COVERSHEET
SCANNING REQUIRED
PLEASE RETURN THE REQUESTED INFORMATION AND
ALL SUPPORTING DOCUMENTS **WITH**
THIS PAGE ON TOP TO:
USCIS TSC
Attn: I-129 PP O RFE/NOIT/NOIR/NOID RESPONSE
6046 N Belt Line Rd. STE 907
Irving, TX 75038-0022

Please check the appropriate box regarding if there is a new Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative, additional fees, additional forms, etc. Please place the new Form G-28, additional fees, additional forms directly under this sheet.

Yes, there is:

☐ **A New G-28** ☐ **Additional Fees**

☐ **Additional Forms** ☐ **Other:**

If you have moved, write your current address in the blank area below. Please be sure to write clearly.

(Select appropriate check box)

☐ **Applicant/Beneficiary** ☐ **Petitioner**

New Address:

As required by Section § 265.1 Reporting change of address. "Except for those exempted by section 263(b) of the Act, all aliens in the United States required to register under section 262 of the Act must report each change of address and new address within 10 days of such change in accordance with instructions provided by USCIS."

PREMIUM PROCESSING - REQUEST FOR EVIDENCE

129 Petition for a Nonimmigrant Worker



MORANDIM, RENATO

IOE8777843431

September 3, 2026

U.S. Department of Homeland Security
U.S. Citizenship and Immigration Services
Vermont Service Center

U.S. Citizenship and Immigration Services

IOE8777843431

VENETO TAX USA LLC
c/o OTAVIO HAVERROTH SILVA
HS LAW CORP
PO BOX 90487
SAN DIEGO, CA 92169

RE: RENATO MORANDIM
I-129, Petition for a Nonimmigrant Worker

PREMIUM PROCESSING - REQUEST FOR EVIDENCE

IMPORTANT: THIS NOTICE CONTAINS YOUR UNIQUE RECEIPT NUMBER. THIS PAGE MUST BE SUBMITTED WITH THE REQUESTED EVIDENCE.

You are receiving this notice because U.S. Citizenship and Immigration Services (USCIS) requires additional evidence to process your form. Please provide the evidence requested on the attached page(s). Include duplicate copies if you are requesting consular notification. IB

Your response must be received by the address provided on the below coversheet by October 6, 2026.

Please note that you have been allotted the maximum period allowed for responding to a Request for Evidence (RFE). The time period for responding cannot be extended. See Title 8 Code of Federal Regulations (8 CFR), Section 103.2(b)(8)(iv). Because many immigration benefits are time sensitive, you are encouraged to respond to this request as early as possible, but no later than the deadline provided above. If you do not respond to this notice within the allotted time, your case may be denied. The regulations do not provide for an extension of time to submit the requested evidence.

You must submit all requested evidence at the same time. If you submit only some of the requested evidence, USCIS will consider your response a request for a decision on the record. See 8 CFR 103.2(b)(11).

If you submit a document in any language other than English, the document must be accompanied by a full and **complete** English translation. The translator must certify that the translation is accurate and he or she is competent to translate from that language to English. **If you submit a foreign language translation in response to this request for evidence, you must also include a copy of the foreign language document.**

Processing of your form or benefit request will resume upon receipt of your response. If you have not heard from USCIS within **60 days of responding**, you may contact the USCIS Contact Center (UCC)

at **1-800-375-5283**. If you are hearing impaired, please call the UCC TDD at **1-800-767-1833**.

E38

I-129 O-1A Extraordinary Ability in Science, Education, Business, or Athletics

You, Veneto Tax USA LLC, filed Form I-129O, Petition for a Nonimmigrant Worker: O Classifications, seeking O-1A nonimmigrant classification for Renato Morandim as Chief Financial Officer (CFO) and Senior Strategic Advisor.

The O-1A classification applies to individuals with extraordinary ability in the sciences, education, business, or athletics. The individual must have sustained national or international acclaim. The individual's achievements must be in the field of expertise and show that the individual is one of a small percentage who has risen to the very top of the field. The individual must be coming to the United States to continue work in the individual's area of extraordinary ability.

Pursuant to the preponderance of evidence standard, USCIS will examine each piece of evidence for relevance, probative value, and credibility, both individually and within the context of the totality of evidence, to determine whether the fact to be proven is probably true. USCIS comprehensively reviews the entire body of evidence before rendering a final determination of eligibility. Upon review of the evidence you submitted in the initial filing, the record contains insufficient documentation to establish the beneficiary meets the regulatory requirements for the O-1A classification.

To process your petition and determine if the beneficiary is eligible, additional information is required. This request provides suggested evidence that you may submit to satisfy each requested item. You may:

- Submit one, some, or all of these items;
- Submit none of the suggested items and instead submit other evidence to satisfy the request;
- Explain how the evidence in the record already establishes eligibility; and/or
- Request a decision based on the record.

Note, however, that you are responsible for providing evidence that best shows that you and the parties to this petition meet all requirements. Evidence must show that all parties were eligible for the requested benefit when you filed Form I-129.

Note: When submitting additional evidence, please indicate to which individual criterion it applies. If you choose to submit comparable evidence in lieu of one or more of the criteria below, please indicate why the criteria you wish to replace do not apply to the occupation.

Additionally, when submitting articles, internet abstracts, and other documentation (excluding testimonial letters) that includes the beneficiary's name, please highlight the beneficiary's name.

Please submit evidence that is the most current and is presented in an orderly fashion. Illegible photocopies will not be accepted as valid evidence.

Request for Translations

All foreign language documents must have a complete English translation to establish eligibility. This

includes any documents you submit in response to this Request for Evidence. In order for USCIS to consider this evidence, you must submit English language translations for each document. The translator must certify that:

- The translations are accurate and complete; and
- The translator is competent to translate from the foreign language into English.

Evidence of Sustained National or International Acclaim

You must show that the beneficiary has sustained national or international acclaim and recognition for achievements in the field of expertise. To demonstrate this, you may submit documentation to show the beneficiary received a major, internationally recognized award, such as the Nobel Prize. Alternatively, you may show that the beneficiary satisfies at least three of the eight criteria discussed below. Ultimately, the totality of the evidence must establish that the beneficiary has sustained national or international acclaim and that the beneficiary's level of expertise indicates that the beneficiary is one of that small percentage who has risen to the very top of the field.

Evidence of a Major, Internationally Recognized Award
You did not submit any evidence for this option. You may still submit evidence to satisfy it.

Evidence that can help USCIS determine that the award is major and internationally recognized may show:

- The award is internationally recognized as one of the top awards for the field;
- The criteria used to grant the award;
- The significance of the award in the field;
- The reputation of the organization or the panel granting the award;
- Previous winners of the award who held international acclaim at the time of receiving the award; or
- How the award attracts competition from internationally recognized individuals in the field.

Alternatively, you may attempt to qualify the beneficiary by providing evidence to satisfy at least three of the criteria below.

Qualifying Criteria
If you choose not to submit evidence of a one-time award, you may submit documentation of at least three of the criteria in this section.

The beneficiary does not appear to satisfy at least three of the eight criteria to show national or international acclaim and recognition. You may still submit evidence to satisfy criteria in this section.

The documentation you provide should show that the beneficiary has sustained national or international acclaim and is one of a small percentage of individuals who has risen to the very top of the field of endeavor.

To satisfy these requirements, you submitted:

- Petitioner's letter of support;
- Exhibit List;
- Petitioner's information:

- Articles of Organization;
- Sunbiz Entity Record / Certificate of Status;
- EIN IRS Application and Letter;
- Operating Agreement;
- Mercury Bank Letter; and
- Copy of Employment Agreement between Veneto Tax USA LLC and the beneficiary.

- Copy of the beneficiary's educational and professional credentials;
- Copy of the beneficiary's membership information:
  - IBGC - Brazilian Institute of Corporate Governance
    - IBGC Declaration of Membership; and
    - IBGC Bylaws.
  - IBEF - Brazilian Institute of Finance Executives:
    - IBEF - Parana Declaration of Association; and
    - IBEF Bylaws.
  - IBRI - Brazilian Institute of Investor Relations:
    - IBRI Declaration of Collaboration; and
    - IBRI Bylaws.
- Exame PME - Edition No. 62, June 2013;
- Revista Exame - Full Edition;
- M&A - Rodoe Entregas;
- M3Bank;
- Investment in Startup - Locker Technology Company;
- Contract Social - M3 Pagamentos - Merged;
- Project NY - NDRS 2022 MOVE3 BBI V5 - Bradesco BBI Non-Deal Roadshow;
- Copy of Master's Thesis on Capital Markets and IPO Dynamics;
- Copy of Service Agreement between Veneto Percia Contabil Ltds. and Pronto Cargo do Brasil Ltda.;
- Recognition letter and plaque from TakeLog;
- Recognition letter and plaque from Pronto Farma;
- Contract - Veneto Pericia Contabil;
- Corporate Amendment
- Copy of Administer Registration - QSA - Levoo;
- Copy of Service Agreement;
- Employment Agreement;
- Income Tax Returns (2025);
- Bank Statements;
- Salary Benchmarking information;
- Advisory Opinion Letter from Magnus Chaib Campos, Partner, KPMG Brasil (with author's credentials);
- Testimonial letter from Eliue J. Sherique, Partner, Machado Meyer Advogados, LL.M., New York University School of Law, Former Associate, Weil, Gotshal & Manges LLP and Jones Day;
- Testimonial letter from Guilherme Juliani, Board Member at Sequoia Solucoes Logisticas, Former CEO of Gupo MOVE3;
- Testimonial letter from Eduardo Chiba, Executive; and
- Testimonial letter from Eduardo Kina, Board Member, Quicky Travel - JTB Group.

Awards

You may submit evidence showing the beneficiary received nationally or internationally recognized

prizes or awards for excellence in the field. These are awards that do not meet the level of a major, internationally recognized award that would satisfy that alternate requirement.

You did not submit any evidence for this option. You may still submit evidence to satisfy it.

Evidence may include, but is not limited to:

- Criteria used to nominate and judge the participants and award winners;
- Evidence that the beneficiary was awarded a grant and, if available, the criteria used in electing grant recipients and the number of individuals who have received the grant;
- The origination, purpose, significance, and scope of each award. This includes:
  - The reputation of the organization or panel granting the prizes or awards;
  - How many prizes or awards are awarded each year; and
  - Previous winners of each award.

Memberships in Associations

You may submit evidence showing the beneficiary belongs to associations requiring outstanding achievements. The achievements must be judged by recognized national or international experts in identified disciplines or fields.

The beneficiary appears to have met the plain language of this criterion.

Published Material

You may submit evidence of published material about the beneficiary's work in professional or major trade journals, or other forms of media (including electronic media). This must include the title, date, and author of the published material.

The evidence you submitted is insufficient. To satisfy this criterion, you indicate the beneficiary and his work have been recognized in the business publication, EXAME PME. In support, you submitted a copy of the article titled "How to Make a Successful Merger," written by Daniel Salles on August 2, 2013. USCIS notes that the beneficiary is discussed and/or quoted in the article; however, the record lacks sufficient evidence to establish: (1) the significance of the published material; (2) identifies the beneficiary as a person who has risen to the very top of the field of endeavor; (3) that the published material has local, national, or international circulation; (4) the frequency of publication, including the number of copies provided for circulation; and (5) the source (web address) and date material was electronically published.

You may still submit evidence to satisfy this criterion.

Evidence may include, but is not limited to, documentation that:

- Establishes the significance of the published material;
- Identifies the beneficiary as a person who has risen to the very top of the field of endeavor;
- Establishes the significance of the published material and identifies the name of the publication;
- Establishes that the published material has local, national, or international circulation;
- Establishes the frequency of publication, including the number of copies provided for circulation; and
- Establishes the source (web address) and date material was electronically published.

Judging the Work of Others
You may submit evidence showing the beneficiary has participated as a judge or on a panel that evaluated the work of others. The work must have been in the beneficiary's field of specialization or in an associated field.

You did not submit any evidence for this option. You may still submit evidence to satisfy it.

Evidence may include, but is not limited to:

- Evidence showing the significance of the work judged by the beneficiary;
- Information identifying the criteria used to select judges; and
- An explanation describing how and why the beneficiary received an invitation to be a judge.

Original Contributions
You may submit evidence showing the beneficiary made original contributions in the sciences, academia, or a business-related endeavor of major significance in the field.

The evidence you submitted is insufficient. According to your letter of support, you indicate the beneficiary has made original contributions in the sciences, academia, or a business-related endeavor of major significance in the field through his "mergers, acquisitions, valuation, purchase-price allocation, corporate structuring, and strategic investment activity" for businesses and companies that he has been associated with. These include, but are not limited to, Pronto Cargo and Grupo MOVE3. To satisfy this criterion, you submitted multiple testimonial letters from:

- Eliue J. Sherique, Partner, Machado Meyer Advogados, LL.M., New York University School of Law, Former Associate, Weil, Gotshal & Manges LLP and Jones Day;
- Guilherme Juliani, Board Member at Sequoia Solucoes Logisticas, Former CEO of Gupo MOVE3;
- Eduardo Chiba, Executive; and
- Eduardo Kina, Board Member, Quicky Travel - JTB Group.

You have provided documentary evidence indicating that people in the field of endeavor consider the beneficiary's work important. For example, the letter from Eliue J. Sherique states:

> A defining aspect of Mr. Morandim's work is his ability to align financial structuring with legal architecture to support long-term corporate objectives. In one of the central projects we conducted together, the MOVE3 Group underwent a complex reorganization involving approximately ten distinct legal entities. Under his leadership, the group was restructured into a corporate structure designed to support future access to capital markets, including establishing a corporate structure suitable for a potential initial public offering (IPO). This process required coordinating the audit of financial statements with globa; auditing firns such as PwC and KPMG, as well as compliance with regulatory standards set by the Brazilian Securities Commission, which oversees public companies in Brazil.

The letter from Guilherme Juliani states:

> The essential nature of his contribution is most clearly evidenced by the exponential growth the MOVE3 Group experienced under his stewardship. Mr. Morandim was



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

The letter from Eduardo Chiba states:

> Beyond the numerous outcomes, I observed in Mr. Morandim a rare ability to manage the human and cultural aspects of a merger without losing focus and fiscal discipline. He introduced a new standard for financial monitoring and real-time reporting that significantly reduced our exposure to operational risks and provided a level of transparency our organization had not experienced before his intervention. This systematic approach to corporate management has established a new performance benchmark for our business unit.

Lastly, the letter from Eduardo Kina states:

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

While the testimonial letters attest the beneficiary is an extraordinary individual, who has made original, significant, or novel contributions to the field, the evidence in the record does not support these claims. The letters lack specific details of how and why the beneficiary's work is an original contribution of major significance in the field of endeavor or how the beneficiary's work is being utilized or implemented by others in the field of endeavor. USCIS notes that the authors express appreciation and admiration for the beneficiary's collaboration and participation in various projects for their businesses such as, but not limited to, "operational growth, acquisitions /mergers, and corporate structure," however, the record lacks sufficient evidence to show how the beneficiary has made original contributions in the sciences, academia, or a business-related endeavor of major significance in the field.

In addition, you submitted articles, incorporation documentation, conference schedules, and information about MOVE3's investments. While the documentation indicates that the beneficiary has collaborated with various businesses and companies to assist in operational and structural projects, the documentation lacks sufficient evidence to show how the beneficiary has made original contributions to the field, not just those with whom he has been employed.

Although the authors of the letters claim the beneficiary has made contributions in the field of

endeavor, the documentation to show that the beneficiary's work is being implemented by others in the field, does not demonstrate that the beneficiary's work has provoked widespread public commentary, and/or that the beneficiary has patents and/or licensed technology being used by others. Simply having others cite the beneficiary's work is insufficient to satisfy this criterion. Please note, that while having others in the field cite the beneficiary's work is noteworthy, it does not establish that work is of major significance in the field. To satisfy this criterion, the record must not only demonstrate the beneficiary's contributions as original or novel, the record must also show the beneficiary's contributions to the industry have had a major impact to the field. USCIS may rely on testimonial evidence from experts in the industry to establish the significance of the beneficiary's contributions.

You may still submit evidence to satisfy this criterion.

Evidence may include, but is not limited to:

- Copies of patents (showing the beneficiary as author or coauthor);
- Objective documentary evidence of the significance of the beneficiary's contribution to the field;
- Documentary evidence indicating that people in the field of endeavor consider the beneficiary's work important;
- Testimony or support letters from experts that discuss the beneficiary's contributions of major significance, such as:
    - Letters of recommendation from venture capitalists that describe, in detail, the beneficiary's achievements and how they are of major significance in the field; or
    - Letters from CEOs/founders of distinguished organizations that describe, in detail, the beneficiary's achievements in the field and how such achievements are of major significance in the field.
- Evidence that the beneficiary's major, significant contributions provoked widespread public commentary in the field of endeavor and have been widely cited;
- Evidence of visitor traffic to the beneficiary's website, if the beneficiary's business is primarily based on-line. Evidence should include:
    - The number of individuals who purchased or downloaded the beneficiary's products or applications; and
    - Evidence showing that the product or application made original contributions of major significance to the beneficiary's field.
- Evidence of the beneficiary's work being implemented by others. This may include, but is not limited to:
    - Contracts with companies using the beneficiary's products;
    - The beneficiary's licensed technology being used by others; or
    - The beneficiary's patents being utilized and shown to be significant to the field.

  Note: If you submit letters and testimonies, they should provide as much detail as possible about the beneficiary's contribution. They should explain, in detail, how the contribution was "original" (not merely replicating the work of others) and how they were of "major" significance. General statements regarding the importance of the endeavors may be insufficient.

Scholarly Articles

You may submit evidence of the beneficiary's authorship of scholarly articles in the field, in professional journals or other major media (including electronic media).

You did not submit any evidence for this option. You may still submit evidence to satisfy it.



Evidence may include, but is not limited to, evidence showing:

- The significance and importance of the articles within the beneficiary's field of expertise;
- The significance and importance of the professional or major trade publications or other major media within the beneficiary's field of expertise that published the beneficiary's scholarly articles;
- The publication's circulation (local, national, or international);
- How often the publication is printed;
- The number of copies printed for circulation; and
- The number of citations to the beneficiary's written work.

Note: Circulation information should be specific to the media format in which it was published. For example, if the article was published online, the evidence must relate to the website. If it was published in print, the evidence must relate to the printed publication.

Employment in a Critical or Essential Capacity
You may submit evidence showing the beneficiary was employed in a critical or essential capacity for organizations and establishments that have distinguished reputations.

The beneficiary appears to have met the plain language of this criterion.

Remuneration
You may submit evidence showing the beneficiary has commanded, now commands, or will command a high salary or other substantial compensation.

The evidence you submitted is insufficient. The record indicates you intend to compensate the beneficiary with an annual salary of $72,000.

In your letter of support, you assert that the beneficiary has commanded, now commands, or will command a high salary or other substantial compensation through his agreements between Veneto Percia Contabil Ltda. and Pronto Cargo do Brasil Ltda. Under this agreement, you indicate the beneficiary received a monthly dee of R$35,000.00 (approximately R$55,000.00 per year). In support, you submitted a copy of the agreement (Clause 3) between Veneto Percia Contabil Ltda. and Pronto Cargo do Brasil Ltda., pay statements, tax returns, and invoices. You also provided verification letters of high remuneration and market benchmarking. USCIS acknowledges the documentation provided, however, the record lacks sufficient evidence to support the assertions made in the letters. The record lacks sufficient evidence in the form of: (1) A statistical comparison of the salaries in the beneficiary's field from a government or private institution or a similar organization. This should show that the beneficiary commanded a high salary, or other significantly high remuneration, for services compared to others in the field; (2) Geographical or position-appropriate compensation surveys and organizational justifications to pay above the compensation data; (3) The Bureau of Labor Statistics (BLS): *http://www.bls.gov/bls/blswage.htm;* (4) The Department of Labor's Career One Stop website: *http://www.careeronestop.org/SalariesBenefits/Sal_default.aspx;* (5) The Department of Labor's Office of Foreign Labor Certification Online Wage Library: *http://www.flcdatacenter.com;* (6) Testimony from industry experts; and (7) Other corroborative evidence showing that the wage rate is high relative to others working in the field. The record is absent documentation showing that the beneficiary has a salary that is significantly higher than the field.

You may still submit evidence to satisfy this criterion.

The evidence to establish whether the beneficiary's compensation is high relative to others working in the field may take many forms. Examples may include but are not limited to:

- Copies of contracts or similar reliable evidence;
- Documents showing the beneficiary received a high salary, or other significant forms of compensation, for services in comparison to others in the field, which may include equity in lieu of cash;
- A statistical comparison of the salaries in the beneficiary's field from a government or private institution or a similar organization. This should show that the beneficiary commanded a high salary, or other significantly high remuneration, for services compared to others in the field;
- Geographical or position-appropriate compensation surveys and organizational justifications to pay above the compensation data;
- The Bureau of Labor Statistics (BLS): *http://www.bls.gov/bls/blswage.htm;*
- The Department of Labor's Career One Stop website: *http://www.careeronestop.org/SalariesBenefits/Sal_default.aspx;*
- The Department of Labor's Office of Foreign Labor Certification Online Wage Library: *http://www.flcdatacenter.com;*
- Testimony from industry experts; and
- Other corroborative evidence showing that the wage rate is high relative to others working in the field.

Note: U.S. Department of Labor (DOL) prevailing wage rate information alone does not generally establish a salary or other remuneration is "significantly" higher than others in the field. If you submit DOL prevailing wage rate information, you should submit additional evidence showing that the wage rate is high relative to others working in the field (such as the examples above).

Comparable Evidence

If the preceding achievement criteria did not readily apply to the beneficiary's occupation, you may submit comparable evidence to establish the beneficiary's eligibility. You should indicate why the criteria do not apply to the occupation.

When submitting comparable evidence, you should:

- Explain how the regulatory criteria are not applicable to the beneficiary's occupation; and
- Explain why the evidence you submitted is "comparable" to the applicable regulatory requirement.

PLACE THE ATTACHED COVERSHEET AND THIS ENTIRE LETTER ON TOP OF YOUR RESPONSE. SUBMISSION OF EVIDENCE WITHOUT THE COVERSHEET AND THIS LETTER WILL DELAY PROCESSING OF YOUR CASE AND MAY RESULT IN A DENIAL.

Responses for Premium Processing cases may be faxed to (802)-860-6900 or mailed using the attached coversheet.

The Premium Processing e-mail address (vsc-premium.processing@uscis.dhs.gov) may only be



used for inquiries. Do not send responses to the e-mail address.

October 1, 2026

USCIS Texas Service Center
Attn: I-129 PP O RFE/NOIT/NOIR/NOID RESPONSE
6046 N Belt Line Rd. STE 907
Irving, TX 75038-0022

PREMIUM PROCESSING REQUEST

Receipt #: IOE8777843431
RE: RESPONSE TO REQUEST FOR EVIDENCE ON FORM I-129 (O-1A PETITION)
Petitioner: VENETO TAX USA LLC
Beneficiary: RENATO MORANDIM

Dear USCIS Adjudicating Officer,

This response is respectfully submitted on behalf of the Petitioner, **Veneto Tax USA LLC**, in reference to the Request for Evidence (RFE) dated **September 3, 2026**, concerning the O-1A nonimmigrant petition filed on behalf of **Mr. Renato Morandim**. The Petitioner continues to assert that Mr. Morandim meets the statutory and regulatory criteria for classification as an individual of extraordinary ability in the field of business. Through this submission, additional documentation and clarifications are provided to address the Service's requests and to further establish Mr. Morandim's eligibility for the O-1A classification.

THE REQUEST FOR EVIDENCE

On August 18, 2026, Veneto Tax USA LLC filed Form I-129 seeking an O-1A nonimmigrant classification for Mr. Renato Morandim to serve as Chief Financial Officer (CFO) and Senior Strategic Advisor. In response, U.S. Citizenship and Immigration Services (USCIS) issued a Request for Evidence (RFE) dated September 3, 2026, requesting additional documentation to establish that Mr. Morandim meets the regulatory criteria for classification as an individual of extraordinary ability in the field of business.

The RFE requests further evidence to demonstrate that Mr. Morandim has sustained national or international acclaim and is among the small percentage who have risen to the very top of his field. Specifically, USCIS acknowledges that Mr. Morandim satisfies two (2) regulatory criteria, Membership in Associations (8 C.F.R. § 214.2(o)(3)(iii)(B)(2)) and Critical or Essential Role for Distinguished Organizations (8 C.F.R. § 214.2(o)(3)(iii)(B)(7)), while seeking additional documentation or clarification pertaining to three (3) additional criteria:

Original Contributions of Major Significance, High Remuneration, and Published Material About the Beneficiary. Accordingly, this response aims to address each of the referenced criteria in detail, providing additional documentation and analysis to demonstrate Mr. Morandim's extraordinary ability in his area of expertise.

In addition to the evidentiary criteria, the petition incorporates an Advisory Opinion from Mr. Magnus Chaib Campos, Partner at KPMG Brasil, satisfying the consultation requirement under 8 C.F.R. § 214.2(o)(5)(ii)(A) by providing an expert assessment from a recognized industry leader in lieu of a formal labor organization, given the specialized cross-border nature of Mr. Morandim's executive field.

This response addresses each of the Service's concerns in turn and provides comprehensive evidence to reaffirm Mr. Morandim's eligibility under the regulatory framework at 8 C.F.R. § 214.2(o)(3)(iii).

1. Evidence of sustained national acclaim – Qualifying criteria

USCIS's request for further clarification concerning the beneficiary's eligibility under 8 C.F.R. § 214.2(o)(3)(iii) is acknowledged and appreciated. The Service notes that the record does not, at present, demonstrate that Mr. Morandim satisfies at least three of the eight enumerated criteria necessary to establish sustained national or international acclaim and recognition in his field of endeavor. Accordingly, this response provides a comprehensive, criterion-by-criterion evidentiary supplement to establish that Mr. Morandim indeed meets the regulatory threshold required for classification as an individual of extraordinary ability in the field of business, with a specialized focus on corporate finance, M&A strategy, and international business restructuring.

It is further noted that the RFE acknowledges the beneficiary's eligibility under two distinct criteria**: (a) membership in associations that require outstanding achievements of their members, as described in 8 C.F.R. § 214.2(o)(3)(iii)(B)(2), and (b) employment in a critical or essential capacity for organizations and establishments with a distinguished reputation, as described in 8 C.F.R. § 214.2(o)(3)(iii)(B)(7)**. In addition to reaffirming these findings with corroborative documentation, this response presents compelling evidence clarifying details supporting the beneficiary's eligibility under the following additional criteria: **(a) original business-related contributions of major significance in the field (8 C.F.R. § 214.2(o)(3)(iii)(B)(5)), (b) commanding a high salary or other substantial remuneration relative to others in the field (8 C.F.R. § 214.2(o)(3)(iii)(B)(8)), and (c) published material about the beneficiary in professional journals or other major media (8 C.F.R. § 214.2(o)(3)(iii)(B)(3)).**

Collectively, the enclosed evidence establishes Mr. Morandim's sustained acclaim, recognized expertise, and professional impact, thereby satisfying the totality of requirements under the O-1A classification.

Furthermore, the petitioner notes the RFE's indication that no evidence was submitted for certain other criteria (e.g., awards, judging the work of others, scholarly articles), and acknowledges that these will not form the basis of the present eligibility claim. Instead, this response is focused on fully documenting the five criteria for which strong evidentiary support exists, consistent with 8 C.F.R. § 214.2(o)(3)(iii), and includes further clarifying evidence to address the specific deficiencies outlined in USCIS's request.

Taken together, the petitioner respectfully maintains that Mr. Morandim clearly meets and exceeds the evidentiary standard required for classification as an individual of extraordinary ability in the field of business, with a specialized focus on corporate finance, M&A execution, and strategic corporate restructuring.

2. Proposed position & three-year operational itinerary

To further confirm the executive complexity, non-speculative nature, and continuous three-year duration of the offered employment, the Petitioner submits herewith a formal Employment Itinerary & Three-Year Operational Pipeline (2026–2029) executed by Veneto Tax USA LLC (Exhibit I).

As Chief Financial Officer (CFO) & Senior Strategic Advisor, Mr. Morandim will command the financial architecture, international tax infrastructure, and cross-border corporate governance systems of the firm across four structured operational phases:

• Phase I (October 2026 – March 2027): Inbound Corporate Incorporation, ITIN Provisioning & Smart Tax Setup — Directing cross-border entity structuring, internal accounting controls, and IRS compliance frameworks for foreign clients expanding into the United States.

• Phase II (April 2027 – September 2027): Ongoing U.S. Corporate Accounting & Specialized Tax Preparation Governance, Supervising complex corporate tax return preparation (Tax Preparer) and leading structural accounting statement compilation for multinational enterprises.

• Phase III (October 2027 – September 2028): Advanced Financial Advisory, M&A Architectures & Intangible Valuations, Directing the financial architecture for cross-border M&A transactions, overseeing Purchase Price Allocation (PPA) reports, and managing executive interactions with "Big Four" audit firms (e.g., KPMG, PwC).

• Phase IV (October 2028 – September 2029): Capital Markets, GAAP/IFRS Readiness & Enterprise Scale, Directing financial statement preparation for clients seeking IPOs or private equity exits, ensuring strict adherence to U.S. GAAP and IFRS standards.

This detailed operational roadmap establishes that Mr. Morandim's proposed employment is active, fully funded, and non-speculative, requiring an executive of extraordinary ability throughout the requested three-year tenure pursuant to 8 C.F.R. § 214.2(o)(2)(iv)(E).

The following section presents a comprehensive, criterion-by-criterion evidentiary analysis establishing that Mr. Morandim satisfies five distinct regulatory requirements under 8 C.F.R. § 214.2(o)(3)(iii):

A) The person's original scientific, scholarly, artistic, athletic, or business-related contributions of major significance in the field (Exhibit II).:

Mr. Morandim satisfies the regulatory criterion found at 8 C.F.R. § 214.2(o)(3)(iii)(B)(5), which requires the beneficiary to demonstrate "original scientific, scholarly, or business-related contributions of major significance in the field."

In response to the RFE, we provide additional clarifying evidence to support the major significance of Mr. Morandim's original business-related contributions to corporate finance, M&A advisory, tax intelligence frameworks, and strategic corporate restructuring. As detailed in the initial petition and further expanded herein, these contributions are not merely theoretical or limited to internal administration, but have generated a transformative, field-wide impact across the Brazilian logistics, express delivery, and capital markets sectors.

• Proprietary tax intelligence framework & M&A consolidation methodology

During his tenure as Chief Financial Officer of Grupo MOVE3, Mr. Morandim designed an original **Tax Intelligence & M&A Integration Framework**. In the Brazilian logistics sector, aggressive corporate expansion through acquisitions historically failed due to inherited secondary tax liabilities and operational friction. Mr. Morandim created a proprietary corporate structuring methodology that permitted Grupo MOVE3 to absorb smaller regional operators and competitors, including Rodoê Entregas, Carriers Logística, Levoo, and goX Crossborder without assuming legacy tax liabilities that traditionally destabilized corporate growth.

As confirmed by CEO Guilherme Juliani (initial filing exhibit E):

"Mr. Morandim was responsible for scaling the organization from an annual revenue of R$ 150 million to a historic milestone of R$ 1 billion... He specifically designed a tax intelligence framework that permitted the group to absorb smaller operations and competitors without incurring the traditional liabilities that often destabilize growth in the Brazilian logistics sector. This level of foresight and technical execution reflects a degree of expertise that is extremely rare even among high-level financial executives."

While the RFE noted that initial testimonial letters attested primarily to the internal benefits experienced by Mr. Morandim's employers, the USCIS Policy Manual (Vol. 2, Part M, Chapter 4 & 5) explicitly clarifies that in business-related endeavors, original contributions are demonstrated through commercial application, transaction volume, market-wide consolidation, and industry recognition. There is no requirement in business for a contribution to take the form of academic citations or patents, as those benchmarks belong to scientific disciplines. In business and corporate finance, major significance is proven when an original methodology redefines market competition and receives extensive industry-wide validation.

• Field-wide impact: The historic MOVE3/Sequoia merger ("The brazilian FedEx")

The major significance of Mr. Morandim's original financial engineering and capital markets preparation is objectively demonstrated through its market-wide outcome: **The reverse IPO and historic merger between Grupo MOVE3 and Sequoia Logística S.A. (SEQL3)**, a publicly traded logistics company on the Brazilian Stock Exchange (B3). This transaction created the second-largest express delivery and logistics platform in Brazil, widely dubbed by the national financial press and industry analysts as the **"Brazilian FedEx"**.

