice Exam

Test your knowledge. Build your confidence. Get ready for exam-day.

Learn More

Feedback

Offer from our training partner



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PMI Infinity New

Apply Now

Questions about the PMP?
Available 24 hours

Where PMP® holders drive success



"My PMP certification served as the catalyst for my career, showcasing my expertise, dedication, and relentless pursuit of growth."

Susan Aznive
New Hampshire, USA

"PMP has importan

Ghada Qa
Jordan

How the PMP certification pays off

Hear how investing in themselves by earning the PMP has opened doors and created new opportunities for these project leaders.

Feedback

PMI Infinity New

Apply Now

Questions about the PMP?
Available 24 hours

Maintaining your PMP certification

Earning your PMP certification is a big accomplishment—maintaining it shouldn't have to be. Continuous skill growth that extends beyond certification is critical to fueling your career and your impact. PMP holders are required to earn 60 professional development units (PDUs) in each 3-year cycle to maintain a PMP certification. Each PDU represents one hour spent:

- Learning
- Teaching others
- Presenting
- Reading
- Volunteering
- Content creating

Learn More About Maintaining →

Offer from our training partner



Advertisement

Feedback

PMI Infinity New

Apply Now

Questions about the PMP?
Available 24 hours

Offer from our training partner



Advertisement

Store Help

Project Management Institute.

PMI®

Stay Connected

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Exhibit C.II - Second Prong - Evidence of High Salary or Remuneration

NAME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17
ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL
TAX YEAR 2025 **CALENDAR YEAR 2024**

TAXPAYER IDENTIFICATION

Name:	SUELI ISHIMATSU SUGIURA	CPF:	005.156.919-17
Date of Birth:	03/30/1980		
Do you have a spouse or partner?	Yes	CPF of the Spouse or partner:	003.424.849-82

Were you a resident abroad and became a resident in Brazil in 2024? No

Were there any changes to the registration details? Yes

Is one of the declarants a person with a serious illness or a physical or mental disability? No

Address:	RUA RUA ARCESIO CORREIA LIMA	Number:	573
Unit:	TWO-STORY HOUSE 3	Neighborhood/District:	ATUBA
City:	CURITIBA	State:	PR
ZIP Code:	82630-130	Area Code/Telephone:	
Email:	SUELI SHIMATSU@GMAIL.COM	Area Code/Mobile:	(41) 98802-6108

Occupation Type: 01 - EMPLOYEE OF A PRIVATE SECTOR COMPANY, EXCEPT FINANCIAL INSTITUTIONS

Main Occupation: 212 - SYSTEMS ANALYST, SOFTWARE DEVELOPER, NETWORK AND DATABASE ADMINISTRATOR, AND OTHER INFORMATION TECHNOLOGY SPECIALISTS (EXCEPT TECHNICIAN)

Type of Declaration: Original Annual Adjustment Declaration

Receipt Number of the last declaration filed in the 2024 tax year: 08 .08.36.70.40-53

DEPENDENTS

CODE	NAME	DATE OF BIRTH	CPF
21	BENICIO SADAO SUGIURA	01/21/2013	108.806.019-65
Email:		Mobile:	
Does the dependent live with the taxpayer? No			
21	JULIA METIKO ISHIMATSU	11/25/1945	969.427.039-15
Email:		Mobile:	
Does the dependent live with the taxpayer? No			

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
VOLVO DO BRASIL VEICULOS LTDA	249.108,47	10.788, 17	49.492,46	14.877,09	4.407,16
CNPJ/CPF: 43.999.424/0001-14					
TOTAL	249.108,47	10.788, 17	49.492,46	14.877,09	4.407,16

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No information

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)

TOTAL	0,00

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

01. 13th salary	14.877,09
06. Income from financial investments	1.972,19

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	005.156.91 9-17	20.879.578/0001-77	INTER C F IR FC PRIVADO	1.933,37
Taxpayer	005.156.91 9-17	00.416.968/0001-01	BANCO INTER S.A	34,47
Taxpayer	005.156.91 9-17	30.680.829/0001-43	NU FINANCEIRAS A SOCIEDADE DE CREDITO, FINANCIAMENTO E INVE	4,35

11. Participation in profits or results	31.416,04

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	005.156.91 9-17	43.999.424/0001-14	VOLVO DO BRASIL VEICULOS LTDA	31.416,04

TOTAL	48.265,32

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-DEDUCTABLE PORTION
Dependent				
01	ESCOLA BOM JESUS INTERNACIONAL	76.497 .338/0011 -34	43.203,32	0,00
Description: ESCOLA BOM JESUS INTERNACIONAL - PRESCHOOL AND ELEMENTARY EDUCATION CNPJ: 76.497.338/0011-34 ESTRADA DA GRACIOSA 2893 , VILA PALMITAL. ZIP CODE: 83412460 - COLOMBO - PR PHONE: 2105 4700				
21	CLINICA MEDICA BEM VIVER SS LTDA - EPP	24.435.733/0001 -17	350,00	0,00
Description: MEDICAL CONSULTATION ON 06/24/2022. R$350,00. MEDICAL CONSULTATION ON 12/27/2022. R$350,00				
21	J.L. VALENTE SOCIEDADE DE MEDICOS	04.397.167/0001 -99	300,00	0,00
Description: MEDICAL CONSULTATION				

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
02	01	MITSUBISHI LANCER VEHICLE, WHITE, LICENSE PLATE BEN-7772, ACQUIRED FROM SLR COMERCIO DE VEICULOS FOR 64.000,00, OF WHICH 32.000,00 (THIRTY-TWO THOUSAND REAIS) WAS PAID IN CASH AND 32.000,00 (THIRTY-TWO THOUSAND REAIS) WAS FINANCED THROUGH A CONSUMER DIRECT CREDIT LOAN FROM BANCO FINANCEIRA ALFA S.A.. R$ 32.000,00. CONTRACT 321467306	64.000 ,00	64.000 ,00

105 - BRAZIL

RENAVAM (National Registry of Motor Vehicles): 01095133508

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	VOLKSWAGEN JETTA VEHICLE, WHITE, LICENSE PLATE BEN-2821, ACQUIRED FROM SERVOPA SA COMERCIO E INDUSTRIA, CNPJ: 76.564.624/0001-01 FOR R$108.244,00, OF WHICH R$33.500,00 WAS PAID THROUGH TRADE-IN OF A HONDA FIT VEHICLE, LICENSE PLATE ASU-7772, R$29.446,40 WAS PAID IN CASH, AND R$43.297,60 WAS FINANCED THROUGH A CONSUMER DIRECT CREDIT LOAN FROM BANCO VOLKSWAGEN S.A. CONTRACT 40321060.	108.244,00	108.244,00

105 - BRAZIL

RENAVAM (National Registry of Motor Vehicles): 01157350990

04	02	BANCO INTER – AUTOMATIC INVESTMENT – TAXED	24.418,92	38.227,53

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 00.416.968/0001-01

06	01	BANCO INTER CHECKING ACCOUNT. INSTITUTION: BANCO INTER S.A.- C.N.P.J. 00.416.968/0001-01 ACCOUNT BRANCH 0001-9 CHECKING ACCOUNT 1220121-9	0,00	0,00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 00.416.968/0001-01

Bank: 077 Branch: 0001 Account: 1220121-9 Payment Account? No

---

06	01	BALANCE OF THE NUBANK PAYMENT ACCOUNT	0,00	269,82

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 18.236.120/0001-58

Bank: 260 Branch: 0001 Account: 9577050-9 Payment Account? No

---

06	99	BALANCE OF USD 1,073.70 AVAILABLE AT COMMUNITY FEDERAL SAVINGS BANK, CONVERTED AT THE PTAX RATE OF R$6.19 AS OF 12/31/24.	0,00	6.648,03

249 - UNITED STATES

Asset or right belonging to: Taxpayer CPF: 005.156.919-17

Financial Investment
Profit or Loss: 0.00
Tax Paid Abroad: 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
06	99	WISE BRASIL INSTITUIÇÃO DE PAGAMENTO LTDA.	0,00	83,80

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 40.571.694/0001-31

06	99	WISE PAYMENTS LTD. $18.54.	0,00	114,92

249 - UNITED STATES

Asset or right belonging to: Taxpayer CPF: 005.156.919-17

Financial Investment
Profit or Loss: 0.00
Tax Paid Abroad: 0.00

TOTAL	196.662,92	217.588,10

ENCUMBRANCES AND REAL LIABILITIES

No information

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	249.108,47
Received from Legal Entity by dependents	0.00
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	249.108,47

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)	10.788, 17
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	650,00
Judicial Alimony	0.00
Alimony by Public Deed	0.00
Judicial Alimony (Income received cumulatively)	0.00
Cash Book	0.00
TOTAL	19.549,83

TAX DUE

Tax Base	229.558,64
Tax Due	52.387,64
Incentive Deduction	0,00
Tax Due I	52.387,64
Tax Due RRA (on received accumulated income)	0,00
Effective Tax Rate (%)	21,03
Total Tax Due	52.387,64

TAX PAID

Tax Withheld at Source by the Taxpayer	49.492,46
Tax Withheld at Source by Dependents	0,00
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	49.492,46

TAX TO BE REFUNDED	0,00
BALANCE OF TAX PAYABLE	2.895,18

INSTALLMENT PLAN

Installment Amount	2.895,18
Number of Installments	1

BANKING INFORMATION

Automatic Debit: NO

Bank	
Branch (without verification digit)	
Account for debit	

ASSET EVOLUTION

Assets and Rights on 12/31/2023	196.662,92
Assets and Rights on 12/31/2024	217.588,10
Encumbrances and Real Liabilities on 12/31/2023	0.00
Encumbrances and Real Liabilities on 12/31/2024	0.00

OTHER INFORMATION

Exempt and non-taxable income	0,00
Income subject to exclusive/definitive taxation	48.265,32
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: February 24, 2026**

NOME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome:	SUELI ISHIMATSU SUGIURA	CPF:	005.156.919-17
Data de Nascimento:	30/03/1980		
Possui cônjuge ou companheiro(a)?	Sim	CPF do cônjuge ou companheiro(a):	003.424.849-82

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 RUA ARCESIO CORREIA LIMA	Número:	573
Complemento:	SOBRADO 3	Bairro/Distrito:	ATUBA
Município:	CURITIBA	UF:	PR
CEP:	82630-130	DDD/Telefone:	
E-mail:	SUELISHIMATSU@GMAIL.COM	DDD/Celular:	(41) 98802-6108

Natureza da Ocupação: 01 - EMPREGADO DE EMPRESA DO SETOR PRIVADO, EXCETO DE INSTITUIÇÕES FINANCEIRAS

Ocupação Principal: 212 - ANALISTA DE SISTEMAS, DESENVOLVEDOR DE SOFTWARE, ADMINISTRADOR DE REDES E BANCOS DE DADOS E OUTROS ESPECIALISTAS EM INFORMÁTICA (EXCETO TÉCNICO)

Tipo de declaração: Declaração de Ajuste Anual Original

Nº do recibo da última declaração entregue do exercício de 2024: 08.08.36.70.40-53

PROTEGIDA POR SIGILO FISCAL

DEPENDENTES

CÓDIGO	NOME	DATA DE NASCIMENTO	CPF
21	BENICIO SADAO SUGIURA	21/01/2013	108.806.019-65
Email :		Celular :	
Dependente mora com o titular da declaração? Não			
31	JULIA METIKO ISHIMATSU	25/11/1945	969.427.039-15
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
VOLVO DO BRASIL VEICULOS LTDA	249.108,47	10.788,17	49.492,46	14.877,09	4.407,16
CNPJ/CPF: 43.999.424/0001-14					
TOTAL	249.108,47	10.788,17	49.492,46	14.877,09	4.407,16

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

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)

TOTAL	0,00

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

01. 13º salário	14.877,09
06. Rendimentos de aplicações financeiras	1.972,19

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	005.156.919-17	20.879.578/0001-77	INTER C F I R F C PRIVADO	1.933,37
Titular	005.156.919-17	00.416.968/0001-01	BANCO INTER S.A.	34,47
Titular	005.156.919-17	30.680.829/0001-43	NU FINANCEIRA S A SOCIEDADE DE CREDITO, FINANCIAMENTO E INVE	4,35

11. Participação nos lucros ou resultados	31.416,04

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	005.156.919-17	43.999.424/0001-14	VOLVO DO BRASIL VEICULOS LTDA	31.416,04

TOTAL	48.265,32

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	49.492,46
05. Imposto retido na fonte dos dependentes	0,00
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
Dependente: BENICIO SADAO SUGIURA				
01	ESCOLA BOM JESUS INTERNACIONAL	76.497.338/0011-34	43.203,32	0,00
Descrição:	ESCOLA BOM JESUS INTERNACIONAL - EDUCACAO INFANTIL E ENSINO FUNDAMENTAL CNPJ: 76.497.338/0011-34 ESTRADA DA GRACIOSA 2893 , VILA PALMITAL. CEP: 83412460 - COLOMBO - PR FONE: 2105 4700			
21	CLINICA MEDICA BEM VIVER SS LTDA - EPP	24.435.733/0001-17	350,00	0,00
Descrição:	CONSULTA MEDICA DIA 24/06/2022. R$350,00. CONSULTA MEDICA DIA 27/12/2022. R$350,00.			
21	J.L. VALENTE SOCIEDADE DE MEDICOS	04.397.167/0001-99	300,00	0,00
Descrição:	CONSULTA MEDICA			

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
02	01	VEICULO MITSUBISHI LANCER, COR BRANCA, PLACA BEN-7772, ADQUIRIDO DE SLR COMERCIO DE VEICULOS NO VALOR DE 64.000,00, DOS QUAIS 32.000,00 (TRINTA E DOIS MIL REAIS) FORAM PAGOS EM DINHEIRO E 32.000,00 (TRINTA E DOIS MIL REAIS) MEDIANTE EMPRESTIMO BANCO FINANCEIRA ALFA S.A. CREDITO DIRETO AO CONSUMIDOR. R$ 32.000,00. CONTRATO 321467306.	64.000,00	64.000,00

105 - BRASIL

RENAVAM: 01095133508

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	VEICULO VOLKSWAGEN JETTA, COR BRANCA, PLACA BEN-2821, ADQUIRIDO DE SERVOPA SA COMERCIO E INDUSTRIA, CNPJ: 76.564.624/0001-01 NO VALOR DE R$108.244,00, DOS QUAIS R$33.500,00 FORAM PAGOS MEDIANTE ENTREGA DO VEICULO HONDA FIT PLACA ASU-7772, R$29.446,40 FORAM PAGOS EM DINHEIRO E R$43.297,60 MEDIANTE EMPRESTIMO BANCO VOLKSWAGEN S.A. CREDITO DIRETO AO CONSUMIDOR.. CONTRATO 40321060.	108.244,00	108.244,00

105 - BRASIL

RENAVAM: 01157350990

04	02	BANCO INTER - APLICACAO AUTOMATICA - TRIBUTADO	24.418,92	38.227,53

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 005.156.919-17

CNPJ: 00.416.968/0001-01

06	01	CONTA CORRENTE BANCO INTER INSTITUICAO: BANCO INTER S.A.- C.N.P.J. 00.416.968/0001-01 CONTA AGENCIA 0001-9 C/C 1220121-9	0,00	0,00

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 005.156.919-17

CNPJ: 00.416.968/0001-01

Banco: 077 Agência: 0001 Conta: 1220121-9 Conta Pagamento? Não

06	01	SALDO DA CONTA DE PAGAMENTOS NUBANK	0,00	269,82

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 005.156.919-17

CNPJ: 18.236.120/0001-58

Banco: 260 Agência: 0001 Conta: 9577050-9 Conta Pagamento? Não

06	99	SALDO DE US$ 1.073,70 DISPONÍVEL NO BANCO COMMUNITY FEDERALSAVINGS BANK, CONVERTIDO PELA PTAX R$ 6,19 DE 31/12/24.	0,00	6.648,03

249 - ESTADOS UNIDOS

Bem ou direito pertencente ao: Titular CPF: 005.156.919-17

Aplicação Financeira

Lucro ou Prejuízo: 0,00

Imposto Pago no Exterior: 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
06	99	WISE BRASIL INSTITUIÇÃO DE PAGAMENTO LTDA. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 005.156.919-17 CNPJ: 40.571.694/0001-31	0,00	83,80
06	99	WISE PAYMENTS LTD. $18.54 249 - ESTADOS UNIDOS Bem ou direito pertencente ao: Titular CPF: 005.156.919-17 **Aplicação Financeira** Lucro ou Prejuízo: 0,00 Imposto Pago no Exterior: 0,00	0,00	114,92
TOTAL			196.662,92	217.588,10

DÍVIDAS E ÔNUS REAIS

Sem Informações

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: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **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	249.108,47
Recebidos de Pessoa Jurídica pelos dependentes	0,00
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	249.108,47

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	10.788,17
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	650,00
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	19.549,83

IMPOSTO DEVIDO

Base de cálculo do imposto	229.558,64
Imposto devido	52.387,64
Dedução de incentivo	0,00
Imposto devido I	52.387,64
Imposto devido RRA	0,00
Aliquota efetiva (%)	21,03
Total do imposto devido	52.387,64

IMPOSTO A RESTITUIR	0,00
SALDO DE IMPOSTO A PAGAR	2.895,18

PARCELAMENTO

Valor da quota	2.895,18
Número de Quotas	1

IMPOSTO PAGO

Imposto retido na fonte do titular	49.492,46
Imp. retido na fonte dos dependentes	0,00
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	49.492,46