The scale and industry-wide structural impact of this transaction are established by objective operational metrics documented across national publications:

- **Combined annual revenue exceeding R$ 2.4 Billion (US$ 480+ Million):**
  As reported by leading economic portal *Money Report*, the combination of Grupo MOVE3 and Sequoia established a corporate enterprise generating over R$ 2.4 billion

in annual net revenue. This massive financial scale places the combined group among the top echelon of Latin American logistics corporations, proving that Mr. Morandim's underlying financial structuring was designed not for minor regional operations, but to sustain and govern a enterprise operating at a major national scale. [1]

- **Comprehensive national geographic coverage (5,030 municipalities served):** According to an in-depth financial feature published in *Brazil Journal*, the merger expanded MOVE3's operational network to reach 5,030 cities nationwide, representing over 90% of all municipalities in Brazil. In a country characterized by continental dimensions and complex regional regulations, achieving direct coverage across more than 5,000 cities demonstrates that the financial and tax integration framework created by Mr. Morandim successfully eliminated geographic and administrative barriers, enabling seamless national expansion. [2]
- **Unprecedented annual delivery scale (Over 200 million packages):** As documented in official market disclosures and reported by *Estadão / Sequoia Investor Relations*, the platform handles over 200 million express deliveries annually (averaging over 10 million packages per month). This colossal volume makes the combined company the single largest private express courier platform in Brazil, positioned directly behind the state-owned postal monopoly (Correios). This massive market penetration provides undeniable, objective proof that Mr. Morandim's work directly transformed the supply chain infrastructure serving millions of Brazilian consumers and corporate clients daily. [3]
- **Nationwide infrastructure scale and technology-driven asset base:** As detailed in official corporate press releases and market disclosures the transaction combined an operational footprint comprising over 1,000 distribution units, 577 franchisee locations, 19,000 active delivery professionals, and 150,000 square meters of automated fulfillment infrastructure. Managing the capital allocation, financial controls, and risk exposure of an asset network of this magnitude requires an extraordinary level of financial expertise, validating the critical role Mr. Morandim played in preparing MOVE3 for such complex, large-scale corporate integration.
- **Immediate financial synergies and efficiency gains exceeding R$ 90 million:** As reported by financial market news service *Investidor 10* following regulatory approval by the Administrative Council for Economic Defense (CADE), the financial model engineered for the merger mapped out over R$ 90 million in immediate operational cost savings and financial synergies. This massive optimization was achieved by eliminating warehouse redundancies and consolidating transport routes, a direct reflection of Mr. Morandim's core expertise in designing lean, high-efficiency corporate finance architectures. [4]

Taken in its entirety, the evidence demonstrates that Mr. Morandim's contributions to corporate finance and M&A integration were neither incremental nor confined to the internal routine of a single company. By creating a proprietary tax intelligence and financial restructuring framework, he solved a longstanding structural challenge in the Brazilian logistics market—namely, how to execute rapid corporate acquisitions without incurring destabilizing legacy liabilities.

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[1] https://www.moneyreport.com.br/negocios/empresas-de-logistica-sequoia-e-move3-unem-forcas/
[2] https://braziljournal.com/sequoia-se-funde-com-a-move3-e-quer-ser-a-fedex-brasileira/
[3] https://ri.sequoialog.com.br/noticias/fusao-sequoia-move3-cria-segunda-maior-empresa-de-entregas-comparada-a-fedex-brasileira/
[4] https://investidor10.com.br/noticias/sequoia-seq13-conclui-fusao-com-move3-criando-gigante-das-entregas-102785/

The ultimate validation of this original methodology was the creation of the "Brazilian FedEx", a R$ 2.4 billion market leader serving 5,030 cities, handling 200 million deliveries, and reshaping the national logistics landscape. Supported by extensive tier-one major media coverage, official stock market disclosures, and expert attestations, the record conclusively establishes that Mr. Morandim has made original business-related contributions of major significance in the field, fully satisfying the requirements of 8 C.F.R. § 214.2(o)(3)(iii)(B)(5).

• Widespread public commentary in major business media

Furthermore, Mr. Morandim's original business contributions provoked extensive, high-profile public commentary across tier-one national television broadcasts, economic journals, financial news portals, and specialized trade platforms:

- **CNN Brasil national television coverage (*CNN Prime Time*):**
  The historic merger was highlighted in a featured segment on *CNN Prime Time* within the dedicated "Fato Relevante" business report, presented by leading economic analyst Carlos Sambrana (co-founder of NeoFeed). The national broadcast emphasized that the transaction created the largest private express courier in Brazil, second overall only to the state postal service, generating a combined annual revenue of R$ 2.4 billion, almost 1,000 operational units, and coverage spanning 5,030 cities. This level of prime-time television coverage on a major national news network demonstrates that the structural consolidation engineered by Mr. Morandim became a nationwide economic event.
- **InfoMoney feature & *"Do zero ao topo"* podcast (Episode 180):**
  InfoMoney, Brazil's largest financial news portal, owned by XP Inc., reaching over 20 million unique monthly users, published an exclusive feature article titled *"O IPO reverso da Move3 junto com a Sequoia (SEQL3)"*. [5]The publication detailed how the corporate architecture built at Grupo MOVE3 enabled the "Reverse IPO" strategy on the Brazilian Stock Exchange (B3), driving an immediate 25% surge in B3 stock prices upon market announcement. This feature was complemented by an extended 1-hour interview on *Do Zero ao Topo* (the #1 business podcast in Brazil), dedicated to dissecting the strategic financial engineering, M&A integration, and capital market preparation spearheaded by Mr. Morandim.[6]
- **Valor econômico & official investor relations disclosures:**
  Coverage published in *Valor Econômico*, the premier financial and economic newspaper in Brazil, and official market disclosures confirmed the completion of the transaction. The reporting highlighted how combining MOVE3's last-mile automated logistics with Sequoia's network created a market giant dubbed the "Brazilian FedEx," capable of delivering superior operational scale and competing directly with global logistics players.[7]
- **Brazil journal in-depth M&A feature:**
  Brazil Journal, the publication of record for Latin American private equity, investment banking, and C-suite executives, published a detailed analysis titled *"Sequoia se funde com a Move3 e quer ser a 'Fedex brasileira'"*. The article specifically analyzed the financial mechanics of the stock-swap deal, the corporate governance structure, and the

[5] https://www.youtube.com/watch?v=psaOhfsOivM&t=12s
[6] https://www.infomoney.com.br/business/o-ipo-reverso-da-move3/
[7] https://ri.sequoialog.com.br/en/noticias/sequoia-move3-merger-creates-second-largest-delivery-company-known-as-the-brazilian-fedex/

mapped operational synergies exceeding R$ 90 million, establishing the transaction as a benchmark in Latin American corporate consolidation.[8]

- **Tecnologística, money report, investidor 10 & trade media:** Comprehensive coverage across specialized trade journals detailed CADE's regulatory antitrust approval and the strategic valuation of the transaction. The trade press emphasized that the merger combined MOVE3's leadership in banking logistics and express delivery with Sequoia's e-commerce footprint, establishing a dominant market platform serving Brazil's top 20 e-commerce players and major banking institutions.[9]

In conclusion, the cumulative evidentiary record leaves no doubt that Mr. Morandim's contributions to corporate finance, M&A integration, and tax intelligence were original, highly sophisticated, and of major significance to the business field.

By developing a proprietary tax intelligence framework, Mr. Morandim solved a fundamental industry bottleneck in Brazil, enabling Grupo MOVE3 to execute rapid M&A growth without incurring legacy liabilities. The field-wide significance of his work was conclusively demonstrated when this corporate framework enabled the historic reverse IPO and merger with Sequoia (SEQL3), creating a R$ 2.4 billion logistics giant ("The Brazilian FedEx") serving 5,030 cities.

Because this landmark transaction received widespread public commentary across national television networks (CNN Brasil), leading financial portals (InfoMoney), premier economic newspapers (Valor Econômico), and elite M&A journals (Brazil Journal), Mr. Morandim objectively satisfies the regulatory standard under 8 C.F.R. § 214.2(o)(3)(iii)(B)(5).

• Fintech innovation in logistics (M3Bank)

Beyond M&A consolidation, Mr. Morandim engineered the legal, financial, and governance architecture for **M3Bank**, an original fintech platform embedded directly within Grupo MOVE3's logistics ecosystem. This initiative converted a traditional delivery platform into an integrated financial services provider, offering customized credit, account management, and payment processing to over 500 franchisees and thousands of couriers. By designing a financial capability that extended the group's business activities into the fintech sector, Mr. Morandim created a replicable benchmark for embedded finance in Latin American logistics.

In sum, Mr. Morandim's contributions span corporate finance, tax intelligence, capital markets preparation, and fintech innovation. They are marked by their originality, real-world implementation, and documented industry-wide impact.

B) The person has commanded a high salary, or other significantly high remuneration for services, in relation to others in the field (Exhibit III).

Mr. Morandim satisfies the regulatory requirement under 8 C.F.R. § 214.2(o)(3)(iii)(B)(8), which calls for evidence that the beneficiary has either commanded or will command a high salary or other substantial remuneration in relation to others in the field. Contrary to the RFE's

[8] *https://braziljournal.com/sequoia-se-funde-com-a-move3-e-quer-ser-a-fedex-brasileira/*

[9] *https://www.tecnologistica.com.br/br/noticias/mercado/17846/sequoia-logistica-fecha-acordo-para-incorporar-a-move3/*, *https://www.moneyreport.com.br/negocios/empresas-de-logistica-sequoia-e-move3-unem-forcas/*, and *https://investidor10.com.br/noticias/sequoia-seq13-conclui-fusao-com-move3-criando-gigante-das-entregas-102785/*

concern that his compensation must be "significantly higher than the field as a whole," not just higher than the "national average," the Petitioner has submitted enhanced, comparative, and expert-verified documentation to clearly meet and exceed this standard across both his historical track record in Brazil and his prospective role in the United States.

As reported in his official Brazilian Individual Income Tax Return for fiscal year 2025 (Exhibit III; initial Filing Exhibit C.V) and reaffirmed in the attached independent audit and accounting letter issued by RW Rausis W. Consultores Associados (Exhibit III; initial Filing Exhibit C.V), Mr. Morandim commanded an annual total declared income of R$ 868,262.00 in Brazil. Evaluated at official Central Bank of Brazil (BCB) exchange rates, this historical earnings profile equals approximately US$ 167,000.00[10]. This executive compensation included a base retainer under the Service Agreement between Veneto Perícia Contábil Ltda. and Pronto Cargo do Brasil Ltda. of R$ 35,000.00 per month plus a 13th-month fee (R$ 455,000.00 annually) (Exhibit III; initial Filing Exhibit C.V), supplemented by executive profit distributions. This annual income ranks solidly within the top 1% to 5% of executive wage earners nationally in his role and places him above the 95th percentile for finance professionals.

More notably, this remuneration alone surpasses by a wide margin the typical compensation for Chief Financial Officers and corporate finance executives both regionally and nationally across the field. According to official data from PayScale Executive Salary Surveys for Brazil, the average annual base compensation for a Chief Financial Officer in Brazil is R$ 366,251.00.[11] Mr. Morandim's contractual base retainer alone (R$ 455,000.00) exceeds the national median by 24%, while his total declared earnings of R$ 868,262.00 exceed the national median by over 137%. Furthermore, according to the Executive Salary Guide published by Robert Half and the independent remuneration audit report prepared by Certified Public Accountant Luiz Carlos Rausis (CRC/PR 004110) (Exhibit III; initial Filing Exhibit C.V), the 75th percentile upper-quartile salary for CFOs at medium-to-large logistics companies with national operations in Brazil is approximately R$ 575,000.00 per year. Mr. Morandim's total annual remuneration of R$ 868,262.00 is 51% higher than this 75th percentile sector benchmark.

For direct, specific, and credible international benchmarking, we emphasize official data from the U.S. Bureau of Labor Statistics (BLS OEWS SOC 11-3031 Financial Managers)[12] and O*NET Online[13] (Exhibit III). When benchmarked against U.S. executive standards, the national median annual wage for Financial Managers in the United States is $166,000.00 per year ($79.81 per hour). Remarkably, Mr. Morandim's historical Brazilian earnings (R$ 868,262.00 / approx. US$ 167,000.00), when evaluated in executive purchasing power, already surpass the U.S. national median and exceed the top-tier regional benchmarks for executives in Florida, demonstrating that his historical earnings place him at a level competitive with top-tier executive compensation internationally.

To conclusively establish the prospective element under 8 C.F.R. § 214.2(o)(3)(iii)(B)(8), the Petitioner submits the fully executed U.S. Employment Agreement and Addendum with Veneto Tax USA LLC (Exhibit III). Under this contractual arrangement, Mr. Morandim will command a sophisticated executive compensation structure comprising a fixed executive base salary of

[10] https://www.bcb.gov.br/conversao
[11] https://www.payscale.com/research/BR/Job=Chief_Financial_Officer_(CFO)/Salary
[12] https://www.bls.gov/ooh/management/financial-managers.htm
[13] https://www.onetonline.org/link/summary/11-3031.00

US$ 72,000.00 per year, a direct 50% entitlement to corporate equity profit distributions generated by Veneto Tax USA LLC's cross-border operations, and transaction-based M&A performance bonuses. Combined, his prospective annual compensation is projected to reach US$ 180,000.00 to US$ 250,000.00+ annually. This prospective remuneration far exceeds the regional median for top executives in Florida (US$ 1**53,280**.)[14], placing him solidly within the top 75th to 90th percentile of his peers in the U.S. market.

Beyond his direct corporate consulting retainer, Mr. Morandim's overall executive performance across multiple distinct companies, including Grupo MOVE3, MC Cartões, Levoo, and Pronto Farma, reflects a consistent pattern of high-value remuneration tied to complex corporate turnarounds, M&A restructuring, tax intelligence frameworks, and capital market preparation. Because his professional income stems from executive-level financial engineering, substantial weight must be given to the consolidated analysis by independent auditing firm RW Rausis W. Consultores Associados (Exhibit III; initial Filing Exhibit C.V), which confirms that his earnings were significantly higher than those of comparable professionals in his field.

In conclusion, the cumulative evidentiary record unequivocally establishes that Mr. Morandim satisfies 8 C.F.R. § 214.2(o)(3)(iii)(B)(8) under both regulatory avenues—having historically commanded and prospectively commanding high remuneration relative to others in the field. As documented in his U.S. Employment Agreement and executed Addendum (Exhibit III), his prospective compensation structure far exceeds the regional median for top executives in Florida. Supported by official tax returns, independent audit attestations, and government wage benchmarks across both countries, the record fully resolves the Service's inquiries and conclusively establishes his eligibility under this criterion.

> ***C) Published material about the person in professional or major trade publications or other major media relating to the person's work in the field for which classification is sought. Such evidence must include the title, date, and author of the material, and any necessary translation (Exhibit IV).***

Mr. Morandim satisfies the regulatory criterion found at 8 C.F.R. § 214.2(o)(3)(iii)(B)(3), which requires evidence of published material about the beneficiary in professional or major trade publications or other major media, relating to the beneficiary's work in the field.

In response to the RFE, we provide comprehensive supplementary evidence—including publisher media kits, verified SimilarWeb digital traffic analytics, certified online printouts displaying live URLs, and an extensive dossier of tier-one national media articles—establishing the standing of the media outlets, the circulation metrics, and the direct relationship between the published coverage and Mr. Morandim's executive work in corporate finance, payment solutions, and M&A consolidation.

1. Main anchor publication: EXAME PME (August 2, 2013)

The primary anchor publication submitted with the initial petition is the multi-page feature article titled *"Como construir uma fusão"* ("How to Make a Successful Merger"), written by business journalist Daniel Salles and published on August 2, 2013, in *EXAME PME* (initial Filing Exhibit C.II).

[14] https://www.onetonline.org/link/localwages/11-3031.00?st=FL

- **Significance & standing as major media and professional publication:** Founded in 1967 and published by Editora Abril (currently owned by BTG Pactual, Latin America's largest investment bank), *EXAME* is the premier business, economic, and financial journalism platform in Brazil. The publication has won the prestigious *"+Admirados da Imprensa de Economia, Negócios e Finanças"* award as the Best Business Magazine of the Year for 9 consecutive years. Its specialized editorial division, *EXAME PME*, functions as a dedicated professional publication directed exclusively to corporate leaders, investment bankers, private equity managers, and executives overseeing corporate growth, M&A transactions, and enterprise restructuring.[15]
- **Verified circulation & traffic metrics:** According to official publisher disclosures and independently verified SimilarWeb digital analytics, *EXAME*'s online portal (exame.com) reaches a monthly audience of 18.3 million to 23 million unique users, placing it consistently among the top 3 digital business news platforms in Brazil. Its social media ecosystem exceeds 2.8 million LinkedIn followers, 1.1 million newsletter subscribers across *EXAME Weekly*, and over 3 million Instagram followers. In print, the magazine maintained a verified national circulation exceeding 140,000 copies per monthly issue.[16]
- **Electronic source verification (Metadata & Live URL):**
  - **Article title:** *"Como construir uma fusão"* ("How to Make a Successful Merger")
  - **Author attribution:** Daniel Salles / Editors of EXAME PME
  - **Publication date:** August 2, 2013
  - **Verified article URL:** https://exame.com/pme/como-construir-uma-fusao/

- **Content analysis & focus on the beneficiary:** The published material is an extensive investigative feature examining successful M&A strategies. The article prominently features Mr. Morandim as an elite entrepreneur, CEO, and CFO of MC Cartões. It details his 8-year operational and financial initiative obtaining highly restricted technical certifications for magnetic payment cards required by international payment networks Visa and Mastercard. The article quotes Mr. Morandim directly regarding severe industry barriers to entry, technical investment requirements, and financial positioning. Crucially, it highlights his leadership in negotiating the sale of an 80% controlling stake in MC Cartões to Print Laser (a digital printing giant producing 1.2 billion billing documents annually for major banks such as Itaú and Bradesco), projecting a revenue surge to R$ 30 million. The coverage explicitly identifies Mr. Morandim as a top-tier executive operating in an exclusive market with fewer than ten certified card manufacturers nationwide.

In addition, the following supplemental coverage documents the market impact of the major transaction engineered under Mr. Morandim's financial leadership.

2. **CNN Brasil — "CNN Prime Time: Fato Relevante" (January 2, 2024)**

- **Significance & Standing as Major Media: CNN** Brasil is the Brazilian franchise of Cable News Network (CNN), one of the most recognized global television and digital news networks. Operating across national cable TV, satellite, and digital streaming

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

platforms, CNN Brasil is a premier major media outlet delivering real-time financial, political, and corporate coverage to millions of households and business executives nationwide.

- **Audience & Broadcast Metrics:** CNN Brasil reaches over 26.7 million unique viewers on pay-TV alone according to certified Kantar IBOPE Media data, complemented by tens of millions of monthly visitors across its digital network. Its prime-time economic news segment, *Fato Relevante* on CNN Prime Time, is a joint business reporting initiative co-produced with financial journalism portal NeoFeed, broadcasting major M&A transactions and corporate restructuring to nationwide decision-makers.[17]
- **Electronic Source Verification (Metadata & Live URL):**
  - **Program Name / Title:** ***CNN*** *Prime Time — Segment: "Fato Relevante: União entre Sequoia e Move3 cria gigante das entregas"*
  - **Presenter / Analyst:** Carlos Sambrana (Co-founder of NeoFeed & Senior Economics Commentator)
  - **Broadcast Date:** January 2, 2024
  - **Verified Broadcast URL:** https://www.youtube.com/watch?v=4r7N4PHFXkg

- **Content Analysis & Focus on the Beneficiary's Work:** The dedicated television report analyzed the M&A agreement between Sequoia and Grupo MOVE3. The analyst detailed how the transaction created the largest private express courier company in Brazil, yielding a combined net revenue of R$ 2.4 billion, nearly 1,000 operational hubs, and coverage in 5,030 cities, ranking second only to the state-owned postal service. The broadcast specifically highlighted the financial engineering behind the stock-swap merger and the projected R$ 90 million in immediate operational synergy cutbacks, establishing that the corporate consolidation led by Mr. Morandim was a major national economic event.

3**. InfoMoney & "Do Zero ao Topo" Podcast (March 27, 2024 & May 22, 2024)**

- **Significance & Standing as Major Media and Professional Publication:** *InfoMoney* is Brazil's premier financial, investment, and business news portal, owned by XP Inc. (the largest investment management company in Latin America). It functions both as major media for the general investing public and as a professional publication for financial markets practitioners, investment bankers, and equity analysts.
- **Audience & Digital Traffic Metrics:** According to SimilarWeb analytics and publisher data *InfoMoney* generates over 20 million unique monthly users and over 45 million page views per month. Its flagship video and podcast series, *"Do Zero ao Topo"*, is recognized as the #1 business podcast in Brazil, with over 59,600 dedicated subscribers and millions of downloads across Spotify, Apple Podcasts, and YouTube. [18]
- **Electronic Source Verification (Metadata & Live URLs):**
  - **Article Title:** *"O IPO reverso da Move3 junto com a Sequoia (SEQL3)"*
  - **Podcast Episode:** *Do Zero ao Topo — Episode 180: "Sequoia + Move3: a união das gigantes de logística"*
  - **Author / Host:** Mariana Amaro (Senior Business Editor at InfoMoney)
  - **Publication Dates:** March 27, 2024 (Article) & May 22, 2024 (Podcast)

[17] https://www.cnnbrasil.com.br/noticias/cnn-brasil-lidera-alcance-entre-canais-de-noticia-na-tv-paga-no-1o-semestre/

[18] https://www.infomoney.com.br/business/infomoney-e-o-maior-portal-na-jornada-digital-do-investidor-no-brasil-diz-similarweb/ and https://www.infomoney.com.br/business/infomoney-bate-novo-recorde-de-audiencia-e-segue-como-maior-site-de-financas-do-pais/

  - **Verified Article URL:** https://www.infomoney.com.br/business/o-ipo-reverso-da-move3/
  - **Verified Podcast URL:** https://www.youtube.com/watch?v=psaOhfsOivM&t=12s)
- **Content Analysis & Focus on the Beneficiary's Work:** The feature article and extended 1-hour interview provide an in-depth analysis of the M&A transaction. The publication explicitly examines the "Reverse IPO" financial mechanism engineered at Grupo MOVE3, explaining how injecting MOVE3's assets into publicly traded Sequoia (SEQL3) drove an immediate 25% surge in B3 stock prices. The coverage details the financial evolution of the group, its expansion through 4 strategic M&A acquisitions, the integration of automated robotics across fulfillment centers, and the creation of a R$ 1.5 billion combined logistics leader serving over 5,000 municipalities.

4. Valor Econômico & Official Investor Relations Disclosures (September 30, 2024)

- **Significance & Standing as Major Media and Major Trade Publication:** *Valor Econômico* is the undisputed leading financial daily newspaper in Brazil, published by Editora Globo. It serves as the official newspaper of record for Latin American capital markets, corporate disclosures, M&A announcements, and macroeconomic policy, making it the definitive major trade publication for business executives and institutional investors.
- **Audience & Readership Metrics:** *Valor Econômico* reaches over 12 million monthly digital readers and holds an overwhelming market share among C-suite executives, board members, and institutional investors in South America. [19]
- **Electronic Source Verification (Metadata & Live URL):**
  - **Article Title:** *"Sequoia/MOVE3 Merger Creates Second Largest Delivery Company, Known as the 'Brazilian FedEx'"*
  - **Source / Publisher:** Valor Econômico / Sequoia Soluções Logísticas Investor Relations (B3: SEQL3)
  - **Publication Date:** September 30, 2024
  - **Verified Article URL:** https://ri.sequoialog.com.br/en/noticias/sequoia-move3-merger-creates-second-largest-delivery-company-known-as-the-brazilian-fedex/
- **Content Analysis & Focus on the Beneficiary's Work: The** published material documents the formal conclusion of the merger. The article analyzes how combining MOVE3's last-mile logistics technology and banking distribution with Sequoia's national network created the "Brazilian FedEx". It details the operational scale efficiencies, capital structure adjustments, technology integration, and projected revenue synergies resulting from the financial architecture established under Mr. Morandim's leadership.

5. **Brazil Journal (January 2, 2024)**

- **Significance & Standing as a Professional Publication and Major Media:** *Brazil Journal* is a specialized digital business journal focused exclusively on corporate mergers and acquisitions, private equity, equity research, and capital markets transactions. It is widely recognized as an indispensable professional publication read daily by top-tier investment bankers, fund managers, and CEOs across Latin America.

[19] https://www.similarweb.com/website/valor.globo.com/#interests

- **Audience Metrics**: *Brazil Journal* reaches a highly concentrated, elite professional audience of over 2 million corporate executives, venture capitalists, and financial market decision-makers monthly.[20]
- **Electronic Source Verification (Metadata & Live URL):**
  - **Article Title:** *"Sequoia se funde com a Move3 e quer ser a 'Fedex brasileira'"*
  - **Author / Publisher:** Editorial Team / Geraldo Samor (Founder & Editor-in-Chief)
  - **Publication Date:** January 2, 2024
  - **Verified Article URL:** https://braziljournal.com/sequoia-se-funde-com-a-move3-e-quer-ser-a-fedex-brasileira/
- **Content Analysis & Focus on the Beneficiary's Work:** The in-depth feature provides a technical breakdown of the transaction. It details the 60/40 equity swap structure, the debt restructuring plan, the combination yielding R$ 2.4 billion in annual revenue across 5,030 cities, and the automated fulfillment technology embedded within MOVE3's distribution centers. Crucially, the article reveals that the financial synergies mapped across the combined enterprise exceed R$ 90 million, including R$ 50 million in direct warehouse optimization, attributable to the lean corporate structure designed by Mr. Morandim.

6. Trade & Economic Press: Tecnologística, Money Report & Investidor 10 (2024)

- **Significance & Standing as Major Trade Publications:**
  - Tecnologística: The premier professional trade journal dedicated exclusively to the logistics, supply chain, and freight transportation industries in South America for over 25 years.
  - Money Report: A high-level business news portal and C-suite network reaching over 1.5 million corporate leaders, investors, and political decision-makers.
  - Investidor 10: A specialized financial news portal and stock market analytics platform tracking publicly traded companies on the B3 stock exchange, reaching over 5 million retail and institutional investors.
- **Electronic Source Verification (Metadata & Live URLs):**
  - Tecnologística Title & Date: *"Sequoia Logística fecha acordo para incorporar a Move3"* (Jan 2, 2024) https://www.tecnologistica.com.br/br/noticias/mercado/17846/sequoia-logistica-fecha-acordo-para-incorporar-a-move3/
  - Money Report Title & Date: *"Empresas de logística Sequoia e Move3 unem forças"* (Jan 2, 2024) https://www.moneyreport.com.br/negocios/empresas-de-logistica-sequoia-e-move3-unem-forcas/
  - Investidor 10 Title & Date: *"Sequoia (SEQL3) conclui fusao com Move3, criando gigante das entregas"* (Mar 28, 2024) https://investidor10.com.br/noticias/sequoia-seq13-conclui-fusao-com-move3-criando-gigante-das-entregas-102785/
- **Content Analysis & Focus on the Beneficiary's Work:** This trade press dossier documents the complete regulatory lifecycle of the transaction. The articles detail the binding memorandum of understanding, the acquisition of 13.12% of MOVE3 equity for R$ 50 million in cash alongside the issuance of 331 million new B3 shares, and the final regulatory approval granted by the Administrative Council for Economic Defense (CADE). The coverage highlights that the combined enterprise serves 100% of Brazil's

[20] https://www.similarweb.com/website/braziljournal.com/

top 20 e-commerce retailers and major national banks, confirming that Mr. Morandim's financial work affected the entire national supply chain infrastructure.

Taken together, the initial anchor feature in *EXAME PME* alongside the extensive supplemental major media dossier provides objective, verified, and incontrovertible evidence of published material about Mr. Morandim and his work in major media, major trade publications, and professional publications. The Petitioner has established the standing of each venue, documented circulation and audience metrics with reference links, provided verified live URLs, and demonstrated that the coverage relates directly to Mr. Morandim's executive achievements.

Importantly, pursuant to 8 C.F.R. § 214.2(o)(3)(iii)(B)(3) and corresponding USCIS Policy Manual guidance (Vol. 2, Pt. M, Ch. 4 & 5), the regulatory standard expressly encompasses published material *"about the beneficiary, relating to the beneficiary's work in the field."* In corporate finance and C-suite business leadership, an executive's work is embodied directly in the major corporate transactions, M&A consolidations, and financial turnarounds they architect and oversee. Because Mr. Morandim served as the Chief Financial Officer and principal financial architect behind the historic R$ 2.4 billion MOVE3/Sequoia merger (*re-submitted initial Filing Exhibit C.IV and Exhibit E*), major media coverage documenting the financial mechanics, valuation, and market impact of this transaction constitutes direct, probative evidence of published material about his work in the field. Accordingly, Mr. Morandim fully satisfies all regulatory requirements under 8 C.F.R. § 214.2(o)(3)(iii)(B)(3).

Conclusion: Evidence of Sustained National Acclaim

Taken as a whole, the record presents a robust and well-documented demonstration of Mr. Renato Morandim's sustained national acclaim and recognition for extraordinary ability in the field of business, with a specialized focus on corporate finance, M&A strategy, tax intelligence frameworks, and strategic corporate restructuring.

The newly submitted exhibits, when read in conjunction with the previously filed evidence, establish that Mr. Morandim satisfies not merely three, but five independent criteria under 8 C.F.R. § 214.2(o)(3)(iii). His selective memberships in premier governance and financial councils (IBGC, IBEF-Paraná, and IBRI) confirm recognition by recognized experts in his field; his original financial engineering and tax intelligence frameworks permitted aggressive corporate expansion and culminated in the historic $2.4 billion reverse IPO/merger between Grupo MOVE3 and Sequoia (SEQL3), creating the "Brazilian FedEx" and generating widespread national media commentary; his work has been featured in major trade publications and national media (EXAME PME, CNN Brasil, InfoMoney, Valor Econômico, and Brazil Journal); his executive performance in critical CFO roles for distinguished organizations (Grupo MOVE3, Pronto Cargo, MC Cartões) has been conclusively recognized by the Service; and his documented historical and prospective remuneration far exceeds industry benchmarks, placing him within the top 1% to 5% of executive wage earners.

Collectively, this body of evidence demonstrates that Mr. Morandim has achieved a level of expertise and recognition placing him among the small percentage who have risen to the very top of his field, thus fully meeting the regulatory and evidentiary standards for classification as an individual of extraordinary ability under the O-1A category.

FINAL CONSIDERATIONS

The Petitioner, Veneto Tax USA LLC, is a Florida-based accounting, tax, financial consulting, and business advisory firm established to provide integrated financial management and cross-border corporate advisory services to companies and foreign investors operating in the United States. The company now seeks to employ Mr. Renato Morandim, a seasoned Brazilian financial executive and corporate advisor with over 25 years of leadership experience in accounting, corporate finance, M&A, tax compliance, and executive management, to serve as Chief Financial Officer (CFO) and Senior Strategic Advisor for a temporary period of three (3) years.

In response to the Request for Evidence (RFE) issued by USCIS, this submission provides comprehensive, criterion-by-criterion clarifications and substantial new supporting documentation addressing each point raised. The additional evidence includes expert declarations, verified tax and accounting records, national television transcripts, major economic journal features, official government salary benchmarking datasets, and detailed transaction documentation, all of which were submitted to resolve outstanding questions and further establish Mr. Morandim's qualifications under the applicable regulations.

Mr. Morandim qualifies as a person of extraordinary ability in business under the O-1A nonimmigrant visa classification by meeting five distinct eligibility criteria, as set forth under 8 C.F.R. § 214.2(o)(3)(iii):

- Membership in Associations Requiring Outstanding Achievements **(already established)**
- Employment in a Critical or Essential Capacity for Distinguished Organizations **(already established)**
- Original Business-Related Contributions of Major Significance in the Field
- Evidence of a High Salary or Other Substantially High Remuneration
- Published Material About the Beneficiary in Professional Publications or Major Media

These qualifications collectively confirm that Mr. Morandim has achieved sustained national acclaim and distinction in his professional field. He has demonstrated extraordinary ability through original business contributions, major media recognition, executive leadership in landmark M&A transactions, and verifiable commercial success, well exceeding the evidentiary threshold required for the O-1A classification.

Bringing Mr. Morandim to the United States will directly support Veneto Tax USA LLC's expansion and enhance financial consulting, M&A advisory, and cross-border tax compliance services across the country, particularly along the Brazil-Florida commercial corridor. His technical expertise and executive leadership in corporate finance and strategic advisory will offer unique, high-impact value to the U.S. business services sector and broader economy.

In light of the comprehensive response to the RFE and the robust record now before the Service, we respectfully request a favorable adjudication of Veneto Tax USA LLC's petition to employ Mr. Renato Morandim as Chief Financial Officer (CFO) and Senior Strategic Advisor for a period of three (3) years.

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

Sincerely,



Otavio Haverroth Silva

California Bar # 343486

Exhibit list

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Exhibit I - Proposed position & three-year operational itinerary

PETITION FOR O-1A NONIMMIGRANT VISA

Beneficiary: Renato Morandim

Petitioner: Veneto Tax USA LLC

Position: Chief Financial Officer (CFO) & Senior Strategic Advisor

EMPLOYMENT ITINERARY & THREE-YEAR OPERATIONAL PIPELINE (2026 – 2029)

Executive Overview & Core Mandate:
Veneto Tax USA LLC (the "Company" or "Petitioner") submits this detailed, non-speculative professional itinerary for Mr. Renato Morandim ("Beneficiary") for his approved three-year employment term from October 1st, 2026, through September 30, 2029, pursuant to the formal Employment Agreement executed on April 6, 2026. As Chief Financial Officer (CFO) & Senior Strategic Advisor, Mr. Morandim will command the financial architecture, international tax infrastructure, and cross-border corporate governance systems of the Company. His executive leadership will directly oversee the deployment of an integrated global corporate services platform specializing in international business acceleration, entity incorporation (abertura de empresas), ongoing U.S. corporate accounting (contabilidade), high-level financial consulting, Individual Taxpayer Identification Number (ITIN) provisioning, and comprehensive federal and state tax preparation (tax preparer) for inbound foreign investors and expanding corporations.

Timeline / Period	Core Platform Services & Target Client Segments	Executive CFO Duties & Strategic Deliverables
October 2026 – March 2027 (Months 1 - 6) *Location:* Corporate HQ (Orlando, FL Corridor)	**Phase I: Inbound Corporate Incorporation, ITIN Provisioning & Smart Tax Setup** Targeting: Inbound Brazilian tech startups, e-commerce founders, real estate investors, and foreign entrepreneurs launching U.S. operations.	• **Cross-Border Business Structuring:** Direct the strategic establishment, legal-financial opening, and initial fiscal structuring of new corporate entities (subsidiaries or holding companies) for foreign clients expanding into the United States. • **ITIN & Compliance Ingestion:** Oversee the internal processes for registering and securing Individual Taxpayer Identification Numbers (ITIN) for foreign directors and shareholders to ensure absolute compliance with the IRS from day one. • **Initial Internal Controls:** Design and implement sophisticated financial internal controls and compliance frameworks for cross-border operations, establishing automated bookkeeping channels for multi-currency inflows.

Timeline / Period	Core Platform Services & Target Client Segments	Executive CFO Duties & Strategic Deliverables
April 2027 – September 2027 (Months 7 - 12) *Location:* Corporate HQ & Virtual Executive Suite	**Phase II: Ongoing U.S. Corporate Accounting & Specialized Tax Preparation (Tax Preparer)** Targeting: Foreign-owned U.S. corporations, expanding operating subsidiaries, and high-net-worth families requiring active accounting management.	• **U.S. Corporate Accounting Direction:** Lead the compilation, structural analysis, and final executive review of ongoing financial accounting statements (bookkeeping, balance sheets, and cash flow reports) for the firm's U.S. corporate client base. • **Tax Preparation Governance:** Serve as the senior executive supervisor over complex corporate and individual tax preparation (Tax Preparer) operations, ensuring all federal (IRS) and state tax returns rigorously adhere to U.S. tax codes and cross-border treaties. • **Strategic Financial Consulting:** Provide high-level financial advisory to international business leaders, focusing on wealth preservation, cross-border corporate governance, and investment valuation within the regulatory environment.
October 2027 – September 2028 (Months 13 - 24) *Location:* Corporate FL HQ / Regional Financial Hubs	**Phase III: Advanced Financial Advisory, M&A Architectures & Intangible Valuations** Targeting: Mid-to-large international enterprises, joint ventures, and institutional portfolios preparing for market scale or capital events.	• **Strategic Financial Leadership & M&A:** Lead the financial architecture for complex corporate transactions, including domestic and cross-border Mergers and Acquisitions (M&A) on behalf of high-growth client portfolios. • **PPA Report Oversight:** Specifically oversee and sign off on technical Purchase Price Allocation (PPA) reports and the valuation of intangible assets for institutional and high-net-worth clients. • **Executive Audit Management:** Direct and manage the executive workflow and technical relationship with "Big Four" accounting firms (e.g., KPMG, PwC) during large-scale external audit cycles to guarantee regulatory transparency.

Timeline / Period	Core Platform Services & Target Client Segments	Executive CFO Duties & Strategic Deliverables
October 2028 – September 2029 (Months 25 - 36) *Location:* Corporate FL HQ / National Client Networks	**Phase IV: Capital Markets, Comprehensive Scale & Term Conclusion** Targeting: Enterprise-level global holding structures, exit-ready subsidiaries, and legacy wealth funds.	• **Capital Markets & GAAP Readiness:** Direct the structural preparation of specialized financial statements for elite clients aiming for public offerings (IPOs) or private equity exits, ensuring all reporting strictly meets U.S. GAAP and IFRS standards. • **Ecosystem Scale & Quality Control:** Supervise senior managers and accounting teams to maintain rapid turnaround times, advanced analytical quality, and 360º operational excellence across the entire corporate service pipeline. • **Long-Term Cash Flow Optimization:** Execute final reviews of strategic capital injection methods, dividend allocation strategies, and financial scalability frameworks through the conclusion of the employment agreement term.

PETITIONER ACQUISITION & FORMAL CONFIRMATION

Veneto Tax USA LLC formally certifies that the corporate services, structural projects, and executive deliverables outlined in this three-year itinerary represent an active, fully funded, and non-speculative business operation. The execution of these sophisticated cross-border frameworks requires the unique, high-level, and extraordinary financial expertise of Mr. Renato Morandim for the entire duration of the requested O-1A nonimmigrant status.

Executed this 18 day of MAY, 2026.

Veneto Tax USA LLC
Authorized Signatory / Managing Partner

Renato Morandim
Beneficiary / Employee

Exhibit II - The person's original scientific, scholarly, artistic, athletic, or business-related contributions of major significance in the field

04/24/2026

To the USCIS Immigration Officer,

I am writing this letter in my capacity as a senior leader in the corporate and logistics sector to provide my professional assessment of the career and extraordinary abilities of Mr. Renato Morandim. My perspective on his professional standing is derived from our direct and extensive collaboration during his tenure as Group Chief Financial Officer (CFO) at the MOVE3 Group (Grupo MOVE3). In my role as the Chief Executive Officer of the organization during that period, I had the unique opportunity to oversee and evaluate the direct impact of Mr. Morandim's financial leadership on our institutional growth and market stability.

Mr. Morandim occupied a position of maximum authority over the financial and fiscal strategy of the MOVE3 Group, which functions as a massive logistics and financial technology ecosystem in Brazil. His role was critical because he held final responsibility for the capital structure and governance of an organization that manages more than 500 business units and franchises across the national territory. During his time with us, Mr. Morandim was the primary architect of a financial transformation that allowed the group to scale its operations with unprecedented efficiency. He reported directly to the Board of Directors and me, serving as the indispensable focal point for all high-level strategic decisions involving mergers, acquisitions, and the professionalization of our corporate reporting.

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

Furthermore, Mr. Morandim played an essential role in preparing the organization for scrutiny by international capital markets. He led over 40 strategic roadshows, serving as our primary technical voice to sophisticated global investment houses and major banking institutions. His mastery of valuation and corporate governance was further recognized when he represented the MOVE3 Group at a prestigious event hosted by Bradesco BBI at the New York Stock Exchange (NYSE).

04/24/2026

Such participation at the heart of the global financial market underscores the level of trust and distinction his work commands. Throughout these processes, he remained the sole authority capable of navigating the complex financial requirements of prestigious law firms such as Machado Meyer during intensive due diligence and initial public offering readiness procedures.

The MOVE3 Group is widely recognized as a leader in its segment, frequently being cited by major business media outlets such as Exame, Valor Econômico, and Forbes for its aggressive expansion and operational excellence. The fact that the group manages a logistical network serving the largest e-commerce entities and banking institutions in the country confirms its standing as a distinguished organization. Within this context, Mr. Morandim was not merely a senior employee but the vital engine behind the financial viability of these massive operations. His leadership ensured the stability of a network that affects millions of end users daily, consolidating our reputation and financial health in a highly competitive market. Based on my direct knowledge of his results, I can affirm that Mr. Morandim is a professional of exceptional caliber whose contributions have been central to the success of our distinguished organization.

Sincerely,

Guilherme Juliani
Board Member at Sequoia Soluções Logísticas
Former CEO of Grupo MOVE3
guilherme@flashcourier.com.br

Contact

11 xxxx-3540 (Mobile)
guilherme@flashcourier.com.br

www.linkedin.com/in/guilhermejuliani (LinkedIn)
www.flashcourier.com.br (Company)

Key Competencies

Operational Efficiency and Turnaround

Leadership and C-Level Development

Corporate Governance

Languages

English (Native or Bilingual)

Spanish (Limited Working)

Certifications

Governance Offeicer

Disney's approach to quality service

Innovation

Blue Ocean Strategy Programme

Guilherme Juliani

Board Member | Former Public Company CEO | Best-Selling Author: Listen, Act, Delight | M&A, Turnaround, and Fast-Scale Advisor | Harvard & Oxford Alumni

São Paulo, São Paulo, Brazil

Summary

Transforming a family-owned operation from R$ 9 million into R$ 1 billion in revenue with an 18% EBITDA is not just about strategy; it is about a culture of execution and obsessive efficiency.

Trajectory marked by a hands-on approach: a Reverse IPO, multiple M&A processes, creation of startups, and structuring the governance of a publicly traded company coming from a complete turnaround. Today on the Board of Directors of Sequoia (SEQL3) and as a mentor to executives seeking scale with profitability.

Author of the best-seller "Listen, Act, Delight", where I consolidated the framework that allowed this accelerated expansion without losing focus on the customer. Academic foundation unites Brazilian market practice with the global vision of institutions such as Harvard, Dom Cabral, PUC, Oxford, INSEAD, and the Disney Institute.

Work Experience

Sequoia Soluções Logísticas
Board Member
September 2024 - Present (1 year, 8 months)
São Paulo, Brazil

MOVE3 Group
CEO
2004 - January 2025 (21 years)
São Bernardo do Campo, SP

Souza Cruz
Analyst
2002 - 2004 (2 years)

IBM
Analyst
2000 - 2002 (2 years)

Academic Background

Harvard Business School

Degree, Business/Commerce, General · (2012 - 2012)

Dom Cabral Foundation

Graduate Studies Program, Specialization in Transportation Management · (2014 - 2015)

University of Oxford - Said Business School

Oxford Negotiation Program, Negotiation · (2013 - 2013)

PUC-RJ (*Pontifical Catholic University of Rio de Janeiro*)

Undergraduate Studies Program, Business Administration and Management, General · (1999 - 2004)

Saïd Business School, University of Oxford

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



Date: July 9, 2026.

Contact

11 xxxx-3540 (Mobile)
guilherme@flashcourier.com.br

www.linkedin.com/in/guilhermejuliani (LinkedIn)
www.flashcourier.com.br (Company)

Top Skills

Eficiência Operacional e Reestruturação (Turnaround)
Liderança e Desenvolvimento de C-Levels
Corporate Governance

Languages

English (Native or Bilingual)
Spanish (Limited Working)

Certifications

Governance Offeicer
Disney's approach to quality service
Inovation
Blue Ocean Strategy Programme

Guilherme Juliani

Conselheiro de Administração | Ex-CEO Cia de capital aberto | Autor Best-Seller: Ouvir, Agir, Encantar | Advisor M&A, Turnaround e Fast Scale | Harvard & Oxford Alumni
São Paulo, São Paulo, Brazil

Summary

Transformar uma operação familiar de R$ 9 milhões em um faturamento de R$ 1 bilhão com 18% de EBITDA não é apenas sobre estratégia; é sobre cultura de execução e eficiência obsessiva.

Trajetória marcada pela "mão na massa": um Reverse IPO, múltiplos processos de M&A, criação de startups e estrutação de governança de uma companhia de capital aberto vindo de um turnaround completo. Hoje no Conselho de Administração da Sequoia (SEQL3) e como mentor de executivos que buscam escala com rentabilidade.

Autor do best-seller "Ouvir, Agir, Encantar", onde consolidei o framework que permitiu essa expansão acelerada sem perder o foco no cliente. Base acadêmica une a prática do mercado brasileiro com a visão global de instituições como Harvard, Dom Cabral, PUC, Oxford, INSEAD e Disney Institute.

Experience

Sequoia Soluções Logísticas
Board Member
September 2024 - Present (1 year 8 months)
São Paulo, Brazil

Grupo MOVE3
CEO
2004 - January 2025 (21 years)
São Bernardo do Campo, SP

Souza Cruz
Analista
2002 - 2004 (2 years)

IBM
Analista
2000 - 2002 (2 years)

Education

Harvard Business School
Degree, Business/Commerce, General · (2012 - 2012)

Fundação Dom Cabral
Pós Graduação, Especialização em gestão do transporte · (2014 - 2015)

University of Oxford - Said Business School
Oxford Negotiation Program, Negotiation · (2013 - 2013)

PUC-RJ
Graduação, Business Administration and Management, General · (1999 - 2004)

Saïd Business School, University of Oxford

money report

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BUSINESS

Logistics companies Sequoia and Move3 join forces

By Editorial Staff
January 2, 2024



Merger, which has yet to be named, will have annualized revenue of R$2.4 billion and serve 5,030 municipalities

Brazilian logistics company Sequoia announced Tuesday (2) that i tis merging with Move3, a company specializing in banking logistics. The new company, which has yet to be named, will have annualized revenue of R$2.4 billion and serve 5,030 municipalities.

Founded in 1993, Grupo Move3 has 520 franchised units and employs more than 2,000 people, who are responsible for more than 100 million deliveries per year.

The transaction, which still requires approval from the Administrative Council for Economic Defense (CADE), was carried out through a share swap. The Juliani family, which founded Move3, will hold 40% of the capital and become the reference shareholder of the new company; Sequoia shareholders will hold the remaining 60%.

“The market is witnessing the birth of Brazilian FedEx,” said Eric Fonseca, chairman of Sequoia.

Brazil’s logistics sector is highly fragmented, with more than 156,000 transportation companies competing for an R$800 billion market. In the segment covering the transportation of goods to final consumers (B2C) and businesses (B2B), the addressable market is less than R$40 billion. The combination of Sequoia and Move3, which operate in this segment, will represent less than a 10% market share.

Following the announcement, Sequoia shares surged 39.47% at the opening of trading on B3. After a second auction, the shares were up 71.05%, trading at R$0.65 around 11 a.m. It is worth noting that, because the shares trade at prices of just a few cents, percentage fluctuations are naturally larger.

Restructuring

The merger with MOVE3, which still requires final approval from both parties as well as from the Administrative Council for Economic Defense (CADE), comes after a recent agreement Sequoia reached with creditors to restructure its debt.

The company currently has a market capitalization of R$133.7 million, according to LSEG data. The company priced its initial public offering at R$12.40 per share in 2020, but its shares have plunged 97% since then.

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: September 16, 2026.**

money report

PATROCINADORES

Sapore

NEGÓCIOS

Empresas de logística Sequoia e Move3 unem forças

Da redação
2 de janeiro de 2024



Fusão, ainda sem nome definido, terá receita anualizada de R$ 2,4 bilhões e atenderá 5.030 municípios

A empresa de logística brasileira Sequoia anunciou nesta terça-feira (2) sua fusão com a Move3, especializada em logística bancária. A nova empresa, ainda sem nome definido, terá receita anualizada de R$ 2,4 bilhões e atenderá 5.030 municípios.

Fundado em 1993, o Grupo Move3 possui 520 unidades franqueadas e emprega mais de 2 mil colaboradores, responsáveis por mais de 100 milhões de entregas por ano.

O negócio, que ainda precisa do aval do Conselho Administrativo de Defesa Econômica (CADE), foi feito por meio de troca de ações. A família Juliani, fundadora da Move3, terá 40% do capital e será a acionista de referência da nova empresa; os acionistas da Sequoia ficarão com os outros 60%.

“O mercado está vendo o nascimento da Fedex brasileira”, disse Eric Fonseca, chairman da Sequoia.

O setor de logística brasileiro é altamente fragmentado, com mais de 156 mil empresas de transporte competindo por um mercado de R$ 800 bilhões. No segmento de transporte de mercadorias para o consumidor final (B2C) e para empresas (B2B), o mercado endereçável é inferior a R$ 40 bilhões. A combinação das empresas Sequoia e Move3, que atuam nesse segmento, representará menos de 10% de participação no mercado.

Com o anúncio, as ações da Sequoia abriram o pregão da B3 em disparada de 39,47%. Após um segundo leilão, a alta passou para 71,05%, a R$ 0,65 por volta das 11h. Lembrando que, como os papéis valem centavos, as oscilações percentuais naturalmente são maiores.

Reestruturação

A fusão com a MOVE3, que ainda requer aprovação final de ambas as partes bem como do Conselho Administrativo de Defesa Econômica (Cade), ocorre após um recente acordo fechado pela Sequoia com credores para reestruturar sua dívida.

A empresa tem atualmente uma capitalização de mercado de R$ 133,7 milhões, de acordo com dados da LSEG. A empresa teve sua oferta pública inicial precificada a R$ 12,40 por ação em 2020, mas suas ações despencaram 97% desde então.

Business

Sequoia merges with Move3 and wants to be the “Brazilian Fedex”

January 2, 2024

Five days after resolving its debt situation, Sequoia announced that it is merging with São Paulo-based Grupo Move3 and consolidating its position as one of the country’s largest delivery companies.

The new company, which still needs CADE’s approval, will have annualized revenue of R$2.4 billion (based on 2022 figures), serve 5,030 municipalities, and make 200 million deliveries per month – *Correios* is the market leader, with 876 million deliveries every 30 days.

“The market is witnessing the birth of the Brazilian FedEx,” Eric Fonseca, Sequoia’s chairman, told **Brazil Journal**.

The transaction was carried out through a share swap. The Juliani family, which founded Move3, will hold 40% of the share capital and become the reference shareholder of the new company; Sequoia shareholders will hold the remaining 60%.

Fonseca, who is also a partner at Newfoundland, a significant shareholder in Sequoia, said he began working on the transaction a year ago, when the Juliani family approached managers to understand market appetite for a potential IPO.

Eric realized that a merger with Sequoia would make more sense, but the Julianis said they would only pursue the transaction once Sequoia resolved its debt problem.

According to Fonseca, the name of the combined company has not yet been decided, but the tendency is to adopt the name Move3 because it is “more appealing.”

Move3 was founded in 1993 and established itself in banking logistics by taking over the delivery of cards for major banks and benefits companies, such as meal vouchers.

More recently, Move3 has expanded its focus on small packages, a delivery segment that is Sequoia’s core business – over the past two years, the share of revenue generated by this segment has increased from 15% to 35%.

Fonseca said Move3’s main asset is the technology embedded in its distribution centers, which are fully automated.

“It’s like bringing together a 30-year-old warehouse with a highly advanced one from China,” he said.

Guilherme Juliani, Move3’s CEO, describes the transaction as the “perfect match.”

“We have technology and management, while Sequoia has a strong institutional presence, market recognition, and experience,” Juliani said. “The businesses are complementary rather than competitors, with tremendous cross-selling synergies.”

The new company will have two CEOs: Sequoia founder Armando Marchesan will remain in the position and will be joined by Juliani, who will oversee the banking logistics operation.

Although Sequoia shareholders will hold 60% of the business, the companies are at different stages.

While Move3 is expected to end the year with 40% growth – approximately R$900 million in net revenue – Sequoia plunged 56% in the first nine months of 2023, to R$728 million.

Since its IPO in 2020, Sequoia has lost 97% of its market value, and its shares now trade at R$0.38, giving the company a market capitalization of R$134 million on B3.

Among the main reasons for this decline are the downturn in retail, higher interest rates (which caused its debt to surge), its exit from the heavy-delivery segment (such as white and brown goods), and the interruption of receivables-backed credit lines following the fraud at Americanas, which directly affected the company’s cash position.

However, with its debt situation resolved and efficiency improving, Fonseca believes Sequoia could return to its former levels as early as 2025.

Sequoia has not disclosed any potential synergies, but Fonseca says several overlaps between distribution centers have already been identified and will be discontinued shortly after CADE approval.

A person familiar with the transaction says the synergies could exceed R$90 million – with R$50 million coming solely from savings generated by warehouse closures.

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: September 16, 2026.**

Negócios

Sequoia se funde com a Move3 e quer ser a “Fedex brasileira”

2 de janeiro de 2024

Cinco dias após equacionar sua dívida, a Sequoia anunciou que está se fundindo com o grupo paulista Move3 e se consolidando como uma das maiores empresas de entregas do País.

A nova companhia, que ainda precisa do aval do CADE, terá uma receita anualizada de R$ 2,4 bilhões (considerando os números de 2022), vai atender 5.030 municípios e fará 200 milhões de entregas por mês – os Correios são os líderes com 876 milhões de entregas a cada 30 dias.

“O mercado está vendo o nascimento da Fedex brasileira,” Eric Fonseca, o *chairman* da Sequoia, disse ao **Brazil Journal**.

O negócio foi feito por meio de troca de ações. A família Juliani, fundadora da Move3, terá 40% do capital e será a acionista de referência da nova empresa; os acionistas da Sequoia ficarão com os outros 60%.

Fonseca, que também é sócio da Newfoundland, uma acionista relevante da Sequoia, disse que começou a desenhar a operação há um ano, quando a família Juliani procurou gestores para entender o apetite do mercado para um possível IPO.

Eric viu que faria mais sentido uma fusão com a Sequoia, mas os Juliani afirmaram que só fariam a operação quando a Sequoia resolvesse o problema da sua dívida.

Segundo Fonseca, o nome da empresa combinada ainda não foi definido, mas a tendência é que se assuma o nome Move3 por “ser mais simpático”.

A Move3 foi fundada em 1993 e se consolidou na logística bancária ao assumir a entrega dos cartões de grandes bancos e de empresas de benefícios, como o vale-refeição.

Mais recentemente, a Move3 passou a atuar mais fortemente nos pequenos pacotes, segmento de entregas que é o *core business* da Sequoia – nos últimos dois anos, o percentual do faturamento dessa área passou de 15% para 35%.

Fonseca disse que o principal ativo da Move3 é a tecnologia embarcada em seus centros de distribuição, que são totalmente automatizados.

“É como juntar um armazém de 30 anos com um outro de última geração da China,” disse ele.

Guilherme Juliani, CEO da Move3, define o negócio como o “casamento perfeito.”

“Temos tecnologia e gestão enquanto a Sequoia tem muita força institucional, reconhecimento do mercado e experiência,” disse Juliani. “São negócios complementares e não concorrentes com uma enorme sinergia de cross selling.”

A nova empresa terá dois CEOs: o fundador da Sequoia Armando Marchesan permanece na cadeira e terá a companhia de Juliani que tocará a operação de logística bancária.

Apesar de os acionistas da Sequoia ficarem com 60% do negócio, as empresas estão em momentos diferentes.

Enquanto a Move3 deve fechar o ano com um crescimento de 40% – cerca de R$ 900 milhões de receita líquida –, a Sequoia despencou 56% nos nove primeiros meses de 2023, a R$ 728 milhões.

Desde o IPO em 2020, a Sequoia perdeu 97% do seu valor de mercado, e o papel negocia agora a R$ 0,38, com a empresa valendo R$ 134 milhões na B3.

Entre os principais motivos para essa queda estão o mau momento do varejo, o aumento dos juros (que fez a dívida disparar), a saída do segmento de entregas pesadas (como linha branca e marrom) e a interrupção das linhas de crédito do risco sacado depois da fraude na Americanas, o que afetou diretamente o caixa da companhia.

Porém, com o equacionamento da dívida e aumento da eficiência, Fonseca enxerga que a Sequoia poderá voltar aos antigos patamares já em 2025.

A Sequoia não divulgou possíveis sinergias, mas Fonseca diz que já foram mapeadas diversas sobreposições de centro de distribuição, que serão descontinuados logo depois da aprovação do CADE.

Uma pessoa com conhecimento da operação afirma que a sinergia pode ultrapassar os R$ 90 milhões – sendo R$ 50 milhões apenas em economias com fechamentos de armazéns.



SEQUOIA/MOVE3 MERGER CREATES SECOND LARGEST DELIVERY COMPANY, THE “BRAZILIAN FEDEX”

In January 2024, Sequoia and Move3 announced the completion of their merger, consolidating their position as Brazil’s second-largest delivery company. With the transaction, Sequoia holds 60% of the share capital, while Move3 holds 40%, joining forces to expand their operational capacity and national presence.

The new company projects annual net revenue of more than R$2.4 billion, with approximately 1,000 operational locations and coverage in 5,030 municipalities. This scale positions the group as a strong competitor, capable of meeting the growing demands of e-commerce and modern logistics.

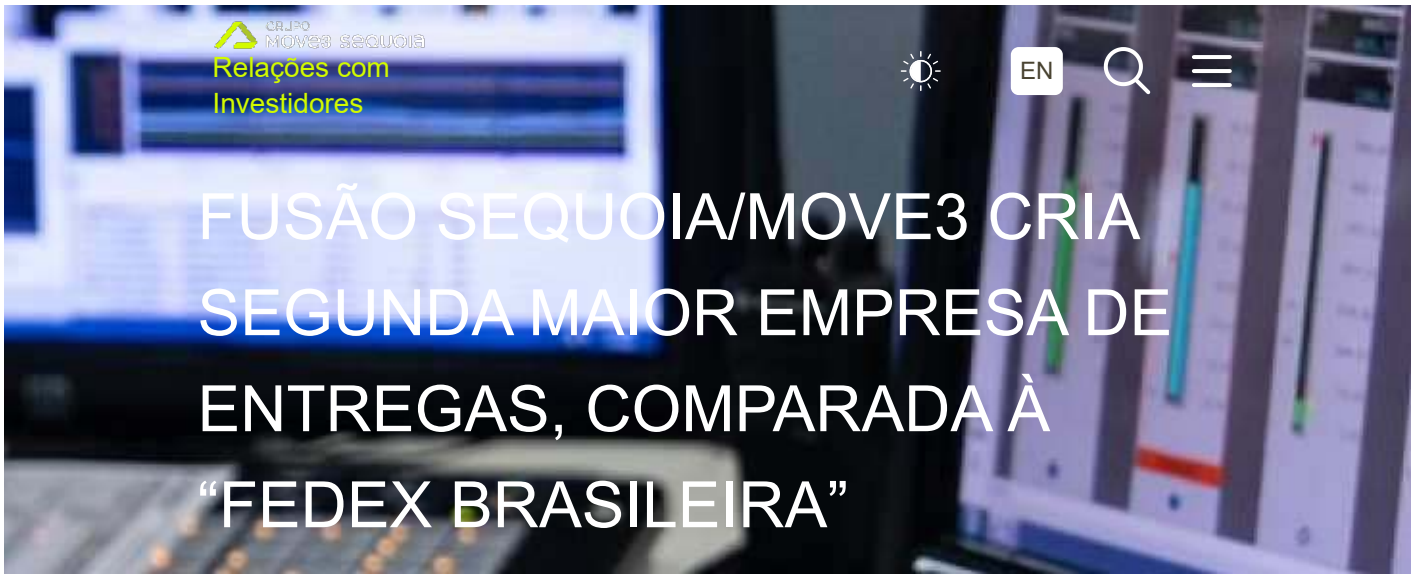
The company’s chairman compared the transaction to the “Brazilian FedEx,” highlighting the ambition to become a leading player in quality, agility, and innovation in the domestic market. The merger is still under review by the Administrative Council for Economic Defense (Cade), which is assessing potential competitive impacts.

For investors, this combination represents an opportunity to participate in a project with significant growth and value-generation potential, with substantial gains from operational synergies and an expanded service portfolio.

Source: *Estadão RI*

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**



FUSÃO SEQUOIA/MOVE3 CRIA SEGUNDA MAIOR EMPRESA DE ENTREGAS, COMPARADA À “FEDEX BRASILEIRA”

Em janeiro de 2024, a Sequoia e a Move3 anunciaram a conclusão de sua fusão, consolidando-se como a segunda maior empresa de entregas do Brasil. Com a operação, a Sequoia passa a deter 60% do capital, enquanto a Move3 fica com 40%, unindo forças para ampliar sua capacidade operacional e presença nacional.

A nova companhia projeta alcançar uma receita líquida anual superior a R$ 2,4 bilhões, contando com aproximadamente 1.000 pontos operacionais e cobertura em 5.030 municípios. Essa escala posiciona o grupo como um competidor robusto, apto a atender às demandas crescentes do comércio eletrônico e da logística moderna.

O chairman da empresa comparou a operação à “FedEx brasileira”, destacando a ambição de se tornar um player referência em qualidade, agilidade e inovação no mercado nacional. A fusão ainda passa por avaliação do Conselho Administrativo de Defesa Econômica (Cade), que analisa eventuais impactos concorrenciais.

Para os investidores, essa combinação representa uma oportunidade de participar de um projeto com grande potencial de crescimento e geração de valor, com ganhos significativos de sinergia operacional e ampliação do portfólio de serviços.

Fonte: Estadão RI

Sequoia (SEQL3) signs agreement to merge with Move3 and shares close up 17,95%

Move3 shareholders, in turn, will acquire 1,000 shares issued by Sequoia and held by Armando Marchesan Neto, Sequoia's CEO and founder.

Reuters

03/18/2024 5:21 p.m. • Updated 2 years ago

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Photo: Sequoia

Advertisement

SÃO PAULO (Reuters) – *Sequoia Logística e Transporte* (Sequoia Logistics and Transportation) (SEQL3) signed and association agreement with shareholders of Grupo Move3 on Saturday, providing for the merger of Move3 into Sequoia upon completion of

the process. Sequoia shares surged more than 25% at their best point on Monday following the company's announcement. The shares closed up 17.95% at R$0.46; at their high, they reached R$0.49 (+25.64%). However, it is worth noting the asset's low face value, meaning that changes of just a few cents can results in large percentage swings.

According to Sequoia, Grupo Move3, founded in 1993, has established itself as a leader in banking logistics and maintains a network of more than 520 franchises and nine distribution centers, covering more than 5,000 municipalities across the country.

Under the transaction, *Transportadora Americana* (TA), owned by Sequoia, will purchase 9,420,300 shares from Move3 shareholders, representing 13.12% of Move3's voting and total share capital, for R$50 million.

[unrelated advertisement]

Move3 shareholders, in turn, will acquire 1,000 shares issued by Sequoia and held by Armando Marchesan Neto, Sequoia's CEO and founder.

Next, TA will merge with Move3, resulting in Move3 shareholders receiving 5.308 TA shares for each Move3 share, through the issuance of 331 million new shares by TA, which will represent 42.5% of TA's total share capital upon closing of the transaction. Move3 will then be dissolved.

Following the closing of the transaction, Sequoia will merge with TA, and Move3 shareholders will receive, for each TA share they hold, 2.196 Sequoia shares, through the issuance of 726,830,161 new shares by the company.

Continues after the advertisement

According to a material fact disclosed on Monday, this exchange ratio is subject to certain adjustments, and the final stake held by Move3 shareholders in Sequoia as a result of the implementation of a corporate reorganization may not exceed 42.5% of the total share capital on a fully diluted basis. TA will then be dissolved.

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**

Sequoia (SEQL3) assina para incorporar Move3 e ação fecha com salto de 17,95%

Os acionistas da Move3, por sua vez, irão adquirir 1.000 ações de emissão da Sequoia, de titularidade de Armando Marchesan Neto, presidente-executivo e fundador da Sequoia

Reuters

18/03/2024 17h21 • Atualizado 2 anos atrás

Salvar



Divulgação: Sequoia

Publicidade

SÃO PAULO (Reuters) – A Sequoia Logística e Transporte (SEQL3) assinou no sábado acordo de associação com acionistas do Grupo Move3, que prevê ao final do processo a incorporação da Move3 pela Sequoia. As ações da Sequoia chegaram a disparar mais de

25% no melhor momento nesta segunda-feira após o anúncio da companhia. Os papéis fecharam com salto de 17,95%, a R$ 0,46; na máxima, chegaram a R$ 0,49 (+25,64%). Contudo, vale destacar o baixo valor de face do ativo, fazendo com que variações de centavos levem a grandes variações percentuais.