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	196.662,92
Bens e direitos em 31/12/2024	217.588,10
Dívidas e ônus reais em 31/12/2023	0,00
Dívidas e ônus reais em 31/12/2024	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	0,00
Rendimentos sujeitos à tributação exclusiva/definitiva	48.265,32
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

NAME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **INCOME TAX - INDIVIDUAL**
ANNUAL ADJUSTMENT DECLARATION **TAX YEAR 2024** **CALENDAR YEAR 2023**

TAXPAYER IDENTIFICATION

Name:	SUELI ISHIMATSU SUGIURA	CPF:	005.156.919-17
Date of Birth:	03/30/1980	Voter ID:	0071902950639
Do you have a spouse or partner?	Yes	CPF of the Spouse or partner:	003.424.849-82

Were you a resident abroad and became a resident in Brazil in 2023? 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 RUA ARCESIO CORREIA LIMA	Number:	573
Unit:	TWO-STORY HOUSE 3	Neighborhood/District:	ATUBA
City:	CURITIBA	State:	PR
ZIP Code:	82630-130	Area Code/Telephone:	(41) 3357-3499
E-mail:	SUELISHIMATSU@GMAIL.COM	Area Code/Mobile:	(41) 98802-6108

Occupation Type:	01 - EMPLOYEE OF A PRIVATE SECTOR COMPANY, EXCEPT FINANCIAL INSTITUTIONS
Main Occupation:	212 - SYSTEMS ANALYST, SOFTWARE DEVELOPER, NETWORK AND DATABASE ADMINISTRATOR, AND OTHER INFORMATION TECHNOLOGY SPECIALISTS (EXCEPT TECHNICIAN)
Type of Declaration:	Original Annual Adjustment Declaration

Receipt Number of the last declaration filed in the 2023 tax year: 02.50.23.21.30-13

DEPENDENTS

CODE	NAME	DATE OF BIRTH	CPF
21	BENICIO SADAO SUGIURA	01/21/2013	108.806.019-65
Email :		Mobile :	
Does the dependent live with the taxpayer? No			
31	JULIA METIKO ISHIMATSU	11/25/1945	969.427.039-15
Email :		Mobile :	
Does the dependent live with the taxpayer? No			

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
VOLVO DO BRASIL VEICULOS LTDA	235.535,89	10.669,94	48.010,29	14.212,84	4.170,44
CNPJ/CPF: 43.999.424/0001-14					
TOTAL	235.535,89	10.669,94	48.010,29	14.212,84	4.170,44

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No Information

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)

TOTAL	0,00

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

01. 13th salary	14.212,84
06. Income from financial investments	5.517,10

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	005.156.919-17	36.443.522/0001-05	INTER CORPORATE FIRF CP	5.507,19
Taxpayer	005.156.919-17	00.416.968/0001-01	BANCO INTER S.A.	9,91

11. Participation in profits or results	44.321,32

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	005.156.919-17	43.999.424/0001-14	VOLVO DO BRASIL VEICULOS LTDA	44.321,32

TOTAL	64.051,26

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

NAME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **INCOME TAX - INDIVIDUAL**
ANNUAL ADJUSTMENT DECLARATION **TAX YEAR 2024** **CALENDAR YEAR 2023**

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	48.010,29
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
Dependent: BENICIO SADAO SUGIURA				
01	ESCOLA BOM JESUS INTERNACIONAL	76.497.338/0011-34	81.245,88	0,00
Description:	ESCOLA BOM JESUS INTERNACIONAL - PRESCHOOL AND ELEMENTARY EDUCATION CNPJ: 76.497.338/0011-34 ESTRADA DA GRACIOSA 2893 , VILA PALMITAL. ZIP CODE: 83412460 - COLOMBO - PR PHONE: 2105 4700			
10	LILIAN S.D.V DOS SANTOS	628.642.709-00	350,00	0,00
Description:	SURGICAL INSTRUMENT TECHNICIAN.			
21	CLINICA MEDICA BEM VIVER SS LTDA - EPP	24.435.733/0001-17	350,00	0,00
Description:	MEDICAL CONSULTATION ON 06/24/2022. R$350,00. MEDICAL CONSULTATION ON 12/27/2022. R$350,00.			
21	J.L. VALENTE SOCIEDADE DE MEDICOS	04.397.167/0001-99	1.350,00	0,00
Description:	MEDICAL CONSULTATION			

DONATIONS MADE

No Information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2022	STATUS ON 12/31/2023
02	01	MITSUBISHI LANCER VEHICLE, WHITE, LICENSE PLATE BEN-7772, ACQUIRED FROM SLR COMERCIO DE VEICULOS FOR 64.000,00, OF WHICH 32.000,00 (THIRTY-TWO THOUSAND REAIS) WAS PAID IN CASH AND 32.000,00 (THIRTY-TWO THOUSAND REAIS) WAS FINANCED THROUGH A CONSUMER DIRECT CREDIT LOAN FROM BANCO FINANCEIRA ALFA S.A.. R$ 32.000,00. CONTRACT 321467306.	64.000,00	64.000,00

105 - BRAZIL

RENAVAM (National Registry of Motor Vehicles): 01095133508

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2022	STATUS ON 12/31/2023
02	01	VOLKSWAGEN JETTA VEHICLE, WHITE, LICENSE PLATE BEN-2821, ACQUIRED FROM SERVOPA SA COMERCIO E INDUSTRIA, CNPJ: 76.564.624/0001-01 FOR R$108.244,00, OF WHICH R$33.500,00 WAS PAID THROUGH TRADE-IN OF A HONDA FIT VEHICLE, LICENSE PLATE ASU-7772, R$29.446,40 WAS PAID IN CASH, AND R$43.297,60 WAS FINANCED THROUGH A CONSUMER DIRECT CREDIT LOAN FROM BANCO VOLKSWAGEN S.A. CONTRACT 40321060.	108.244,00	108.244,00

105 - BRAZIL

RENAVAM: 01157350990

04	02	BANCO INTER — AUTOMATIC INVESTMENT — TAXED	0,00	24.418,92

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 00.416.968/0001-01

06	01	BANCO INTER CHECKING ACCOUNT. INSTITUTION: BANCO INTER S.A.- C.N.P.J. 00.416.968/0001-01 ACCOUNT BRANCH 0001-9 CHECKING ACCOUNT 1220121-9	20.523,32	0,00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 00.416.968/0001-01

Bank: 077 Branch: 0001 Account: 1220121-9

06	01	BALANCE OF THE NUBANK PAYMENT ACCOUNT	0,00	0,00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ: 18.236.120/0001-58

Bank: 260 Branch: 0001 Account: 9577050-9

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2022	STATUS ON 12/31/2023
07	01	INTER CORPORATE FIRF CP	33.327,40	0,00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ do Fundo: 36.443.522/0001-05

TOTAL	226.094,72	196.662,92

ENCUMBRANCES AND REAL LIABILITIES

No Information

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

NAME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **INCOME TAX - INDIVIDUAL**
ANNUAL ADJUSTMENT DECLARATION **TAX YEAR 2024** **CALENDAR YEAR 2023**

SUMMARY — TAXATION USING THE LEGAL DEDUCTION

TAXABLE INCOME

Received from Legal Entity by the taxpayer	235.535,89
Received from Legal Entity by dependents	0,00
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	235.535,89

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)	10.669,94
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	2.050,00
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash book	0,00
TOTAL	20.831,60

TAX DUE

Tax Base	214.704,29
Tax Due	48.486,54
Incentive Deduction	0,00
Tax Due I	48.486,54
Tax Due RRA (on received accumulated income)	0,00
Effective Tax Rate (%)	20,58
Total Tax Due	48.486,54

TAX PAID

Tax Withheld at Source by the Taxpayer	48.010,29
Tax Withheld at Source by Dependents	0,00
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	48.010,29

TAX TO BE REFUNDED	0,00
BALANCE OF TAX PAYABLE	476,25

INSTALLMENT PLAN

Installment Amount	476,25
Number of Installments	1

BANKING INFORMATION

Automatic debit: NO

Bank	
Branch (without Checking Dig)	
Account for debit	

ASSET EVOLUTION

Assets and Rights on 12/31/2022	226.094,72
Assets and Rights on 12/31/2023	196.662,92
Encumbrances and Real Liabilities on 12/31/2022	0,00
Encumbrances and Real Liabilities on 12/31/2023	0,00

OTHER INFORMATION

Exempt and non-taxable income	0,00
Income subject to exclusive/definitive taxation	64.051,26
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: February 24, 2026

NOME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2024** **ANO-CALENDÁRIO 2023**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome:	SUELI ISHIMATSU SUGIURA	CPF:	005.156.919-17
Data de Nascimento:	30/03/1980	Título Eleitoral:	0071902950639
Possui cônjuge ou companheiro(a)?	Sim	CPF do cônjuge ou companheiro(a):	003.424.849-82

Era residente no exterior e passou a ser residente no Brasil em 2023? 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 RUA ARCESIO CORREIA LIMA	Número:	573
Complemento:	SOBRADO 3	Bairro/Distrito:	ATUBA
Município:	CURITIBA	UF:	PR
CEP:	82630-130	DDD/Telefone:	(41) 3357-3499
E-mail:	SUELISHIMATSU@GMAIL.COM	DDD/Celular:	(41) 98802-6108

Natureza da Ocupação: 01 - EMPREGADO DE EMPRESA DO SETOR PRIVADO, EXCETO DE INSTITUIÇÕES FINANCEIRAS

Ocupação Principal: 212 - ANALISTA DE SISTEMAS, DESENVOLVEDOR DE SOFTWARE, ADMINISTRADOR DE REDES E BANCOS DE DADOS E OUTROS ESPECIALISTAS EM INFORMÁTICA (EXCETO TÉCNICO)

Tipo de declaração: Declaração de Ajuste Anual Original

Nº do recibo da última declaração entregue do exercício de 2023: 02.50.23.21.30-13

PROTEGIDA POR SIGILO FISCAL

DEPENDENTES

CÓDIGO	NOME	DATA DE NASCIMENTO	CPF
21	BENICIO SADAO SUGIURA	21/01/2013	108.806.019-65
Email :		Celular :	
Dependente mora com o titular da declaração? Não			
31	JULIA METIKO ISHIMATSU	25/11/1945	969.427.039-15
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
VOLVO DO BRASIL VEICULOS LTDA	235.535,89	10.669,94	48.010,29	14.212,84	4.170,44
CNPJ/CPF: 43.999.424/0001-14					
TOTAL	235.535,89	10.669,94	48.010,29	14.212,84	4.170,44

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

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)

TOTAL	0,00

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

01. 13º salário	14.212,84
06. Rendimentos de aplicações financeiras	5.517,10

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	005.156.919-17	36.443.522/0001-05	INTER CORPORATE FIRF CP	5.507,19
Titular	005.156.919-17	00.416.968/0001-01	BANCO INTER S.A.	9,91

11. Participação nos lucros ou resultados	44.321,32

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	005.156.919-17	43.999.424/0001-14	VOLVO DO BRASIL VEICULOS LTDA	44.321,32

TOTAL	64.051,26

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	48.010,29
05. Imposto retido na fonte dos dependentes	0,00
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
Dependente: BENICIO SADAO SUGIURA				
01	ESCOLA BOM JESUS INTERNACIONAL	76.497.338/0011-34	81.245,88	0,00
Descrição:	ESCOLA BOM JESUS INTERNACIONAL - EDUCACAO INFANTIL E ENSINO FUNDAMENTAL CNPJ: 76.497.338/0011-34 ESTRADA DA GRACIOSA 2893 , VILA PALMITAL. CEP: 83412460 - COLOMBO - PR FONE: 2105 4700			
10	LILIAN S.D.V DOS SANTOS	628.642.709-00	350,00	0,00
Descrição:	INSTRUMENTADORA CIRURGIA.			
21	CLINICA MEDICA BEM VIVER SS LTDA - EPP	24.435.733/0001-17	350,00	0,00
Descrição:	CONSULTA MEDICA DIA 24/06/2022. R$350,00. CONSULTA MEDICA DIA 27/12/2022. R$350,00.			
21	J.L. VALENTE SOCIEDADE DE MEDICOS	04.397.167/0001-99	1.350,00	0,00
Descrição:	CONSULTA MÉDICA			

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2022	SITUAÇÃO EM 31/12/2023
02	01	VEICULO MITSUBISHI LANCER, COR BRANCA, PLACA BEN-7772, ADQUIRIDO DE SLR COMERCIO DE VEICULOS NO VALOR DE 64.000,00, DOS QUAIS 32.000,00 (TRINTA E DOIS MIL REAIS) FORAM PAGOS EM DINHEIRO E 32.000,00 (TRINTA E DOIS MIL REAIS) MEDIANTE EMPRESTIMO BANCO FINANCEIRA ALFA S.A. CREDITO DIRETO AO CONSUMIDOR. R$ 32.000,00. CONTRATO 321467306.	64.000,00	64.000,00

105 - BRASIL

RENAVAM: 01095133508

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS (Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2022	SITUAÇÃO EM 31/12/2023
02	01	VEICULO VOLKSWAGEN JETTA, COR BRANCA, PLACA BEN-2821, ADQUIRIDO DE SERVOPA SA COMERCIO E INDUSTRIA, CNPJ: 76.564.624/0001-01 NO VALOR DE R$108.244,00, DOS QUAIS R$33.500,00 FORAM PAGOS MEDIANTE ENTREGA DO VEICULO HONDA FIT PLACA ASU-7772, R$29.446,40 FORAM PAGOS EM DINHEIRO E R$43.297,60 MEDIANTE EMPRESTIMO BANCO VOLKSWAGEN S.A. CREDITO DIRETO AO CONSUMIDOR.. CONTRATO 40321060.	108.244,00	108.244,00
105 - BRASIL				
RENAVAM: 01157350990				
04	02	BANCO INTER - APLICAÇÃO AUTOMÁTICA - TRIBUTADO	0,00	24.418,92
105 - BRASIL				
Bem ou direito pertencente ao: Titular		CPF: 005.156.919-17		
CNPJ: 00.416.968/0001-01				
06	01	CONTA CORRENTE BANCO INTER INSTITUICAO: BANCO INTER S.A.- C.N.P.J. 00.416.968/0001-01 CONTA AGENCIA 0001-9 C/C 1220121-9	20.523,32	0,00
105 - BRASIL				
Bem ou direito pertencente ao: Titular		CPF: 005.156.919-17		
CNPJ: 00.416.968/0001-01				
Banco: 077 Agência: 0001 Conta: 1220121-9				
06	01	SALDO DA CONTA DE PAGAMENTOS NUBANK	0,00	0,00
105 - BRASIL				
Bem ou direito pertencente ao: Titular		CPF: 005.156.919-17		
CNPJ: 18.236.120/0001-58				
Banco: 260 Agência: 0001 Conta: 9577050-9				

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2022	SITUAÇÃO EM 31/12/2023
07	01	INTER CORPORATE FIRF CP 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 005.156.919-17 CNPJ do Fundo: 36.443.522/0001-05	33.327,40	0,00
TOTAL			226.094,72	196.662,92

DÍVIDAS E ÔNUS REAIS

Sem Informações

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: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2024** **ANO-CALENDÁRIO 2023**

RESUMO — TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	235.535,89
Recebidos de Pessoa Jurídica pelos dependentes	0,00
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	235.535,89

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	10.669,94
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	2.050,00
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	20.831,60

IMPOSTO DEVIDO

Base de cálculo do imposto	214.704,29
Imposto devido	48.486,54
Dedução de incentivo	0,00
Imposto devido I	48.486,54
Imposto devido RRA	0,00
Aliquota efetiva (%)	20,58
Total do imposto devido	48.486,54

IMPOSTO PAGO

Imposto retido na fonte do titular	48.010,29
Imp. retido na fonte dos dependentes	0,00
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	48.010,29

IMPOSTO A RESTITUIR	0,00
SALDO DE IMPOSTO A PAGAR	476,25

PARCELAMENTO

Valor da quota	476,25
Número de Quotas	1

INFORMAÇÕES BANCÁRIAS

Débito automático: NÃO

Banco	
Agência (sem DV)	
Conta para débito	

PROTEGIDA POR SIGILO FISCAL

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2022	226.094,72
Bens e direitos em 31/12/2023	196.662,92
Dívidas e ônus reais em 31/12/2022	0,00
Dívidas e ônus reais em 31/12/2023	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	0,00
Rendimentos sujeitos à tributação exclusiva/definitiva	64.051,26
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

NAME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **INCOME TAX - INDIVIDUAL**
ANNUAL ADJUSTMENT DECLARATION **TAX YEAR 2023** **CALENDAR YEAR 2022**

TAXPAYER IDENTIFICATION

Name:	SUELI ISHIMATSU SUGIURA	CPF:	005.156.919-17
Date of Birth:	03/30/1980	Voter ID:	0071902950639
Do you have a spouse or partner? Yes		CPF of the Spouse or partner:	003.424.849-82

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 RUA ARCESIO CORREIA LIMA	Number:	573
Unit:	TWO-STORY HOUSE 3	Neighborhood/District:	ATUBA
City:	CURITIBA	State:	PR
ZIP Code:	82630-130	Area Code/Telephone:	(41) 3357-3499
E-mail:	SUELISHIMATSU@GMAIL.COM	Area Code/Mobile:	(41) 98802-6108

Occupation Type: 01 - EMPLOYEE OF A PRIVATE SECTOR COMPANY, EXCEPT FINANCIAL INSTITUTIONS

Main Occupation: 212 - SYSTEMS ANALYST, SOFTWARE DEVELOPER, NETWORK AND DATABASE ADMINISTRATOR, AND OTHER INFORMATION TECHNOLOGY SPECIALISTS (EXCEPT TECHNICIAN)

Type of Declaration: Original Annual Adjustment Declaration

Receipt Number of the last declaration filed in the 2022 tax year: 35.63.42.80.97-44

DEPENDENTS

CODE	NAME	DATE OF BIRTH	CPF
21	BENICIO SADAO SUGIURA	01/21/2013	108.806.019-65
Email :		Mobile :	
Does the dependent live with the taxpayer? No			
31	JULIA METIKO ISHIMATSU	11/25/1945	969.427.039-15
Email :		Mobile :	
Does the dependent live with the taxpayer? No			

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
VOLVO DO BRASIL VEICULOS LTDA	212.807,42	9.483,17	43.256,89	13.541,52	3.937,32
CNPJ/CPF: 43.999.424/0001-14					
TOTAL	212.807,42	9.483,17	43.256,89	13.541,52	3.937,32

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No Information

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)

TOTAL	0,00

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

01. 13th salary	13.541,52
06. Income from financial investments	3.260,96

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	005.156.919-17	36.443.522/0001-05	INTER CORPORATE FIRF CP	3.260,96

11. Participation in profits or results	43.482,15

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	005.156.919-17	43.999.424/0001-14	VOLVO DO BRASIL VEICULOS LTDA	43.482,15

TOTAL	60.284,63

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	43.256,89
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

Dependent: BENICIO SADAO SUGIURA

PAYMENTS MADE

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON-DEDUCTIBLE PORTION
01	ESCOLA BOM JESUS INTERNACIONAL	76.497.338/0011-34	41.705,00	0,00

Description: ESCOLA BOM JESUS INTERNACIONAL - PRESCHOOL AND ELEMENTARY EDUCATION CNPJ: 76.497.338/0011-34 ESTRADA DA GRACIOSA 2893 , VILA PALMITAL. ZIP CODE: 83412460 - COLOMBO - PR PHONE: 2105 4700

21	CLINICA MEDICA BEM VIVER SS LTDA - EPP	24.435.733/0001-17	700,00	0,00

Description: MEDICAL CONSULTATION ON 06/24/2022. R$350,00. MEDICAL CONSULTATION ON 12/27/2022. R$350,00.

DONATIONS MADE

No Information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2021	STATUS ON 12/31/2022
02	01	MITSUBISHI LANCER VEHICLE, WHITE, LICENSE PLATE BEN-7772, ACQUIRED FROM SLR COMERCIO DE VEICULOS FOR 64.000,00, OF WHICH 32.000,00 (THIRTY-TWO THOUSAND REAIS) WAS PAID IN CASH AND 32.000,00 (THIRTY-TWO THOUSAND REAIS) WAS FINANCED THROUGH A CONSUMER DIRECT CREDIT LOAN FROM BANCO FINANCEIRA ALFA S.A.. R$ 32.000,00. CONTRACT 321467306.	64.000,00	64.000,00

105 - BRAZIL

RENAVAM (National Registry of Motor Vehicles): 01095133508

02	01	VOLKSWAGEN JETTA VEHICLE, WHITE, LICENSE PLATE BEN-2821, ACQUIRED FROM SERVOPA SA COMERCIO E INDUSTRIA, CNPJ: 76.564.624/0001-01 FOR R$108.244,00, OF WHICH R$33.500,00 WAS PAID THROUGH TRADE-IN OF A HONDA FIT VEHICLE, LICENSE PLATE ASU-7772, R$29.446,40 WAS PAID IN CASH, AND R$43.297,60 WAS FINANCED THROUGH A CONSUMER DIRECT CREDIT LOAN FROM BANCO VOLKSWAGEN S.A. CONTRACT 40321060.	108.244,00	108.244,00

105 - BRAZIL

RENAVAM: 01157350990

06	01	BANCO INTER CHECKING ACCOUNT. INSTITUTION: BANCO INTER S.A.- C.N.P.J. 00.416.968/0001-01 ACCOUNT BRANCH 0001-9 CHECKING ACCOUNT 1220121-9	20.633,91	20.523,32

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 005.156.919-17

CNPJ: 00.416.968/0001-01

Bank: 077 Branch: 0001 Account: 1220121-9

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2021	STATUS ON 12/31/2022
07	01	INTER PRIMUS FIRF PRIVATE CREDIT FUND 20.057.798/0001-15	30.066,44	0,00

105 - BRAZIL
Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ do Fundo: 20.057.798/0001-15

07	01	INTER CORPORATE FIRF CP	0,00	33.327,40

105 - BRAZIL
Asset or right belonging to: Taxpayer CPF: 005.156.919-17
CNPJ do Fundo: 36.443.522/0001-05

TOTAL	222.944,35	226.094,72

ENCUMBRANCES AND REAL LIABILITIES

No Information

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

NAME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **INCOME TAX - INDIVIDUAL**
ANNUAL ADJUSTMENT DECLARATION **TAX YEAR 2023** **CALENDAR YEAR 2022**

SUMMARY — TAXATION USING THE LEGAL DEDUCTION

TAXABLE INCOME

Received from Legal Entity by the taxpayer	212.807,42
Received from Legal Entity by dependents	0,00
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	212.807,42

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)	9.483,17
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	700,00
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash book	0,00
TOTAL	18.294,83

TAX DUE

Tax Base	194.512,59
Tax Due	43.058,64
Incentive Deduction	0,00
Tax Due I	43.058,64
Tax Due RRA (on received accumulated income)	0,00
Effective Tax Rate (%)	20,23
Total Tax Due	43.058,64

TAX PAID

Tax Withheld at Source by the Taxpayer	43.256,89
Tax Withheld at Source by Dependents	0,00
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	43.256,89

TAX TO BE REFUNDED	198,25
BALANCE OF TAX PAYABLE	0,00

INSTALLMENT PLAN

Installment Amount	0,00
Number of Installments	0

BANKING INFORMATION

Type of Account	Checking Account
Bank	077
Branch (without Checking Dig)	001
Account for credit	1220121 9

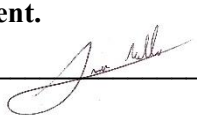
ASSET EVOLUTION

Assets and Rights on 12/31/2021	222.944,35
Assets and Rights on 12/31/2022	226.094,72
Encumbrances and Real Liabilities on 12/31/2021	0,00
Encumbrances and Real Liabilities on 12/31/2022	0,00

OTHER INFORMATION

Exempt and non-taxable income	0,00
Income subject to exclusive/definitive taxation	60.284,63
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: February 23, 2026

NOME: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2023** **ANO-CALENDÁRIO 2022**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome:	SUELI ISHIMATSU SUGIURA	CPF:	005.156.919-17
Data de Nascimento:	30/03/1980	Título Eleitoral:	0071902950639
Possui cônjuge ou companheiro(a)?	Sim	CPF do cônjuge ou companheiro(a):	003.424.849-82

Houve alteração de dados cadastrais? Não

Um dos declarantes é pessoa com doença grave ou portadora de deficiência física ou mental? Não

Endereço:	RUA RUA ARCESIO CORREIA LIMA	Número:	573
Complemento:	SOBRADO 3	Bairro/Distrito:	ATUBA
Município:	CURITIBA	UF:	PR
CEP:	82630-130	DDD/Telefone:	(41) 3357-3499
E-mail:	SUELISHIMATSU@GMAIL.COM	DDD/Celular:	(41) 98802-6108

Natureza da Ocupação: 01 - EMPREGADO DE EMPRESA DO SETOR PRIVADO, EXCETO DE INSTITUIÇÕES FINANCEIRAS

Ocupação Principal: 212 - ANALISTA DE SISTEMAS, DESENVOLVEDOR DE SOFTWARE, ADMINISTRADOR DE REDES E BANCOS DE DADOS E OUTROS ESPECIALISTAS EM INFORMÁTICA (EXCETO TÉCNICO)

Tipo de declaração: Declaração de Ajuste Anual Original

Nº do recibo da última declaração entregue do exercício de 2022: 35.63.42.80.97-44

DEPENDENTES

CÓDIGO	NOME	DATA DE NASCIMENTO	CPF
21	BENICIO SADAO SUGIURA	21/01/2013	108.806.019-65
Email :		Celular :	
Dependente mora com o titular da declaração? Não			
31	JULIA METIKO ISHIMATSU	25/11/1945	969.427.039-15
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
VOLVO DO BRASIL VEICULOS LTDA	212.807,42	9.483,17	43.256,89	13.541,52	3.937,32
CNPJ/CPF: 43.999.424/0001-14					
TOTAL	212.807,42	9.483,17	43.256,89	13.541,52	3.937,32

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

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

PROTEGIDA POR SIGILO FISCAL

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

TOTAL	0,00

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

01. 13º salário	13.541,52
06. Rendimentos de aplicações financeiras	3.260,96

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	005.156.919-17	36.443.522/0001-05	INTER CORPORATE FIRF CP	3.260,96

11. Participação nos lucros ou resultados	43.482,15

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	005.156.919-17	43.999.424/0001-14	VOLVO DO BRASIL VEICULOS LTDA	43.482,15

TOTAL	60.284,63

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

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	43.256,89
05. Imposto retido na fonte dos dependentes	0,00
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

Dependente: BENICIO SADAO SUGIURA

PROTEGIDA POR SIGILO FISCAL

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
01	ESCOLA BOM JESUS INTERNACIONAL	76.497.338/0011-34	41.705,00	0,00
Descrição: ESCOLA BOM JESUS INTERNACIONAL - EDUCACAO INFANTI L E ENSINO FUNDAMENTAL CNPJ: 76.497.338/0011-34 ESTRADA DA GRACIOSA 2893 , VILA PALMITAL. CEP: 83412460 - COLOMBO - PR FONE: 2105 4700				
21	CLINICA MEDICA BEM VIVER SS LTDA - EPP	24.435.733/0001-17	700,00	0,00
Descrição: CONSULTA MEDICA DIA 24/06/2022. R$350,00. CONSULTA MEDICA DIA 27/12/2022. R$350,00.				

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2021	SITUAÇÃO EM 31/12/2022
02	01	VEICULO MITSUBISHI LANCER, COR BRANCA, PLACA BEN-7772, ADQUIRIDO DE SLR COMERCIO DE VEICULOS NO VALOR DE 64.000,00, DOS QUAIS 32.000,00 (TRINTA E DOIS MIL REAIS) FORAM PAGOS EM DINHEIRO E 32.000,00 (TRINTA E DOIS MIL REAIS) MEDIANTE EMPRESTIMO BANCO FINANCEIRA ALFA S.A. CREDITO DIRETO AO CONSUMIDOR. R$ 32.000,00. CONTRATO 321467306.	64.000,00	64.000,00
105 - BRASIL				
RENAVAM: 01095133508				
02	01	VEICULO VOLKSWAGEN JETTA, COR BRANCA, PLACA BEN-2821, ADQUIRIDO DE SERVOPA SA COMERCIO E INDUSTRIA, CNPJ: 76.564.624/0001-01 NO VALOR DE R$108.244,00, DOS QUAIS R$33.500,00 FORAM PAGOS MEDIANTE ENTREGA DO VEICULO HONDA FIT PLACA ASU-7772, R$29.446,40 FORAM PAGOS EM DINHEIRO E R$43.297,60 MEDIANTE EMPRESTIMO BANCO VOLKSWAGEN S.A. CREDITO DIRETO AO CONSUMIDOR.. CONTRATO 40321060.	108.244,00	108.244,00
105 - BRASIL				
RENAVAM: 01157350990				
06	01	CONTA CORRENTE BANCO INTER INSTITUICAO: BANCO INTER S.A.- C.N.P.J. 00.416.968/0001-01 CONTA AGENCIA 0001-9 C/C 1220121-9	20.633,91	20.523,32
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 005.156.919-17				
CNPJ: 00.416.968/0001-01				
Banco: 077 Agência: 0001 Conta: 1220121-9				

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2021	SITUAÇÃO EM 31/12/2022
07	01	INTER PRIMUS FIRF CREDITO PRIVADO 20.057.798/0001-15 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 005.156.919-17 CNPJ do Fundo: 20.057.798/0001-15	30.066,44	0,00
07	01	INTER CORPORATE FIRF CP 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 005.156.919-17 CNPJ do Fundo: 36.443.522/0001-05	0,00	33.327,40
TOTAL			222.944,35	226.094,72

DÍVIDAS E ÔNUS REAIS

Sem Informações

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: SUELI ISHIMATSU SUGIURA
CPF: 005.156.919-17 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2023** **ANO-CALENDÁRIO 2022**

RESUMO — TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	212.807,42
Recebidos de Pessoa Jurídica pelos dependentes	0,00
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	212.807,42

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	9.483,17
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	700,00
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	18.294,83

IMPOSTO DEVIDO

Base de cálculo do imposto	194.512,59
Imposto devido	43.058,64
Dedução de incentivo	0,00
Imposto devido I	43.058,64
Imposto devido RRA	0,00
Aliquota efetiva (%)	20,23
Total do imposto devido	43.058,64

IMPOSTO PAGO

Imposto retido na fonte do titular	43.256,89
Imp. retido na fonte dos dependentes	0,00
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	43.256,89

IMPOSTO A RESTITUIR	198,25
SALDO DE IMPOSTO A PAGAR	0,00

PARCELAMENTO

Valor da quota	0,00
Número de Quotas	0

INFORMAÇÕES BANCÁRIAS

Tipo de Conta	Conta Corrente
Banco	077
Agência (sem DV)	001
Conta para crédito	1220121 9

PROTEGIDA POR SIGILO FISCAL

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2021	222.944,35
Bens e direitos em 31/12/2022	226.094,72
Dívidas e ônus reais em 31/12/2021	0,00
Dívidas e ônus reais em 31/12/2022	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	0,00
Rendimentos sujeitos à tributação exclusiva/definitiva	60.284,63
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

VOLVO

MONTHLY PAYSLIP

Company Name:	**CNPJ**
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Registration	**Name**
00482793	SUELI ISHIMATSU SUGIURA

Position	**Hire Date**	**Address**
Senior IT Project Analyst	10/14/2019	RUA ARCESIO C LIMA , 573

Neighborhood	**City**	**ZIP Code**	**State**
ATUBA	Curitiba	82630-130	Paraná

PIS*	**CPF**	**ID**	**Reference**	**Dependents for Child Benefit**	**Dependents for IRRF***
12654464506	00515691917	97739787	July/2025	0	2

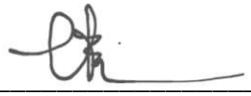
Calculation Salary	**Payment Date**	**Bank**	**Branch**	**Account**
20,572.28	07/31/2025	BANCO BRADESCO	BANK 237 BRANCH 5749 - 5749	00081773-2

Code	Description	Quantity	Earnings	Deduction
0001	SALARY	200.00	20,572.28	
0500	EMPLOYEE INSS* CONTRIBUTION	14.00		951,62
0503	EMPLOYEE IRRF CONTRIBUTION	27.50		4,382.67
0509	FORTNIGHTLY ADVANCE DEDUCTION	0.00		8,228.91
0613	DENTAL ASSISTANCE DEDUCTION	0.00		46.40
0640	VIKIN ASSOCIATION CONTRIBUTION	0.00		57.69
1657	MEAL DEDUCTION	5.00		24.25

FGTS* Calculation Base	**Month FGTS**	**Total Earnings**
20,572.28	1,645.78	20,572.28
IRRF Calculation Base	**Judicial Alimony**	**Total Deductions**
20,572.28	0.00	13,691.54
INSS Salary Contribution	**Annual PLR* Taxable Base**	**Net Pay**
20,572.28	0.00	6,880.74

*Glossary:
FGTS: Length-of-Service Guarantee Fund
INSS: National Institute of Social Security
IRRF: Federal Income Tax
PIS: Social Integration Program Number
PLR: Profit Sharing / Results Participation

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: February 18, 2026.