De acordo com a Sequoia, o Grupo Move3, fundado em 1993, consolidou-se como líder na logística bancária e mantém uma rede de mais de 520 franquias e nove centros de distribuição, abrangendo mais de 5.000 municípios no país.

A operação prevê que a Transportadora Americana (TA), de propriedade da Sequoia, compre 9.420.300 papéis dos acionistas da Move3, representativos de 13,12% do capital social votante e total da Move3, por R$ 50 milhões.



Comece agora! →

Os acionistas da Move3, por sua vez, irão adquirir 1.000 ações de emissão da Sequoia, de titularidade de Armando Marchesan Neto, presidente-executivo e fundador da Sequoia.

Na sequência, a TA incorporará a Move3, o que implicará o recebimento pelos acionistas da Move3 de 5,308 ações da TA para cada ação da Move3, mediante a emissão de 331 milhões de novas ações pela TA, que representarão no fechamento da operação 42,5% do capital social total da TA. A Move3 será então extinta.

Após o fechamento da operação, a Sequoia incorporará a TA, e os acionistas da Move3 receberão, para cada ação de emissão da TA por eles detida, 2,196 ações da Sequoia mediante a emissão de 726.830.161 novas ações pela companhia.

Continua depois da publicidade

De acordo com o fato relevante divulgado nesta segunda-feira, essa relação de troca está sujeita a determinados ajustes, sendo que a participação final dos acionistas da Move3 na Sequoia em virtude da implementação de uma reorganização societária não poderá exceder 42,5% do capital social total em bases totalmente diluídas. A TA, então, será extinta.

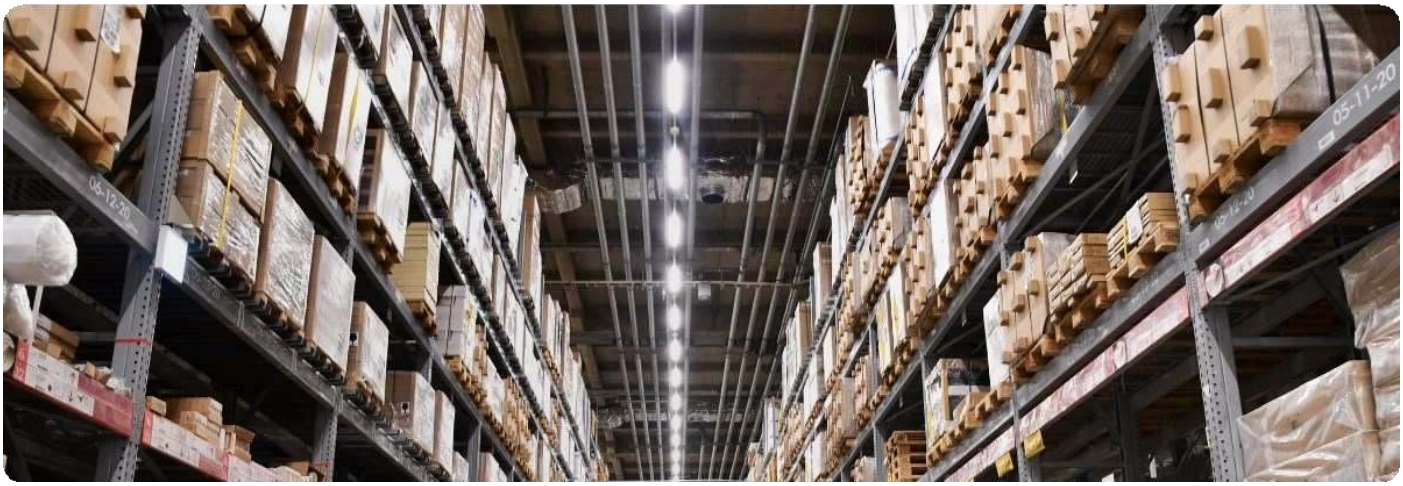
Investidor10

,77 0,73% AMZO34 R$ 63,62 -0,27% USD R$ 5,15 0,07% EUR R$ 5,95 0,05%

Sequoia (SEQL3) completes merger with Move3, creating delivery giant

Deal is expected to create one of Brazil's largest logistics platforms.

Published on 03/28/2024 at 9:07 p.m.
Updated on 09/11/2025 at 4:03 p.m.
by Marina Barbosa



Sequoia (SEQL3) completed its **merger agreement with Move3** on Thursday (28). The deal is expected to create **one of the country's largest private companies in the express delivery and logistics solutions segment**.

The merger was announced on January 2 and approved by Cade (Administrative Council for Economic Defense) on February 26. The companies had also signed a definitive merger agreement on March 18.

Even so, the transaction was subject to the fulfillment of certain conditions established in the agreement. Therefore, it was only completed on Thursday (28), according to a statement released by Sequoia.

Read also: Bitcoin Jumps 72.2% and Ibovespa Falls 4.5% in the first quarter of 2024

According to what Sequoia had previously stated, the business combination "consolidates the formation of **one of Brazil's largest logistics platforms, which will jointly serve the 20 largest e-commerce players and the country's leading banks**."

Sequoia is a logistics company that operates primarily in deliveries for Brazilian e-commerce. Move3, meanwhile, works directly with payment methods in the delivery of e-commerce products, as well as documents and urgent shipments.

Merger

💰 To complete the deal, Sequoia purchased 9,420,300 shares, representing 13.12% of Move3's share capital, for **R$50 million**. Move3 shareholders, in turn, purchased 1,000 Sequoia shares.

In addition, Sequoia issued **331 million new shares** and distributed 5.308 of these shares for each Move3 share. As a result, Move3 shareholders will hold **42.5% of the company** resulting from the merger with Sequoia.

Immediately afterward, **Sequoia merged with and dissolved Move3**, becoming "the holder of 100% of the equity interests held by Move3 in the total share capital of each of the companies in the Move3 Group." Sequoia, however, will still call an Extraordinary General Meeting to approve the merger.



SEQL3
SEQUOIA

Share Price	Change (12M)	Net Margin
R$ 0.07	-99.56 %	-48.65 %

P/L	P/VP

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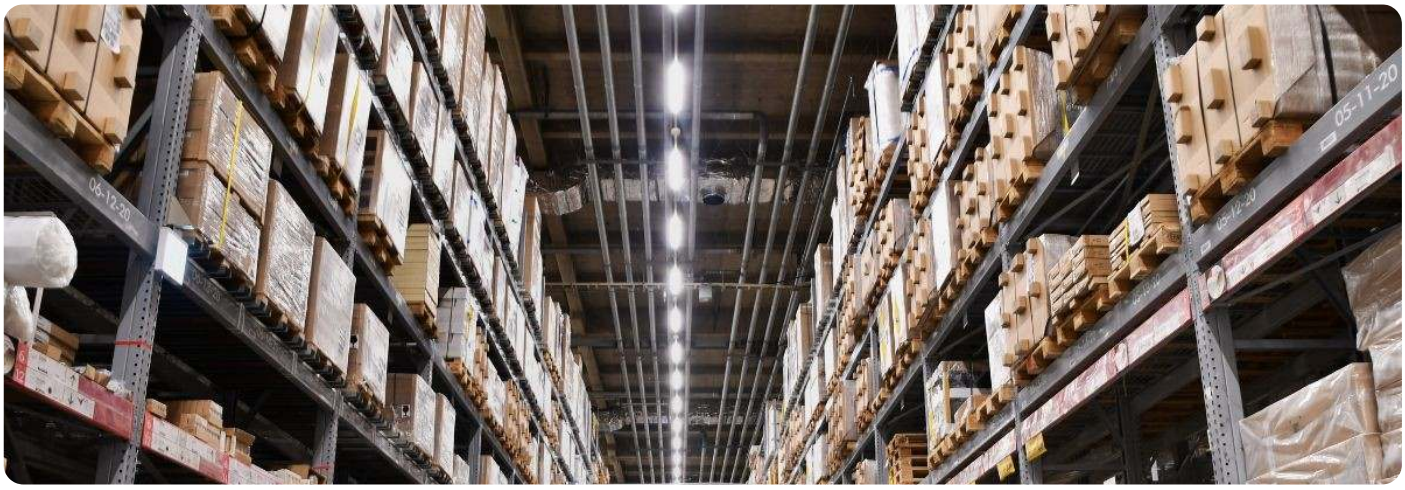
Investidor10

,77 0,73% AMZO34 R$ 63,62 -0,27% USD R$ 5,15 0,07% EUR R$ 5,95 0,05%

Sequoia (SEQL3) conclui fusão com Move3, criando gigante das entregas

Negócio deve formar uma das maiores plataformas logísticas do Brasil.

Publicado em 28/03/2024 às 21:07h
Atualizado em 11/09/2025 às 16:03h
por Marina Barbosa



A Sequoia (SEQL3) concluiu nesta quinta-feira (28) o acordo de **fusão com a Move3**. O negócio deve criar uma **uma das maiores empresas privadas do segmento de encomendas expressas e soluções logísticas do país**.

🤝 A fusão foi anunciada em 2 de janeiro e aprovada pelo Cade (Conselho Administrativo de Defesa Econômica) em 26 de fevereiro. As companhias já haviam, inclusive, assinado um acordo definitivo de fusão no último dia 18 de março.

Ainda assim, a operação estava sujeita ao cumprimento de determinadas condições estabelecidas no acordo. Por isso, só foi fechada nesta quinta-feira (28), conforme comunicado pela Sequoia.

Leia também: Bitcoin salta 72,2% e Ibovespa cai 4,5% no 1º trimestre de 2024

Segundo dito anteriormente pela Sequoia, a combinação de negócios "consolida a formação de **uma das maiores plataformas logísticas do Brasil, que passará a atender de forma combinada os 20 maiores players do e-commerce e os principais bancos do país**".

A Sequoia é uma companhia de logística que opera principalmente com entregas para o e-commerce brasileiro. Já a Move3 opera diretamente com os meios de pagamento, na entrega de produtos do e-commerce, mas também de documentos e encomendas urgentes.

Incorporação

💰 Para fechar o negócio, a Sequoia comprou 9.420.300 ações, representativas de 13,12% do capital social da Move3, por **R$ 50 milhões**. Já os acionistas da Move3 compraram mil ações da Sequoia.

Além disso, a Sequoia emitiu **331 milhões de novas ações** e distribuiu 5,308 desses papeis para cada ação da Move3. Com isso, os acionistas da Move3 ficarão com **42,5% da companhia** resultante da fusão com a Sequoia.

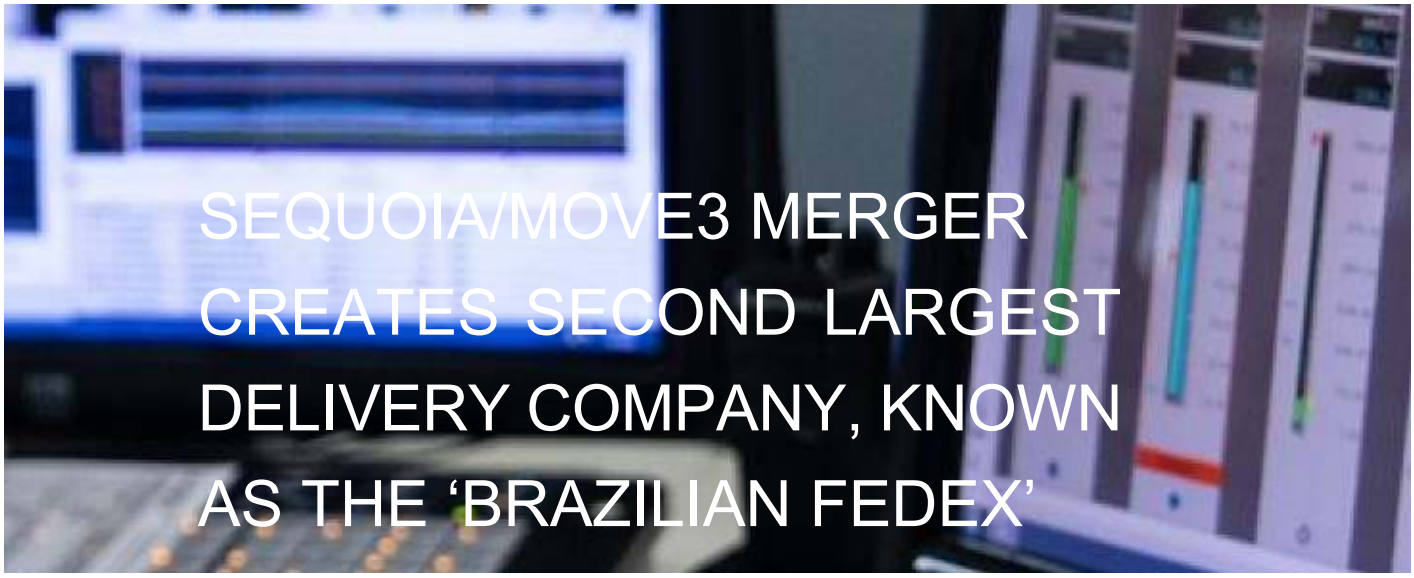
Logo depois, a **Sequoia incorporou e extinguiu a Move3**, passando a "ser titular de 100% das participações societárias detidas pela Move3 no capital social total de cada uma das sociedades do Grupo Move3". A Sequoia, contudo, ainda vai convocar uma Assembleia Geral Extraordinária para a aprovar a incorporação.

SEQUOIA

SEQL3
SEQUOIA

Cotação	Variação (12M)	Margem Líquida
R$ 0,07	-99,56 %	-48,65 %

P/L	P/VP



SEQUOIA/MOVE3 MERGER CREATES SECOND LARGEST DELIVERY COMPANY, KNOWN AS THE ‘BRAZILIAN FEDEX’

In September 2024, the merger between Sequoia and Move3 culminated in the creation of Brazil’s second-largest delivery company, earning the nickname “the Brazilian FedEx.” The consolidation combines expertise in express courier, logistics, and e-commerce delivery, offering comprehensive national coverage.

This strategic merger enables scale efficiencies, enhanced technology integration, and expanded service offerings. The combined entity leverages advanced tracking, robust delivery infrastructure, and customer-centric operations to compete effectively with global players.

Management projects significant cost savings and revenue synergies from the merger, which is expected to accelerate growth in Brazil’s fast-evolving logistics market.

For investors, this transaction represents a compelling growth story with increased market share and improved operational capabilities.

Source: Valor Econômico, September 30, 2024

Back

Sequoia Logística (Sequoia Logistics) signs agreement to merge with Move3

Merger will create the largest company in the country's express delivery sector

By Editorial Staff on January 2, 2024, at 10:55 a.m.



Photo: Reproduction / Sequoia Logística

Sequoia Logística announced today (01/02) that it had signed a Binding Memorandum of Intent aimed at merging with **Move3**, an express delivery company operating in the banking sector. The merger will take place through a share swap. As a result, the Juliani Family, which controls Move3, will become the largest individual shareholder of the new company. No single shareholder will have sole control of the company.

Armando Marchesan, founder and CEO of Sequoia, will remain at the head of the company. Guilherme Juliani, Move3's top executive, will become co-CEO and oversee the Banking Logistics division. The company resulting from the merge will be the largest private-sector company in the express delivery industry, behind only the state-owned *Correios*.

"We are creating the Brazilian FedEx", says **Eric Fonseca, chairman of Sequoia's board of directors**. "It's the perfect match. We have technology and management. Sequoia has a strong institutional presence, is highly respected in the market, and has extensive experience," says Juliani of Move3.

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**

Sequoia Logística fecha acordo para incorporar a Move3

Fusão criará a maior empresa do setor de encomendas expressas do país

Por Redação em 2 de janeiro de 2024 às 10h55

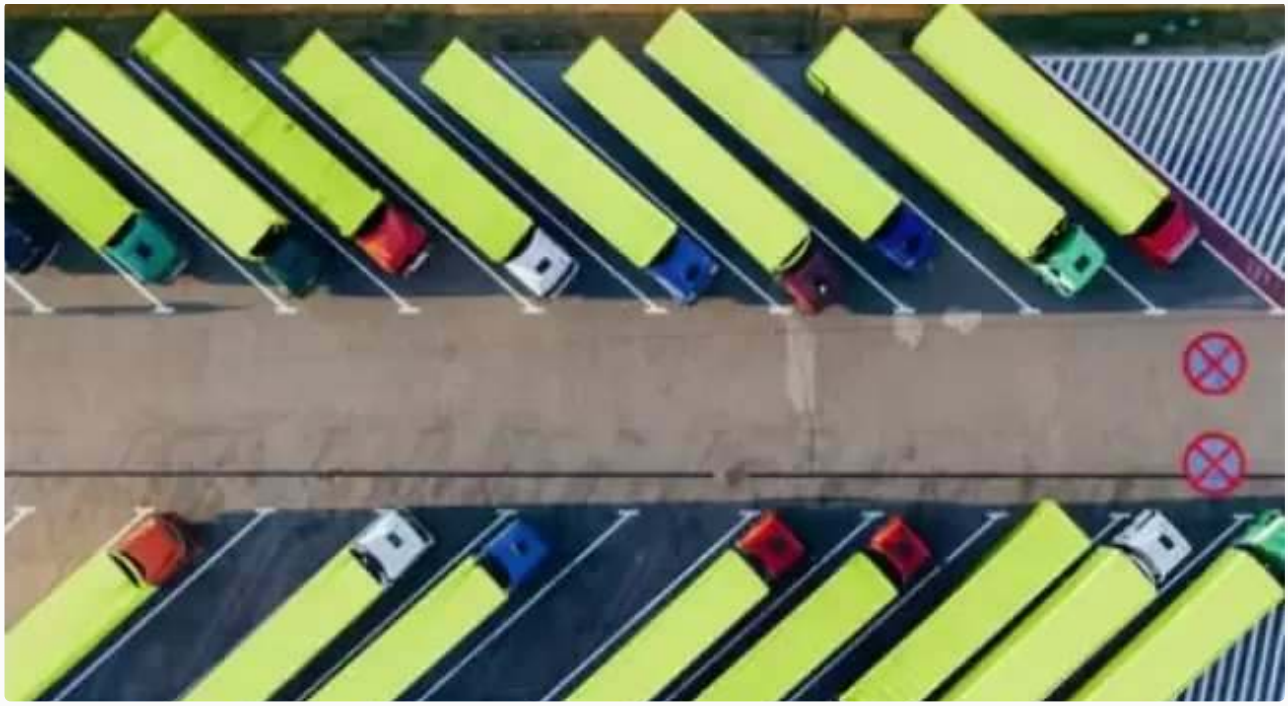


Foto: Reprodução / Sequoia Logística

A **Sequoia Logística** anunciou hoje (02/01) a assinatura de um Memorando de Intenções Vinculante visando a incorporação da **Move3**, empresa de encomendas expressas com atuação no setor bancário. A incorporação se dará por meio de troca de ações. Com isso, a família Juliani, controladora do Move3, será a maior acionista individual da nova empresa. Nenhum acionista deterá sozinho o controle da companhia.

Armando Marchesan, fundador e CEO da Sequoia, continuará à frente da empresa. Guilherme Juliani, principal executivo da Move3, assumirá como co-CEO e cuidará da área de Logística Bancária. A empresa que resultará da fusão será a maior companhia privada do setor de encomendas expressas, atrás apenas da estatal Correios.

"Estamos criando a Fedex brasileira", afirma **Eric Fonseca, presidente do conselho da Sequoia**. "É o casamento perfeito. Nós temos tecnologia e gestão. A Sequoia tem muita força institucional, é muito respeitada no mercado e tem muita experiência", diz Juliani, da Move3.

Exhibit III - The person has commanded a high salary, or other significantly high remuneration for services, in relation to others in the field

FIRST AMENDMENT TO EMPLOYMENT AGREEMENT

This **First Amendment to Employment Agreement** ("Amendment") is made and entered into as of **September 15, 2026** (effective as of the Commencement Date specified herein), by and between **Renato Morandim** ("Employee") and **Veneto Tax USA LLC** ("Employer").

RECITALS

WHEREAS, Employer and Employee entered into that certain Employment Agreement dated **September 15, 2026** ("Original Agreement"), setting forth the terms of Employee's employment as Chief Financial Officer (CFO) and Senior Strategic Advisor;

WHEREAS, the parties desire to amend Section 2 (*Compensation*) and Section 4 (*Employment Term*) of the Original Agreement to adjust the employment commencement date and to accurately reflect the comprehensive executive total compensation structure, including guaranteed performance-based bonuses and equity profit distributions aligned with executive market standards for Chief Financial Officers in the State of Florida;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. AMENDMENT TO SECTION 2 (COMPENSATION)

Section 2 (*Compensation*) of the Original Agreement is hereby deleted in its entirety and replaced with the following:

"2. Executive Compensation Structure
The Employee shall receive a comprehensive executive compensation package structured to reflect performance, strategic oversight, and corporate growth, comprising Base Salary, Guaranteed Performance Bonus, and Equity Profit Distribution as follows:

2.1 Base Salary:
The Employer shall pay the Employee a base salary of **U.S. $72,000.00 per year**, payable in monthly installments in accordance with the Employer's regular payroll practices.

2.2 Annual Executive Performance Bonus:
In addition to the Base Salary, the Employee shall be entitled to an **Annual Executive Performance Bonus of U.S. $50,000.00**, payable annually upon the completion of key executive milestones, including but not limited to:

- (i) Oversight and execution of cross-border M&A advisory and Purchase Price

Allocation (PPA) projects;

- (ii) Successful establishment and financial structuring of international corporate entities for institutional clients; and
- (iii) Implementation of international tax compliance and internal control frameworks.

The achievement of these milestones shall be evaluated at the end of each fiscal year by the Board/Management of the Employer.

2.3 Equity Profit Distribution (Equity Dividends):
As an equity partner and executive officer of the Employer, the Employee shall be entitled to receive an **Equity Profit Share Distribution equal to fifty percent (50%) of the net distributed profits** of Veneto Tax USA LLC, calculated and distributed on a semi-annual or annual basis in accordance with the Operating Agreement of the Employer.

2.4 Total Expected Annual Compensation:
The total annualized compensation target for the Employee under this Section 2, combining Base Salary (US$ 72,000.00) and Annual Executive Performance Bonus (US$ 50,000.00), shall be **U.S. $122,000.00 per year**, exclusive of additional Equity Profit Share distributions, placing the Employee's compensation in the top tier for Chief Financial Officers within the industry and geographic market."

2. AMENDMENT TO SECTION 4 (EMPLOYMENT TERM)

Section 4 (*Employment Term*) of the Original Agreement is hereby deleted in its entirety and replaced with the following:

"4. Employment Term
This Agreement shall commence on **01.04.2027** (January 4, 2027) and shall continue until **01.03.2030** (January 3, 2030), unless earlier terminated in accordance with Section 5 of this Agreement."

3. RATIFICATION AND CONTINUANCE

Except as expressly amended herein, all other terms, conditions, covenants, and provisions of the Original Agreement shall remain unchanged, in full force and effect, and are hereby ratified and confirmed in all respects by the parties hereto.

4. GOVERNING LAW

This Amendment shall be governed by, and construed in accordance with, the laws of the State of Florida, without giving effect to any choice of law principles.

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

Renato Morandim Employee / CFO and Senior Strategic Advisor	**Veneto Tax USA LLC** By: Gabriel Guerra Bold Title: Managing Member / Authorized Representative

PRIVATE AGREEMENT FOR THE PROVISION OF SERVICES AND OTHER COVENANTS

By this Private Agreement, on the one hand:

PRONTO CARGO DO BRASIL LTDA., a private legal entity, registered with the Commercial Registry of the State of São Paulo (JUCESP) under NIRE No. 3590423167-3, enrolled with the National Register of Legal Entities (CNPJ) under No. 13.639.824/0002-39, with its address at Rua Estrela do Oeste, No. 124, Warehouse A25, A26, Offices 27 and 28, Jardim Geraldo Neighborhood, Guarulhos/SP, ZIP Code 07140-030, hereinafter referred to simply as the **CONTRACTING PARTY**;

and, on the other hand:

VENETO PERÍCIA CONTÁBIL LTDA., enrolled with the CNPJ under No. 52.582.981/0001-26, with its head office registered under NIRE No. 35262427329, with its address at Rua Wagih Assad Abdalla, No. 131, Lot 7, Block 41, Morumbi, São Paulo/SP, ZIP Code 05651-020, represented by **RENATO MORANDIM**, Brazilian, married under the regime of total separation of property, accountant, registered with the Regional Accounting Council of the State of São Paulo (CRC-SP) under Registration No. SP-344207/O-7, holder of Identity Card No. 15.441.366-5 SSP/SP, enrolled with the CPF/MF under No. 104.087.848-22, email address: renato.morandim@gmail.com, hereinafter referred to simply as the **CONTRACTED PARTY.**

The Parties hereby enter into this Service Agreement, which shall be governed by the following terms and conditions.

SUBJECT MATTER

Clause 1. Pursuant to this Agreement, the CONTRACTING PARTY retains the services of the CONTRACTED PARTY, which, through its legal representative or third parties affiliated with it and/or directly or indirectly involved in the performance of this Agreement, shall provide ADMINISTRATIVE AND FINANCIAL MANAGEMENT services by analyzing the data of all business units and CNPJ registrations of the CONTRACTING PARTY and performing, among others, the following principal activities:

- Manage financial controls and accounting procedures;
- Ensure complete transparency regarding the Company's financial performance;
- Advise on strategies to increase revenue and reduce costs;
- Identify and communicate potential risks in a timely manner;
- Support the CEO in preparing monthly and annual financial plans;
- Ensure the timely and accurate processing of customer billings and payments;
- Develop and implement financial strategies aligned with the Company's business objectives and long-term growth;
- Oversee financial operations, including accounting, budgeting, forecasting, and financial reporting;
- Develop and maintain financial policies and procedures to ensure compliance with applicable regulatory requirements;
- Provide financial analysis and guidance to the executive team in support of strategic decision-making;
- Manage relationships with external stakeholders, including investors, auditors, and financial institutions;

- Lead the development and implementation of risk management strategies;
- Ensure that financial practices comply with industry standards and best practices; and
- Perform any other activities inherent to the services for which the CONTRACTED PARTY has been retained.

Paragraph 1. All services shall be performed in accordance with the CONTRACTING PARTY'S needs, conditions, deadlines, and specifications.

Paragraph 2. The services shall be performed at the CONTRACTED PARTY'S registered office, located at Rua Estrela do Oeste, No. 124, Warehouse A25, A26, Offices 27 and 28, Jardim Geraldo Neighborhood, Guarulhos/SP, ZIP Code 07140-030.

TERM AND TERMINATION

Clause 2. This AGREEMENT shall remain in effect from 08/01/2024, through 08/01/2025.

Paragraph 1. Unless either Party expressly objects by written notice delivered at least ten (10) calendar days prior to the expiration of this Agreement, it shall be automatically renewed for successive 12 month terms.

Paragraph 2. If the Parties agree to renew this Agreement for a period other than the 12 months established above, such renewal period shall be set forth in a written amendment to this Agreement.

COMPENSATION

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

Paragraph 1. The amount stated above shall be paid in a single monthly installment no later than the last day of the month in which the services are rendered.

Paragraph 2. Payment is conditioned upon the prior submission by the CONTRACTED PARTY of the corresponding Electronic Service Invoice (NFS-e), containing a detailed description of the services performed, projects completed, and/or reports delivered during the applicable month.

Paragraph 3. The CONTRACTED PARTY shall issue and submit the Electronic Service Invoice no later than five (5) days before the payment date established in the preceding paragraph.

Paragraph 4. Any Electronic Service Invoice containing errors or inaccuracies shall be returned to the CONTRACTED PARTY for correction. In such event, the payment deadline established in Paragraph 1 shall no longer apply, and payment shall be made within five (5) days after the corrected invoice has been resubmitted.

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[1] Pursuant to Resolution No. 169 of the Simples Nacional Management Committee (CGSN), dated July 27, 2022, all MEI (Individual Micro-Entrepreneur) service providers in the country must issue the national standard NFS-e to document their transactions.

Paragraph 5. Payment of the Electronic Service Invoice shall be made to a bank account held by the CONTRACTED PARTY'S, Bank: Cora / Branch: 0001/ Checking Account: 4502125-2

Paragraph 6. The compensation payable to the CONTRACTED PARTY includes all costs and expenses of any kind, including, without limitation, taxes, fees, charges, assessments, fiscal and parafiscal contributions, and any other amounts arising directly or indirectly from this Agreement or its performance. Such amounts shall be the sole responsibility of the CONTRACTED PARTY, without any right to reimbursement.

Clause 4. If payment is unjustifiably delayed due solely to the fault of the CONTRACTING PARTY, the overdue amount shall accrue a contractual penalty of 0.5% (one-half percent) and default interest at the rate of 1% (one percent) per month, calculated pro rata die, for the period from the date payment became due until the date of actual payment.

Paragraph 1. Any delay by the CONTRACTED PARTY in submitting the applicable invoice and/or service receipt shall not obligate the CONTRACTING PARTY to pay any penalty, damages, default interest, or monetary adjustment.

Paragraph 2. The CONTRACTING PARTY is authorized to withhold or offset any amounts otherwise payable under this Agreement, pursuant to Article 368 of the Brazilian Civil Code, in compensation for any losses or damages caused by the CONTRACTED PARTY, including those arising from the acts or omissions of its employees, representatives, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement.

Clause 5. In addition to the monthly compensation established herein, the CONTRACTING PARTY shall pay the CONTRACTED PARTY, as a cost-of-services allowance, an annual amount equal to one (1) monthly payment of R$35,000.00 (thirty-five thousand reais), payable no later than the last business day of each year during the term of this Agreement.

PRICE ADJUSTMENT, RENEGOTIATION OF COMPENSATION, AND ECONOMIC-FINANCIAL REBALANCING

Clause 6. No adjustment to the compensation established herein shall be made during the term of this Agreement or any amendments thereto.

Clause 7. The fixed compensation established under this Agreement may be renegotiated, provided that at least twelve (12) months have elapsed from the Agreement's effective date.

Paragraph 1. The monthly compensation shall thereafter be adjusted in accordance with the General Market Price Index (IGP-M), published by Getulio Vargas Foundation (FGV), or another adjustment index mutually agreed upon by the Parties. If the Parties are unable to reach agreement regarding the adjusted amount, either Party may terminate this Agreement without penalty or liability to the other.

TERMINATION

Clause 8. This Agreement may be terminated prior to its expiration upon the occurrence of any of the following events:

a) Insolvency, judicial or extrajudicial dissolution, the filing of an application for judicial reorganization, or the entry of a bankruptcy order with respect to either Party;

b) An event of force majeure, as provided for in Article 393, sole paragraph, of the Brazilian Civil Code;
c) Mutual agreement of the Parties;
d) Delay in, or failure to deliver, the services requested by the CONTRACTING PARTY within the established deadlines;
e) Failure to provide evidence that all taxes due on the amounts received by the CONTRACTED PARTY have been properly paid;
f) Suspension or interruption of the services without just cause;
g) Repeated failures in the performance of this Agreement that require the CONTRACTING PARTY to make decisions exposing it to business or financial risks; or
h) Breach of any provision, term, or condition of this Agreement.

Paragraph 1. Termination pursuant to items (a), (b), or (c) above, provided the applicable legal requirements have been satisfied, shall not give rise to the payment of any contractual penalty.

Paragraph 2. In the event of early termination pursuant to items (d) through (h) above, the breaching Party shall pay the non-breaching Party a contractual penalty equal to ten percent (10%) of the total value of this Agreement. For purposes of this provision, the total value of this Agreement shall be deemed to equal twelve (12) times the monthly fixed compensation in effect on the date of termination.

Clause 9. This instrument may be terminated by either party at any time without the need for a specific reason—that is, this service provision agreement may be terminated without cause—provided that a minimum notice period of 10 (ten) days is observed for the written notice of the intended termination.

Paragraph 1. In the event of early termination of this Agreement without cause, neither party shall be liable to pay the other an indemnity fine, provided the notice period described in Clause 5 is observed; the party that fails to comply with the required notice period shall pay the other Party a contractual penalty equal to one (1) monthly compensation payment.