VOLVO

DEMONSTRATIVO DE PAGAMENTO MENSAL

Razão Social	CNPJ
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Matrícula	Nome
00482793	SUELI ISHIMATSU SUGIURA

Função	Data de Admissão	Endereço
Analista SR de Projetos de TI	14/10/2019	RUA ARCESIO C LIMA , 573

Bairro	Cidade	CEP	UF
ATUBA	Curitiba	82630-130	PR

PIS	CPF	Identidade	Competência	Dep. Sal. Família	Dep. IRRF
12654464506	00515691917	97739787	Julho/2025	0	2

Sal. do Cálculo	Data Pagto	Banco	Agência	Conta
20.572,28	31/07/2025	BANCO BRADESCO	BANCO 237 AG 5749 - 5749	00081773-2

Código	Descrição	Referência	Provento	Desconto
0001	SALARIO	200,00	20.572,28	
0500	DESC.INSS EMPREGADOS	14,00		951,62
0503	DESC.IRRF FUNCIONARI	27,50		4.382,67
0509	DESC.ADTO.QUINZENAL	0,00		8.228,91
0613	DESC ASSIST ODONT	0,00		46,40
0640	CONTRIB ASSOC. VIKIN	0,00		57,69
1657	DESCONTO REFEICAO	5,00		24,25

Base para FGTS	FGTS do Mês	Total de Proventos
20.572,28	1.645,78	20.572,28
Base Cálc. IRRF	**Pensão Alimentícia Judicial**	**Total de Descontos**
20.572,28	0,00	13.691,54
Sal. Contribuição. INSS	**Base IR PLR Anual**	**Líquido a Receber**
20.572,28	0,00	6.880,74

VOLVO

MONTHLY PAYSLIP

Company Name:	**CNPJ**
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Registration	**Name**
00482793	SUELI ISHIMATSU SUGIURA

Position	**Hire Date**	**Address**
Senior IT Project Analyst	10/14/2019	RUA ARCESIO C LIMA , 573

Neighborhood	**City**	**ZIP Code**	**State**
ATUBA	Curitiba	82630-130	Paraná

PIS*	**CPF**	**ID**	**Reference**	**Dependents for Child Benefit**	**Dependents for IRRF***
12654464506	00515691917	97739787	September/2025	0	2

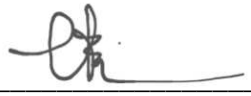
Calculation Salary	**Payment Date**	**Bank**	**Branch**	**Account**
21,827.19	09/30/2025	BANCO BRADESCO	BANK 237 BRANCH 5749 - 5749	00081773-2

Code	Description	Quantity	Earnings	Deduction
0001	SALARY	200.00	21,827.19	
0500	EMPLOYEE INSS* CONTRIBUTION	14.00		951,62
0503	EMPLOYEE IRRF CONTRIBUTION	27.50		4,727.77
0509	FORTNIGHTLY ADVANCE DEDUCTION	0.00		8,228.91
0613	DENTAL ASSISTANCE DEDUCTION	0.00		18.02
0640	VIKIN ASSOCIATION CONTRIBUTION	0.00		61.21
1657	MEAL DEDUCTION	3.00		14.55

FGTS* Calculation Base	**Month FGTS**	**Total Earnings**
21,827.19	1,746.17	21,827.19
IRRF Calculation Base	**Judicial Alimony**	**Total Deductions**
21,827.19	0.00	14,002.08
INSS Salary Contribution	**Annual PLR* Taxable Base**	**Net Pay**
21,827.19	0.00	7,825.11

*Glossary:
FGTS: Length-of-Service Guarantee Fund
INSS: National Institute of Social Security
IRRF: Federal Income Tax
PIS: Social Integration Program Number
PLR: Profit Sharing / Results Participation

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: February 18, 2026.

VOLVO

DEMONSTRATIVO DE PAGAMENTO MENSAL

Razão Social	CNPJ
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Matrícula	Nome
00482793	SUELI ISHIMATSU SUGIURA

Função	Data de Admissão	Endereço
Analista SR de Projetos de TI	14/10/2019	RUA ARCESIO C LIMA , 573

Bairro	Cidade	CEP	UF
ATUBA	Curitiba	82630-130	PR

PIS	CPF	Identidade	Competência	Dep. Sal. Família	Dep. IRRF
12654464506	00515691917	97739787	Setembro/2025	0	2

Sal. do Cálculo	Data Pagto	Banco	Agência	Conta
21.827,19	30/09/2025	BANCO BRADESCO	BANCO 237 AG 5749 - 5749	00081773-2

Código	Descrição	Referência	Provento	Desconto
0001	SALARIO	200,00	21.827,19	
0500	DESC.INSS EMPREGADOS	14,00		951,62
0503	DESC.IRRF FUNCIONARI	27,50		4.727,77
0509	DESC.ADTO.QUINZENAL	0,00		8.228,91
0613	DESC ASSIST ODONT	0,00		18,02
0640	CONTRIB ASSOC. VIKIN	0,00		61,21
1657	DESCONTO REFEICAO	3,00		14,55

Base para FGTS	FGTS do Mês	Total de Proventos
21.827,19	1.746,17	21.827,19
Base Cálc. IRRF	**Pensão Alimentícia Judicial**	**Total de Descontos**
21.827,19	0,00	14.002,08
Sal. Contribuição. INSS	**Base IR PLR Anual**	**Líquido a Receber**
21.827,19	0,00	7.825,11

VOLVO

MONTHLY PAYSLIP

Company Name:	**CNPJ**
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Registration	**Name**
00482793	SUELI ISHIMATSU SUGIURA

Position	**Hire Date**	**Address**
Senior IT Project Analyst	10/14/2019	RUA ARCESIO C LIMA , 573

Neighborhood	**City**	**ZIP Code**	**State**
ATUBA	Curitiba	82630-130	Paraná

PIS*	**CPF**	**ID**	**Reference**	**Dependents for Child Benefit**	**Dependents for IRRF***
12654464506	00515691917	97739787	August/2025	0	2

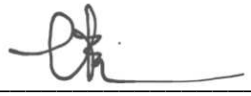
Calculation Salary	**Payment Date**	**Bank**	**Branch**	**Account**
20,572.28	08/29/2025	BANCO BRADESCO	BANK 237 BRANCH 5749 - 5749	00081773-2

Code	Description	Quantity	Earnings	Deduction
0001	SALARY	100.00	10,286.14	
4076	1/3 VACATION PAY	15.00	3,428.71	
4104	VACATION PAY	15.00	10,286.14	
0502	IRRF ON VACATION PAY	27.50		2,496.88
0503	EMPLOYEE IRRF CONTRIBUTION	27.50		1,752.97
0509	FORTNIGHTLY ADVANCE DEDUCTION	0.00		8,228.91
0520	VACATION ADVANCE DEDUCTION	0.00		10,266.35
0613	DENTAL ASSISTANCE DEDUCTION	0.00		46.40
0640	VIKIN ASSOCIATION CONTRIBUTION	0.00		57.69
0650	INSS* ON VACATION PAY	14.00		951.62
1657	MEAL DEDUCTION	3.00		14.55

FGTS* Calculation Base	**Month FGTS**	**Total Earnings**
24,000.99	1,920.07	24,000.99
IRRF Calculation Base	**Judicial Alimony**	**Total Deductions**
24,000.99	0.00	23,815.37
INSS Salary Contribution	**Annual PLR* Taxable Base**	**Net Pay**
24,000.99	0.00	185.62

*Glossary:
FGTS: Length-of-Service Guarantee Fund
INSS: National Institute of Social Security
IRRF: Federal Income Tax
PIS: Social Integration Program Number
PLR: Profit Sharing / Results Participation

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_____ Date: February 18, 2026.

VOLVO

DEMONSTRATIVO DE PAGAMENTO MENSAL

Razão Social	CNPJ
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Matrícula	Nome
00482793	SUELI ISHIMATSU SUGIURA

Função	Data de Admissão	Endereço
Analista SR de Projetos de TI	14/10/2019	RUA ARCESIO C LIMA , 573

Bairro	Cidade	CEP	UF
ATUBA	Curitiba	82630-130	PR

PIS	CPF	Identidade	Competência	Dep. Sal. Família	Dep. IRRF
12654464506	00515691917	97739787	Agosto/2025	0	2

Sal. do Cálculo	Data Pagto	Banco	Agência	Conta
20.572,28	29/08/2025	BANCO BRADESCO	BANCO 237 AG 5749 - 5749	00081773-2

Código	Descrição	Referência	Provento	Desconto
0001	SALARIO	100,00	10.286,14	
4076	1/3 FERIAS NO MES	15,00	3.428,71	
4104	FERIAS NO MES	15,00	10.286,14	
0502	IRRF RECIBO FERIAS	27,50		2.496,88
0503	DESC.IRRF FUNCIONARI	27,50		1.752,97
0509	DESC.ADTO.QUINZENAL	0,00		8.228,91
0520	DESC.ADTO.FERIAS	0,00		10.266,35
0613	DESC ASSIST ODONT	0,00		46,40
0640	CONTRIB ASSOC. VIKIN	0,00		57,69
0650	INSS S/ FERIAS	14,00		951,62
1657	DESCONTO REFEICAO	3,00		14,55

Base para FGTS	FGTS do Mês	Total de Proventos
24.000,99	1.920,07	24.000,99
Base Cálc. IRRF	**Pensão Alimentícia Judicial**	**Total de Descontos**
24.000,99	0,00	23.815,37
Sal. Contribuição. INSS	**Base IR PLR Anual**	**Líquido a Receber**
24.000,99	0,00	185,62

VOLVO

MONTHLY PAYSLIP

Company Name:	**CNPJ**
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Registration	**Name**
00482793	SUELI ISHIMATSU SUGIURA

Position	**Hire Date**	**Address**
Senior IT Project Analyst (30)	10/14/2019	RUA ARCESIO C LIMA , 573

Neighborhood	**City**	**ZIP Code**	**State**
ATUBA	Curitiba	82630-130	Paraná

PIS*	**CPF**	**ID**	**Reference**	**Dependents for Child Benefit**	**Dependents for IRRF***
12654464506	00515691917	97739787	February/2025	0	2

Calculation Salary	**Payment Date**	**Bank**	**Branch**	**Account**
20,572.28	02/28/2025	BANCO BRADESCO	BANK 237 BRANCH 5749 - 5749	00081773-2

Code	Description	Quantity	Earnings	Deduction
0001	SALARY	200.00	20,572.28	
0051	PROFIT SHARING / RESULTS PARTICIPATION	0.00	40,412.68	
0066	MEDICAL ASSISTANCE REIMBURSEMENT	0.00	139.39	
0500	EMPLOYEE INSS* CONTRIBUTION	14.00		951.62
0503	EMPLOYEE IRRF CONTRIBUTION	27.50		4,395.40
0509	FORTNIGHTLY ADVANCE DEDUCTION	0.00		8,228.91
0602	IRRF ON PROFIT SHARING / RESULTS	27.50		7,989.70
0613	DENTAL ASSISTANCE DEDUCTION	0.00		108.50
0626	UNION/NEGOTIATION ASSISTANCE FEE	0.00		779.53
0640	VIKIN ASSOCIATION CONTRIBUTION	0.00		57.69
1657	MEAL DEDUCTION	3.00		14.55

FGTS* Calculation Base	**Month FGTS**	**Total Earnings**
20,572.28	1,645.78	61,124.35
IRRF Calculation Base	**Judicial Alimony**	**Total Deductions**
60,984.96	0.00	22,525.90
INSS Salary Contribution	**Annual PLR* Taxable Base**	**Net Pay**
20,572.28	40,412.68	38,598.45

*Glossary:
FGTS: Length-of-Service Guarantee Fund
INSS: National Institute of Social Security
IRRF: Federal Income Tax
PIS: Social Integration Program Number
PLR: Profit Sharing / Results Participation

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_____ Date: February 18, 2026.

VOLVO

DEMONSTRATIVO DE PAGAMENTO MENSAL

Razão Social	CNPJ
VOLVO DO BRASIL VEICULOS LTDA	43.999.424/0001-14

Matrícula	Nome
00482793	SUELI ISHIMATSU SUGIURA

Função	Data de Admissão	Endereço
Analista SR de Projetos de TI (30)	14/10/2019	RUA ARCESIO C LIMA , 573

Bairro	Cidade	CEP	UF
ATUBA	Curitiba	82630-130	PR

PIS	CPF	Identidade	Competência	Dep. Sal. Família	Dep. IRRF
12654464506	00515691917	97739787	Fevereiro/2025	0	2

Sal. do Cálculo	Data Pagto	Banco	Agência	Conta
20.572,28	28/02/2025	BANCO BRADESCO	BANCO 237 AG 5749 - 5749	00081773-2

Código	Descrição	Referência	Provento	Desconto
0001	SALARIO	200,00	20.572,28	
0051	PART.LUCROS/RESULT.	0,00	40.412,68	
0066	REEMB.ASSIST.MEDICA	0,00	139,39	
0500	DESC.INSS EMPREGADOS	14,00		951,62
0503	DESC.IRRF FUNCIONARI	27,50		4.395,40
0509	DESC.ADTO.QUINZENAL	0,00		8.228,91
0602	IRRF S/PART.LUC/RES.	27,50		7.989,70
0613	DESC ASSIST ODONT	0,00		108,50
0626	TX. ASSISTENCIAL/NEGOCIAL P/SIND.	0,00		779,53
0640	CONTRIB ASSOC. VIKIN	0,00		57,69
1657	DESCONTO REFEICAO	3,00		14,55

Base para FGTS	FGTS do Mês	Total de Proventos
20.572,28	1.645,78	61.124,35
Base Cálc. IRRF	**Pensão Alimentícia Judicial**	**Total de Descontos**
60.984,96	0,00	22.525,90
Sal. Contribuição. INSS	**Base IR PLR Anual**	**Líquido a Receber**
20.572,28	40.412,68	38.598,45

[redacted]

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Salaries for Senior IT Project Analysts

Salaries | Interviews

Salaries for Senior IT Project Analysts (Brazil)

Experience

All the years of experience

Base salary

R$ 6,000 - R$ 6,000 / month

Average base salary **of R$ 6,000** / month

Variable compensation

R$ 992 / month Average
R$ 951 - R$ 1,000 / month Range

About our data

Low confidence Last updated: March 25, 2015 1 salary sent

How do we calculate compensation?

How do you view the **average base salary range** of **R$6,000-R$6,000/month?**

Low **It needs** **High**

Your contribution helps Glassdoor refine our salary estimates over time.

Companies in high demand for Senior IT Project Analysts — Brazil

Enterprise

Location

2 companies

Sort by **popularity**

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1,000 job openings

R$ 7,000 - R$ 7,000/month Full payment

R$ 7 thousand Average

IT Project Senior Analyst

Facts 4 ★

Create job alert

R$ 8,000 - R$ 8,000/month Full payment

R$ 8 thousand Average

IT Senior Project Analyst

1

Showing 1 - 2 of 2 results

Recent salaries shared by professionals in the IT Project Senior Analyst role.

Location

All the years of experi…

0 salaries

Sort by **newest**

Job Title | Years of Experience

Location

Shipping date

Full payment

Base · Variable compensation

No results match your search.

Try a different location or a different length of experience to compare salaries.

Showing 1 to 0 of 0

Frequently asked questions about salaries for the IT Project Senior Analyst position.

What is the salary for an IT Project Senior Analyst (Brazil)?

What is the highest salary for an IT Project Senior Analyst (Brazil)?

What is the lowest salary for an IT Project Senior Analyst (Brazil)?

Salaries › Senior IT Project Analyst › Brazil

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Exhibit C.II - Second Prong - Letters of Support

November 1, 2025

To: USCIS

My professional path has intersected with that of Ms. Sueli Ishimatsu Sugiura through a series of projects that required technical expertise, adaptability, and genuine teamwork. I am Bruna Pereira dos Santos, Portfolio Analyst at Volvo Group Latin America, in Curitiba, Brazil, with a degree in Business Administration and graduate studies in Finance and Auditing. Over more than a decade at Volvo, I have worked closely with diverse teams to deliver solutions that enhance internal processes and strengthen the customer experience throughout Latin America.

One of the most memorable experiences we shared was implementing a global system in Brazil during the height of the pandemic. The entire team was working remotely, facing tight deadlines and the pressure of launching a new service. In this context, Ms. Sugiura's hands-on management style and her deep understanding of technology and business processes made a decisive difference. Even while working remotely, she maintained close coordination between the IT and commercial teams, ensuring that every detail was addressed and that communication remained clear and effective. Her fluency in English, Portuguese, and Spanish enabled her to communicate effectively with multicultural teams and maintain efficiency in an international environment.

What impressed me most was how Ms. Sugiura's involvement transformed the way our teams collaborated. She did not limit herself to technical tasks; instead, she immersed herself in understanding end-to-end processes, connecting the dots between different departments and cultures. This became especially evident when our department requested her participation in the subsequent implementations in Argentina and Peru, an acknowledgment of her unique contribution to the success of the initial project. In Argentina, for example, she coordinated efforts among teams in Brazil, India, the Netherlands, and the local infrastructure, leading to the identification and correction of critical errors and preventing future losses estimated at two million reais.

Ms. Sugiura's work had a tangible impact on our customers and internal operations. Together, we redesigned the billing process for the Brazilian market, migrating from a fragmented system to a consolidated approach that simplified billing for clients and improved efficiency for the finance and accounting teams. These changes represented



a shift in how we approached challenges, always seeking solutions that balanced operational needs with customer satisfaction.

Over the years, I have seen Ms. Sugiura consistently deliver high-impact results in demanding scenarios, including remote implementations in several countries and projects with strict regulatory deadlines. Her structured management style, analytical thinking, and ability to connect technical and business perspectives have led to measurable efficiency gains and substantial cost reductions for the company. I am confident that her professionalism, clarity, and collaborative spirit will make her an invaluable contributor in the United States.

Should you require additional details or wish to discuss Ms. Sugiura's work and impact further, I am available to provide any necessary information.

Sincerely,



Bruna Pereira dos Santos
Portfolio Analyst – Volvo Group Latin America
E-mail: brunapereirastos@gmail.com / Phone: +55 41 99775-6115
Curitiba, Brazil

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: January 7, 2026

1° de novembro de 2025

À USCIS

Meu caminho profissional se cruzou com o da Sra. Sueli Ishimatsu Sugiura ao longo de uma série de projetos que exigiram especialização técnica, adaptabilidade e trabalho em equipe genuíno. Sou Bruna Pereira dos Santos, Analista de Portfólio no Volvo Group Latin America, em Curitiba, Brasil, com formação em Administração de Empresas e pós-graduação em Finanças e Auditoria. Ao longo de mais de uma década na Volvo, trabalhei em estreita colaboração com equipes diversas para entregar soluções que aprimoram os processos internos e fortalecem a experiência dos clientes em toda a América Latina.

Uma das experiências mais memoráveis que tivemos foi a implementação de um sistema global no Brasil durante o auge da pandemia. Toda a equipe trabalhava remotamente, enfrentando prazos apertados e a pressão de lançar um novo serviço. Nesse contexto, o estilo de gestão prática (hands-on) da Sra. Sugiura e sua profunda compreensão de tecnologia e processos de negócios fizeram uma diferença decisiva. Mesmo atuando remotamente, ela manteve coordenação estreita entre as equipes de TI e comerciais, garantindo que cada detalhe fosse tratado e que a comunicação permanecesse clara e eficaz. Sua fluência em inglês, português e espanhol também lhe permitiu comunicar-se de forma fluida com equipes multiculturais e manter a eficiência em um ambiente internacional.