Paragraph 2. In the event of an early termination for cause, the CONTRACTED PARTY shall complete and deliver to the CONTRACTING PARTY all projects, reports, and performance analyses then in progress within five (5) days after receiving notice of termination, or within such other period as the Parties may agree upon in writing at the time of termination.

Paragraph 3. If the CONTRACTED PARTY fails to deliver the projects, reports, and performance analyses described in Paragraph 2 within the required period, it shall also be liable for a compensatory penalty equal to one (1) monthly compensation payment.

Paragraph 4. Any contractual penalty payable under this Clause shall be paid within fifteen (15) days after notice of termination is given, unless the Parties agree otherwise in writing.

Clause 10. In the event of termination, the cost-of-services allowance provided for in Clause 5 shall be paid on a pro rata basis, according to the number of months during which services were actually performed in the calendar year in which the Agreement is terminated.

Clause 11. The CONTRACTED PARTY reserves the right to receive proportional remuneration for the days services were actually rendered up to the date of termination—subject, in all cases,

to the submission of a Service Invoice (NFS-e) containing a detailed description of the services provided and the relevant period—with payment to be made within 10 (ten) days of receipt of the NFS-e.

Clause 12. For purposes of collecting any contractual penalties or any other outstanding amounts due under this Agreement, the Parties acknowledge that this Agreement constitutes sufficient written evidence to support the filing of the appropriate judicial action, without the need for prior notice, since the mere failure to perform the applicable obligation shall constitute the defaulting Party's formal default.

OBLIGATIONS AND RESPONSIBILITIES OF THE CONTRACTOR

Clause 13. The CONTRACTED PARTY shall not be liable for any delays in the performance of the services in accordance with the schedule established by the Parties, provided that such delays result from circumstances beyond its reasonable control or from an event of force majeure, duly demonstrated to the CONTRACTING PARTY, including, without limitation, the unavailability of equipment required for the performance of the services, changes subsequently requested by the CONTRACTING PARTY, or the absence or delay in providing supplemental information that may be necessary for the performance of the services, thereby causing an interruption in the development or delivery of the services.

Clause 14. All taxes, fees, fiscal, social security, labor, occupational accident, or parafiscal contributions applicable under the CONTRACTED PARTY'S legal and tax regime, whether currently imposed or subsequently enacted, and arising from the services provided under this Agreement, shall be the sole responsibility of the CONTRACTED PARTY.

Sole Paragraph. The CONTRACTED PARTY shall maintain all tax compliance documentation current throughout the term of this Agreement and shall provide such documentation whenever requested by the CONTRACTING PARTY, under penalty of termination of this Agreement.

Clause 15. The CONTRACTED PARTY shall bear sole responsibility for any consequences resulting from its failure to properly pay any taxes, fees, fiscal, social security, labor, occupational accident, or parafiscal contributions applicable under its legal and tax regime, whether relating to its employees or to representatives, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement.

Clause 16. The CONTRACTED PARTY shall be solely responsible for any damages suffered by the CONTRACTING PARTY arising from the CONTRACTED PARTY'S negligence or willful misconduct in the performance of this Agreement, particularly where the CONTRACTING PARTY'S decisions are based on reports, analyses, or opinions prepared by the CONTRACTED PARTY.

Clause 17. The CONTRACTED PARTY shall also be responsible for resolving any issues relating to the performance of the services covered by this Agreement, including proposing alternative solutions not originally contemplated herein whenever necessary for the approval and implementation of projects or corrective measures, at no additional cost to the CONTRACTING PARTY.

Clause 18. The CONTRACTED PARTY shall maintain effective communication with the CONTRACTING PARTY in order to avoid interruptions or delays in the performance of the services.

Clause 19. The CONTRACTED PARTY shall also have the following obligations and responsibilities:

Paragraph 1. Through its representatives, legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, perform all services contemplated herein, from commencement through completion, exercising the highest professional standards and strictly complying with the conditions, deadlines, and specifications agreed upon by the Parties.

Paragraph 2. Observe the principle of objective good faith in all dealings conducted on behalf of the CONTRACTING PARTY, acting with loyalty, respect, integrity, and ethical conduct throughout all negotiations.

Paragraph 4. Submit reports, spreadsheets, work products, and results whenever requested by the CONTRACTING PARTY.

Paragraph 5. Fully comply with all internal rules, regulations, and disciplinary policies in effect at the CONTRACTING PARTY'S facilities.

OBLIGATIONS OF THE CONTRACTING PARTY

Clause 20. The CONTRACTING PARTY shall make available to the CONTRACTED PARTY all information, documents, resources, facilities, and personnel reasonably necessary for the performance of the services contemplated by this Agreement.

Clause 21. The CONTRACTING PARTY shall notify the CONTRACTED PARTY, in writing, of any defects, deficiencies, or irregularities identified in the performance of the services so that appropriate corrective measures may be taken in a timely manner to prevent losses arising from decisions made by the CONTRACTING PARTY based on the reports or work product prepared by the CONTRACTED PARTY.

Clause 22. The CONTRACTING PARTY shall have the following obligations:

Paragraph 1. Observe the principle of objective good faith in its dealings with the CONTRACTED PARTY, acting with loyalty, respect, and integrity in the performance of its obligations under this Agreement.

Paragraph 2. Make all payments in accordance with the provisions set forth under the section entitled COMPENSATION of this Agreement.

Clause 23. The CONTRACTING PARTY may, at any time, request evidence that the CONTRACTED PARTY has properly paid all applicable taxes, fees, fiscal, social security, labor, occupational accident, and parafiscal contributions, for the purpose of verifying the CONTRACTED PARTY'S compliance with its legal obligations; failure to provide documentation demonstrating compliance with applicable tax, fiscal, or social security obligations shall constitute grounds for the early termination of this Agreement.

INTELLECTUAL PROPERTY RIGHTS

Clause 24. Any copyrights, intellectual property rights, or other proprietary rights relating to the services performed, projects developed, or work products created—including, without limitation, methodologies, databases, software, and any other works developed or created by the CONTRACTED PARTY for the CONTRACTING PARTY that are capable of commercial exploitation—shall be automatically licensed to the CONTRACTING PARTY on a royalty-free basis.

Clause 25. The license provided for herein shall also extend to any technical improvements or enhancements subsequently developed by the CONTRACTED PARTY with respect to the works, products, or projects subject to such license.

Clause 26. The Parties further agree that all products, projects, and other work products developed by the CONTRACTED PARTY, whether through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall be the property of the CONTRACTING PARTY.

Clause 27. For purposes of implementing the provisions of this Section, the CONTRACTED PARTY agrees to execute any licenses, assignments, transfers, or other instruments that may be necessary to effectuate the rights granted herein.

COMPLIANCE WITH THE BRAZILIAN GENERAL DATA PROTECTION LAW (LGPD)

Clause 28. The CONTRACTING PARTY expressly consents to the CONTRACTED PARTY'S, whenever necessary, collecting, processing, and sharing the personal data required for the performance of this Agreement, pursuant to Article 7, Item V, of the Brazilian General Data Protection Law (LGPD), as well as processing the data necessary for compliance with legal or regulatory obligations, pursuant to Article 7, Item II, of the LGPD.

Paragraph 1. Additional data may be collected, if necessary, pursuant to a separate consent instrument to be executed by the Parties, which shall constitute an amendment to this Agreement.

CONFIDENTIALITY AND NON-COMPETITION

Clause 29. The CONTRACTED PARTY, including its legal representative, employees, agents, and third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall, during the term of this Agreement and for five (5) years following its expiration or termination, maintain the strictest confidentiality regarding any data, materials, information, documents, technical or commercial specifications, innovations, improvements, or other information obtained from or entrusted by the CONTRACTING PARTY in connection with this Agreement, whether such information belongs to the CONTRACTING PARTY or to third parties; such information shall not, under any circumstances, be disclosed, revealed, reproduced, used, or made available to any third party without the CONTRACTING PARTY'S prior written consent.

Clause 30. The CONTRACTED PARTY further agrees:

Paragraph 1. Not to use any confidential information to which it has access for its own exclusive or unilateral benefit, whether present or future, or for the benefit of any third party.

Paragraph 2. Not to make any recordings, photographs, or copies of documents, databases, computer systems, information, or other technologies to which it has access, unless expressly authorized in writing by the CONTRACTING PARTY'S Board of Directors.

Paragraph 3. Not to appropriate any confidential or proprietary materials, information, or personal documents made available for the performance of the contracted services.

Paragraph 4. Not to disclose or transmit any confidential information to third parties and to remain fully responsible for any person who gains access to such information through the CONTRACTED PARTY, indemnifying the CONTRACTING PARTY for any damages resulting from an unauthorized disclosure.

Paragraph 5. Not to disclose, by any means whatsoever, any confidential information or documents to which it has access.

Paragraph 6. Confidential Information is defined as: all information, data, processes, projects whether under development or already implemented, source code, records, commercial and accounting flowcharts, reports, devices, and any other materials owned by the CONTRACTING PARTY.

Paragraph 7. Not to disclose, disseminate, reproduce, exploit, publish, duplicate, transfer, or otherwise reveal, directly or indirectly, whether personally or through third parties, any trade secrets without the prior written authorization of the CONTRACTING PARTY.

Clause 31. Any breach of this CONFIDENTIALITY AND NON-COMPETITION AGREEMENT, in addition to any applicable criminal liability, shall render the CONTRACTED PARTY liable for all losses and damages suffered by the CONTRACTING PARTY, as determined through the appropriate compliance review and judicial proceedings, as well as a contractual penalty equal to six (6) times the monthly fixed compensation in effect on the date of the breach.

Paragraph 1. Any Party that maliciously uses information obtained through this contractual relationship to harm the other Party, particularly through false statements constituting defamation, libel, slander, or any other acts damaging the reputation or image of the legal entities involved, shall be subject to any applicable administrative, civil, and criminal sanctions.

SERVICE SUSPENSION PERIOD

Clause 32. The Parties agree that, after completing at least twelve (12) months of service, the CONTRACTED PARTY may suspend the performance of the services by providing the CONTRACTING PARTY with at least thirty (30) days' prior written notice, specifying the beginning and ending dates of the suspension period.

Paragraph 1. Such advance notice is required for organizational purposes; the CONTRACTED PARTY, exercising its independent discretion, shall designate qualified personnel to continue performing its activities during the suspension period, since the department in which the CONTRACTED PARTY provides services does not suspend its operations due to employee vacations or service providers' leave periods.

Paragraph 2. During the CONTRACTED PARTY'S service suspension period, the CONTRACTING PARTY shall have no obligation to make any payments, as the compensation established under this Agreement is expressly conditioned upon the actual performance and delivery of the contracted services.

NON-SOLICITATION

Clause 33. The CONTRACTED PARTY shall not solicit or hire any employee of the CONTRACTING PARTY during the term of this Service Agreement or for a period of twenty-four

(24) months following the termination of the services.

Paragraph 1. Any violation of this Clause shall subject the CONTRACTED PARTY to a compensatory penalty equal to the value of the contracted services, payable to the CONTRACTING PARTY, for each employee hired.

Paragraph 2. The foregoing penalty shall apply even if the employment offer originated at the initiative of the CONTRACTING PARTY'S employee.

METHOD OF COMMUNICATION

Clause 34. All communications and notices exchanged between the Parties arising out of this Agreement, its appendices, or the ordinary course of the services—including service requests, delivery of spreadsheets, schedules, projects, reports, payment notifications, requests for proof of tax payments by the CONTRACTED PARTY, and any other matters arising exclusively from the performance of the services—shall, to be deemed valid and legally effective, be made in writing and sent exclusively to the following email addresses:

CONTRACTING PARTY:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRACTED PARTY through its partner and legal representative:
renato.morandim@prontocargo.com.br

Clause 35. All communications and notices, particularly those relating to termination of this Agreement, amendments thereto, or any other matter involving penalties or obligations of either Party, shall, to be considered valid and legally effective, be made in writing and sent exclusively to the following email addresses:

CONTRACTING PARTY:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRACTED PARTY, through its partner and legal representative:
renato.morandim@prontocargo.com.br

Paragraph 1. All communications, notices, and other information shall be transmitted by email and addressed to email accounts demonstrably owned by the Parties and/or their legal representatives.

Paragraph 2. Any Party changing its email address shall immediately notify the other Party in writing. Otherwise, communications sent to the previously designated email address shall be deemed valid.

Paragraph 3. The Parties agree that the CONTRACTED PARTY shall use a corporate email account under the CONTRACTING PARTY'S domain, thereby promoting greater professionalism, data security, and information control in the performance of the services,

facilitating communication and information exchange among the CONTRACTING PARTY'S departments; such arrangement shall not be construed as creating any employment relationship or subjecting the CONTRACTED PARTY to the CONTRACTING PARTY'S LEGAL CONTROL OR MANAGEMENT.

RESPONSIBILITY

Clause 36. The Parties agree that the CONTRACTED PARTY shall be responsible for the safekeeping and preservation of any equipment, materials, documents, or confidential information belonging to the CONTRACTING PARTY that may be entrusted to it during the performance of the contracted services.

Clause 37. The Parties further agree that the CONTRACTING PARTY may provide the CONTRACTED PARTY with equipment, including computers, laptops, and mobile phones, to be used solely and exclusively for the performance of the contracted services, in view of the CONFIDENTIALITY AND NON-COMPETITION provisions of this Agreement and because such equipment is compatible with the software and technology required to perform the services.

Clause 38. The Parties further agree that the CONTRACTED PARTY shall have POSSESSION only of the equipment, while OWNERSHIP shall remain exclusively with the CONTRACTING PARTY; lending, renting, or assigning the equipment to third parties is prohibited, except where such third parties have been engaged by the CONTRACTED PARTY to perform services for the CONTRACTING PARTY.

Clause 39. The CONTRACTED PARTY shall not modify any tools installed on the equipment nor uninstall any software or platforms essential to the performance of the contracted services.

Clause 40. The CONTRACTED PARTY shall return the equipment in good condition, allowing only for normal wear and tear, within twelve (12) hours after receiving written notice of the termination or expiration of this Service Agreement.

Paragraph 1. Failure to return the equipment within the prescribed period shall subject the CONTRACTED PARTY to a contractual penalty equal to two (2) times the most recent fixed monthly compensation received by the CONTRACTED PARTY, without prejudice to any additional contractual penalties arising from other breaches of this Agreement.

Paragraph 2. Waiver of the penalty for late return of the equipment shall be granted solely at the CONTRACTING PARTY'S discretion, taking into consideration any legitimate justification presented by the CONTRACTED PARTY and any agreement reached between the Parties.

Clause 41. If the equipment is returned damaged or rendered unusable as a result of improper use, misuse, or negligence, as evidenced by a technical expert report, or if the equipment is lost, the CONTRACTED PARTY shall indemnify the CONTRACTING PARTY for the replacement value of an identical or equivalent item, as evidenced by the equipment purchase invoice, and shall also bear the costs of any technical expert services required to assess the material damages suffered by the CONTRACTING PARTY.

Clause 42. If the CONTRACTED PARTY wrongfully retains the equipment and unjustifiably refuses to return it within the period established in Clause 40, the CONTRACTED PARTY shall

be subject to applicable civil and criminal liability, including, without limitation, the offense of criminal misappropriation as provided for in Article 168 of the Brazilian Penal Code.

GENERAL AND FINAL PROVISIONS

Clause 43. The services under this Agreement shall be performed with full responsibility, technical and operational autonomy, independence, and economic dependence exclusively between the legal entities represented by the CONTRACTING PARTY and the CONTRACTED PARTY.

Clause 44. The Parties agree that the services performed by the CONTRACTED PARTY, through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall be performed on-site so that the CONTRACTED PARTY may become closely acquainted with the CONTRACTING PARTY'S commercial, managerial, and administrative operations and present the work contemplated in Clause 1 of this Agreement.

Paragraph 1. The CONTRACTED PARTY, including its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, shall not be subject to fixed working hours or required to record the hours spent performing the services by any means, since the CONTRACTING PARTY shall exercise no timekeeping or attendance control.

Paragraph 2. Because the CONTRACTED PARTY is not subject to any required work schedule, if the CONTRACTED PARTY, through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, elects to perform services on holidays, weekends, or outside normal business hours, the CONTRACTING PARTY shall not be obligated to pay any additional compensation beyond the agreed monthly service fee.

Clause 45. During the term of this Agreement, whenever the services are performed at its premises, the CONTRACTING PARTY shall permit the CONTRACTED PARTY, through its legal representative, employees, agents, or or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, to use the equipment and facilities essential to the performance of the contracted services.

Clause 46. The CONTRACTED PARTY, through its legal representative, employees, agents, or third parties affiliated with or directly or indirectly involved in the performance of this Agreement, may use its own resources, including mobile phones and laptop computers, in performing the services, provided that all CONFIDENTIALITY AND NON-COMPETITION provisions of this Agreement are strictly observed, without exception.

Clause 47. In performing this Agreement, the CONTRACTED PARTY shall not grant rebates, discounts, or extensions of payment deadlines that are inconsistent with the CONTRACTING PARTY'S commercial policies; such restriction shall not diminish the CONTRACTED PARTY'S autonomy in carrying out the ADMINISTRATIVE AND FINANCIAL MANAGEMENT services for which it has been engaged.

Clause 48. It is expressly understood that the CONTRACTED PARTY, including its legal representative, employees, agents, or affiliated third parties directly or indirectly involved in the

performance of this Agreement, shall have no administrative or functional subordination to the CONTRACTING PARTY.

Clause 49. The CONTRACTED PARTY is under no obligation to provide services exclusively to the CONTRACTING PARTY; should it voluntarily do so, such circumstances shall not create any employment relationship between the legal entities that are parties to this Agreement.

Clause 50. This Agreement constitutes the entire understanding between the Parties with respect to its subject matter and has been executed free from any defect of consent, including coercion, mistake, fraud, misrepresentation, or sham transaction, accordingly, neither Party shall have any claim regarding the free exercise of its will or the intentions underlying this Agreement, each acting in accordance with its own corporate interests.

Paragraph 1. If any provision of this Agreement is held by a court or other competent authority to be invalid or unenforceable, in whole or in part, the remaining provisions shall remain valid and enforceable.

Paragraph 2. Any renegotiation concerning rights and obligations arising from this Agreement, or addressing omissions identified after this Agreement becomes effective, shall be valid and enforceable only if made in writing between the CONTRACTING PARTY and the CONTRACTED PARTY, by means of a written amendment that shall become an integral part of this Agreement.

Paragraph 3. No waiver of any right by either Party shall be effective unless made in writing; and shall be interpreted restrictively, and shall not extend to any other right or obligation established under this Agreement.

Clause 51. Any tolerance by either Party of a breach of any provision of this Agreement or of any applicable legal requirement shall not constitute novation, forgiveness, waiver, amendment, or modification of this Agreement, nor shall it prejudice the full force and effect of any of its provisions or be construed as a waiver of any rights.

Clause 52. This Agreement shall be binding upon the Parties; the CONTRACTING PARTY shall not assign or otherwise transfer to any third party any rights or obligations arising under this Agreement, and the CONTRACTED PARTY shall likewise be prohibited from transferring to any third party the duties and obligations established herein.

Clause 53. The execution of this Agreement shall not create any partnership, joint venture, association, joint and several liability, or any direct or indirect corporate, commercial, tax, labor, social security, or other legal responsibility, nor shall it constitute any transfer of ownership or legal succession between the Parties, their employees, agents, or legal representatives, or with respect to any third parties. The legal and operational independence of both the CONTRACTING PARTY and the CONTRACTED PARTY shall remain fully preserved.

Clause 54. In computing the time periods established under this Agreement, the day on which the period begins shall be excluded and the day of expiration shall be included. Only business days shall be counted, unless otherwise expressly provided.

GOVERNING JURISDICTION

Clause 55. For the resolution of any disputes arising out of this Agreement, the Parties hereby agree, pursuant to Law No. 14,879/2024, that the Civil Court of the Judicial District of Guarulhos/SP, shall have exclusive jurisdiction, expressly waiving any other jurisdiction, however privileged it may be or may become.

Having read, ratified, and agreed to the terms of this Agreement, the Parties undertake to perform it in accordance with the principles of good faith and execute it in two (2) counterparts of equal form and content, in the presence of the witnesses identified below.

Guarulhos, August 1, 2024

CONTRACTING PARTY
PRONTO CARGO DO BRASIL LTDA

CONTRACTED PARTY
VENETO PERÍCIA CONTABIL LTDA

Witnesses

1. _____
Name: JANIELE C. P. BENCO
CPF: 007.691.605-51

2. _____
Name: Julio Cesar E. Da Costa
CPF: 365.944.688-36

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

Marina Viana

Date: July 13, 2026

INSTRUMENTO PARTICULAR DE CONTRATO DE PRESTAÇÃO DE SERVIÇOS E OUTRAS AVENÇAS

Pelo presente instrumento, de um lado;

PRONTO CARGO DO BRASIL LTDA, pessoa jurídica de direito privado, registrada na Jucesp sob o NIRE nº 3590423167-3, inscrita no CNPJ sob o nº 13.639.824/0002-39, com endereço na Rua Estrela do Oeste, nº 124, Galpão A25, A26, Office 27 e 28, Bairro Jardim Geraldo, Guarulhos/SP, CEP: 07140-030, doravante denominada simplesmente **CONTRATANTE;**

E de outro,

VENETO PERÍCIA CONTABIL LTDA, inscrita no CNPJ sob o nº 52.582.981/0001-26, NIRE da matriz 35262427329, com endereço na Rua Wagih Assad Abdalla, nº 131, Lote 7 Quadra 41, Morumbi, São Paulo/SP, CEP: 05651-020, representado por **RENATO MORANDIM**, brasileiro, casado sob o regime da separação total de bens, contador, com registro no CRC-SP sob o nº SP-344207/O-7, portador do RG. nº 15.441.366-5 SSP/SP, inscrito no CPF/MF sob o nº 104.087.848-22, endereço eletrônico: renato.morandim@gmail.com doravante denominada simplesmente **CONTRATADA**.

Têm entre si justo e acertado o presente Contrato de Prestação de Serviços, em conformidade com as seguintes cláusulas e condições.

DO OBJETO

Cláusula 1ª.- A CONTRATANTE, por intermédio do presente instrumento, contrata os serviços da CONTRATADA que por seu representante legal ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, prestará os serviços ligados a GESTÃO ADMINISTRATIVA FINANCEIRA, analisando os dados de todas as unidades e CNPJs da CONTRATANTE e apresentando serviços como principais atividades:

- Gerenciar controles financeiros e procedimentos contábeis;
- Garantir total transparência sobre o desempenho financeiro da empresa;
- Aconselhar sobre como aumentar a receita e reduzir custos;
- Comunicar riscos potenciais em tempo hábil;
- Apoiar o CEO com a preparação de planos financeiros mensais e anuais;
- Manter a velocidade e precisão das cobranças e pagamentos do clientes;
- Desenvolver e implementar estratégias financeiras que se alinhem aos objetivos comerciais e apoiem o crescimento a longo prazo;
- Supervisionar as operações financeiras, incluindo contabilidade, orçamento, previsão e relatórios financeiros;
- Desenvolver e manter políticas e procedimentos financeiros para garantir a conformidade com os requisitos regulatórios;
- Fornecer análise financeira e orientação à equipe executiva para apoiar a tomada de decisões;
- Gerenciar relacionamentos com partes interessadas externas, incluindo investidores, auditores e instituições financeiras;

- Liderar o desenvolvimento e a implementação de estratégias de gerenciamento de riscos;
- Garantir que as práticas financeiras estejam alinhadas com os padrões e as práticas recomendadas do setor;
- E outras atividades intrínsecas ao encargo para a qual fora contratada.

§1.º: Todos os serviços serão desenvolvidos e prestados de acordo com as necessidades, condições, prazos e especificações fornecidas pela CONTRATANTE.

§2.º: O local da prestação de serviços é na sede da CONTRATADA, localizada na Rua Estrela do Oeste, nº 124, Galpão A25, A26, Office 27 e 28, Bairro Jardim Geraldo, Guarulhos/SP, CEP: 07140-030.

DO PRAZO DE VIGÊNCIA RESCISÃO

Cláusula 2ª.- O presente CONTRATO vigorará pelo período de 01/08/2024 a 01/08/2025.

§1.º: Caso nenhuma das partes manifeste expressamente discordância mediante comunicação escrita, com 10 (dez) dias corridos de antecedência do término da vigência deste contrato, haverá renovação automática por idêntico período de 12 meses.

§2.º: Em caso de renovação por fração de tempo diferente dos 12 meses acima estabelecido, referida fração por interesse das partes será estabelecida através de aditivo contratual.

DO PREÇO

Cláusula 3ª.- A CONTRATANTE pagará mensalmente à empresa CONTRATADA enquanto o presente contrato estiver vigente, a importância de R$ 35.000,00 (trinta e cinco mil reais).

§1.º: O valor supramencionado será pago em única parcela até o último dia do mês da prestação de serviços.

§2.º: O pagamento está condicionado a apresentação PRÉVIA da Nota Fiscal de Serviço (NFS-e)[1] pela CONTRATADA com a descrição detalhada de serviços prestados/projetos/relatórios apresentados no mês da prestação dos serviços na referida Nota Fiscal de Serviço.

§3.º: A empresa CONTRATADA é obrigada a apresentar a Nota Fiscal de Serviço (NFS-e) até 5 (cinco) dias antes da data prevista para pagamento estipulada no parágrafo anterior.

§4.º: A Nota Fiscal de Serviço (NFS-e) que apresentar incorreções será devolvida à CONTRATADA para as devidas correções. Nesse caso, o prazo de que trata o §1.º não será cumprido e o pagamento se dará somente 5 (cinco) dias a contar da data de apresentação da Nota Fiscal de Serviço (NFS-e) com as devidas correções.

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[1] Resolução do Comitê Gestor do Simples Nacional (CGSN) nº 169, de 27 de julho de 2022, todos os MEI prestadores de serviço do país devem emitir a NFS-e padrão nacional para registrar suas operações.

§5.º: O pagamento da Nota Fiscal de Serviço (NFS-e) será efetuado em conta bancária de titularidade da empresa CONTRATADA, Banco: Cora / Agência: 0001 / Conta corrente: 4502125-2.

§6.º: Ao preço devido à CONTRATADA já estão inclusos todas e quaisquer despesas, inclusive impostos, taxas, emolumentos, contribuições fiscais e parafiscais que sejam devidos em decorrência, direta ou indireta, deste Contrato ou de sua execução, que serão de exclusiva responsabilidade da CONTRATADA assim definido na norma tributária, sem direito a reembolso.

Cláusula 4ª.- Caso ocorra atraso injustificado no pagamento por responsabilidade única e exclusiva da CONTRATANTE, ao valor devido na data do efetivo pagamento serão acrescidos de multa de 0,5% (meio por cento) e juros de mora de 1% (um por cento), calculados *pro rata die*, pelo período compreendido entre a data de inadimplemento e a do efetivo pagamento.

§1.º: Quaisquer atrasos da CONTRATADA em apresentar a nota fiscal e/ou recibo de serviços, não acarretará à CONTRATANTE o dever de adimplir qualquer tipo multa, indenização, acréscimo de juros e/ou correção monetária.

§2.º: A CONTRATANTE fica autorizada a realizar qualquer retenção de pagamento a título de compensação, nos termos do artigo 368 do Código Civil, no caso de qualquer dano realizado pela CONTRATADA no cumprimento deste Contrato, seja por responsabilidade de seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato.

Cláusula 5ª.- A CONTRATANTE além do valor mensal contratado, realizará o pagamento a título de ajuda de custo à CONTRATADA, no valor de 1 (uma) remuneração de R$ 35.000,00 a ser paga até o dia o último dia útil de cada ano vigente do presente contrato.

DO REAJUSTE, DA REPACTUAÇÃO DE PREÇOS E DO REEQUILÍBRIO ECONÔMICO-FINANCEIRO

Cláusula 6ª.- Não haverá reajuste de valores durante a vigência do presente instrumento contratual, bem como dos eventuais aditivos firmados.

Cláusula 7ª.- Será permitida a repactuação de remuneração fixa do presente contrato, desde que seja observado o interregno mínimo de 12 (doze) meses contados à partir da sua data de vigência.

§1.º: O valor mensal contratado será reajustado e corrigido de acordo com o IGP-M (FGV) ou outro índice de reajuste considerando o acordo de ambas as partes, sendo que, em caso de desacordo no valor apresentado entre uma das partes, o contrato poderá ser encerrado sem ônus ou bônus para qualquer ambas as partes.

DA RESCISÃO

Cláusula 8ª.- Este contrato poderá ser rescindido de forma antecipada na ocorrência de uma das seguintes hipóteses:

a) Insolvência, dissolução judicial ou extrajudicial, pedido de recuperação judicial, decretação de falência de qualquer das partes;

b) Força maior, conforme previsto e definido no Art. 393, parágrafo único do Código Civil e;
c) Acordo entre as partes;
d) Atraso ou não entrega dos serviços solicitados pela CONTRATANTE no prazo determinado;
e) Ausência de comprovação de recolhimento dos impostos devidos sobre todo valor recebido pela empresa CONTRATADA;
f) Paralisação dos serviços sem justa causa;
g) Cometimento reiterado de falhas na execução deste contrato que imponham decisões da CONTRATANTE que a coloquem em riscos negociais e financeiros;
h) Descumprimento de qualquer das cláusulas e condições do presente contrato.

§1.º: A rescisão do presente contrato com fundamento nos casos dos itens "a" "b" e "c" desde que preenchidos os requisitos estabelecidos nos dispositivos legais que os regem, não acarretará o pagamento de multa.

§2.º: Em caso de rescisão antecipada nos casos dos itens "d" a "h", a parte infratora estará sujeita a adimplir a outra parte, multa contratual equivalente a 10% (dez por cento) do valor total deste contrato, restando esclarecido que o valor total do contrato corresponde a 12 (doze) vezes o valor da remuneração fixa vigente no ato da rescisão contratual.

Cláusula 9ª.- Poderá o presente instrumento ser rescindido por qualquer das partes, em qualquer momento, sem que haja qualquer tipo de motivo relevante, ou seja, poderá haver a rescisão imotivada do presente contrato de prestação de serviços, respeitando-se um período mínimo de 10 (dez) dias de antecedência para o comunicado por escrito da pretendida rescisão.

§1º: Em razão de uma rescisão antecipada imotivada deste contrato, nenhuma das partes estará sujeita a adimplir a outra parte multa indenizatória, desde que respeitado o prazo de comunicado descrito na cláusula 5ª, onde a parte que descumprir o prazo suportará uma multa equivalente a 1 remuneração contratada.

§2.º: Em caso de rescisão antecipada motivada, deverão ser finalizados os projetos/relatórios e análises de resultados em andamento pela CONTRATADA e entregues para a CONTRATANTE em 5 (cinco) a contar da comunicação da rescisão contratual ou outro prazo por escrito ajustado entre as partes no ato da rescisão contratual.

§3º: Será cabível também multa indenizatória no valor de 1 (uma) remuneração ora contratada, para o descumprimento da CONTRATADA na entrega de projetos/relatórios e análises de resultados em andamento quando da rescisão no prazo estipulado no §2.º.

§4º: O pagamento de eventual multa indenizatória deverá ser realizado em 15 (quinze) dias a contar da data em que a rescisão contratual foi notificada ou outro prazo por escrito ajustado entre as partes.

Cláusula 10ª.- Em caso de rescisão contratual, o valor ajustado na cláusula 5ª pago a título de ajuda de custo, será pago na proporção de meses onde houve a efetiva prestação de serviços no ano da referida rescisão.

Cláusula 11ª.- Fica resguardado à CONTRATADA o direito ao recebimento da remuneração proporcional pelos dias da efetiva prestação de serviços até a data da rescisão, condicionado sempre a apresentação de Nota Fiscal de Serviço (NFS-e) com

a descrição detalhada de serviços prestados e o período, a ser adimplida em até 10 (dez) dias do recebimento da NFS-e.

Cláusula 12ª.- Para o pagamento das penalidades previstas, bem como todo valor a qualquer título em aberto, as partes admitem o presente instrumento como hábil para instruir ação própria pelas vias judiciais, sem a necessidade de notificação prévia, posto que o simples inadimplemento à obrigação já cientifica o inadimplente em mora.