O que mais me impressionou foi como o envolvimento da Sra. Sugiura transformou a maneira como nossas equipes colaboravam. Ela não se limitou às tarefas técnicas; pelo contrário, mergulhou na compreensão dos processos ponta a ponta, conectando os pontos entre diferentes departamentos e culturas.
Isso ficou especialmente evidente quando nossa área solicitou sua participação nas implementações subsequentes na Argentina e no Peru, um reconhecimento de sua contribuição única para o sucesso do projeto inicial. Na Argentina, por exemplo, ela coordenou esforços entre as equipes do Brasil, Índia, Holanda e infraestrutura local, levando à identificação e correção de erros críticos e evitando perdas futuras estimadas em dois milhões de reais.

O trabalho da Sra. Sugiura teve um impacto tangível em nossos clientes e operações internas. Juntas, redesenhamos o processo de faturamento para o mercado brasileiro, migrando de um sistema fragmentado para uma abordagem consolidada, que simplificou a cobrança para os clientes e melhorou a eficiência das equipes de finanças e

contabilidade. Essas mudanças representaram uma mudança na forma como enfrentávamos desafios, buscando sempre soluções que equilibrassem as necessidades operacionais com a satisfação do cliente.

Ao longo dos anos, vi a Sra. Sugiura entregar consistentemente resultados de alto impacto em cenários exigentes, incluindo implementações remotas em vários países e projetos com prazos regulatórios rigorosos. Seu estilo de gestão estruturado, pensamento analítico e capacidade de conectar as perspectivas técnica e de negócios levaram a ganhos mensuráveis de eficiência e reduções substanciais de custos para a empresa. Estou confiante de que seu profissionalismo, clareza e espírito colaborativo farão dela uma colaboradora inestimável nos Estados Unidos.

Caso deseje mais detalhes ou queira discutir o trabalho e o impacto da Sra. Sugiura, estou à disposição para fornecer qualquer informação necessária.

Atenciosamente,

Bruna Pereira dos Santos

Bruna Pereira dos Santos
Analista de Portfólio – Volvo Group Latin America
E-mail: brunapereirastos@gmail.com / Telefone: +55 41 99775-6115
Curitiba, Brasil

Brussels, Belgium – October 31, 2025

E-mail: brunotrisotto@hotmail.com
Phone: +32 491 37 52 67

Dear USCIS Officer,

My name is Bruno Trisotto Marchi. I am an Electrical Engineer with more than twenty years of experience at Volvo, where I am currently responsible for managing technology and infrastructure projects across Latin America, with a focus on operational efficiency, global compliance, and corporate systems integration.

Throughout my career, I have managed international IT projects and led teams in the implementation of complex systems in organizations such as Volvo Group and ExxonMobil, consistently aligning technology with business strategy. This practical experience is complemented by an MBA in IT Project Management from The George Washington University, which provided me with a solid foundation to achieve results in dynamic and multicultural environments.

I met Ms. Sueli Ishimatsu Sugiura at Volvo do Brasil, where we both worked as IT Project Managers. From the beginning of our collaboration, I had the opportunity to observe her professionalism as well as her strong technical and managerial skills across several large-scale IT projects. As the Project Management Office (PMO) Manager, I was responsible for assigning her to initiatives aligned with business priorities and with her expertise in system integration and process improvement. Each project involved clear performance and delivery targets defined jointly with stakeholders, and Ms. Sugiura consistently met and often exceeded those goals. Her project management style was methodical and transparent, ensuring accountability and continuous improvement within the teams.



Our professional relationship evolved when I became her direct supervisor, which allowed me to observe her integrity and commitment to her values closely, regardless of changes in reporting lines or organizational structure. During this period, Ms. Sugiura was entrusted with two major projects, including the implementation of a global system in Argentina.

This initiative was particularly complex, involving coordination among IT teams in multiple countries, including Sweden, the Netherlands, India, Argentina, and Brazil. She also worked closely with stakeholders from the after-sales, finance, controlling, and dealer network departments in Argentina, totaling more than 100 participants. The project was critical for the local company, which was facing major economic challenges and needed to migrate to global platforms under a strict deadline. Ms. Sugiura was the driving force behind the project's success, ensuring that all teams remained aligned, that obstacles were promptly addressed, and that all objectives were achieved. As a result, the implementation was completed on time and on budget, achieving full compliance with global processes, increased automation, and more accurate and timely reporting to headquarters.

In addition to her project work, Ms. Sugiura contributed to the internal development of the PMO by leading a workshop on project risk management, in which she shared best practices with colleagues and promoted a culture of knowledge exchange. Her communication skills, adaptability, and deep understanding of project management methodologies set her apart from other professionals in the field.

Her commitment to excellence, clarity in communication, and unwavering integrity consistently elevate the quality of every project she is involved in. I strongly recommend Ms. Sugiura to any organization in the United States seeking a results-oriented professional with outstanding technical expertise and a genuine spirit of collaboration.



Should you need additional information or wish to discuss Ms. Sugiura's qualifications further, I am available and pleased to provide any details you may require.

Sincerely,



Bruno Trisotto Marchi
Corporate IT Manager (Business IT Manager)

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: January 7, 2026**

Bruxelas, Bélgica, 31 de outubro de 2025

E-mail: brunotrisotto@hotmail.com
Telefone: +32 491 37 52 67

Prezado(a) Oficial da USCIS,

Meu nome é Bruno Trisotto Marchi, sou Engenheiro Eletricista com mais de vinte anos de experiência na Volvo, onde atualmente sou responsável pela gestão de projetos de tecnologia e infraestrutura na América Latina, com foco em eficiência operacional, conformidade global e integração de sistemas corporativos.

Ao longo da minha carreira, gerenciei projetos internacionais de TI e liderei equipes em implementações de sistemas complexos em organizações como Volvo Group e ExxonMobil, alinhando consistentemente as iniciativas tecnológicas à estratégia de negócios. Essa experiência prática é complementada por um MBA em Gestão de Projetos de TI pela The George Washington University, que me proporcionou uma base sólida para alcançar resultados em ambientes dinâmicos e multiculturais.

Conheci a Sra. Sueli Ishimatsu Sugiura na Volvo do Brasil, onde ambos atuávamos como Gerentes de Projetos de TI. Desde o início de nossa colaboração, tive a oportunidade de observar seu profissionalismo, bem como suas fortes habilidades técnicas e gerenciais em diversos projetos de TI de grande escala. Na função de Gerente do PMO, eu era responsável por designá-la a iniciativas alinhadas às prioridades de negócios e à sua expertise em integração de sistemas e melhoria de processos. Cada projeto envolvia metas claras de desempenho e entrega, definidas em conjunto com as partes interessadas, e a Sra. Sugiura cumpria, e frequentemente superava, esses objetivos. Seu estilo de gestão de projetos era metódico e transparente, assegurando alinhamento, responsabilidade e melhoria contínua entre as equipes.

Nossa relação profissional evoluiu quando me tornei seu supervisor direto, o que me permitiu testemunhar de perto sua integridade e compromisso com seus valores, independentemente de mudanças nas linhas hierárquicas ou na estrutura organizacional. Durante esse período, a Sra. Sugiura foi encarregada de dois grandes projetos, incluindo a implementação de um sistema global na Argentina.

Essa iniciativa foi particularmente complexa, envolvendo a coordenação de equipes de TI em múltiplos países, como Suécia, Holanda, Índia, Argentina e Brasil. Ela também colaborou de perto com stakeholders das áreas de pós-vendas, finanças, controladoria e da rede de concessionárias argentinas, totalizando mais de 100 participantes. O projeto era crítico para a empresa local, que enfrentava grandes desafios econômicos e precisava migrar para plataformas globais dentro de um prazo rigoroso. A Sra. Sugiura foi a força motriz por trás do sucesso do projeto, garantindo que todas as equipes permanecessem alinhadas, que os obstáculos fossem prontamente resolvidos e que todos os objetivos fossem alcançados. Como resultado, a implementação foi concluída dentro do prazo e do orçamento, alcançando plena conformidade com os processos globais, maior automação e relatórios mais precisos e pontuais para a matriz.

Além de seu trabalho em projetos, a Sra. Sugiura contribuiu para o desenvolvimento interno do PMO, liderando um workshop sobre gerenciamento de riscos em projetos, no qual compartilhou boas práticas com os colegas e promoveu uma cultura de troca de conhecimento. Suas habilidades de comunicação, adaptabilidade e profundo entendimento das metodologias de gestão de projetos a diferenciam de outros profissionais da área.

Seu comprometimento com a excelência, sua clareza na comunicação e sua integridade inabalável elevam consistentemente a qualidade de todos os projetos dos quais participa. Recomendo fortemente a Sra. Sugiura a qualquer organização nos Estados Unidos que busque uma profissional orientada a

resultados, com excelente expertise técnica e um verdadeiro espírito de colaboração.

Caso precise de informações adicionais ou deseje discutir mais detalhadamente as qualificações da Sra. Sugiura, estou à disposição e terei prazer em fornecer mais detalhes.

Atenciosamente,

Bruno Trisotto Marchi
Gerente de TI Corporativo (Business IT Manager)

November 2, 2025

To the USCIS Immigration Officer,

My name is Camila de Almeida, I am a Software Quality Engineer at Volvo Group in Curitiba, Brazil, with extensive experience in software quality, manual and automated testing, and a strong commitment to excellence in agile development teams. I hold a bachelor's degree in Information Management from the Federal University of Paraná and an MBA in Business Management.

My first contact with Ms. Sueli Ishimatsu Sugiura was at Employer RH, where we worked together on the challenge of modernizing payroll and human resources management systems. From the beginning, her leadership stood out for its effectiveness and her genuine care for each team member. In the MeuHolerite project, she played a key role in translating complex client requirements into practical, compatible, and easy-to-use solutions. Her ability to maintain structured, results-oriented communication allowed the team to show consistent progress and uphold quality standards throughout the development cycle.

One of the most critical moments of our collaboration occurred during the migration to eSocial, when the project reached an impasse due to technical limitations and regulatory uncertainties. Ms. Sugiura proposed a structured recovery plan, bringing together specialists from different departments and organizing focused workshops to systematically address each issue. Her ability to analyze complex problems and coordinate interdepartmental solutions was essential to meeting the delivery deadline and stabilizing the system. The solution she implemented was successfully delivered to clients, enabling them to submit their legal information within the required timeframes.

In addition, Ms. Sugiura fostered a professional environment based on clear communication and accountability. She helped each team member understand priorities and remain calm during the most demanding deployment phases, including overnight releases requiring precision and control. Her structured leadership kept the team aligned and ensured that every task continued to move toward the final objective.

In my years working in the technology field, few professionals have demonstrated the same level of consistency and technical depth. Ms. Sugiura's experience in large-scale systems



integration and regulatory compliance makes her fully prepared to contribute to organizations that require both technical rigor and strategic coordination.

I do not doubt that her professionalism and collaborative mindset will be of great value, especially within the dynamic and innovative environment of the United States.

If you require any additional information, please do not hesitate to contact me.
Email: camilalico@gmail.com / Phone: +55 41 99847-9678

Sincerely,



Camila de Almeida
Software Quality Engineer
Volvo Group
Curitiba, Brazil

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: January 6, 2026**

2 de novembro de 2025

Ao Oficial de Imigração da USCIS,

Meu nome é Camila de Almeida, sou Engenheira de Qualidade de Software no Volvo Group, em Curitiba, Brasil, com ampla experiência em qualidade de software, testes manuais e automatizados, e um forte compromisso com a excelência em equipes de desenvolvimento ágil. Minha formação inclui bacharelado em Gestão da Informação pela Universidade Federal do Paraná e um MBA em Gestão de Negócios.

Meu primeiro contato com a Sra. Sueli Ishimatsu Sugiura foi na Employer RH, onde trabalhamos juntas no desafio de modernizar os sistemas de folha de pagamento e gestão de recursos humanos. Desde o início, sua liderança se destacou pela efetividade e pelo cuidado genuíno com cada membro da equipe. No projeto MeuHolerite, ela desempenhou um papel fundamental ao traduzir requisitos complexos dos clientes em soluções práticas, compatíveis e fáceis de usar. Sua capacidade de manter a comunicação estruturada e orientada a resultados permitiu que a equipe apresentasse progresso consistente e mantivesse padrões de qualidade durante todo o desenvolvimento.

Um dos momentos mais críticos da nossa colaboração ocorreu durante a migração para o eSocial, quando o projeto enfrentou um impasse devido a limitações técnicas e incertezas regulatórias. A Sra. Sugiura propôs um plano de recuperação estruturado, reunindo especialistas de diferentes departamentos e organizando oficinas focadas para resolver cada problema de forma sistemática. Sua habilidade de analisar problemas complexos e coordenar soluções interdepartamentais foi essencial para cumprir o prazo de entrega e estabilizar o sistema. A solução implementada por ela foi devidamente entregue aos clientes que puderam realizar os envios de informações legais dentro dos prazos estipulados.

Além disso, a Sra. Sugiura promoveu um ambiente profissional baseado em comunicação clara e responsabilidade. Ela ajudou cada membro da equipe a compreender as prioridades e a manter a calma durante as fases mais exigentes de implantação, incluindo lançamentos noturnos que requeriam precisão e controle. Sua liderança estruturada manteve a equipe alinhada e garantiu que cada tarefa avançasse em direção ao objetivo final.

Em meus anos de atuação na área de tecnologia, poucos profissionais demonstraram o mesmo nível de consistência e profundidade técnica. A experiência da Sra. Sugiura em integração de sistemas em larga escala e conformidade regulatória a torna plenamente



preparada para contribuir com organizações que exigem tanto rigor técnico quanto coordenação estratégica.

Não tenho dúvidas de que seu profissionalismo e mentalidade colaborativa serão de grande valor, especialmente dentro do dinâmico e inovador ambiente dos Estados Unidos.

Caso seja necessário algum esclarecimento adicional, coloco-me à disposição.
E-mail: camilalico@gmail.com / Telefone: +55 41 99847-9678

Atenciosamente,



Camila de Almeida
Engenheira de Qualidade de Software
Volvo Group
Curitiba, Brasil

November 11, 2025

Email: damin@eits.com.br / damin@prognus.com.br
Phone: +55 45 99911-7733

To Whom It May Concern,

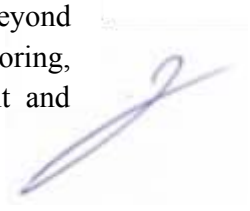
My name is Fabiano Damin, and I serve as the General Director of EITS IT Solutions, a Brazilian technology company specializing in corporate systems and data integration projects. I also coordinate the Information Systems program at UDC University Center. My academic background includes a PhD and a master's degree in Business Administration, as well as specializations in computer networks and web systems. Throughout my career, I have had the privilege of working alongside professionals who leave a lasting impact on the organizations they serve. Among them, Ms. Sueli Ishimatsu Sugiura stands out for her rare ability to transform complex technical challenges into opportunities for growth and innovation.

Our professional trajectory began at the ITAI Software Factory, where Ms. Sugiura and I collaborated on demanding tasks that required analytical rigor and creative problem-solving. Later, as co-founders of Logic Tecnologia da Informação, we jointly led multidisciplinary teams of nearly 30 professionals, developing customized digital solutions for clients in both the public and private sectors. What always impressed me most about Ms. Sugiura was her instinct for identifying the essential needs of each initiative and her talent for uniting people with diverse skills toward ambitious goals.

One experience that remains vivid in my memory was our work on a government initiative to modernize the hydrological monitoring of a major hydroelectric plant. The scale and precision required for this project were formidable, involving the processing of over 500 million sensor records and integrating multiple data-collection systems. Ms. Sugiura played a fundamental role in defining the direction of the work, ensuring that both functional and operational requirements were met. Her leadership inspired confidence among colleagues and stakeholders, an essential factor as we navigated the challenges of such a demanding environment.

The legacy of this project extended well beyond immediate results. It established new standards for large-scale data integration and real-time analytics within our company and among partnering institutions. Under Ms. Sugiura's coordination, the implementation of an optimized system architecture reduced average data-processing time by more than 40%, ensuring high availability and accuracy even with data volumes exceeding 500 million sensor records.

The project was delivered on time and without production incidents, further strengthening our company's reputation as a technical reference in large-scale corporate solutions. Beyond internal success, the solution significantly improved national hydrological monitoring, enabling faster and more accurate decision-making in water-resource management and hydroelectric operations.



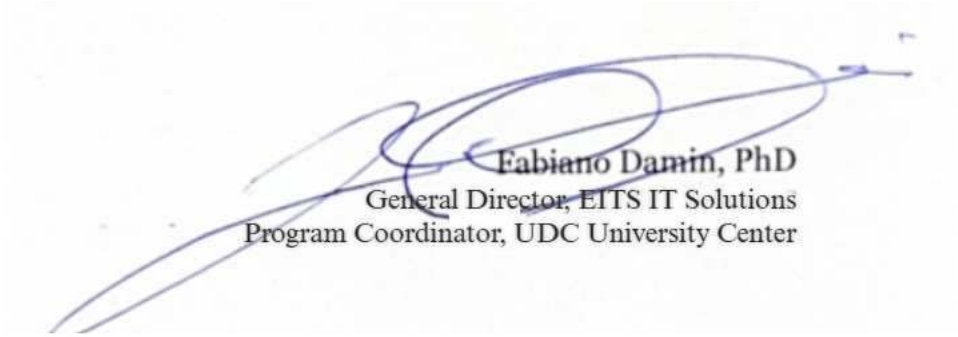
It also expanded our technological capabilities, establishing new internal standards of quality, security, and performance, later serving as a benchmark for other IoT-based data-integration initiatives.

Ms. Sugiura's leadership is grounded in technical depth and strategic vision. She possesses a remarkable ability to translate complex problems into practical strategies and to inspire continuous improvement in the people around her. I have witnessed firsthand how her presence elevates team performance, fostering innovation, accountability, and collaboration.

At a time when organizations must adapt rapidly to technological transformation, professionals like Ms. Sugiura are essential. Her experience managing sophisticated systems and her dedication to quality make her exceptionally qualified to contribute in any setting, including the dynamic environment of the United States.

Should you require additional information regarding Ms. Sugiura's qualifications or the impact of her work, I remain available to provide it.

Sincerely,



Fabiano Damin, PhD
General Director, EITS IT Solutions
Program Coordinator, UDC University Center

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: January 7, 2026**

11 de novembro de 2025

E-mail: damin@eits.com.br / damin@prognus.com.br
Telefone: +55 45 99911-7733

A quem possa interessar,

Meu nome é Fabiano Damin e atuo como Diretor-Geral da EITS IT Solutions, uma empresa brasileira de tecnologia especializada em sistemas corporativos e projetos de integração de dados, além de coordenar o curso de Sistemas de Informação no Centro Universitário UDC. Minha formação acadêmica inclui doutorado e mestrado em Administração de Empresas, bem como especializações em redes de computadores e sistemas web. Ao longo da minha carreira, tive o privilégio de trabalhar ao lado de profissionais que deixam uma marca duradoura nas organizações em que atuam. Entre eles, a Sra. Sueli Ishimatsu Sugiura se destaca por sua rara capacidade de transformar desafios técnicos complexos em oportunidades de crescimento e inovação.

Nossa trajetória profissional começou na Fábrica de Software do ITAI, onde a Sra. Sugiura e eu colaboramos em tarefas exigentes que requeriam rigor analítico e soluções criativas de problemas. Posteriormente, como cofundadores da Logic Tecnologia da Informação, lideramos conjuntamente equipes multidisciplinares com 30 profissionais, desenvolvendo soluções digitais personalizadas para clientes dos setores público e privado. O que sempre me impressionou na Sra. Sugiura foi seu instinto para identificar as necessidades essenciais de cada iniciativa e seu talento para unir pessoas com habilidades diversas em prol de metas ambiciosas.

Uma experiência que permanece vívida em minha memória foi nosso trabalho em uma iniciativa governamental para modernizar o monitoramento hidrológico de uma grande usina hidrelétrica. A escala e a precisão exigidas por esse projeto foram formidáveis, envolvendo o processamento de mais de 500 milhões de registros de sensores e a integração de múltiplos sistemas de coleta de dados. A Sra. Sugiura desempenhou um papel fundamental na definição da direção do trabalho, garantindo que os requisitos funcionais e operacionais fossem atendidos. Sua liderança gerou confiança entre colegas e partes interessadas, algo essencial enquanto enfrentávamos os desafios de um ambiente tão exigente.

O legado desse projeto foi muito além dos resultados imediatos. Ele estabeleceu novos padrões de integração de dados em larga escala e de análise em tempo real dentro de nossa empresa e entre instituições parceiras. Sob a coordenação da Sra. Sugiura, a implementação de uma arquitetura de sistema otimizada reduziu o tempo médio de processamento de dados em mais de 40%, assegurando alta disponibilidade e precisão, mesmo com volumes superiores a 500 milhões de registros de sensores.

O projeto foi entregue dentro do prazo e sem incidentes em produção, fortalecendo a reputação da nossa empresa como referência técnica em soluções corporativas de grande escala. Além do sucesso interno, a solução melhorou significativamente o monitoramento hidrológico nacional, permitindo decisões mais rápidas e precisas na gestão de recursos hídricos e operações hidrelétricas.

Também ampliou nossa capacidade tecnológica, estabelecendo novos parâmetros internos de qualidade, segurança e desempenho, servindo posteriormente como referência para outras iniciativas de integração de dados baseadas em IoT.

A liderança da Sra. Sugiura é fundamentada em profundidade técnica e visão estratégica. Ela possui uma notável habilidade para traduzir problemas complexos em estratégias práticas e inspirar melhoria contínua nas pessoas ao seu redor. Pude ver, em primeira mão, como sua presença eleva o desempenho das equipes, fomentando inovação, responsabilidade e colaboração.

Em uma era em que as organizações precisam se adaptar rapidamente às transformações tecnológicas, profissionais como a Sra. Sugiura são essenciais. Sua experiência na gestão de sistemas sofisticados e sua dedicação à qualidade a tornam excepcionalmente qualificada para contribuir em qualquer contexto, inclusive no dinâmico cenário dos Estados Unidos.

Caso necessitem de informações adicionais sobre as qualificações da Sra. Sugiura ou sobre o impacto de seu trabalho, ficarei à disposição para fornecê-las.

Atenciosamente,

Fabiano Damin, PhD
Diretor-Geral, EITS IT Solutions
Coordenador de Curso, Centro Universitário UDC

Curitiba, November 5, 2025

Dear Immigration Officer,

My name is Giselle Cristina Terçariol Dentelo. I hold a degree in Industrial Electrical/Electrotechnical Engineering from the Federal University of Technology – Paraná (UTFPR, formerly CEFET-PR) and a graduate studies degree in Marketing from the Pontifical Catholic University of Paraná (PUC-PR). I currently work as a Product Manager at Volvo do Brasil Veículos Ltda. My role involves defining product roadmaps and coordinating the delivery of integrated digital solutions, connecting technology, business, and operations teams, always with a focus on results and the integration of technological solutions for global markets.

I directly accompanied the work of Ms. Sueli Ishimatsu Sugiura in highly complex and relevant projects for Volvo. Our professional contact began at Volvo Trucks, when Ms. Sugiura was assigned to lead digital transformation initiatives, and deepened when, already at Volvo Group Connected Solutions, I selected her to join the team responsible for developing digital solutions for the commercial transportation sector. This collaboration allowed me to observe, in various contexts, Ms. Sugiura's ability to lead critical projects, manage multiple stakeholders, and respond to strategic demands with precision and systemic vision.

In the development of a driver-focused mobile application, considered a priority project for the business area, Ms. Sugiura assumed leadership in a scenario of urgency, with a fixed delivery deadline and no prior progress. Her approach was guided by the rapid structuring of the project scope, identification and mobilization of key professionals, and a clear definition of each work phase. She coordinated technical teams located in Brazil, Sweden, and India, promoting alignment among teams with different cultures and work methodologies. The project was delivered on schedule, meeting the quality requirements defined by the business area, and set a new standard for integration between technical and operational areas, with direct impact on the end-user experience.

This work resulted in increased global visibility for the product, strengthened driver engagement, and the creation of a structured feedback flow between users and engineering. Ms. Sugiura's contribution was instrumental in transforming the application from an initial concept into a functional solution validated in real operational environments. Her ability to anticipate risks, propose viable alternatives, and adapt processes to project needs demonstrates advanced expertise in project management practices and digital innovation. Her actions contributed to consolidating a culture of continuous improvement within the organization.

Beyond the tangible results, I highlight Ms. Sugiura's willingness to assume responsibilities beyond the formal scope of her position, acting as a technical reference and encouraging team development. Her work is marked by a constant search for innovative solutions, rigor in execution, and the ability to align different areas around common objectives.



Given her proven track record, demonstrated leadership in international projects, and positive impact on strategic initiatives, I can affirm that Ms. Sugiura possesses the experience and qualifications to directly contribute to technological innovation and operational efficiency in companies in the United States. Her expertise in digital project management and systems integration can generate concrete benefits in productivity and competitiveness in the U.S. market.

I remain available to provide additional information or clarify any necessary points and may be contacted at giselle.dentelo@volvo.com or by phone at +55 41 99703-6644.

Sincerely,



Giselle Cristina Terçariol Dentelo
Product Manager
Volvo do Brasil Veículos Ltda.

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: January 6, 2026

Curitiba, 5 de Novembro de 2025

Prezado Oficial de Imigração,

Eu sou Giselle Cristina Terçariol Dentelo, sou graduada em Engenharia Industrial Elétrica/Eletrotécnica pela Universidade Tecnológica Federal do Paraná (UTFPR, antigo CEFET-PR) e pós-graduada em Marketing pela Pontificia Universidade Católica do Paraná – PUC. Atuo no momento como Product Manager na Volvo do Brasil Veículos Ltda. Minha atuação envolve a definição de roadmaps e a coordenação de entregas de soluções digitais integradas, conectando equipes de tecnologia, negócios e operações, sempre com foco em resultados e integração de soluções tecnológicas para mercados globais.

Acompanhei diretamente a atuação da Sra. Sueli Ishimatsu Sugiura em projetos de alta complexidade e relevância para a Volvo. Nosso contato profissional teve início na Volvo Trucks, quando a Sra. Sugiura foi designada para liderar iniciativas de transformação digital, e se aprofundou quando, já no Volvo Group Connected Solutions, optei por sua contratação para integrar a equipe responsável pelo desenvolvimento de soluções digitais voltadas ao setor de transporte comercial. Essa convivência permitiu observar, em diferentes cenários, a capacidade da Sra. Sugiura de conduzir projetos críticos, gerenciar múltiplos stakeholders e responder a demandas estratégicas com precisão e visão sistêmica.

No contexto do desenvolvimento de um aplicativo para motoristas, projeto considerado prioritário para a área de negócios, a Sra. Sugiura assumiu a liderança em um cenário de urgência, com prazo de entrega já estabelecido e sem qualquer avanço anterior. Sua abordagem foi pautada pela rápida estruturação do escopo, identificação e mobilização dos profissionais-chave, além da definição clara das etapas de trabalho. Ela coordenou equipes técnicas localizadas no Brasil, Suécia e Índia, promovendo alinhamento entre times com diferentes culturas e metodologias de trabalho. O projeto foi entregue dentro do cronograma, atendendo aos requisitos de qualidade definidos pela área de negócios, e estabeleceu um novo padrão de integração entre áreas técnicas e operacionais, com impacto direto na experiência do usuário final.

O trabalho resultou na ampliação da visibilidade global do produto, no fortalecimento do engajamento dos motoristas e na criação de um fluxo estruturado de feedback entre usuários e engenharia. A atuação da Sra. Sugiura foi determinante para que o aplicativo evoluísse de um conceito inicial para uma solução funcional, validada em ambiente real de operação. Sua capacidade de antecipar riscos, propor alternativas viáveis e adaptar processos às necessidades do projeto demonstra domínio avançado em práticas de gestão de projetos e inovação digital. Essa atuação contribuiu para consolidar uma cultura de melhoria contínua na organização.

Além dos resultados tangíveis, destaco a postura da Sra. Sugiura em assumir responsabilidades que extrapolam o escopo formal do cargo, atuando como referência técnica e e incentivando o desenvolvimento das equipes. Sua atuação é marcada pela busca constante por soluções inovadoras, pelo rigor na execução e pela habilidade de articular diferentes áreas em torno de objetivos comuns.

Considerando o histórico de entregas, a liderança demonstrada em projetos internacionais e o impacto positivo gerado em iniciativas estratégicas, posso afirmar que a Sra. Sugiura possui experiência e qualificação para contribuir diretamente com a inovação tecnológica e a eficiência operacional de empresas nos Estados Unidos. Seu domínio em gestão de projetos digitais e integração de sistemas pode gerar benefícios concretos em produtividade e competitividade no mercado americano.

Permaneço à disposição para fornecer informações adicionais ou esclarecer quaisquer pontos que se façam necessários, podendo ser contatada pelo e-mail giselle.dentelo@volvo.com ou pelo telefone +55 41 99703-6644.

Atenciosamente,

Giselle C. Terçariol Dentelo

Giselle Cristina Terçariol Dentelo
Product Manager
Volvo do Brasil Veículos Ltda.

November 3, 2025

To USCIS,

My name is Claudia Helenice de Andrade Kudlavies, and I am currently a Digital Product Manager at Volvo do Brasil Veículos, a subsidiary of the global Volvo Group, one of the world's leading manufacturers of trucks, buses, construction equipment, and industrial and marine engines. With over ten years of experience leading digital transformation and product innovation in the industrial and financial sectors, I have developed a strong background in agile methodologies, process optimization, and multidisciplinary team leadership.

I had the opportunity to work directly with Sueli Ishimatsu Sugiura during a large-scale digital transformation initiative at Volvo, where I acted as Project Manager and she served as Program Manager overseeing multiple interconnected workstreams. Our collaboration began with the launch of a new digital services platform that would be released alongside the new vehicle model for the Brazilian market and later expanded to other Latin American countries. This initiative required integrating new digital platforms with legacy enterprise systems and coordinating implementation schedules among IT, business, and operations units across Brazil, Argentina, and Peru. Throughout this period, I witnessed Ms. Sugiura's exceptional ability to manage complex programs, align diverse stakeholders, and deliver consistent results under demanding circumstances.

A particularly notable example of Sueli's expertise was her leadership in two critical projects that were already underway but facing significant difficulties. Both initiatives, one in the Services area and another in Human Resources, were at risk due to delays and stakeholder dissatisfaction. She applied structured project management frameworks, redefined the risk-control plan, and implemented performance metrics that enabled real-time tracking of progress and early detection of bottlenecks. Her structured approach stabilized both initiatives, restored stakeholder confidence, and ensured that the final outcomes met the highest standards of quality.

The measurable results of Sueli's interventions were both operational and strategic. She introduced process mapping and automation tools that eliminated manual data handling and standardized billing workflows. In the Services Project, her redesign replaced a manual Excel-based process with a fully digital platform that centralized invoice processing and performance reporting for connected-truck services across Latin America. These improvements reduced the average invoice cycle from one week to two days and established a replicable model later adopted by other Volvo business units. Additionally, the activation and registration of service bonuses, which previously required one week, began to be completed within a single day after contract receipt.

Sueli combines strong interpersonal skills with deep technical understanding of system development lifecycles, change management, and agile delivery. She promotes continuous improvement, encourages cross-functional knowledge

sharing, and ensures that each project phase remains aligned with business objectives and technical requirements.

Her expertise in digital integration, large-scale implementation, and governance of complex IT programs is particularly relevant to the United States, where digital solutions and process efficiency are essential for increasing service capacity and operational excellence. Sueli's proven ability to manage multi-country teams and deliver enterprise-level systems positions her to contribute meaningfully to U.S. innovation and productivity goals.

It was a privilege to collaborate with Sueli, whose discipline, analytical thinking, and results-oriented mindset consistently elevated project outcomes. I am confident that her combination of technical mastery and strategic leadership will make her an asset to any organization seeking excellence in program and project management.

Sincerely,

Claudia Helenice de Andrade Kudlavies

Claudia Helenice de Andrade Kudlavies
Digital Product Manager
Volvo do Brasil Veículos
Email: claudiakudlavies@gmail.com
Phone: +55 (41) 98811-0852

Exhibit C.II - Second Prong - Evidence of Financial Feasibility

January, 2026

To whom it may concern,

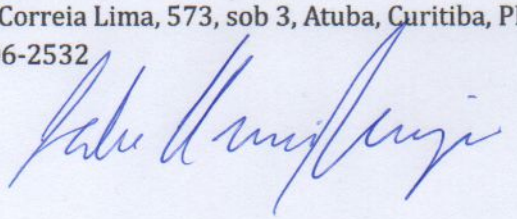
My name is Fábio Hiroshi Sugiura. I am currently a senior Java backend developer, with 26 years of experience working in the Information Technology field at large companies in various sectors, such as Vetta Tecnologia S.A., Valemobi Consultoria Empresarial S.A., Cast Informática S.A., and SEK Security Ecosystem Knowledge S.A.

I have been married to Sueli Ishimatsu Sugiura since 2009. I have followed the Applicant Sueli's career from the beginning; she has always worked for major companies in the sectors in which they operate, standing out for leading highly relevant, strategic, and business critical projects, always delivering above expectations. A professional with the Applicant Sueli's record of success will certainly contribute significantly to the development and growth of any enterprise.

The Applicant Sueli has presented me with her company's business plan, and I hereby state my interest in establishing a partnership with her, making an initial investment of US$ 30,000.00, an amount that may be increased in the future. In addition, I commit to providing technical and administrative support based on the knowledge I possess.

I am available to clarify any questions. Please feel free to contact me.

Fabio Hiroshi Sugiura
E-mail: hiroshi.fabio@gmail.com
Address: Rua Arcesio Correia Lima, 573, sob 3, Atuba, Curitiba, PR, ZIP code 82630-130
Phone: +55 (41) 98806-2532



Investment Funds

All funds | Holdings | Activity

Holdings



Total invested in Funds
R$132,781.33

Current holdings
R$159,063.70

Fund performance
+19.79%

Updated on 11/08/2025 at 8:05:44 PM – approx. 15-minute delay

Holdings Summary

Search Clear



No results found for this search

Try a different search

rico

Your Rico Account

Bank	Branch	Account	Beneficiary Name
102	0001	575767-8	FABIO HIROSHI SUGIURA

Beneficiary CPF

003.424.849-82

Make an electronic transfer (TED) to your Rico account from an Account where you are the account holder.

The transferred amount is automatically identified.