DAS OBRIGAÇÕES e RESPONSABILIDADES DA CONTRATADA

Cláusula 13ª. A empresa CONTRATADA não se responsabiliza por eventuais atrasos que possam ocorrer durante a prestação dos serviços, conforme cronogramas estabelecidos pelas partes, desde que provocadas por problemas alheios a sua vontade ou força maior, devidamente comprovados para a CONTRATANTE, bem como na indisponibilidade do equipamento fornecido para execução dos serviços e/ou mudanças elaboradas posteriormente pela CONTRATANTE, e/ou ausência ou demora nas informações complementares que, por ventura se fizerem necessárias, ocasionando a paralisação no desenvolvimento nos serviços a serem entregues pela CONTRATADA.

Cláusula 14ª. Todos os impostos, taxas, contribuições fiscais, previdenciárias, trabalhistas, acidentárias ou parafiscais, pertinentes ao seu regime jurídico, que incidam ou venham a incidir sobre os serviços prestados são de exclusiva responsabilidade da empresa CONTRATADA.

Parágrafo único – A CONTRATADA é obrigada em manter atualizados os documentos de regularidade fiscal durante toda a execução do contrato e apresentá-los quando solicitados pela CONTRATANTE, sob pena de rescisão contratual.

Cláusula 15ª.- É de integral responsabilidade da empresa CONTRATADA quaisquer consequências que derivem de sua inobservância no recolhimento de impostos, taxas, contribuições fiscais, previdenciárias, trabalhistas, acidentárias ou parafiscais, pertinentes ao seu regime jurídico, tanto no que se refere aos seus empregados ou terceiros vinculados a ela e/ou envolvidos na prestação dos serviços, direta ou indiretamente na execução do Contrato.

Cláusula 16ª. - É de integral responsabilidade da empresa CONTRATADA pelos danos causados a CONTRATANTE, decorrentes de sua culpa ou dolo na execução do contrato, especialmente na tomada de decisões da CONTRATANTE baseada em relatórios e pareceres emitidos pela CONTRATADA.

Cláusula 17ª. – É ainda de responsabilidade da CONTRATADA solucionar os eventuais problemas pertinentes ou relacionados à execução dos serviços objeto do Contrato, mesmo que, para isso, outra solução não prevista tenha de ser apresentada, para aprovação e implementação de projetos e medidas, sem qualquer ônus adicionais para a CONTRATANTE.

Cláusula 18ª – É obrigação da CONTRATADA manter entendimento com a CONTRATANTE, objetivando evitar interrupções ou paralisações na execução dos serviços;

Cláusula 19ª. São também obrigações e responsabilidade da empresa CONTRATADA:

§1.º: Por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, executar os

serviços objeto deste contrato, em todas as suas fases e etapas até a sua respectiva conclusão, dentro da mais alta qualificação, rigorosamente de acordo com as condições, prazos e especificações ajustadas entre as partes;

§2.º: Guardar a boa-fé objetiva em todas as tratativas feitas em nome da CONTRATANTE, de modo a agir com lealdade, respeito e de forma ética e íntegra durante as negociações;

§4.º: Apresentar relatórios, planilhas, resultados de trabalhos quando solicitados pela CONTRATANTE;

§5.º: Respeitar integralmente as normas internas e disciplinares vigentes no estabelecimento da CONTRATANTE.

DAS OBRIGAÇÕES E DEVERES DA CONTRATANTE

Cláusula 20ª.- A CONTRATANTE obriga-se a colocar à disposição da CONTRATADA todas as informações, documentos, meios, recursos e pessoas necessários à realização dos serviços por meio deste instrumento contratados.

Cláusula 21ª.- É obrigação da CONTRATANTE notificar a CONTRATADA, por escrito, sobre imperfeições, falhas ou irregularidades constatadas na execução dos serviços para que sejam adotadas as medidas corretivas necessárias a tempo e modo de evitar prejuízos na tomada de decisões da CONTRATANTE baseada nos trabalhos apresentados pela CONTRATADA.

Cláusula 22ª.- São, deveres da CONTRATANTE:

§1.º: Guardar a boa-fé objetiva nas tratativas feitas diretamente com a CONTRATADA de modo a agir com lealdade, respeito e de forma íntegra no cumprimento de seus deveres e obrigações;

§2.º: Realizar os pagamentos, conforme disposto nas cláusulas intituladas PREÇO deste contrato;

Cláusula 23ª.- É dever da CONTRATANTE, a qualquer tempo, solicitar os comprovantes de pagamentos/recolhimento de impostos, taxas, contribuições fiscais, previdenciárias, trabalhistas, acidentárias ou parafiscais, para a empresa CONTRATADA, aptos a comprovar a regularidade dos atos e atividades, sendo que em caso de ausência de comprovantes que demonstrem o cumprimento das obrigações fiscais, tributárias, previdenciárias, dará a empresa CONTRATADA, ensejo a rescisão contratual antecipada.

DOS DIREITOS DE PROPRIEDADE

Cláusula 24ª.- Os direitos de propriedade autoral ou intelectual, sobre os serviços prestados, projetos e produtos, incluindo-se neste conceito os métodos, base de dados, programas, bem como quaisquer trabalhos que vierem a ser desenvolvidos ou criados pela empresa CONTRATADA para a CONTRATANTE e que sejam suscetíveis de exploração econômica, ficarão automaticamente licenciados gratuitamente para a CONTRATANTE.

Cláusula 25ª.- O licenciamento previsto nesta cláusula abrange também eventuais aperfeiçoamentos técnicos que vierem a serem efetuados pela CONTRATADA nas obras, produtos ou projetos, objeto de licenciamento.

Cláusula 26ª.- Fica ajustado ainda que todo o desenvolvimento de produtos ou projetos construídos pela empresa CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato são de propriedade da CONTRATANTE.

Cláusula 27ª.- Para fins do disposto nesta cláusula, a empresa CONTRATADA se obriga a assinar os eventuais instrumentos de licenciamento, cessão e transferência de direitos que se fizerem necessários para o cumprimento da obrigação ora avençada.

DA OBSERVÂNCIA À LGPD

Cláusula 28ª.- A CONTRATANTE declara expresso CONSENTIMENTO que a empresa CONTRATADA, caso necessário, irá coletar, tratar e compartilhar os dados necessários ao cumprimento do contrato, nos termos do Art. 7º, inc. V da LGPD, os dados necessários para cumprimento de obrigações legais, nos termos do Art. 7º, inc. II da LGPD.

§1.º: Outros dados poderão ser coletados, conforme termo de consentimento específico a ser elaborado em caso de necessidade, considerando ele um aditivo futuro a este contrato.

DA CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA

Cláusula 29ª.- A empresa CONTRATADA, por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente, durante a vigência do presente contrato e nos 5 (cinco) anos subsequentes ao seu término ou rescisão, obriga-se a manter o mais completo e absoluto sigilo sobre quaisquer dados, materiais, nformações, documentos, especificações técnicas ou comerciais, inovações e aperfeiçoamentos obtidos da CONTRATANTE, ou que venha a lhe ser confiado em razão deste contrato, sejam eles de interesse da CONTRATANTE ou de terceiros, não podendo, sob qualquer pretexto, divulgar, revelar, reproduzir, utilizar ou deles dar conhecimento a terceiros, estranhos a esta contratação sem a prévia anuência e concordância da CONTRATANTE.

Cláusula 30ª. - A empresa CONTRATADA comprometendo-se ainda:

§1.º: A não utilizar as informações confidenciais a que tiver acesso, para gerar benefício próprio exclusivo e/ou unilateral, presente ou futuro, ou para o uso de terceiros;

§2.º: A não efetuar nenhuma gravação, fotografia ou cópia de documentação, base de dados, sistemas computacionais, informações ou outras tecnologias a que tiver acesso, exceção feita sempre e quando houver autorização expressa pela própria CONTRATANTE através exclusivamente pelos membros da diretoria.

§3.º: A não se apropriar de material confidencial e/ou sigiloso, de informações e documentos pessoais que venham a estar disponíveis para a realização dos serviços contratados;

§4.º: A não repassar o conhecimento das informações que tiver acesso, responsabilizando-se por todas as pessoas que vierem a ter acesso às informações por seu intermédio, e se obrigando, assim, a ressarcir a ocorrência de qualquer dano e/ou prejuízo oriundo de uma eventual quebra de sigilo das informações fornecidas;

§5.º: A não divulgar de nenhuma maneira ou por qualquer meio as informações e/ou documentos a que tiver acesso.

§6.º: Entende-se como informação e documentos confidenciais: quaisquer informações, dados, processos, projetos a serem implantados e já em execução, códigos, cadastros, fluxogramas comerciais e contábeis, relatórios, dispositivos ou outros materiais de propriedade da CONTRATANTE.

§7.º: A não divulgar, propagar, reproduzir, explorar, publicar, duplicar, transferir ou revelar, direta ou indiretamente, por si ou por terceiros, quaisquer segredos comerciais sem a prévia e expressa autorização, por escrito da CONTRATANTE.

Cláusula 31ª. - A quebra do presente COMPROMISSO DE CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA, além da responsabilização criminal daí decorrente, sujeitará a CONTRATADA a responder além de todas as perdas e danos provocados à CONTRATANTE apurados em rigoroso *compliance* e sob a chancela de decisão judicial, ao pagamento de multa equivalente a 6 (seis) vezes o valor da remuneração fixa vigente no ato da infração contratual.

§1.º: A parte que se utilizar das informações adquiridas em razão da presente relação contratual para promoção de forma maliciosa ou para prejudicar a outra parte, especialmente quando se tratar de inverdades que envolvem crimes de difamação, calúnia, injúria ou quaisquer outros atos que atinjam a honra ou a imagem das pessoas jurídicas aqui envolvidas, será penalizada com sanções administrativas, judiciais e penais que poderão advir.

DO PERÍODO DE PAUSA NA PRESTAÇÃO DOS SERVIÇOS

Cláusula 32ª. - Acordam as partes que, após o período mínimo de 12 (doze) meses de prestação de serviços, se assim pretender, a empresa CONTRATADA, poderá mediante aviso prévio por escrito com antecedência de 30 (trinta) dias, a escolha da própria CONTRATADA o período de paralisação dos serviços, especificando dia de início e fim de referido período.

§1.º: Referido aviso prévio é necessário para fins organizacionais da CONTRATANTE, devendo a própria CONTRATADA no exercício de sua autonomia indicar colaboradores para dar continuidade às suas atividades, visto que o SETOR onde a CONTRATADA prestará os serviços não é paralisado em razão de férias de funcionários ou descanso e pausas de prestadores de serviços.

§2.º: Em razão do período de pausa da CONTRATADA, não cabe à CONTRATANTE qualquer obrigação em remunerar referido período, porque a remuneração ajustada esta estritamente condicionada a entrega dos serviços contratados.

DO NÃO ALICIAMENTO

Cláusula 33ª.- Fica vedado à CONTRATADA o aliciamento e contratação de qualquer dos funcionários da CONTRATANTE durante a execução do presente contrato de

prestação de serviços, bem como nos 24 (vinte e quatro) meses após o encerramento da prestação do serviço.

§1.º: O descumprimento do exposto previsto nesta cláusula, resultará na aplicação de multa compensatória no valor do serviço contratado a ser pago pela CONTRATADA a CONTRATANTE, por cada funcionário contratado.

§2.º: A penalidade acima prevista será devida, ainda que a proposta de contratação tenha surgido por iniciativa do funcionário da CONTRATANTE.

DA FORMA DE COMUNICAÇÃO

Cláusula 34ª.- Todas as comunicações/notificações havidas entre as partes e decorrentes da presente avença e/ou de seus eventuais anexos, bem como, na rotina na prestação de serviços, solicitações de serviços, entrega de planilhas, cronogramas, projetos, relatórios, comunicação de pagamentos, solicitação de comprovantes de pagamento de impostos por parte da empresa CONTRATADA e demais situações decorrentes exclusivamente da prestação de serviços, para que sejam consideradas eficazes e surtam os efeitos jurídicos, deverão ser realizadas por escrito e encaminhadas, exclusivamente, aos seguintes endereços:

CONTRATANTE:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRATADA na pessoa do seu sócio e representante legal:
renato.morandim@prontocargo.com.br

Cláusula 35ª.- As comunicações/notificações, em especial aquelas pertinentes à rescisão contratual, alteração do contrato e/ou qualquer outra que importe penalidade e/ou obrigações de quaisquer das partes, para que sejam consideradas eficazes e surtam os efeitos jurídicos, deverão ser realizadas por escrito e encaminhadas, exclusivamente, aos seguintes endereços:

CONTRATANTE:
daniele.benco@prontocargo.com.br
paulo.vinholy@prontocargo.com.br

CONTRATADA na pessoa do seu sócio e representante legal:
renato.morandim@prontocargo.com.br

§1.º: As comunicações, avisos e demais notícias/informações deverão ser efetivadas por meio de e-mails e que sejam endereçados às caixas, comprovadamente, de titularidade das partes e/ou seus representantes legais.

§2.º: A parte que vier a alterar o seu endereço eletrônico obriga-se a informar imediatamente a outra, por escrito, sob pena de serem consideradas válidas as comunicações efetivadas no endereço enviado.

§3.º: As partes concordam que a empresa CONTRATADA fará uso de um e-mail coorporativo com domínio da CONTRATANTE, conferindo assim na prestação dos serviços da CONTRATADA maior profissionalismo, segurança, controle de dados,

facilitando assim a comunicação e transmissão de informações com os setores da empresa CONTRATANTE, de modo a alcançar maior eficácia, sem que tal ferramenta autorize vincular a prestadora de serviços a qualquer ingerência jurídica da PRONTO CARGO.

TERMO DE RESPONSABILIDADE

Cláusula 36ª.- Ajustam as pares que a CONTRATADA deverá responder pela guarda e conservação de quaisquer equipamentos, materiais ou documentos e informações sigilosas de propriedade da CONTRATANTE, que lhes forem entregues durante a execução dos serviços contratados.

Cláusula 37ª.- Ajustam as partes que, poderá ser fornecido pela CONTRATANTE à CONTRATADA equipamentos, aqui incluídos computadores, notebooks, telefones celulares que deverão ser utilizados única e exclusivamente para a execução dos serviços contratados, em razão das regras de CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA inseridas nas cláusulas descritas no presente contrato, bem como, porque atendem a tecnologia compatível com os programas que oferecem qualidade para os trabalhos ora contratados.

Cláusula 38ª.- Fica ajustado ainda que a CONTRATADA terá somente a POSSE do equipamento sendo que a PROPRIEDADE é exclusiva da CONTRATANTE, sendo vedado o empréstimo, aluguel ou cessão a terceiros, exceto se terceiros foram contratados da CONTRATADA para a execução dos serviços em favor da CONTRATANTE.

Cláusula 39ª.- Fica ajustado ainda que a CONTRATADA não procederá qualquer alteração das ferramentas instaladas no equipamento, bem como não procederá a desinstalação dos programas e plataformas essenciais à execução dos serviços contratados.

Cláusula 40ª.- A CONTRATADA obriga-se a devolver o equipamento em perfeito estado de conservação, considerando apenas seu desgaste natural pelo uso normal do equipamento, em até 12 (doze) horas do anúncio, por escrito, da rescisão ou término do contrato de prestação de serviços.

§1º.- Em caso de descumprimento do prazo de devolução do(s) equipamento(s), a CONTRATADA estará sujeita a multa correspondente a 2 (duas) últimas remunerações fixas recebidas pela CONTRATADA, sem exclusão da multa indenizatória em razão de eventuais outras infrações contratuais.

§2º.- A exclusão da penalidade imposta pelo atraso na devolução do equipamento, será por mera liberalidade da CONTRATANTE, a considerar o justo motivo apresentado pela CONTRATADA e ajuste entre as partes.

Cláusula 41ª.- Em caso de devolução de equipamento danificado ou inutilizado por emprego inadequado, mau uso, negligência, constatado através de laudo emitido por perícia técnica ou ainda pelo extravio, a CONTRATADA indenizará a CONTRATANTE proprietária do equipamento, no valor correspondente ao equipamento idêntico ou similar indicado pela CONTRATADA, conforme Nota Fiscal de aquisição do equipamento, bem como suportará os honorários pelos serviços de perícia necessários para constatar os danos materiais sofridos pela CONTRATANTE.

Cláusula 42ª.- Em caso de retenção do equipamento e recusa injustificada em proceder a devolução do equipamento no prazo determinado na cláusula 40ª, a

CONTRATADA estará sujeita as penalidades na esfera cível e criminal, especialmente pela apropriação indébita, prevista no artigo 168 do Código Penal Brasileiro.

DAS DISPOSIÇÕES GERAIS E FINAIS

Cláusula 43ª.- A prestação de serviços objeto deste Contrato será realizada com total responsabilidade, autonomia e independência técnico-operacional e monodependência econômica entre as pessoas jurídicas representadas por CONTRATANTE e empresa CONTRATADA.

Cláusula 44ª.- Concordam as partes que a prestação de serviços pela CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, se dará de forma presencial de modo a conhecer a CONTRATADA de perto as operações comerciais, gerenciais e administrativas da CONTRATANTE e oportunizando a apresentação de trabalhos conforme contratado na cláusula 1ª deste contrato.

§1.º: A CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, não possuirá horário fixo de entrada e/ou de saída, menos ainda será compelida a registrar por qualquer meio, as horas de sua prestação de serviços, uma vez que não haverá controle por parte da CONTRATANTE.

§2.º: Em razão da inexistência de cumprimento de carga horária, e acaso a CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato opte por prestar seus serviços em dias de feriado e finais de semana ou ainda em horários atípicos para a devida prestação de serviços, não cabe à CONTRATANTE a obrigação de pagamento de qualquer outro tipo de valor extra além do valor total acordado pela prestação de serviço mensal.

Cláusula 45ª.- A CONTRATANTE, no período em que o presente contrato estiver vigente e quando o serviço for realizado no seu estabelecimento, permitirá que a empresa CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, utilize seus equipamentos e instalações essenciais à realização dos serviços contratados.

Cláusula 46ª.- A empresa CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou envolvidos direta ou indiretamente na execução do contrato, poderá utilizar-se de recursos próprios para a prestação dos serviços, como telefone celular e notebook, respeitando-se estritamente e sem exceções todas as regras de CONFIDENCIALIDADE E DA NÃO CONCORRÊNCIA inseridas nas cláusulas descritas no presente contrato.

Cláusula 47ª.- Não caberá a CONTRATADA na execução do presente contrato, conceder abatimentos, descontos ou dilações nos prazos de pagamento em desacordo com a política comercial da CONTRATANTE, sem que referido impedimento retire a autonomia da CONTRATADA e atuação na GESTÃO ADMINISTRATIVA FINANCEIRA para a qual fora contratada.

Cláusula 48ª.- Ficando expressamente entendido que a CONTRATADA por seus prepostos, representante legal, empregados ou terceiros vinculados a ela e/ou

envolvidos direta ou indiretamente na execução do contrato, não tem nenhuma monodependência administrativa ou funcional com a CONTRATANTE.

Cláusula 49ª.- A empresa CONTRATADA não está compelida à prestação de serviços para a CONTRATANTE, de modo que se por mera liberalidade assim o fizer, não acarretará qualquer vínculo empregatício entre pessoas jurídicas envolvidas na presente instrumento contratual.

Cláusula 50ª.- Este contrato constitui o total entendimento entre as partes com respeito a seu objeto, tendo sido celebrado sem qualquer espécie de vício de consentimento, tais como coação, erro, dolo, simulação ou fraude, não restando, destarte, qualquer reclamação quanto à liberdade de suas manifestações de vontade e pretensões regidas pelos interesses de lado a lado das pessoas jurídicas aqui relacionadas.

§1.º: Ainda que qualquer cláusula deste contrato venha a ser considerada, por qualquer tribunal ou autoridade competente, nula ou inexequível, integralmente ou em parte, as demais disposições não afetadas e discutidas manter-se-ão válidas.

§2.º: Qualquer renegociação que disponha sobre direitos e deveres decorrentes do presente contrato ou omissões verificadas após o início da vigência do presente contrato, para ter plena validade e eficácia, deverá ser realizada por escrito e somente entre a CONTRATANTE e a CONTRATADA, aditivo que passará a fazer parte integrante do instrumento original.

§3.º: A renúncia de uma parte quanto a qualquer direito não será válida caso não seja manifestada por escrito e deverá ser interpretada restritivamente, não permitindo sua extensão a qualquer outro direito ou obrigação estabelecido neste contrato.

Cláusula 51ª.- A tolerância, de qualquer das partes contratantes, à infração de qualquer cláusula ou condição do presente instrumento, bem como a disposições legais, não implicará novação, perdão, renúncia, alteração ou modificação do disposto neste instrumento, permanecendo incólumes todas as suas cláusulas, não importando, ainda, à renúncia de direitos.

Cláusula 52ª.- Este instrumento vincula as partes, sendo vedado a CONTRATANTE a cessão ou quaisquer tipos de transferências a outrem dos direitos e/ou deveres dele decorrentes, ficando também proibida à CONTRATADA a transferência a terceiros dos deveres e obrigações ora estipuladas.

Cláusula 53ª.- A celebração do presente não implica em nenhuma espécie de sociedade, associação, solidariedade obrigacional, nem em qualquer responsabilidade direta ou indireta, seja societária, comercial, tributária, trabalhista, previdenciárias ou de qualquer outra natureza, nem em alienação ou sucessão, seja entre as partes, seus empregados, prepostos e representantes legais, seja perante terceiros, estando preservada a autonomia jurídica e funcional da empresa CONTRATANTE e da empresa CONTRATADA.

Cláusula 54ª.- Na contagem dos prazos estabelecidos neste contrato excluir-se-á o dia início e incluir-se-á o do vencimento, computando-se os dias úteis, salvo disposição em contrário.

DO FORO DE ELEIÇÃO

Cláusula 55ª.- Para dirimir quaisquer litígios emergentes da presente contratação, as partes acordam entre si, estabelecer, nos termos da Lei 14.879/24, o Foro Cível da Comarca de Guarulhos/SP como competente, com expressa renúncia a qualquer outro, por mais privilegiado que seja ou possa a vir a ser.

E, depois de lido, ratificado e contratado, as partes comprometem-se a cumprir este contrato segundo os ditames da boa-fé, assinando-o em 02 (duas) vias de igual teor e forma, na presença das testemunhas abaixo qualificadas.

Guarulhos, 01 de agosto de 2024.

CONTRATANTE
PRONTO CARGO DO BRASIL LTDA

CONTRATADA
VENETO PERÍCIA CONTABIL LTDA

Testemunhas:

1. _____
Nome: JANIELE C. P. BENCO
CPF: 007.621.605-51

2. _____
Nome: JULIO CESAR E. DA COSTA
CPF: 365.944.688-36

Subject: Verification of High Remuneration and Market Benchmarking for **Renato Morandim**

To the U.S. Citizenship and Immigration Services (USCIS),

I, **Luiz Carlos Rausis**, sócio at **RW Rausis W. Consultores Associados Ltda**, a firm duly registered with the Regional Accounting Council (CRC/PR 004110), submit this letter to certify the professional remuneration of **Renato Morandim** and provide a comparative analysis within the Brazilian executive market.

1. Compensation Summary: In his capacity as Chief Financial Officer (CFO) for the **Pronto Cargo do Brasil Ltda**, Renato Morandim, received a total annual compensation of **R$ 868.262,00** during the fiscal year of 2025.

2. Market Benchmarking and Percentile Analysis: Based on official labor market data and recognized executive salary surveys (such as *Robert Half Salary Guide, Michael Page Guide*), the average annual salary for a CFO in a company of medium size scale (logistics sector with national operations) is approximately R$ 575.000,00

Renato Morandim's compensation is **51% higher** than the market average. This puts his earnings within the **top 5%** of all financial executives in Brazil.

3. Context of Extraordinary Ability: In the Brazilian corporate landscape, such high-level compensation is reserved exclusively for professionals who demonstrate "Extraordinary Ability" and whose leadership directly impacts the organization's valuation and profitability. As evidenced by his role in the MOVE3 IPO preparation and complex M&A integrations (Carriers, Rodoe, Levoo, M3Bank), Renato's remuneration is a direct reflection of his specialized expertise and high demand in the capital markets sector.

Conclusion: I certify that the financial records and tax filings of Renato Morandim are consistent with the figures stated above and confirm that his earnings are significantly above those of his peers, as required by the criteria for the O-1A non-immigrant visa.

Sincerely,

RW Rausis W. Consultores Associados Ltda
CRC/PR 004110
Luiz Carlos Rausis
CRC/PR 044694

NAME: RENATO MORANDIM
CPF: 104.087.848-22
ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL
TAX YEAR 2025 **CALENDAR YEAR 2024**

TAXPAYER IDENTIFICATION

Name:	RENATO MORANDIM	CPF:	104.087.848-22
Date of Birth:	02/22/1968		
Do you have a spouse or partner?	Yes	CPF of the Spouse or partner:	288.287.308-54

Were you a resident abroad and became a resident in Brazil in 2024? No

Were there any changes to the registration details? No

Is one of the declarants a person with a serious illness or a physical or mental disability? No

Address:	RUA WAGIH ASSAD ABDALLA	Number:	131
Unit:		Neighborhood/District:	MORUMBI
City:	SÃO PAULO	State:	SP
ZIP Code:	05651-020	Area Code/Telephone:	
Email:		Area Code/Mobile:	(11) 7085-8201

Occupation Type:	01 - EMPLOYEE OF A PRIVATE SECTOR COMPANY, EXCEPT FINANCIAL INSTITUTIONS
Main Occupation:	120 - EXECUTIVE, PRESIDENT, AND DIRECTOR OF AN INDUSTRIAL, COMMERCIAL, OR SERVICE COMPANY
Type of Declaration:	Amended Declaration

Receipt Number of the last declaration filed in the 2024 tax year: 42. 74.24.11.24-02

DEPENDENTS

CODE	NAME	DATE OF BIRTH	CPF
21	LUCAS LIMA MORANDIM	06/18/2011	443.331.348-38
Email:		Mobile:	
Does the dependent live with the taxpayer? Yes			
21	CINTIA DE OLIVEIRA LIMA MORANDIM	01/08/2082	288.287.308-54
Email:		Mobile:	
Does the dependent live with the taxpayer? Yes			
TOTAL DEDUCTION WITH DEPENDENTS			4,550.16

ALIMONY RECIPIENTS

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER

(Values in Reais)

NAME OF THE PAYING SOURCE	INCOME RECEIVED FROM LEGAL ENTITY	OFFICIAL SOCIAL SECURITY CONTRIBUTION	WITHHELD TAX	13th SALARY	INCOME TAX WITHHELD ON 13th SALARY
VENETO PERICIA CONTABIL LTDA	90,000.00	9,900.00	11,286.60	0.00	0.00
CNPJ/CPF: 52.582.981/0001-26					
TOTAL	90,000.00	9,900.00	11,286.60	0.00	0.00

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE DEPENDENTS

(Values in Reais)

NAME OF THE PAYING SOURCE	INCOME RECEIVED FROM LEGAL ENTITY	OFFICIAL SOCIAL SECURITY CONTRIBUTION	WITHHELD TAX	13th SALARY	INCOME TAX WITHHELD ON 13th SALARY

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE DEPENDENTS

(Values in Reais)

NAME OF THE PAYING SOURCE	INCOME RECEIVED FROM LEGAL ENTITY	OFFICIAL SOCIAL SECURITY CONTRIBUTION	WITHHELD TAX	13th SALARY	INCOME TAX WITHHELD ON 13th SALARY
ASSOC. ESCOLA SUIÇO-BRASILEIRA CNPJ/CPF: 62.014.352/0001-53	96,149.08	10,592.71	11,185.67	5,963.98	1,026.33
TOTAL	96,149.08	10,592.71	11,185.67	5,963.98	1,026.33

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY THE TAXPAYER

No information

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY DEPENDENTS

No information

EXEMPT AND NON-TAXABLE INCOME

(Values in Reais)

09. Profits and received dividends 263,27

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Dependent	288.287.308-54	17.344.597/0001-94	BB SEGURIDADE PARTICIPACOES S.A.	263,27

12. Income from savings accounts, mortgage bonds, agribusiness, and real estate letters of credit (LCA and LCI), and certificates of agribusiness and real estate receivables (CRA and CRI) 51.298,65

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Dependent	288.287.308-54	60.855.574/0001-73	BTG PACTUAL	749.42
Dependent	288.287.308-54	60.701.1 90/0001-04	BANCO ITAU UNIBANCO S/A	57.56
Taxpayer	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A.	179.27
Taxpayer	104.087.848-22	18.945.670/0001-46	INTER DIST. DE TIT. VLR MOB LTDA	12,938.87
Taxpayer	104.087.848-22	02.332.886/0001-04	XP INVEST. CCTVM S/A	37,373.53

TOTAL 51.298,65

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

06. Income from financial investments 127,964,94

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A.	10,87
Taxpayer	104.087.848-22	02.332.886/0001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI	79,054.07
Taxpayer	104.087.848-22	09.346.601/0001-25	B3 S.A. - BRASIL, BOLSA, BALCAO	151.48
Taxpayer	104.087.848-22	27.717.359/0001-30	BANCO BTG PACTUAL S.A.	1,161.91
Taxpayer	104.087.848-22	31 .872.495/0001-72	BANCO C6 S.A.	666,90
Taxpayer	104.087.848-22	36.986.672/0001-65	HASHDEX BITCOIN FUNDO DE INVESTIMENTO MUL TI MERCADO	2,191.82
Taxpayer	104.087.848-22	37 .910.132/0001-60	TREND INB FUNDO DE INVESTIMENTO EM COTAS RENDA FIXA SIMPLES	327,09

Taxpayer	104.087.848-22	50.479.122/0001-80	BTG PACTUAL LOGCP FUNDO DE INVESTIMENTO IMOBILIARIO RESPONSA	10,87
Taxpayer	104.087.848-22	60.701.19010001-04	ITAU UNIBANCO S.A.	9,129.69
Taxpayer	104.087.848-22	90.400.88810001-42	BANCO SANTANDER (BRASIL) S.A.	9,780.90
Dependent	288.287.308-54	30.306.29410001-45	BTG PACTUAL	91.88
Dependent	288.287.308-54	30.306.29410001-45	BTG PACTUAL	18,947,02
Dependent	288.287.308-54	30.306.29410001-45	BTG PACTUAL	2,254.01
Dependent	288.287.308-54	30.680.82910001-43	NU FINANCE IRA SIA	44,77
Dependent	288.287.308-54	02.332.88610001-04	XP INVEST. CCTVM S/A	131,02
Dependent	288.287.308-54	17.344.59710001-94	BB SEGURIDADE PARTICIPACOES S.A.	1.51

08. 13th salary received by the dependent 5,936,98

13. Others 1.688,37

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Description	Amount
Taxpayer	104.087.848-22	02.332.88610001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI .	INCOME	1.257,54
Taxpayer	104.087.848-22	42.283.77010001 -39	ICATU SEGUROS S/A	INCOME	270.65
Taxpayer	104.087.848-22	74.267.17010001 -73	ICATU CAPITALIZACAO S/A	INCOME	160.18

TOTAL 135.617,29

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER (TAX WITH SUSPENDED EXIGIBILITY)

No information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE DEPENDENTS (TAX WITH SUSPENDED EXIGIBILITY)

No information

TAXABLE INCOME FROM LEGAL ENTITY RECEIVED CUMULATIVELY BY THE TAXPAYER

No information

TAXABLE INCOME FROM LEGAL ENTITY RECEIVED CUMULATIVELY BY THE DEPENDENTS

No information

TAX PAID / WITHHELD

(Values in Reais)

01. Complementary Tax:	0,00
02. Tax paid abroad by the taxpayer and dependents	0,00
Tax due with income abroad	0,00
Tax due without income abroad	0,00
Difference to be considered for tax calculation (legal limit)	0,00
03. Income Tax Withheld at Source (Law 11.033/2004):	0,00
04. Income Tax Withheld at Source for the Taxpayer	49,492.46
05. Income Tax Withheld at Source for the Dependents	0,00
06. Taxpayer's Carnê-Leão*	0,00
07. Dependent's Carnê-Leão	0,00

CARNÊ-LEÃO - (Income tax that must be paid monthly, mandatorily, by individuals residing in Brazil who receive income from another individual or from abroad)