See more information **about transfers.**

Contact Us

Self-service via WhatsApp

+55 11 4935 - 2740

Capital cities and metropolitan areas

3003-5465 or 4007-2465

Other locations

0800-771-5465

Questions, Complaints and Compliments (Customer Service - SAC)

0800-774-0402

Hearing or speech impaired nationwide

0800-771-0101

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: April 20, 2026.

Fundos de Investimento

Todos os fundos | Posições | Movimentações

Posições



Total investido em Fundos	Posição atual em Fundos	Rentabilidade em Fundos
R$ 132.781,33	R$ 159.063,70	+ 19,79%

Atualizado em 08/11/2025 às 20:05:44 - Delay aprox. de 15 minutos

Resumo de posições

. Pesquisar Limpar



Sem resultados para esta busca

Tente fazer uma busca diferente

rico

Sua Conta Rico

Banco	Agência	Conta	Nome do Favorecido
102	0001	575767-8	FABIO HIROSHI SUGIURA

CPF do Favorecido

003.424.849-82

Faça um TED para sua conta Rico a partir de uma conta em que você seja titular.

O valor transferido é identificado automaticamente.

Veja mais informações sobre transferência.

Fale conosco

Autoatendimento via WhatsApp

+55 11 4935 - 2740

Capitais e regiões metropolitanas

3003-5465 ou 4007-2465

Demais localidades

0800-771-5465

Dúvidas, Reclamações e Elogios (SAC)

0800-774-0402

Deficientes auditivos ou de fala para todas as localidades

0800-771-0101

Statement of Contributions

Year: 2025

Personal Information

Name:	SUELI ISHIMATSU SUGIURA	**Registration No.:**	482793
CPF:	005.156.919-17	**Tax Regime:**	Progressive
Enrollment Date:	10/14/2019	**Pension Status:**	Active
Address:	Rua Arcesio C Lima, 00573 – Atuba – Curitiba – PR		
ZIP Code:	82630-130		
		Contribution Rate:	0.00%

Plan Sponsor

Description	Month	Quota	Contribution	Balance
Previous Balance				**R$ 74,199.52**
Regular Contribution	January/2025	42.89210569	R$ 1,066.42	R$ 76,222.53
Regular Contribution	February/2025	42.97259971	R$ 1,066.42	R$ 77,432.00
Regular Contribution	March/2025	43.33213866	R$ 1,066.42	R$ 79,146.27
Regular Contribution	April/2025	44.10305772	R$ 1,066.42	R$ 81,620.77
Regular Contribution	May/2025	44.85560029	R$ 1,066.42	R$ 84,079.91
Regular Contribution	June/2025	45.35756199	R$ 1,066.42	R$ 86,087.24
Regular Contribution	July/2025	45.50416415	R$ 1,066.42	R$ 87,431.90
Regular Contribution	August/2025	46.38006991	R$ 1,066.42	R$ 90,181.29
Regular Contribution	September/2025	47.12376251	R$ 1,131.48	R$ 92,758.81
Current Balance				**R$ 92,758.81**

Participant

Description	Month	Quota	Contribution	Balance
Previous Balance				**R$ 0.00**
Current Balance				**R$ 0.00**

Transferred Funds

Description	Month	Quota	Contribution	Balance
Previous Balance				**R$ 0.00**
Current Balance				**R$ 0.00**

Total Balance (Plan Sponsor Balance + Individual Balance + Transferred Funds) R$ 92,758.81

Next to this text, a projection of your Total Balance (Individual + Plan Sponsor) at different ages. Maintaining the same current contribution amounts.	**Balance at age 55**	**R$ 287,547.32**
	Balance at age 60	**R$ 418,431.66**
	Balance at age 65	**R$ 572,608.74**

The amounts shown above are projections only, assuming contribution levels remain unchanged and an annual interest rate of 3.33% per year until the indicated ages.

Parentage		
Name	**Relationship**	**Last Updated**
JULIA METIKO ISHIMATSU	Mother	09/25/2023

Beneficiaries		
Name	**Relationship**	**Last Updated**
FABIO HIROSHI SUGIURA	Spouse	09/25/2023
BENICIO SADAO SUGIURA	Child	09/25/2023

Period Profitability

January/2025	1.29%	July/2025	0.32%
February/2025	0.19%	August/2025	1.92%
March/2025	0.84%	September/2025	1.60%
April/2025	1.78%		
May/2025	1.71%		
June/2025	1.12%		

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: February 12, 2026

Vikingprev Sociedade de Previdencia Privada

vikingprev **C.N.P.J.: 00.158.783/0001-36** **CNPB nº 1994.0018-11**

Extrato das Contribuições — Ano: 2025

Dados Pessoais

Nome:	SUELI ISHIMATSU SUGIURA	**Matrícula:**	482793
CPF:	005.156.919-17	**Regime de Tributação:**	Progressivo
Data de Adesão:	14/10/2019	**Sit. Previdência:**	Ativos
Endereço:	Rua Arcesio C Lima - 00573 - Atuba - Curitiba - PR		
CEP:	82630-130		
		Contribuição	0,00%

Patrocinadora

Descrição	Mês	Cota	Movimento	Saldo
Saldo Anterior				**R$74.199,52**
Contribuição Normal	Janeiro/2025	42,89210569	R$1.066,42	R$76.222,53
Contribuição Normal	Fevereiro/2025	42,97259971	R$1.066,42	R$77.432,00
Contribuição Normal	Março/2025	43,33213866	R$1.066,42	R$79.146,27
Contribuição Normal	Abril/2025	44,10305772	R$1.066,42	R$81.620,77
Contribuição Normal	Maio/2025	44,85560029	R$1.066,42	R$84.079,91
Contribuição Normal	Junho/2025	45,35756199	R$1.066,42	R$86.087,24
Contribuição Normal	Julho/2025	45,50416415	R$1.066,42	R$87.431,90
Contribuição Normal	Agosto/2025	46,38006991	R$1.066,42	R$90.181,29
Contribuição Normal	Setembro/2025	47,12376251	R$1.131,48	R$92.758,81
Saldo Atual				**R$92.758,81**

Participante

Descrição	Mês	Cota	Movimento	Saldo
Saldo Anterior				**R$0,00**
Saldo Atual				**R$0,00**

Recursos Portados

Descrição	Mês	Cota	Movimento	Saldo
Saldo Anterior				**R$0,00**
Saldo Atual				**R$0,00**

Saldo Total (Saldo Patronal + Saldo Individual + Recursos Portados)	**R$92.758,81**

Ao lado, projeção do seu Saldo Total (Individual + Patronal) em diferentes idades. Mantendo os mesmos valores de contribuições atuais	**Saldo aos 55 anos**	**287.547,32**
	Saldo aos 60 anos	**418.431,66**
	Saldo aos 65 anos	**572.608,74**

Os valores aqui representados são mera simulação, considerando inalterados os níveis de contribuição e taxa de juros de 3,33% a.a. até as idades sugeridas.

Extrato das Contribuições

Ano: 2025

Filiação		
Nome	**Parentesco**	**Data Atualização**
JULIA METIKO ISHIMATSU	Mae	25/09/2023

Beneficiários		
Nome	**Parentesco**	**Data Atualização**
FABIO HIROSHI SUGIURA	Conjuge	25/09/2023
BENICIO SADAO SUGIURA	Filho(s)	25/09/2023

Rentabilidade do Período			
Jan/2025	1,29%	Jul/2025	0,32%
Fev/2025	0,19%	Ago/2025	1,92%
Mar/2025	0,84%	Set/2025	1,60%
Abr/2025	1,78%		
Mai/2025	1,71%		
Jun/2025	1,12%		

Requested on: 11/07/2025 – 3:20 PM

Sueli Ishimatsu Sugiura
CPF/CNPJ: **005.156.919-17**, Institution: **Banco Inter,** Branch: **0001-9,** Account: **1220121-9**
Period: **11/07/2025 to 11/07/2025**

Total Balance	Available Balance:	Blocked Balance:
R$ 11,709.34 (blocked + available)	**R$ 11,709.34**	**R$ 0.00**

November 7, 2025 Daily Balance: **R$ 11,709.34**	Amount	Transaction Balance
Investment: "Inter Liquidity FIC FIRF CP RL"	**-R$ 71,204.05**	**-R$ 59,494.72**
Investment: "Inter Financial Institutions FIRF CP"	**-R$ 17,801.01**	**-R$ 77,295.73**
Pix received: "Cp: 60701190 – FABIO HIROSHI SUGIURA"	**R$ 39,005.07**	**-R$ 38,290.66**
Transfer received: "348 1 5757678 FABIO HIROSHI SUGIURA"	**R$ 50,000.00**	**R$ 11,709.34**

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: February 12, 2026**

inter

Solicitado em: 07/11/2025 - 15h20

Sueli Ishimatsu Sugiura

CPF/CNPJ: **005.156.919-17**, Instituição: **Banco Inter**, Agência: **0001-9**, Conta: **1220121-9**

Período: **07/11/2025 a 07/11/2025**

Saldo total	Saldo disponível:	Saldo bloqueado:
R$ 11.709,34 (bloqueado + disponível)	**R$ 11.709,34**	**R$ 0,00**

7 de Novembro de 2025 Saldo do dia: **R$ 11.709,34**	Valor	Saldo por transação
Aplicacao: "Inter Liquidez FIC FIRF CP RL"	**-R$ 71.204,05**	**-R$ 59.494,72**
Aplicacao: "Inter Instituicoes Financeiras FIRF CP"	**-R$ 17.801,01**	**-R$ 77.295,73**
Pix recebido: "Cp :60701190-FABIO HIROSHI SUGIURA"	**R$ 39.005,07**	**-R$ 38.290,66**
Transferencia recebida: "348 1 5757678 FABIO HIROSHI SUGIURA"	**R$ 50.000,00**	**R$ 11.709,34**

BANCO CENTRAL DO BRASIL

Currency Converter

Quotation date 04/10/2026

Value

104.468,15

Convert from

Real (BRL)

To

United States Dollar (USD)

Conversion result

Conversion from: Real/BRL (790)
Value to convert: 104,468.15

To: United States Dollar/USD (220)
Conversion result: 20,798.3734

Exchange rate used: 10/04/2026
Rate:
1 Real/BRL (790) = 0.1990882 US Dollars/USD (220)
1 US Dollar/USD (220) = 5.0229 Real/BRL (790)

- The calculation performed is for informational purposes only and does not replace the provisions of Brazilian exchange regulations for specific conversion cases.
- Conversions are available for dates entered from 01/02/1999 onwards.
- For non-working days, the exchange rate of the immediately preceding working day is assumed.
- The Central Bank assumes no responsibility for the non-simultaneous or lack of information provided, as well as for any errors in currency parities, or any other error, except for the parity relative to the United States dollar in relation to the Real. Likewise, it is not responsible for delays or unavailability of telecommunications services, interruptions, failures, or inaccuracies in the provision of services or information. It also assumes no responsibility for any loss or damage arising from such interruptions, delays, failures, or imperfections, as well as for the improper use of the information contained in the transaction.

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Access to information

Exhibit D - Personal documents



FEDERATIVE REPUBLIC OF BRAZIL

STATE OF SÃO PAULO

Civil Registry Office of Natural Persons of the District of

ITAQUERA

JUDICIAL DISTRICT OF THE CAPITAL OF THE STATE OF SÃO PAULO

JOÃO ALVES GALHARDO

CLERK

BIRTH No. 41,477

JOÃO ALVES GALHARDO, Clerk of the Civil Registry Office of Natural Persons of the District of ITAQUERA, city and judicial district of São Paulo, etc.

CERTIFIES that on page =235= of book No. A =45= of birth records, the entry of = SUELÍ ISHIMATSU = was drawn up today. born on the thirtieth (30th), - of = March = nineteen eighty, - (19 80) at 5:55 AM, at the Vila Matilde Health Center, in this capital, - = female =, skin = yellow =, daughter of YOSHIHIRO ISHIMATSU, 38 years old, automobile painter, - born in = Marília, in this State, - and Ms. JULIA METIKO ISHIMATSU, 34 years old at the time of childbirth, - housewife, born in = Pirapozinho, in this State, - married = in Vila Matilde, in this capital, - Paternal grandparents are = Kaname Ishimatsu, - and Ms. = Misako Ishimatsu, - and maternal grandparents = Kano Miura, - and Ms. = Missao Yamanoute, -

The declarant was = the father, - and the witnesses were = José Alexandre Costa, - = Fabiano Alves Coutinho, -

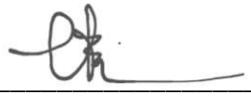
NOTE: = First Copy of Certificate, - = -:. -:. -:.

The above is true and I certify.

Itaquera, = April 9, = 198 0 L.R.

-----//Signature//----

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: January 06, 2026.

CARTÓRIO DO REGISTRO CIVIL E TABELIONATO
JOÃO ALVES GALHARDO
Escrivão e Tabelião
FRANCISCO NICOLAU
Oficial Maior
MIDORE YANAMOTO
VALDIRA YAIKO N. SHIRAFUCHI
ANA MARIA GRACIOSO
escreventes autorizados
Rua Gregório Ramalho, 82 - ITAQUERA - São Paulo - Capital

REPÚBLICA FEDERATIVA DO BRASIL

ESTADO DE SÃO PAULO

Cartório do Registro Civil das Pessoas Naturais do Distrito de

ITAQUERA

COMARCA DA CAPITAL DO ESTADO DE SÃO PAULO

JOÃO ALVES GALHARDO

ESCRIVÃO

NASCIMENTO N.º 41.477

JOÃO ALVES GALHARDO, Escrivão do Cartório do Registro Civil das Pessoas Naturais do Distrito de ITAQUERA, município e comarca de São Paulo, etc.

CERTIFICA que, às fls. =235=, do livro n.º A =45=, de registro de nascimento, foi lavrado hoje, o assento de = S U E L Í I S H I M A T S U =, nascid a a trinta (30),- de = março = de mil novecentos e oitenta,- (1980) às 05 horas e 55 minutos, na Casa de Saúde de Vila Matilde, nesta capital,- do sexo =feminino=, de côr =amarela=, filh a de YOSHIHIRO ISHIMATSU, com 38 anos de idade, de profissão pintor de autos,-, natural de = Marilia, deste Estado,-, e de D. JULIA METIKO ISHIMATSU, com 34 anos na ocasião do parto,- de pr.domést., natural de = Pirapozinho, deste Estado,-, casados = em Vila Matilde, nesta capital,-, sendo avós paternos = Kaname Ishimatsu,- e D. = Misako Ishimatsu,- e maternos = Kano Miura,- e D. = Missao Yamanoute,-

Foi declarante = o pai,-

e serviram de testemunhas = José Alexandre Costa,- = Fabiano Alves Coutinho,-

OBSERVAÇÕES: = Certidão 1ª Via,- = -:. -:. -:.

O referido é verdade e dou fé.-

Itaquera, 09 de = abril = de 1980 L.R.

Valdira Yaiko N. Shirafuchi

FUNARPEN
DIGITAL SEAL NO.
(National Fund for Civil Registration of Natural Persons)
11giD.qOyPa.ainZG
Control
0Xvv8.VbsX
Please check this seal at
http://funarpen.com.br

----//signature//----

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

MARRIAGE CERTIFICATE

NAMES:

** FÁBIO HIROSHI SUGIURA **
** SUELÍ ISHIMATSU **

REGISTRATION:
082461 01 55 2009 2 00101 169 0015656 85

FULL BIRTH NAMES, DATES OF BIRTH, PLACE OF BIRTH, NATIONALITY, AND FILIATION OF THE SPOUSES

FÁBIO HIROSHI SUGIURA, born on 09/28/1977 in Curitiba, Paraná, Brazilian, single, son of WALTER SADAO SUGIURA and DILCE TEREZINHA SUGIURA **
SUELÍ ISHIMATSU, born on 03/30/1980, in São Paulo, State of São Paulo, Brazilian, single, daughter of YOSHIHIRO ISHIMATSU and JULIA METIKO ISHIMATSU **

DATE OF MARRIAGE REGISTRATION (IN FULL)	DAY	MONTH	YEAR
May second, two thousand nine **	02	05	2009

MARITAL PROPERTY REGIME

Partial Community Property **

NAME EACH SPOUSE BEGAN TO USE (IF CHANGED)

FÁBIO HIROSHI SUGIURA **
SUELÍ ISHIMATSU SUGIURA **

NOTES/ANNOTATIONS

This certificate includes elements of marginal annotation on the record. **

Fees: VRCs: 175.00 - R$31.85; Funarpen Stamp: R$2.20

JOÃO GERALDO LAZZAROTTO
CAJURU DISTRICT REGISTRY OFFICE
Avenida Presidente Affonso Camargo, 763
Curitiba / Paraná
Judicial District of Curitiba / Paraná

The content of this certificate is true. I certify.
Curitiba, November 10, 2017.

----//signature//----

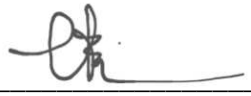
Signature of the Registrar

CAJURU DISTRICT REGISTRY OFFICE
JOÃO GERALDO LAZZAROTTO
NOTARY PUBLIC AND REGISTRAR
PHONE/FAX: (11) 3262-3553
AVENIDA AFFONSO CAMARGO, 783 – CURITIBA – PARANÁ

Jéssica Fernandes Magalhães
Clerk

FUNARPEN AA 002550873 P
National Fund for Civil Registration of 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: January 06, 2026.

FUNARPEN
SELO DIGITAL Nº
1lgiD.qOyPa.ainZG
controle
0Xvv8.VbsX
Consulte esse selo em
http://funarpen.com.br

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE CASAMENTO

NOMES:
**** FÁBIO HIROSHI SUGIURA ****
**** SUELÍ ISHIMATSU ****

MATRÍCULA:
082461 01 55 2009 2 00101 169 0015656 85

NOMES COMPLETOS DE SOLTEIRO, DATAS E LOCAIS DE NASCIMENTO, NACIONALIDADE E FILIAÇÕES DOS CÔNJUGES

FÁBIO HIROSHI SUGIURA, nascido em 28/09/1977, em Curitiba, Paraná, brasileiro, solteiro, filho de WALTER SADAO SUGIURA e DILCE TEREZINHA SUGIURA **
SUELÍ ISHIMATSU, nascida em 30/03/1980, em São Paulo, São Paulo, brasileira, solteira, filha de YOSHIHIRO ISHIMATSU e JULIA METIKO ISHIMATSU **

DATA DE REGISTRO DO CASAMENTO (POR EXTENSO)	DIA	MÊS	ANO
dois de maio de dois mil e nove **	02	05	2009

REGIME DE BENS DO CASAMENTO

Comunhão Parcial de Bens **

NOME QUE CADA UM DOS CÔNJUGES PASSOU A UTILIZAR (QUANDO HOUVER ALTERAÇÃO)

FÁBIO HIROSHI SUGIURA **
SUELÍ ISHIMATSU SUGIURA **

OBSERVAÇÕES/AVERBAÇÕES

A presente certidão envolve elementos de averbação à margem do termo. **

Custas: VRCs: 175,00. R$ 31,85 - Selo Funarpen: R$ 2,20

O conteúdo da certidão é verdadeiro. Dou fé.
Curitiba, 10 de Novembro de 2017.

JOÃO GERALDO LAZZAROTTO
SERVIÇO DISTRITAL DO CAJURU
Avenida Presidente Affonso Camargo, 763
Curitiba/PR
Comarca de Curitiba / PR

Assinatura do Registrador

SERVIÇO DISTRITAL DO CAJURU
JOÃO GERALDO LAZZAROTTO
TABELIÃO E REGISTRADOR
FONE/FAX: (41) 3262-3553
AV. AFFONSO CAMARGO, 763 - CURITIBA - PR

Jéssica Fernandes Magalhães
Escrevente

FUNARPEN AA002550873 P



FZ877044

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

P BRA FZ877044

SOBRENOME / SURNAME
ISHIMATSU SUGIURA

NOME / GIVEN NAMES
SUELI

NACIONALIDADE / NATIONALITY
BRASILEIRO(A)

DATA DO NASCIMENTO / DATE OF BIRTH
30 MAR/MAR 1980

IDENTIDADE Nº / PERSONAL No

SEXO / SEX
F

NATURALIDADE / PLACE OF BIRTH
SÃO PAULO/SP

FILIAÇÃO / FILIATION
JULIA METIKO ISHIMATSU

YOSHIHIRO ISHIMATSU

DATA DE EXPEDIÇÃO / DATE OF ISSUE
17 JUL/JUL 2019

AUTORIDADE / AUTHORITY
SR/DPF/PR

VALIDO ATÉ / DATE OF EXPIRY
16 JUL/JUL 2029

P<BRAISHIMATSU<SUGIURA<<SUELI<<<<<<<<<<<<<<<
FZ877044<8BRA8003306F2907169<<<<<<<<<<<<<<04


VISTOS VISAS
VISA
UNITED STATES OF AMERICA
Issuing Post Name
SAO PAULO
Control Number
20242152920005
Surname
ISHIMATSU SUGIURA
Given Name
SUELI
Visa Type /Class
R B1/B2
Passport Number
FZ877044
Sex
F
Birth Date
30MAR1980
Nationality
BRZL
Entries
M
Issue Date
07AUG2024
Expiration Date
01AUG2034
1011
Annotation
U9848058
* *
VNUSAISHIMATSU<SUGIURA<<SUELI<<<<<<<<<<<<<<<
FZ877044<8BRA8003306F3408010B3SPL3XK15621227

GB794141

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.: GB794141

SOBRENOME / SURNAME: SUGIURA

NOME / GIVEN NAMES: FABIO HIROSHI

NACIONALIDADE / NATIONALITY: BRASILEIRO(A)

DATA DO NASCIMENTO / DATE OF BIRTH: 28 SET/SEP 1977

IDENTIDADE Nº / PERSONAL No.:

SEXO / SEX: M

NATURALIDADE / PLACE OF BIRTH: CURITIBA/PR

FILIAÇÃO / FILIATION: WALTER SADAO SUGIURA

DILCE TEREZINHA SUGIURA



BRA

DATA DE EXPEDIÇÃO / DATE OF ISSUE: 07 AGO/AUG 2020

AUTORIDADE / AUTHORITY: SR/DPF/PR

VALIDO ATÉ / DATE OF EXPIRY: 06 AGO/AUG 2030

P<BRASUGIURA<<FABIO<HIROSHI<<<<<<<<<<<<<<<<<<<<
GB794141<9BRA7709287M3008063<<<<<<<<<<<<<<08


Menor de 12 anos de idade
Child under the age of 12
Assinatura do titular / Signature du titulaire / Bearer's signature / Firma del titular
REPÚBLICA FEDERATIVA DO BRASIL
GJ712087
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.
GJ712087
SOBRENOME / SURNAME
SUGIURA
NOME / GIVEN NAMES
BENICIO SADAO
NACIONALIDADE / NATIONALITY
BRASILEIRO(A)
DATA DO NASCIMENTO / DATE OF BIRTH
21 JAN/JAN 2013
CPF / PERSONAL NUMBER
108806019-65
SEXO / SEX
M
NATURALIDADE / PLACE OF BIRTH
CURITIBA/PR
FILIAÇÃO / FILIATION
SUELI ISHIMATSU SUGIURA
FABIO HIROSHI SUGIURA
O titular, enquanto menor, está autorizado pelos genitores, pelo prazo deste documento, a viajar desacompanhado ou apenas com um dos pais, indistintamente. Res. CNJ 131/11, Art. 13.
DATA DE EXPEDIÇÃO / DATE OF ISSUE
09 JUL/JUL 2024
AUTORIDADE / AUTHORITY
SR/PF/PR
VÁLIDO ATÉ / DATE OF EXPIRY
08 JUL/JUL 2029
P<BRASUGIURA<<BENICIO<SADAO<<<<<<<<<<<<<<<<<<<
GJ712087<6BRA1301210M2907088108806019 65<<<62

FUNARPEN
DIGITAL SEAL NO.
(National Fund for Civil Registration of Natural Persons)
TYqau.Yz3ve.dKD8f
3rPeF.VVNIZ
Please check this seal at
http://funarpen.com.br

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

----//signature//----

CIVIL REGISTRY 3rd CURITIBA - PARANÁ

BIRTH CERTIFICATE WITH MARRIAGE ANNOTATION

Name

FÁBIO HIROSHI SUGIURA

Registration

080457 01 55 1977 1 00021 260 0010638 37

Date of birth in full	DAY	MONTH	YEAR
September twenty-eighth, nineteen seventy-seven **	28	09	1977

Time of birth	City of birth and state
9:45 PM	Curitiba - Paraná **

City of registration and state	Place of birth	Sex
Curitiba - Paraná **	Nossa Senhora de Fátima Maternity Hospital **	Male

Filiation
WALTER SADAO SUGIURA **
DILCE TEREZINHA SUGIURA **

Grandparents
KENZO SUGIURA and OLGA KIYOTA SUGIURA
WILSON CASEMIRO ARSEGO and DIONILSA LOURDES ARSEGO

Twin	Name of twins
No	---------- **

Date of registration in full	Live birth registration number
September twenty-ninth, nineteen seventy-seven **	----------

Notes/Annotations
This certificate includes marginal annotation elements on the record dated 09/17/2013. According to a notice sent by the Cajuru District Registry Office, in Curitiba - Paraná, the marriage of the registrant with Suelí Ishimatsu was recorded on 05/02/2009 in Book B-101, Pages 169, Entry 15656. The notification is filed at this Registry Office on page 112 of Book 55 of received notifications, annotated on 05/14/2009. Fees: R$31.85 (VRC 175.00), Funarpen Stamp: R$2.20, ISS: R$1.27, Searches: R$7.28 (VRC 40.00). **

Name of Office
3rd Civil Registry Office of Natural Persons and 15th Notary Public Office of Curitiba

Registrar
Ruy Vida Leal - Notary Public and Registrar

City / State
City and Judicial District of Curitiba - State of Paraná

Address
Rua José Loureiro, No. 711
ZIP Code: 80.010-000 - Phone: (41)3027-0405

The content of this certificate is true. I certify.

Curitiba - Paraná, October 20, 2017. 11:05:41 AM

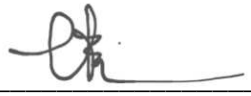
----//signature//----

Ruy Vida Leal
Notary Public and Registrar

15TH NOTARY PUBLIC OFFICE AND 3RD CIVIL REGISTRY OFFICE OF NATURAL PERSONS
Rua José Loureiro, 711 – ZIP Code 80010-000
Itália Commercial Center - Curitiba - Paraná

FUNARPEN AA 00274176 8 P
National Fund for Civil Registration of 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: January 06, 2026.

FUNARPEN
SELO DIGITAL Nº
TYqau.Yz3ve.dKD8f
3rPeF.VVNIZ
consulte esse selo em
http://funarpen.com.br

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

REGISTRO CIVIL 3º CURITIBA-PR

CERTIDÃO DE NASCIMENTO COM ANOTAÇÃO DE CASAMENTO

Nome

FÁBIO HIROSHI SUGIURA

Matrícula

080457 01 55 1977 1 00021 260 0010638 37

Data do nascimento por extenso	Dia	Mês	Ano
Vinte e oito de setembro de um mil e novecentos e setenta e sete ••	28	09	1977

Hora	Município do nascimento e unidade de federação
21:45h	Curitiba-PR ••

Município de registro e unidade de federação	Local de nascimento	Sexo
Curitiba-PR ••	Maternidade Nossa Senhora de Fátima ••	Masculino

Filiação
WALTER SADAO SUGIURA ••
DILCE TEREZINHA SUGIURA ••

Avós
KENZO SUGIURA e OLGA KIYOTA SUGIURA
WILSON CASEMIRO ARSEGO e DIONILSA LOURDES ARSEGO

Gêmeo	Nome do(s) gêmeo(s)
Não	---------- ••

Data do registro por extenso	Número da D.N.V
Vinte e nove de setembro de um mil e novecentos e setenta e sete ••	----------

Observações / Averbações
A presente certidão envolve elementos de averbação à margem do termo em data de 17/09/2013. Conforme comunicado enviado pelo Cartório Distrital do Cajuru, em Curitiba-Pr, foi lavrado em 02/05/2009 no Livro B-101, Folhas 169 e Termo 15656 o Registro do Casamento do registrando com Suelí Ishimatsu. Cuja notificação fica arquivada nesta Serventia às fls. 112, do Livro 55 de notificações recebidas, anotado no dia 14/05/2009. Emolumentos: R$31,85 (VRC 175,00), Selo Funarpen: R$2,20, ISS: R$1,27: Buscas:R$7,28 (VRC 40,00). ••

Nome do Ofício
3º Serviço de Registro Civil das Pessoas Naturais e 15º Tabelionato de Notas de Curitiba

Oficial Registrador
Ruy Vida Leal - Tabelião e Registrador

Município / UF
Município e Comarca de Curitiba - Estado do Paraná

Endereço
Rua José Loureiro, n.º 711
CEP: 80.010-000 - Fone: (41)3027-0405

O conteúdo da certidão é verdadeiro. Dou fé.

Curitiba-PR, 20 de outubro de 2017.11:05:41

Ruy Vida Leal
Tabelião e Registrador

15º TABELIONATO E 3º SERVIÇO DE REGISTRO CIVIL DAS P. NATURAIS
Rua José Loureiro, 711 - CEP: 80010-000
Centro Comercial Itália - Curitiba - PR

FUNARPEN AA 002741768 P

FUNARPEN
DIGITAL SEAL NO.
(National Fund for Civil Registration of Natural Persons)
Ub9at.N7bZs.R99H2
Control:
nXUWD.zb4eG
Please check this seal at
http://funarpen.com.br

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

BIRTH CERTIFICATE

MERCÊS DISTRICT REGISTRY OFFICE CURITIBA
Maria Olivia W. de Castro
Clerk
STATE OF PARANÁ

Name
BENÍCIO SADAO SUGIURA
Registration
083162 01 55 2013 1 00081 174 0026570 16

Date of birth in full	Day	Month	Year
January twenty-first, two thousand thirteen**	21	01	2013

Time of birth	City of birth and state
7:15 PM	Curitiba - Paraná **

City of registration and state	Place of birth	Sex
Curitiba - Paraná **	Nossa Senhora das Graças Hospital **	Male

Filiation
FÁBIO HIROSHI SUGIURA **
SUELÍ ISHIMATSU SUGIURA **

Grandparents
Paternal: **WALTER SADAO SUGIURA** **
and **DILCE TEREZINHA SUGIURA** **
Maternal: **YOSHIHIRO ISHIMATSU****
and **JULIA METIKO ISHIMATSU** **

Twin	Name of twins
No	---------- **

Date of registration in full	Live birth registration number
January twenty-second, two thousand thirteen **	30-56204323-5

Notes/Annotations
This certificate includes elements of marginal annotation to the record dated 11/20/2017. Fees: R$31.85 (175 VRC). Funarpen seal: R$2.20. ISS-QN 4%: R$1.27

Name of Office
Mercês District Registry Office
Registrar
Andréa Bordin Jacob
City / State
City and Judicial District of Curitiba *State of Paraná*
Address
Avenida Manoel Ribas, 1395 *ZIP Code: 80.810-000 - Phone: (41)3335-9119*

The content of this certificate is true. I certify.

Curitiba - Paraná, November 20, 2017.

----//signature//----

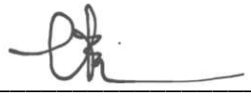
Maria Olívia Woellner de Castro
Clerk

FUNARPEN AA 002744727 P
National Fund for Civil Registration of Natural Persons

5M9 **5DXDJ** **16ADTZJJC** **5CU**

Validate at www.ocartorio.net

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: January 06, 2026.

FUNARPEN
SELO DIGITAL Nº
Ub9at.N7bZs.R99H2
Controle:
nXUWD.zb4eG
Consulte esse selo em
http://funarpen.com.br

REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE NASCIMENTO

SERVIÇO DISTRITAL DAS MERCÊS CURITIBA
Maria Olívia W. de Castro
Escrevente
ESTADO DO PARANÁ

Nome

BENÍCIO SADAO SUGIURA

Matrícula

083162 01 55 2013 1 00081 174 0026570 16

Data do nascimento por extenso	Dia	Mês	Ano
Vinte e um de janeiro de dois mil e treze ••	21	01	2013

Hora	Município do nascimento e unidade de federação
19h 15min	Curitiba-PR ••

Município de registro e unidade de federação	Local de nascimento	Sexo
Curitiba -PR ••	Hospital Nossa Senhora das Graças ••	Masculino

Filiação
FÁBIO HIROSHI SUGIURA ••
SUELÍ ISHIMATSU SUGIURA ••

Avós
Paternos: **WALTER SADAO SUGIURA ••**
e **DILCE TEREZINHA SUGIURA ••**
Maternos: **YOSHIHIRO ISHIMATSU ••**
e **JULIA METIKO ISHIMATSU ••**

Gêmeo	Nome do(s) gêmeo(s)
Não	---------- ••

Data do registro por extenso	Número da D.N.V
Vinte e dois de janeiro de dois mil e treze ••	30-56204323-5

Observações / Averbações
A presente certidão envolve elementos de averbação à margem do termo datados de 20/11/2017. Emolumentos: R$31,85 (175VRC) Selo Funarpen: R$2,20, ISS-QN 4%: R$1,27.

Nome do Ofício
Serviço Distrital das Mercês

Oficial Registrador
Andréa Bordin Jacob

Município / UF
Município e Comarca de Curitiba
Estado do Paraná

Endereço
Av. Manoel Ribas, 1395
CEP: 80.810-000 - Fone: (41)3335-9119

O conteúdo da certidão é verdadeiro. Dou fé.

Curitiba -PR, 20 de novembro de 2017 .

Maria Olívia Woellner de Castro
Escrevente

5M9 5DXDJ 16ADTZJJC 5CU
valide em www.ocartorio.net

FUNARPEN AA 00274727 P


VISTOS VISAS
VISA
UNITED STATES OF AMERICA
Issuing Post Name
SAO PAULO
Control Number
20242571640020
Surname
SUGIURA
Given Name
FABIO HIROSHI
Visa Type /Class
R B1/B2
Passport Number
GB794141
Sex
M
Birth Date
28SEP1977
Nationality
BRZL
Entries
M
Issue Date
18SEP2024
Expiration Date
12SEP2034
0101
Annotation
V2083183
VNUSASUGIURA<<FABIO<HIROSHI<<<<<<<<<<<<<<<<
GB794141<9BRA7709287M3409121B3SPL3Z5LU942089


REPÚBLICA FEDERATIVA DO BRASIL
VISTOS / VISAS
VISA
UNITED STATES OF AMERICA
Issuing Post Name
SAO PAULO
Control Number
20242571640019
Surname
SUGIURA
Given Name
BENICIO SADAO
Visa Type /Class
R B1/B2
Passport Number
GJ712087
Sex
M
Birth Date
21JAN2013
Nationality
BRZL
Entries
M
Issue Date
18SEP2024
Expiration Date
12SEP2034
1000
Annotation
V2083260
*
VNUSASUGIURA<<BENICIO<SADAO<<<<<<<<<<<<<<<<
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