PAYMENTS MADE

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON-DEDUCTIBLE PORTION
Taxpayer				
10	FATIMA VEGAS DIEGUES	085.810.668-01	1,000.00	0,00
Description: RECEIPT 09/23/24				
21	UNIDADE PAULISTA DE FISIOTERAPIA LTDA	00.984.754/0001-23	900.00	0,00
Description: INVOICE 066				
21	ÇCM CONSULTORIA EM SAUDE OCUPACIONAL S/S LTDA	03.104.863/0001-05	10,000.00	0,00
Description: INVOICE 4982				
21	UROCONS SERVICOS EM UROLOGIA SOCIEDADE SIMPLES	03.832.733/0001 -80	1,200.00	0,00
Description:				
21	GOES, MANCO & MALTA CLINICA MEDICA LTDA	30.432.209/0001-95	2,500.00	0,00
Description: INVOICE 1436				
21	KATAOKA & GOULART SERVICOS MEDICOS S/S	32.657.667/0001-58	2,500.00	0,00
Description: INVOICE 1087				
21	AIRA SAUDE S.A.	45.113.951/0001-05	490.00	0,00
Description:				
21	QUALIS ANESTESIA LTDA	50.208.647/0001-81	3,000.00	0,00
Description: INVOICE 11794				
21	DR. WAGNER ZACHARIAS OFTALMOLOGIA, MICROCIRURGIA LTDA	50.601.608/0001-40	200.00	0,00
Description:				

PAYMENTS MADE

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON-DEDUCTIBLE PORTION
21	HOSPITAL ALEMAO OSWALDO CRUZ	60.726.502/0001-26	8,195.00	0,00
Description: INVOICE 823748=6,285.00 / RECEIPT No. 383940=1,310.00 / RECEIPT No. 381617=600.00/				
21	FLEURY S.A.	60.840.055/0001-31	1,413.75	0,00
Description: INVOICE 429111=717.75/				
21	INSTITUTO SALUTE FISIOTERAPIA AVANQADA LTDA	20.911.815/0001-30	1,140.00	0,00
Description: INVOICE 3347				
Dependent:	LUCAS LIMA MORANDIM			
10	NORBERTO ANTONIO FREDDI	698.787.578-20	720.00	0,00
Description: RECEIPT 06/04/24				
Dependent:	CINTIA DE OLIVEIRA LIMA MORAN DIM			
01	CENTRO UNIVERSITARIO BELAS ARTES DE SAO PAULO	62.294.053/0001-10	10,891.00	0,00
Description:				
21	SKINLASER DERMATOLOGIA MEDICA LTDA	01.459.565/0005-28	2,421.00	0,00
Description: INVOICE 3273				

DONATIONS MADE

No information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
01	01	ACQUISITION OF BUILDING NO. 131, PURSUANT TO REGISTRATION NO. 50,066 OF THE 15th REAL ESTATE REGISTRY OF SÃO PAULO, FROM EVERALDO TEIXEIRA PAULIN (CPF: 001.019.238-72) AND SPOUSE, FOR R$ 1,400,000. DOWN PAYMENT OF R$ 480,000 AND REMAINING BALANCE FINANCED IN 317 INSTALLMENTS THROUGH BANCO INTER S/A (CONTRACT 202180326). FIRST INSTALLMENT 11/2021. INSTALLMENTS PAID IN 2021: R$ 19,404.37. FINANCING PAYMENTS 2022: R$ 122,413.13. RENOVATION COSTS PAID 2022: R$ 1,302,665.23. TOTAL PAID IN 2023: R$ 118,041.42. RENOVATION COSTS 2023: R$ 30,409.93. PAID IN 2024: R$ 117,726.84.	2,072,934.08	2,190,660.92

105 - BRAZIL

Municipal Registration (IPTU): 1014200007-7

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
01	11	ACQUISITION OF APARTMENT 1403, LOCATED AT RUA BARTIRA, No. 492 - THE COLLECTION BUILDING. 105 - BRAZIL Municipal Registration (IPTU): Address: RUA WAGIH ASSAD ABDALLA Unit: City: SÃO PAULO Total Area: 298,6 m² Registered at the Registry Office: Yes Registration: 50.066 No.: 131 Neighborhood: MORUMBI State: SP ZIP Code: 05651-020 Acquisition Date: 09/23/2021 Name of the Registry Office: 15TH REAL ESTATE REGISTRY OF SÃO PAULO/SP	0.00	400,000.00
01	13	ACQUISITION IN 2023, 450 M2 LAND IN TERRA DE SANTA CRISTINA V CONDOMINIUM - LOT 9 BLOCK DP, UNREGISTERED, LOCATED ON PREF. TIBIRICA KM 7, PARANAPANEMA/SP, ZIP CODE 18720-000 105 - BRAZIL Municipal Registration (IPTU): Address: Unit: City: PARANAPANEMA Total Area: 0,0 Registered at the Registry Office: No No.: Neighborhood: State: SP ZIP Code: Acquisition Date: / /	250,000.00	250,000.00
02	01	PURCHASE IN 2023 OF ARMORED HONDA HRV - EXL CVT VEHICLE, YEAR MODEL 2021/2021. VEHICLE SOLD IN 2024. 105 - BRAZIL RENAVAM (National Registry of Motor Vehicles): 01290242701	150,000,00	0,00
02	01	ACQUISITION OF JEEP COMPASS SPORT T270 FLEX, MODEL 2022, LICENSE PLATE GGG6A37, IN 11/2021 FROM CMJ COM. VEICULO LTDA - CNPJ/MF NO. 05.026.792/0015-92 FOR R$ 159,547.00. VEHICLE FINANCED THROUGH BANCO ITAU CARD S/A. DOWN PAYMENT OF R$ 105,000 AND FINANCING OF R$ 54,547.00 IN 36 INSTALLMENTS OF R$ 2,105.48. FIRST INSTALLMENT 12/2021 / LAST 11/2024. PAID IN 2021: R$ 2,105.48. PAID IN 2022: R$ 25,265.76. PAID IN 2023: R$ 25,265.76. PAID IN 2024: R$ 23,160.28.. 105 - BRAZIL RENAVAM: 01283229940	157,637,00	160,797,28

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
02	01	PURCHASE IN 2023 OF VW JETTA CL AF VEHICLE, LICENSE PLATE FIYA46, YEAR MODEL 2020/2020. FOR R$ 114,000.00 105 - BRAZIL RENAVAM: 01246403088	114,000.00	114,000.00
02	01	PURCHASE IN 2023 OF CHEVROLET CRUZE LT NB AT VEHICLE, LICENSE PLATE BCN8A98, YEAR MODEL 2018/2018. FOR R$ 80,000.00 105 - BRAZIL RENAVAM: 01169323704	80,000.00	80,000.00
02	01	PURCHASE IN 2023 OF ARMORED JEEP COMPASS LONGITUDE VEHICLE, LICENSE PLATE SUU2F46 105 - BRAZIL RENAVAM: 01388875133	0.00	350,000.00
03	01	PORTFOLIO BALANCE OF 37,370 SHARES CUSTODY AT XP INVESTIMENTOS CCTVM S/A 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04 Traded on the Stock Exchange: Yes Trading Code: 001821526	186,671.82	186,671.82
03	01	PORTFOLIO BALANCE OF 452,825 SHARES CUSTODY AT BTG PACTUAL CCTVM S.A. STOCK PORTFOLIO SOLD IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 43.815.158/0001-22 Traded on the Stock Exchange: Yes Trading Code: 001821526	1,761,158.51	0.00
03	02	100% OF THE SHARE CAPITAL OF THE COMPANY 3G TRANSPORTES LTDA 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 03.105.846/0001-84	25,000.00	25,000.00

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
03	02	ACQUISITION IN 01/2021 OF 50% PARTNERSHIP INTEREST IN COLOMBO ADM E PART. LTDA, PURSUANT TO TRANSFER DEED FROM EIRELI TO LTDA REGISTERED AT JUCEPAR (Commercial Registry of the State of Paraná) 41209709085 ON 01/26/2021.	50,000.00	50,000.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 27.631.075/0001-27

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
03	02	OWNER OF BUSINESS COMPANY VENETO PERI CIA CONTABIL LTDA, NIRE JUCESP (Commercial Registry of the State of São Paulo) 35262427329 FROM 10/2023. CAPITAL R$ 50,000.00. PAID-IN CAPITAL R$ 10,000.00. IN 2024 FULL CAPITAL PAYMENT AND INCREASE OF SHARE CAPITAL TO R$ 100,000.00, PURSUANT TO FIRST AMENDMENT TO THE ARTICLES OF INCORPORATION.	10,000.00	100,000.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 52.582.981/0001-26

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	01	SAVINGS ACCOUNT BALANCE AT ITAU UNIBANCO S/A	817.89	875.45

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 60.701.190/0001-04

Bank: 341 Branch: 3186 Account: 22698-5

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	01	REPORTED BY CNPJ 00.360.305/0001-04	168.19	179.92

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF:
CNPJ: 00.360.305/0001-04

Bank: 104 Branch: 4154 Account: 000751918984-9

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	CDB (Certificate of Deposit) BALANCE BANCO BTG PACTUAL S.A.	47,065.80	2,516.68

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 30.306.294/0001-45

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT BALANCE IN SELIC TREASURY (LFT) AT BANCO BTG PACTUAL S/A	144,458.73	79,008.71

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 30.306.294/0001-45

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT BALANCE AT BANCO INTER S.A. FULLY REDEEMED IN 2024.	1,412,.15	0.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 00.416.968/0001-01

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT IN TREASURY DIRECT AT INTER DISTRIB. TIT. VAL. MOB. LTDA	983.23	983.23

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 18.945.670/0001-46

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT IN TREASURY DIRECT AT XP INVEST. CCTVM S/A	1,975.02	110,040.72

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 02.332.886/0001-04

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	CDB INVESTMENT BALANCE - PERNAMBUCANAS FINANC. S/A (BTG PACTUAL). CONSOLIDATED UNDER CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A.	1,000.00	0.00

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 43.180.355/0001-12

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	FIXED INCOME INVESTMENT IN TRWASURY DIRECT BALANCE AT ITAU CORRET. DE CALORES S.A.	9,885.89	229,747.80

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 61.194.353/0001-64

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	BALANCE OF STRUCTURED NOTES AT BANCO BTG PACTUAL S.A.	10,000.00	10,000.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 30.306.294/0001-45

04	02	FIXED INCOME INVESTMENT BALANCE AT ITAU UNIBANCO S/A	1,810.28	217,847.74

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 60.701.190/0001-04

04	02	CERTIFICATES OF DEPOSIT BALANCE - BANCO MASTER S.A. (BTG PACTUAL). CONSOLIDATED UNDER CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A.	20,000.00	0.00

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 33.923.798/0001-00

04	02	INVESTMENT PORTFOLIO BALANCE AT XP INVEST. CCTVM S/A.	912,327.24	894,074.48

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 02.332.886/0001-04

04	02	FIXED INCOME INVESTMENT BALANCE IN IPCA TREASURY (NTN-B) AT BANCO BTG PACTUAL S.A.	24,992.97	24,992.97

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 30.306.294/0001-45

04	02	FIXED INCOME INVESTMENT BALANCE AT BANCO INTER S/A	9,000.00	9,000.00

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 00.416.968/0001-01

04	02	FIXED INCOME INVESTMENT BALANCE AT BANCO C6 S.A	9,504.00	9,504.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF:
CNPJ: 31.872.495/0001-72

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	02	CDB INVESTMENT BALANCE BANCO BTG PACTUAL S.A. 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	23,860.29	18,020.51
04	02	CDB INVESTMENT BALANCE BANCO BTG PACTUAL S.A. 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	0.00	35,046.47
04	02	RDB INVESTMENT BALANCE NU FINANCEIRA 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	0.00	510.99
04	03	FIXED INCOME FINANCIAL INVESTMENT BALANCE AT BANCO INTER S/A. FULLY WITHDRAWN IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 00.416.968/0001-01	500.00	0.00
04	03	FIXED INCOME INVESTMENT BALANCE IN INFRASTRUCTURE DEBENTURES - ACUCAREIRA QUATA S/A (BTG PACTUAL). FULLY REDEEMED IN 2024. 105 - BRAZIL Asset or right belonging to: Dependent CPF: 288.287.308-54 CNPJ: 60.855.574/0001-73	4,714.95	0.00
04	03	FIXED INCOME FINANCIAL INVESTMENT XP INVEST. CCTVM S/A. FULLY REDEEMED IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04	362,038.31	0.00
04	03	FIXED INCOME INVESTMENT FUND BALANCE INTER DTVM LTDA.. FULLY REDEEMED IN 2024. 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 CNPJ: 18.945.670/0001-46	90,451.49	0.00

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
04	99	FIXED INCOME INVESTMENT BALANCE C6 CORRETORA DE TIT. E VALORES MOBILIARIOS LTDA	267.50	267.50

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 32.345.784/0001-86

04	99	SAVINGS BOND INVESTMENT BANCO SANTANDER S/A	5,488.74	5,488.74

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 03.209.092/0001-02

04	99	STRUCTURED NOTES BALANCE AT BANCO ITAU UNIBANCO S/A. FULLY REDEEMED IN 2024.	50,000.00	0.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 60.701.190/0001-04

06	01	CHECKING ACCOUNT BALANCE BTG PACTUAL S.A.	11.90	83.13

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 30.306.294/0001-45

Bank: 208 Branch: 0020 Account: 00101405-3 Payment Account? No

06	01	CHECKING ACCOUNT BALANCE UNIBANCO S/A.	10.00	1.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 60.701.190/0001-04

Bank: 341 Branch: 9688 Account: 30597-9 Payment Account? No

06	01	CHECKING ACCOUNT DEPOSIT BALANCE AT BANCO INTER S/A.	227.72	227.72

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 00.416.968/0001-01

Bank: 077 Branch: 0001 Account: 5583144-3 Payment Account? No

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
06	01	ACCOUNT DEPOSIT BALANCE AT BANCO XP S/A. FULLY WITHDRAWN IN 2024	59.63	0.00

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 33.264.668/0001-03

Bank: 348 Branch: 0001 Account: 421596-8 Payment Account? No

06	01	REPORTED BY CNPJ 02.332.886/0001-04	12,130.08	13.94

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 02.332.886/0001-04

Bank: 102 Branch: 0001 Account: 421596-8 Payment Account? No

06	01	CHECKING ACCOUNT DEPOSIT BALANCE AT BANCO ITAU S/A.	5,574.28	3,965.07

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 60.701.190/0001-04

Bank: 341 Branch: 3186 Account: 22698-5 Payment Account? No

06	01	ACCOUNT BALANCE AT BANCO XP S/A.	0.00	16.57

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 33.264.668/0001-03

Bank: 348 Branch: 0001 Account: 340959-3 Payment Account? No

06	99	DEPOSIT BALANCE AT BANCO XP S/A.	302.61	873.02

105 - BRAZIL

Asset or right belonging to: Dependent CPF: 288.287.308-54
CNPJ: 02.332.886/0001-04

06	99	PAYMENT ACCOUNT BALANCE AT BANCO ITAUCARD S/A.	150.99	150.99

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 104.087.848-22
CNPJ: 17.192.451/0001-70

06	99	DEPOSIT ACCOUNT BALANCE AT XP INVEST. CCTVM S/A.	12,13.08	12,13.08

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF:
CNPJ: 02.332.886/0001-04

STATEMENTS OF ASSETS AND RIGHTS (Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
07	01	XP PRIVATIZATION MUTUAL FUND FGTS (Length-of-Service Guarantee Fund) ELETROBRAS REPORTED BY CNPJ 02.332.886/0001-04 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: Fund CNPJ: 45.088.790/0001-47	0.00	11,669.93
07	01	TREND INB FIXED INCOME SIMPLE SHARES INVESTMENT FUND REPORTED BY CNPJ 02.332.886/0001-04 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: Fund CNPJ: 37.910.132/0001-60	0.00	4,669.88
07	01	INVESTMENT FUND BALANCE. HASDEX BANCO INTER S/A. FULLY REDEEMED IN 2024 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: 104.087.848-22 Fund CNPJ: 36.986.672/0001-65	10,000.00	0.00
07	01	BTG PACTUAL LOGCP REAL ESTATE INVESTMENT FUND - FII - REPORTED BY CNPJ 59.281.253/0001-23 105 - BRAZIL Asset or right belonging to: Taxpayer CPF: Fund CNPJ: 50.479.122/0001-80	25,000.00	25,000.00
99	02	ACQUISITION OF FAMILY TITLE – PINHEIROS DO MORUMBI CLUB No. 3305 105 - BRAZIL	0.00	300,000.00
99	05	CANOPUS CONSORTIUM – CONTRACT NO. 1232010, TOTAL AMOUNT: 302,000.00, INSTALLMENT AMOUNT: 2,946.95, FIRST INSTALLMENT DUE: 04/2024. 105 - BRAZIL CNPJ: 68.318.773/0001-54	0.00	26,522.55
99	05	CANOPUS CONSORTIUM – CONTRACT NO. 1232011, TOTAL AMOUNT: 120,000.00, INSTALLMENT AMOUNT: 1,144.28, FIRST INSTALLMENT DUE: 04/2024. 105 - BRAZIL CNPJ: 68.318.773/0001-54	0.00	10,298.52

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Did you update the value of any real estate property and pay the capital gain tax by 12/16/2024 in accordance with Law No. 14.973/2024?	No

GROUP	CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024
99	05	CANOPUS CONSORTIUM – CONTRACT NO. 1232012, TOTAL AMOUNT: 120,000.00, INSTALLMENT AMOUNT: 1,144.28, FIRST INSTALLMENT DUE: 04/2024.	0.00	10,598.52
105 - BRAZIL				
CNPJ: 68.318.773/0001-54				
TOTAL			6,795,948.15	6,121,683.63

ENCUMBRANCES AND REAL LIABILITIES

(Values in Reais)

CODE	DISCLOSURE	STATUS ON 12/31/2023	STATUS ON 12/31/2024	AMOUNT PAID IN 2024
11	VEHICLE/MACHINERY FINANCING/LOAN – BANCO SANTANDER S/A. CONTRACT No. 0033191386000 0000 260	33,397.38	0.00	0.00
11	CREDIT TRANSACTION WITH BANCO XP S/A - CNPJ 33.264.668/0001-03. CONTRACT 800149087.	386,806.68	428,841.19	0.00
11	INSTALLMENT CREDIT AGREEMENT No. 00003028080368 BANCO ITAU UNIBANCO S.A. IN 04/2024.	0.00	211,461.04	0.00
11	ADVANCE TO DEPOSITOR – BANCO XP S/A - CNPJ 33.264.668/0001-03	0.00	166.96	0.00
11	ADVANCE TO DEPOSITOR – BANCO INTER S/A - CNPJ 00.416.968/0001-01	0.00	13,545.57	0.00
TOTAL		42,204,06	654,014.76	0.00

DONATIONS TO POLITICAL PARTIES AND CANDIDATES FOR ELECTIVE OFFICES

No information

STATEMENT OF RURAL ACTIVITY – BRAZIL

IDENTIFICATION DATA OF THE EXPLORED PROPERTY - BRAZIL

No information

INCOME AND EXPENSES - BRAZIL

No information

CALCULATION OF THE RESULT – BRAZIL

No information

LIVESTOCK ACTIVITY - BRAZIL

No information

ASSETS OF RURAL ACTIVITY - BRAZIL

No information

DEBTS RELATED TO RURAL ACTIVITY - BRAZIL

No information

STATEMENT OF RURAL ACTIVITY – ABROAD

IDENTIFICATION DATA OF THE EXPLORED PROPERTY - ABROAD

No information

INCOME AND EXPENSES - ABROAD

No information

CALCULATION OF THE RESULT – ABROAD

No information

LIVESTOCK ACTIVITY - ABROAD

No information

ASSETS OF RURAL ACTIVITY - ABROAD

No information

DEBTS RELATED TO RURAL ACTIVITY - ABROAD

No information

STATEMENT OF CAPITAL GAINS CALCULATION

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE – TAXPAYER

NET GAINS OR LOSSES - JAN

No information

NET GAINS OR LOSSES - FEB

No information

NET GAINS OR LOSSES - MAR

No information

NET GAINS OR LOSSES - APR

No information

NET GAINS OR LOSSES - MAY

No information

NET GAINS OR LOSSES - JUN

No information

NET GAINS OR LOSSES - JUL

No Information

NET GAINS OR LOSSES - AUG

No Information

NET GAINS OR LOSSES - SEP

No Information

NET GAINS OR LOSSES - OCT

No Information

NET GAINS OR LOSSES - NOV

No Information

NET GAINS OR LOSSES - DEC

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - DEPENDENTS

No information

REAL ESTATE INVESTMENT FUNDS OR IN AGRO-INDUSTRIAL PRODUCTION CHAINS - TAXPAYER

No information

REAL ESTATE INVESTMENT FUNDS OR IN AGRO-INDUSTRIAL PRODUCTION CHAINS - DEPENDENTS

No information

DONATIONS DIRECTLY IN THE DECLARATION – ECA (STATUTE OF THE CHILD AND ADOLESCENT)

No Information

DONATIONS DIRECTLY IN THE DECLARATION - ELDERLY

No Information

SUMMARY — TAXATION USING THE LEGAL DEDUCTION

TAXABLE INCOME

Received from Legal Entity by the taxpayer	90,000.00
Received from Legal Entity by dependents	96,149,08
Received from Individual/Abroad by the taxpayer	0,00
Received from Individual/Abroad by Dependents	0,00
Received Cumulatively by the taxpayer	0,00
Received Cumulatively by dependents	0,00
Taxable Income from Rural Activity	0,00
TOTAL	186,149.08

DEDUCTIONS

Contributions to the official and closed complementary pension systems referred to in § 15 of Article 40 of the CF (Federal Constitution)/1988 (up to the sponsor limit)	20,492,71
Contribution to the official pension system (Income received cumulatively)	0,00
Contribution to the complementary pension system, including the amount for the closed systems referred to in Article 40, § 15, of the CF (Federal Constitution)/1988, which exceeds the sponsor's limit	0,00
Dependents	4,550,16
Education Expenses	3,561,50
Medical Expenses	35,679,75
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash Book	0,00
TOTAL	64.284,12

TAX DUE

Tax Base	121,864.96
Tax Due	22,771.88
Incentive Deduction	0.00
Tax Due I	22,771.88
Tax Due RRA (on received accumulated income)	0.00
Effective Tax Rate (%)	12.23
Total Tax Due	23,707.30

TAX PAID

Tax Withheld at Source by the Taxpayer	11,286.60
Tax Withheld at Source by Dependents	11,185.67
Taxpayer's Carnê-Leão	0.00
Dependents' Carnê-Leão	0.00
Complementary Tax	0.00
Tax Paid Abroad	0.00
Tax Withheld at Source (Law No. 11.033/2004)	0.00
Tax Withheld RRA	0.00
Total Tax Paid	22,472.27

TAX TO BE REFUNDED	0.00
BALANCE OF TAX PAYABLE	299,61

INSTALLMENT PLAN

Installment Amount	299,61
Number of Installments	1

BANKING INFORMATION

Automatic Debit: NO

Bank	
Branch (without verification digit)	
Account for credit	

ASSET EVOLUTION

Assets and Rights on 12/31/2023	6,795,948.15
Assets and Rights on 12/31/2024	6,121,683.63
Encumbrances and Real Liabilities on 12/31/2023	420,204.06
Encumbrances and Real Liabilities on 12/31/2024	654,014.76

OTHER INFORMATION

Exempt and non-taxable income	51,561.92
Income subject to exclusive/definitive taxation	135,617.29
Taxable income - tax with suspended liability	0.00
Judicial Deposits of Tax	0.00
Tax Paid on Capital Gains	0.00
Tax Paid on Capital Gains Foreign Currency - Assets, Rights, and Financial Investments	0.00
Total tax withheld at source (Law No. 11.033/2004), as per the data provided by the taxpayer	0.00
Tax Paid on Variable Income	0.00
Donations to Political Parties and Candidates for Elective Office	0.00
Tax Payable on Capital Gain - Foreign Currency in Cash	0.00
Deferred Tax on Capital Gains	0.00
Tax Due on Capital Gains	0.00
Tax Due on Net Income from Variable Income	0.00
Tax Due on Capital Gains in Foreign Currency - Assets, Rights, and Financial Investments	0.00

I, André Vinícius Inacio Penna Mello, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 13, 2026.

NOME: RENATO MORANDIM
CPF: 104.087.848-22 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome: RENATO MORANDIM CPF: 104.087.848-22
Data de Nascimento: 20/02/1968
Possui cônjuge ou companheiro(a)? Sim CPF do cônjuge ou companheiro(a): 288.287.308-54
Era residente no exterior e passou a ser residente no Brasil em 2024? Não
Houve alteração de dados cadastrais? Não
Um dos declarantes é pessoa com doença grave ou portadora de deficiência física ou mental? Não

Endereço: RUA WAGIH ASSAD ABDALLA Número: 131
Complemento: Bairro/Distrito: MORUMBI
Município: SÃO PAULO UF: SP
CEP: 05651-020 DDD/Telefone:
E-mail: DDD/Celular: (11) 7085-8201

Natureza da Ocupação: 01 - EMPREGADO DE EMPRESA DO SETOR PRIVADO, EXCETO DE INSTITUIÇÕES FINANCEIRAS
Ocupação Principal: 120 - DIRIGENTE, PRESIDENTE E DIRETOR DE EMPRESA INDUSTRIAL, COMERCIAL OU PRESTADORA DE SERVIÇOS
Tipo de declaração: Declaração Retificadora
Nº do recibo da declaração anterior do exercício de 2025: 42.74.24.11.24-02

PROTEGIDA POR SIGILO FISCAL

DEPENDENTES

CÓDIGO	NOME	DATA DE NASCIMENTO	CPF
21	LUCAS LIMA MORANDIM	18/06/2011	443.331.348-38
Email :		Celular :	
Dependente mora com o titular da declaração? Sim			
11	CINTIA DE OLIVEIRA LIMA MORANDIM	08/01/1982	288.287.308-54
Email :		Celular :	
Dependente mora com o titular da declaração? Não			

TOTAL DE DEDUÇÃO COM DEPENDENTES 4.550,16

ALIMENTANDOS

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR

(Valores em Reais)

NOME DA FONTE PAGADORA	REND. RECEBIDOS DE PES. JURÍDICA	CONTR. PREVID. OFICIAL	IMPOSTO RETIDO NA FONTE	13º SALÁRIO	IRRF SOBRE 13º SALÁRIO
VENETO PERICIA CONTABIL LTDA	90.000,00	9.900,00	11.286,60	0,00	0,00
CNPJ/CPF: 52.582.981/0001-26					
TOTAL	90.000,00	9.900,00	11.286,60	0,00	0,00

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOAS JURÍDICAS PELOS DEPENDENTES

(Valores em Reais)

NOME DA FONTE PAGADORA	REND. RECEBIDOS DE PES. JURÍDICA	CONTR. PREVID. OFICIAL	IMPOSTO RETIDO NA FONTE	13º SALÁRIO	IRRF SOBRE 13º SALÁRIO

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOAS JURÍDICAS PELOS DEPENDENTES

(Valores em Reais)

NOME DA FONTE PAGADORA	REND. RECEBIDOS DE PES. JURÍDICA	CONTR. PREVID. OFICIAL	IMPOSTO RETIDO NA FONTE	13º SALÁRIO	IRRF SOBRE 13º SALÁRIO
ASSOC. ESCOLA SUIÇO-BRASILEIRA	96.149,08	10.592,71	11.185,67	5.963,98	1.026,33
CNPJ/CPF: 62.014.352/0001-53			CPF DO DEPENDENTE:	288.287.308-54	
TOTAL	96.149,08	10.592,71	11.185,67	5.963,98	1.026,33

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELOS DEPENDENTES

Sem Informações

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

09. Lucros e dividendos recebidos 263,27

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Dependente	288.287.308-54	17.344.597/0001-94	BB SEGURIDADE PARTICIPACOES S.A.	263,27

12. Rendimentos de cadernetas de poupança, letras hipotecárias, letras de crédito do agronegócio e imobiliário (LCA e LCI) e certificados de recebíveis do agronegócio e imobiliários (CRA e CRI) 51.298,65

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Dependente	288.287.308-54	60.855.574/0001-73	BTG PACTUAL	749,42
Dependente	288.287.308-54	60.701.190/0001-04	BANCO ITAU UNIBANCO S/A	57,56
Titular	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A	179,27
Titular	104.087.848-22	18.945.670/0001-46	INTER DIST. DE TIT. VLR MOB LTDA	12.938,87
Titular	104.087.848-22	02.332.886/0001-04	XP INVEST. CCTVM S/A	37.373,53

TOTAL 51.561,92

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

06. Rendimentos de aplicações financeiras 127.964,94

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	104.087.848-22	00.416.968/0001-01	BANCO INTER S.A	10,87
Titular	104.087.848-22	02.332.886/0001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI	79.054,07
Titular	104.087.848-22	09.346.601/0001-25	B3 S.A. - BRASIL, BOLSA, BALCAO	151,48
Titular	104.087.848-22	30.306.294/0001-45	BANCO BTG PACTUAL S.A.	1.161,91
Titular	104.087.848-22	31.872.495/0001-72	BANCO C6 S.A.	666,90
Titular	104.087.848-22	36.986.672/0001-65	HASHDEX BITCOIN FUNDO DE INVESTIMENTO MULTIMERCADO	2.191,82
Titular	104.087.848-22	37.910.132/0001-60	TREND INB FUNDO DE INVESTIMENTO EM COTAS RENDA FIXA SIMPLES	327,09

PROTEGIDA POR SIGILO FISCAL

Titular	104.087.848-22	50.479.122/0001-80	BTG PACTUAL LOGCP FUNDO DE INVESTIMENTO IMOBILIARIO RESPONSA	3.750,00
Titular	104.087.848-22	60.701.190/0001-04	ITAU UNIBANCO S.A.	9.129,69
Titular	104.087.848-22	90.400.888/0001-42	BANCO SANTANDER (BRASIL) S.A.	9.780,90
Dependente	288.287.308-54	30.306.294/0001-45	BTG PACTUAL	91,88
Dependente	288.287.308-54	30.306.294/0001-45	BTG PACTUAL	18.947,02
Dependente	288.287.308-54	30.306.294/0001-45	BTG PACTUAL	2.524,01
Dependente	288.287.308-54	30.680.829/0001-43	NU FINANCEIRA S/A	44,77
Dependente	288.287.308-54	02.332.886/0001-04	XP INVEST. CCTVM S/A	131,02
Dependente	288.287.308-54	17.344.597/0001-94	BB SEGURIDADE PARTICIPACOES S.A.	1,51

08. 13º salário recebido pelos dependentes 5.963,98

13. Outros 1.688,37

Beneficiário	CPF	CPF/CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Descrição	Valor
Titular	104.087.848-22	02.332.886/0001-04	XP INVESTIMENTOS CORRETORA DE CAMBIO, TITULOS E VALORES MOBI	REND	1.257,54
Titular	104.087.848-22	42.283.770/0001-39	ICATU SEGUROS S/A	REND	270,65
Titular	104.087.848-22	74.267.170/0001-73	ICATU CAPITALIZACAO S/A	REND	160,18

TOTAL 135.617,29

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR (IMPOSTO COM EXIGIBILIDADE SUSPENSA)

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES (IMPOSTO COM EXIGIBILIDADE SUSPENSA)

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELOS DEPENDENTES

Sem Informações

PROTEGIDA POR SIGILO FISCAL

IMPOSTO PAGO / RETIDO

(Valores em Reais)

01. Imposto complementar	0,00
02. Imposto pago no exterior pelo titular e pelos dependentes	0,00
Imposto devido com os rendimentos no exterior	0,00
Imposto devido sem os rendimentos no exterior	0,00
Diferença a ser considerada para cálculo do imposto (limite legal)	0,00
03. Imposto sobre a renda na fonte (Lei 11.033/2004)	0,00
04. Imposto retido na fonte do titular	11.286,60
05. Imposto retido na fonte dos dependentes	11.185,67
06. Carnê-Leão do titular	0,00
07. Carnê-Leão dos dependentes	0,00

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
Titular				
10	FATIMA VEGAS DIEGUES	085.810.668-01	1.000,00	0,00
Descrição: RECIBO 23/09/24				
21	UNIDADE PAULISTA DE FISIOTERAPIA LTDA	00.984.754/0001-23	900,00	0,00
Descrição: NF 066				
21	LCM CONSULTORIA EM SAUDE OCUPACIONAL S/S LTDA	03.104.863/0001-05	10.000,00	0,00
Descrição: NF 4982				
21	UROCONS SERVICOS EM UROLOGIA SOCIEDADE SIMPLES	03.832.733/0001-80	1.200,00	0,00
Descrição:				
21	GOES, MANCO & MALTA CLINICA MEDICA LTDA	30.432.209/0001-95	2.500,00	0,00
Descrição: NF 1436				
21	KATAOKA & GOULART SERVICOS MEDICOS S/S	32.657.667/0001-58	2.500,00	0,00
Descrição: NF 1087				
21	AIRA SAUDE S.A.	45.113.951/0001-05	490,00	0,00
Descrição:				
21	QUALIS ANESTESIA LTDA	50.208.647/0001-81	3.000,00	0,00
Descrição: NF 11794				
21	DR. WAGNER ZACHARIAS OFTALMOLOGIA, MICROCIRURGIA LTDA.	50.601.608/0001-40	200,00	0,00
Descrição:				

PROTEGIDA POR SIGILO FISCAL

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
21	HOSPITAL ALEMAO OSWALDO CRUZ	60.726.502/0001-26	8.195,00	0,00
Descrição: NF 823748=6.285,00 / RECIBO N. 383940=1.310,00 / RECIBO N. 381617=600,00/				
21	FLEURY S.A.	60.840.055/0001-31	1.413,75	0,00
Descrição: NF 429111=717,75 /				
21	INSTITUTO SALUTE FISIOTERAPIA AVANÇADA LTDA	20.911.815/0001-30	1.140,00	0,00
Descrição: NF 3347				
Dependente: LUCAS LIMA MORANDIM				
10	NORBERTO ANTONIO FREDDI	698.787.578-20	720,00	0,00
Descrição: RECIBO 04/06/24				
Dependente: CINTIA DE OLIVEIRA LIMA MORANDIM				
01	CENTRO UNIVERSITÁRIO BELAS ARTES DE SÃO PAULO	62.294.053/0001-10	10.891,60	0,00
Descrição:				
21	SKINLASER DERMATOLOGIA MEDICA LTDA	01.459.565/0005-28	2.421,00	0,00
Descrição: NF 3273				

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
01	01	AQUISICAO PREDIO N 131, CONF. MAT. 50.066 DO 15O CART. REG. IMOV. SAO/PAULO, DE EVERALDO TEIXEIRA PAULIN (CPF 001019238-72) E ESPOSA, POR R$ 1.400 MILHOES. ENTRADA DE R$ 480 MIL E SALDO FINANCIADO EM 317 X PELO BANCO INTER S/A(CONTRATO 202180326). PRIMEIRA PARC. 11/2021. PARCS PAGAS 2021 19.404,37. PAGTO FINANC 2022 122.413,13. PAGTO CUSTO REFORMA 2022 1.302.665,23. TOTAL PAGO EM 2023 118.041,42. CUSTO REFORMA 2023 30.409,93. PAGO 2024 117.726,84	2.072.934,08	2.190.660,92

105 - BRASIL

Inscrição Municipal (IPTU): 1014200007-7

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
		Logradouro: RUA WAGIH ASSAD ABDALLA Nº: 131 Comp.: Município: SÃO PAULO Área Total: 298,6 m² Registrado no Cartório: Sim Matrícula: 50.066	Bairro: MORUMBI UF: SP CEP: 05651-020 Data de Aquisição: 23/09/2021 Nome Cartório: 15O RI SAO PAULO/SP	
01	11	AQUISIÇÃO APTO 1403, LOCALIZADO NA RUA BARTIRA, N. 492 - EDIF. THE COLLECTION. 105 - BRASIL Inscrição Municipal (IPTU): Logradouro: Nº: Comp.: Bairro: Município: UF: CEP: Área Total: 0,0 Data de Aquisição: / / Registrado no Cartório:	0,00	400.000,00
01	13	AQUISICAO EM 2023, TERRENO DE 450 M2 DO COND. TERRA DE SANTA CRISTINA V-LOTE 9 QUADRA DP, NAO ESCRITURADO, SITUADO NA ROD. PREF. TIBIRICA KM 7, PARANAPANEMA/SP, CEP 18720-000. 105 - BRASIL Inscrição Municipal (IPTU): Logradouro: Nº: Comp.: Bairro: Município: PARANAPANEMA UF: SP CEP: Área Total: 0,0 Data de Aquisição: / / Registrado no Cartório: Não	250.000,00	250.000,00
02	01	AQUISICAO EM 2023 VEICULO HONDA HRV - EXL CVT, BLINDADO, ANO MOD. 2021/2021. VEICULO ALIENADO EM 2024. 105 - BRASIL RENAVAM: 01290242701	150.000,00	0,00
02	01	AQUISICAO VEICULO MARCA JEEP COMPASS SPORT T270 FLEX, MOD. 2022, PLACA GGG6A37, EM 11/2021 DA CMJ COM. VEICULO LTDA - CNPJ/MF NO 05.026.792/0015-92 POR 159.547,00. VEICULO FINANC. PELO BANCO ITAU CARD S/A. ENTRADA DE R$ 105 MIL E FINANCIAMENTO DE R$ 54.547,00 EM 36 X R$ 2.105,48. PRIM 12/2021/ULT 11/2024. PAGO 2021 R$2.105,48. PAGO 2022 25.265,76. PAGO 2023 25.265,76. PAGO 2024 23.160,28. 105 - BRASIL RENAVAM: 01283229940	157.637,00	180.797,28

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
02	01	AQUISICAO EM 2023 VEICULO VW JETTA CL AF PLACA FIYA46, ANO MOD. 2020/2020, POR R$ 114.000,00. 105 - BRASIL RENAVAM: 01246403088	114.000,00	114.000,00
02	01	AQUISICAO EM 2023 VEICULO CHEVROLET CRUZE LT NB AT PLACA BCN8A98, ANO MOD 2018/2018, POR R$ 80.000,00. 105 - BRASIL RENAVAM: 01169323704	80.000,00	80.000,00
02	01	AQUISIÇÃO VEIC. JEEP COMPASS LONGITUDE, BLINDADO, PLACA SUU2F46. 105 - BRASIL RENAVAM: 01388875133	0,00	350.000,00
03	01	SALDO POSICAO CARTEIRA DE 37.370 ACOES CUSTODIADO PELO XP INVESTIMENTOS CCTVM S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04 Negociados em Bolsa: Sim Código de Negociação: 001821526	186.671,82	186.671,82
03	01	SALDO POSICAO CARTEIRA DE 452.825 ACOES CUSTODIADO PELO BTG PACTUAL CTVM S.A. CARTEIRA DE AÇÕES ALIENADO EM 2024. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 43.815.158/0001-22 Negociados em Bolsa: Sim Código de Negociação: 001821526	1.761.158,51	0,00
03	02	100% DAS COTA DE CAPITAL DA EMPRESA 3G TRANSPORTES LTDA 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 03.105.846/0001-84	25.000,00	25.000,00

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
03	02	AQUISICAO EM 01/2021 50% DE PART. SOC. NA COLOMBO ADM E PART. LTDA, CONF. ATO DE TRANSF. EIRELI X LTDA REG. JUCEPAR 41209709085 26/01/2021. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 27.631.075/0001-27	50.000,00	50.000,00
03	02	TITULAR DA SOC. EMP. LTDA VENETO PERICIA CONTABIL LTDA, NIRE JUCESP 35262427329 DE 10/2023. CAPITAL 50.000,00. INTEGRALIZADO 10.000,00. EM 2024 INTEGRALIZAÇÃO TOTAL E AUMENTO DO CAPITAL SOCIAL PARA 100.000,00, CONF. PRIM. ALT. CONT. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 52.582.981/0001-26	10.000,00	100.000,00
04	01	SALDO CONTA POUPANCA BANCO ITAU UNIBANCO S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 60.701.190/0001-04 Banco: 341 Agência: 3186 Conta: 22698-5	817,89	875,45
04	01	INFORMADO POR CNPJ 00.360.305/0001-04 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ: 00.360.305/0001-04 Banco: 104 Agência: 4154 Conta: 000751918984-9	168,19	179,92
04	02	SALDO APLIC. RENDA FIXA BANCO SANTANDER S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ: 90.400.888/0001-42	140.226,78	140.226,78
04	02	SALDO CDB REMUNERADO BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 30.306.294/0001-45	47.065,80	2.516,68

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	02	SALDO APLIC. EM TESOURO SELIC (LFT) BANCO BTG PACTUAL S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	144.458,73	79.008,71
04	02	SALDO APLIC. RENDA FIXA BANCO INTER S.A. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 00.416.968/0001-01	1.412,15	0,00
04	02	SALDO APLIC. TESOURO DIRETO INTER DISTRIB. TIT. VAL. MOB. LTDA 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 18.945.670/0001-46	983,23	983,23
04	02	SALDO APLIC. RENDA FIXA E TESOURO DIRETO XP. INVEST. CCTVM S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 02.332.886/0001-04	1.975,02	110.040,72
04	02	SALDO APLIC. CDB-PERNAMBUCANAS FINANC. S/A (BTG PACTUAL). CONSOLIDADO NO CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 43.180.355/0001-12	1.000,00	0,00
04	02	SALDO APLIC. TESOURO DIRETO ITAU CORRET. DE VALORES S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 61.194.353/0001-64	9.885,89	229.747,80

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	02	SALDO CERT. OP. ESTRUTURADAS BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 30.306.294/0001-45	10.000,00	10.000,00
04	02	SALDO APLIC RENDA FIXA ITAU UNIBANCO S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 60.701.190/0001-04	1.810,28	217.847,74
04	02	SALDO APLIC. CERT. DEP. BANCARIO - BANCO MASTER S/A (BTG PACTUAL). CONSOLIDADO NO CNPJ 30.306.294/0001-45 BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 33.923.798/0001-00	20.000,00	0,00
04	02	SALDO CART. DE INVEST. NA XP INVEST. CCTVM S/A. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04	912.327,24	894.074,48
04	02	SALDO APLIC. EM TESOURO IPCA (NTN-B) BANCO BTG PACTUAL S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	24.992,97	24.992,97
04	02	SALDO APLIC. RENDA FIXA BANCO INTER S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 00.416.968/0001-01	9.000,00	9.000,00
04	02	SALDO APLIC. RENDA FIXA BANCO C6 S.A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ: 31.872.495/0001-72	9.504,00	9.504,00

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	02	SALDO APLIC EM CDB BANCO BTG PACTUAL S.A. 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	23.860,29	18.020,51
04	02	SALDO INVEST. CDB BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45	0,00	35.046,47
04	02	SALDO INVEST. RDB NU FINANCEIRA 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.680.829/0001-43	0,00	510,99
04	03	SALDO APLIC. FINANC. EM RENDA FIXA BANCO INTER S/A. SAQUE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 00.416.968/0001-01	500,00	0,00
04	03	SALDO APLIC. EM DEBENTURES DE INFRAESTRUTURA - ACUCAREIRA QUATA S/A (BTG PACTUAL). RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 60.855.574/0001-73	4.714,95	0,00
04	03	SALDO APLIC RENDA FIXA XP INVEST. CCTVM S/A. RESGATE TOTAL EM 2024. 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 02.332.886/0001-04	362.038,31	0,00
04	03	SALDO FUNDO INV. INTER DTVM LTDA. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 18.945.670/0001-46	90.451,49	0,00

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
04	99	SALDO APLIC. INVEST. C6 CORRETORA DE TIT. E VALORES MOBILIARIOS LTDA 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 32.345.784/0001-86	267,50	267,50
04	99	SALDO APLIC. TIT. DE CAPITALIZACAO BANCO SANTANDER S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 03.209.092/0001-02	5.488,74	5.488,74
04	99	SALDO DE OPERACOES ESTRUTURADAS BANCO ITAU UNIBANCO S/A. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 60.701.190/0001-04	50.000,00	0,00
06	01	SALDO CONTA CORRENTE BANCO BTG PACTUAL S.A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 30.306.294/0001-45 Banco: 208 Agência: 0020 Conta: 00101405-3 Conta Pagamento? Não	11,90	83,13
06	01	SALDO C/C ITAU UNIBANCO S/A 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ: 60.701.190/0001-04 Banco: 341 Agência: 9688 Conta: 30597-9 Conta Pagamento? Não	10,00	1,00
06	01	SALDO DEP. CONTA CORRENTE BANCO INTER S/A 105 - BRASIL Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54 CNPJ: 00.416.968/0001-01 Banco: 077 Agência: 0001 Conta: 5583144-3 Conta Pagamento? Não	227,72	227,72

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	SALDO CONTA DEP. BANCO XP S/A. SAQUE TOTAL EM 2024	59,63	0,00

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 104.087.848-22
CNPJ: 33.264.668/0001-03
Banco: 348 Agência: 0001 Conta: 421596-8 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	INFORMADO POR CNPJ 02.332.886/0001-04	12.130,08	13,94

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 104.087.848-22
CNPJ: 02.332.886/0001-04
Banco: 102 Agência: 0001 Conta: 421596-8 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	SALDO DEP. CONTA CORRENTE BANCO ITAU UNIBANCO S/A	5.574,28	3.965,07

105 - BRASIL

Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54
CNPJ: 60.701.190/0001-04
Banco: 341 Agência: 3186 Conta: 22698-5 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	01	SALDO CONTA BANCO XP S/A	0,00	16,57

105 - BRASIL

Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54
CNPJ: 33.264.668/0001-03
Banco: 348 Agência: 0001 Conta: 340959-3 Conta Pagamento? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	99	SALDO DEPOSITO BANCO XP INVEST. CCTVM S/A	302,61	873,02

105 - BRASIL

Bem ou direito pertencente ao: Dependente CPF: 288.287.308-54
CNPJ: 02.332.886/0001-04

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	99	SALDO CONTA PAGTO BANCO ITAUCARD S/A	150,99	150,99

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 104.087.848-22
CNPJ: 17.192.451/0001-70

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
06	99	SALDO CONTA DEP. XP INVEST. CCTVM S/A.	12.130,08	12.130,08

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF:
CNPJ: 02.332.886/0001-04

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
07	01	XP FUNDO MUTUO DE PRIVATIZACAO FGTS ELETROBRAS - INFORMADO POR CNPJ 02.332.886/0001-04 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ do Fundo: 45.088.790/0001-47	0,00	11.669,93
07	01	TREND INB FUNDO DE INVESTIMENTO EM COTAS DE FUNDOS DE INVESTIMENTO RENDA FIXA SIMPLES - INFORMADO POR CNPJ 02.332.886/0001-04 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ do Fundo: 37.910.132/0001-60	0,00	4.669,88
07	01	SALDO APLIC FUNDOS DE INVEST. HASHDEX BANCO INTER S/A. RESGATE TOTAL EM 2024 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 104.087.848-22 CNPJ do Fundo: 36.986.672/0001-65	10.000,00	0,00
07	01	BTG PACTUAL LOGCP FUNDO DE INVESTIMENTO IMOBILIARIO - FII - INFORMADO POR CNPJ 59.281.253/0001-23 105 - BRASIL Bem ou direito pertencente ao: Titular CPF: CNPJ do Fundo: 50.479.122/0001-80	25.000,00	25.000,00
99	02	AQUISIÇÃO TITULO FAMILIAR CLUBE PAINEIRAS DO MORUMBI N. 3305 105 - BRASIL	0,00	300.000,00
99	05	CONSÓRCIO CANOPUS - CONTRATO N. 1232010, VLR 302.000,00. VLR DA PARC. 2.946,95. VCTO PRIM PARC 04/2024. 105 - BRASIL CNPJ: 68.318.773/0001-54	0,00	26.522,55
99	05	CONSÓRCIO CANOPUS - CONTRATO N. 1232011, VLR 120.000,00. VLR DA PARC. 1.144,28. VCTO PRIM PARC 04/2024. 105 - BRASIL CNPJ: 68.318.773/0001-54	0,00	10.298,52

PROTEGIDA POR SIGILO FISCAL

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Atualizou o valor de algum bem imóvel e pagou o ganho de capital até 16/12/2024 de acordo com a Lei nº 14.973/2024?	Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024
99	05	CONSÓRCIO CANOPUS - CONTRATO N. 1232012, VLR 120.000,00. VLR DA PARC. 1.144,28. VCTO PRIM PARC 04/2024. 105 - BRASIL CNPJ: 68.318.773/0001-54	0,00	10.598,52
TOTAL			6.795.948,15	6.121.683,63

DÍVIDAS E ÔNUS REAIS

(Valores em Reais)

CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM 31/12/2023	SITUAÇÃO EM 31/12/2024	VALOR PAGO EM 2024
11	FINANC./EMP VEIC-MAQ BANCO SANTANDER S/A, CONTRATO NO 00331913860000000260.	33.397,38	0,00	0,00
11	OPERACAO DE CREDITO JUNTO AO BANCO XP S/A - CNPJ 33.264.668/0001-03, CONTRATO 800149087.	386.806,68	428.841,19	0,00
11	CONTRATO CREDIARIO N. 00003028080368 BANCO ITAU UNIBANCO S.A EM 04/2024.	0,00	211.461,04	0,00
11	ADTO A DEPOSITANTE BANCO XP S/A - CNPJ 33.264.668 /0001-03	0,00	166,96	0,00
11	ADTO A DEPOSITANTE, BANCO INTER S/A - CNPJ 00.416.968/0001-01	0,00	13.545,57	0,00
TOTAL		420.204,06	654.014,76	0,00

DOAÇÕES A PARTIDOS POLÍTICOS E CANDIDATOS A CARGOS ELETIVOS

Sem Informações

PROTEGIDA POR SIGILO FISCAL

DEMONSTRATIVO DE ATIVIDADE RURAL - BRASIL

DADOS E IDENTIFICAÇÃO DO IMÓVEL EXPLORADO - BRASIL

Sem Informações

RECEITAS E DESPESAS - BRASIL

Sem Informações

APURAÇÃO DO RESULTADO - BRASIL

Sem Informações

MOVIMENTAÇÃO DO REBANHO - BRASIL

Sem Informações

BENS DA ATIVIDADE RURAL - BRASIL

Sem Informações

DÍVIDAS VINCULADAS À ATIVIDADE RURAL - BRASIL

Sem Informações

PROTEGIDA POR SIGILO FISCAL

DEMONSTRATIVO DE ATIVIDADE RURAL - EXTERIOR

DADOS E IDENTIFICAÇÃO DO IMÓVEL EXPLORADO - EXTERIOR

Sem Informações

RECEITAS E DESPESAS - EXTERIOR

Sem Informações

APURAÇÃO DO RESULTADO - EXTERIOR

Sem Informações

MOVIMENTAÇÃO DO REBANHO - EXTERIOR

Sem Informações

BENS DA ATIVIDADE RURAL - EXTERIOR

Sem Informações

DÍVIDAS VINCULADAS À ATIVIDADE RURAL - EXTERIOR

Sem Informações

DEMONSTRATIVO DA APURAÇÃO DOS GANHOS DE CAPITAL

Sem Informações

PROTEGIDA POR SIGILO FISCAL

RENDA VARIÁVEL - OPERAÇÕES COMUNS/DAYTRADE - TITULAR

GANHOS LÍQUIDOS OU PERDAS - JAN

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - FEV

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - MAR

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - ABR

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - MAI

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - JUN

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - JUL

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - AGO

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - SET

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - OUT

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - NOV

Sem Informações

GANHOS LÍQUIDOS OU PERDAS - DEZ

Sem Informações

RENDA VARIÁVEL - OPERAÇÕES COMUNS/DAYTRADE - DEPENDENTES

Sem Informações

FUNDOS DE INVESTIMENTO IMOBILIÁRIO OU NAS CADEIAS PRODUTIVAS AGROINDUSTRIAIS - TITULAR

Sem Informações

FUNDOS DE INVESTIMENTO IMOBILIÁRIO OU NAS CADEIAS PRODUTIVAS AGROINDUSTRIAIS - DEPENDENTES

Sem Informações

DOAÇÕES DIRETAMENTE NA DECLARAÇÃO - ECA

Sem Informações

DOAÇÕES DIRETAMENTE NA DECLARAÇÃO - IDOSO

Sem Informações

PROTEGIDA POR SIGILO FISCAL

NOME: RENATO MORANDIM
CPF: 104.087.848-22 **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**
DECLARAÇÃO DE AJUSTE ANUAL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

RESUMO — TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	90.000,00
Recebidos de Pessoa Jurídica pelos dependentes	96.149,08
Recebidos de Pessoa Física/Exterior pelo titular	0,00
Recebidos de Pessoa Física/Exterior pelos dependentes	0,00
Recebidos acumuladamente pelo titular	0,00
Recebidos acumuladamente pelos dependentes	0,00
Resultado tributável da Atividade Rural	0,00
TOTAL	186.149,08

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	20.492,71
Contribuição à previdência oficial (Rendimentos recebidos acumuladamente)	0,00
Contribuição à prev. complementar, inclusive o valor para as fechadas de que trata o § 15 do art. 40 da CF/1988 que exceder o limite do patrocinador	0,00
Dependentes	4.550,16
Despesas com instrução	3.561,50
Despesas médicas	35.679,75
Pensão alimentícia judicial	0,00
Pensão alimentícia por escritura pública	0,00
Pensão alimentícia judicial (Rendimentos recebidos acumuladamente)	0,00
Livro caixa	0,00
TOTAL	64.284,12

IMPOSTO DEVIDO

Base de cálculo do imposto	121.864,96
Imposto devido	22.771,88
Dedução de incentivo	0,00
Imposto devido I	22.771,88
Imposto devido RRA	0,00
Aliquota efetiva (%)	12,23
Total do imposto devido	22.771,88

IMPOSTO A RESTITUIR	0,00
SALDO DE IMPOSTO A PAGAR	299,61

PARCELAMENTO

Valor da quota	299,61
Número de Quotas	1

IMPOSTO PAGO

Imposto retido na fonte do titular	11.286,60
Imp. retido na fonte dos dependentes	11.185,67
Carnê-Leão do titular	0,00
Carnê-Leão dos dependentes	0,00
Imposto complementar	0,00
Imposto pago no exterior	0,00
Imposto retido na fonte (Lei nº 11.033/2004)	0,00
Imposto retido RRA	0,00
Total do imposto pago	22.472,27

INFORMAÇÕES BANCÁRIAS

Débito automático: NÃO

Banco
Agência (sem DV)
Conta para débito

PROTEGIDA POR SIGILO FISCAL

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2023	6.795.948,15
Bens e direitos em 31/12/2024	6.121.683,63
Dívidas e ônus reais em 31/12/2023	420.204,06
Dívidas e ônus reais em 31/12/2024	654.014,76

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	51.561,92
Rendimentos sujeitos à tributação exclusiva/definitiva	135.617,29
Rendimentos tributáveis - imposto com exigibilidade suspensa	0,00
Depósitos judiciais do imposto	0,00
Imposto pago sobre Ganhos de Capital	0,00
Imposto pago Ganhos de Capital Moeda Estrangeira - Bens, direitos e Aplicações Financeiras	0,00
Total do imposto retido na fonte (Lei nº11.033/2004), conforme dados informados pelo contribuinte	0,00
Imposto pago sobre Renda Variável	0,00
Doações a Partidos Políticos e Candidatos a Cargos Eletivos	0,00
Imposto a pagar sobre o Ganho de Capital - Moeda Estrangeira em Espécie	0,00
Imposto diferido dos Ganhos de Capital	0,00
Imposto devido sobre Ganhos de Capital	0,00
Imposto devido sobre ganhos líquidos em Renda Variável	0,00
Imposto devido sobre Ganhos de Capital Moeda Estrangeira - Bens, direitos e aplic. financeiras	0,00

PROTEGIDA POR SIGILO FISCAL

MINISTRY OF FINANCE **INCOME TAX - INDIVIDUAL**

SPECIAL SECRETARIAT OF THE FEDERAL REVENUE OF BRAZIL **TAX YEAR 2025 CALENDAR YEAR 2024**

RECEIPT FOR THE SUBMISSION OF THE ANNUAL ADJUSTMENT DECLARATION - OPTION FOR LEGAL DEDUCTIONS

AMENDED DECLARATION No. 4

TAXPAYER IDENTIFICATION

CPF of the taxpayer	Name of the taxpayer	Telephone
104.087.848-22	RENATO MORANDIM	

Address	Number	Unit
RUA WAGIH ASSAD ABDALLA	131	

Neighborhood/District	ZIP Code	City	State
MORUMBI	05651-020	SAO PAULO	SP

(Values in Reais)

TOTAL TAXABLE INCOME	186.149,08
TAX DUE	22.771,88
TAX TO BE REFUNDED	0,00
BALANCE OF TAX PAYABLE	299,61
TAX PAYABLE CAPITAL GAIN – CURRENCY IN CASH	0,00
INSTALLMENT PLAN (Due date of the 1st installment on 05/30/2025) NUMBER OF INSTALLMENTS	1
INSTALLMENT AMOUNT	299,61

Declaration received via Internet JV
by the Receiving Agent SERPRO
(Federal Data Processing Service)
on 09/03/2025 at 2:40:57 PM
2307461646

MINISTRY OF FINANCE **INCOME TAX - INDIVIDUAL**

SPECIAL SECRETARIAT OF THE FEDERAL REVENUE OF BRAZIL TAX YEAR 2025 CALENDAR YEAR 2024

Mr. RENATO MORANDIM, registered under the CPF No. 104.087.848-22.

THE RECEIPT NUMBER for your declaration submitted on 09/03/2025, at 2:40:57 PM, is:

27.46.11.04.16 - 01

This number is for personal use and SHOULD NOT be provided to third parties. It is mandatory to amend this return.

Check your return, verify pending issues, pay the tax, check your refund, download copies of documents, and more through:

- Federal Revenue Digital Services Portal https://servicos.receitafederal.gov.br
- Federal Revenue APP on your mobile device

Attention: Keep this number to provide it in the 2026 return, in the field "Receipt number of the last return filed for the 2025 tax year".

Information on the Darf Printing

The Annual Adjustment Statement Program for Individual Income Tax allows the printing of the Darf for the payment of all installments, including those overdue. The Darf will be printed with interest equivalent to the reference rate of the Special System for Settlement and Custody (Selic) for federal securities, accumulated monthly, calculated from 06/02/2025 until the month prior to payment, and 1% in the month of payment.

If the installment payment is made after its due date, a late payment penalty of 0.33% per day will apply, with a maximum limit of 20%.

For printing the Darf, the taxpayer should use the option **Declaration / Print / Darf of the IRPF** and select the installment for printing.

In the case of installments resulting from amended declarations that lead to a change in tax payable, for printing the DARF, access the e-CAC Portal on the RFB (Brazilian Federal Revenue) website at (http://gov.br/receitafederal). Then, click on **"Declarations and Statements"**, select the service **"My Income Tax (DIRPF Statement Extract)"**. In the list of services found, click on "**Payment - Check Debts, Issue DARF**, and **Change Installments**". After viewing the quantity of installments and the status of each one, click on the "**Print**" icon to generate the DARF for the desired month.

Additional Information

Tax Year	Tax Audit
2020	No
2021	Yes
2022	No
2023	No
2024	No

=> Tax Audit discrepancies are typically issues that can be resolved by the taxpayer.

=> Pending debits usually refer to unpaid amounts or amounts paid with the wrong codes.

For further clarification and guidance on how to resolve these discrepancies, consult the IRPF Statement.

Follow the processing of your declaration on the e-CAC or on your mobile device.

2307461646

André Vinícius Inacio Penna Mello, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.



Date: July 13, 2026.

MINISTÉRIO DA FAZENDA	IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
SECRETARIA ESPECIAL DA RECEITA FEDERAL DO BRASIL	EXERCÍCIO 2025 ANO-CALENDÁRIO 2024

RECIBO DE ENTREGA DA DECLARAÇÃO DE AJUSTE ANUAL - OPÇÃO PELAS DEDUÇÕES LEGAIS

DECLARAÇÃO RETIFICADORA Nº 1

IDENTIFICAÇÃO DO DECLARANTE

CPF do declarante	Nome do declarante	Telefone
104.087.848-22	RENATO MORANDIM	

Endereço	Número	Complemento
RUA WAGIH ASSAD ABDALLA	131	

Bairro/Distrito	CEP	Município	UF
MORUMBI	05651-020	SAO PAULO	SP

(Valores em Reais)

TOTAL RENDIMENTOS TRIBUTÁVEIS	186.149,08
IMPOSTO DEVIDO	22.771,88
IMPOSTO A RESTITUIR	0,00
SALDO DO IMPOSTO A PAGAR	299,61
IMPOSTO A PAGAR GANHO DE CAPITAL - MOEDA EM ESPÉCIE	0,00

PARCELAMENTO (Vencimento da 1a quota em 30/05/2025) NÚMERO DE QUOTAS	1
VALOR DA QUOTA	299,61

Declaração recebida via Internet JV
pelo Agente Receptor SERPRO
em 03/09/2025 às 14:40:57
2307461646

MINISTÉRIO DA FAZENDA **IMPOSTO SOBRE A RENDA - PESSOA FÍSICA**

SECRETARIA ESPECIAL DA RECEITA FEDERAL DO BRASIL **EXERCÍCIO 2025** **ANO-CALENDÁRIO 2024**

Sr(a) RENATO MORANDIM, inscrito no CPF sob o nº 104.087.848-22.

O NÚMERO DO RECIBO de sua declaração apresentada em 03/09/2025, às 14:40:57, é:

27.46.11.04.16 - 01

Este número é de uso pessoal e NÃO deve ser fornecido a terceiros. Ele é obrigatório para retificar esta declaração.

Consulte sua declaração, verifique pendências, pague o imposto, consulte sua restituição, baixe cópia de documentos e mais pelo:

- Portal de Serviços Digitais da Receita Federal https://servicos.receitafederal.gov.br
- APP Receita Federal no seu dispositivo móvel

Atenção: Guarde este número para informá-lo na declaração do exercício de 2026, no campo "Nº do recibo da última declaração entregue do exercício de 2025".

Informações sobre a Impressão do Darf

O programa da Declaração de Ajuste Anual do Imposto sobre a Renda da Pessoa Física permite a impressão do Darf para pagamento de todas as quotas, inclusive as em atraso. O Darf será impresso acrescido de juros equivalentes à taxa referencial do Sistema Especial de Liquidação e Custódia (Selic), para títulos federais, acumulada mensalmente, calculados a partir de 02/06/2025 até o mês anterior ao do pagamento e de 1% no mês do pagamento.

Se o pagamento da quota for efetuado após o seu vencimento, incidirá multa de mora de 0,33% ao dia, observado o limite máximo de 20%.

Para impressão do Darf, no Programa Gerador de Declarações, o contribuinte deve utilizar a opção **Declaração** / **Imprimir** / **Darf do IRPF** e selecionar a quota que deseja imprimir.

No caso de quotas decorrentes de declarações retificadoras em que ocorra mudança de imposto a pagar, para impressão do DARF acesse o Portal e-CAC no site da Receita Federal na Internet (https://www.gov.br/receitafederal/pt-br). Em seguida, clique em **"Declarações e Demonstrativos"**, selecione o serviço **"Meu Imposto de Renda"**. Serviços, clique em **"Consultar Débitos, Emitir DARF e Alterar Quotas"**. Após visualizar o quantitativo de quotas e a situação de cada uma delas, clique no ícone **"Impressão"** para emitir o DARF do mês desejado.

Informações Adicionais

Exercício	Malhas
2020	Não
2021	Sim
2022	Não
2023	Não
2024	Não

=> Pendências de Malhas normalmente são questões que podem ser resolvidas pelo contribuinte.

=> Pendências de Débitos normalmente referem-se a valores não liquidados ou pagos com códigos errados.

Para maiores esclarecimentos e orientações sobre como resolver essas pendências consulte o Extrato do IRPF.

Acompanhe o processamento da sua declaração no seu dispositivo móvel App Receita Federal ou no Portal e-CAC.

2307461646

VENETO PERICIA

CNPJ: 52.582.981/0001-26

Branch: 0001 - **Account:** 4502125-2

cora

Statement for the period 01/01/2025 to 12/31/2025

Available opening balance	R$ 28.553,89
Total inflows	+ R$ 884.929,99
Total outflows	- R$ 804.751,80
Available closing balance	**R$ 108.732,08**

Transactions

12/30/2025 Daily balance R$ 108.732,08

Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 3.000,00
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 2.363,53

12/29/2025 Daily balance R$ 114.095,61

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 1.963,75

12/26/2025 Daily balance R$ 70.084,36

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.400,00

12/25/2025 Daily balance R$ 75.484,36

Pix QR Code Payment	CONVENIENCIA EU...	53.375.395/0001-73	- R$ 73,95
Pix QR Code Payment	MADERO INDUSTRI...	13.783.221/0004-78	- R$ 226,60

12/24/2025			Daily balance	**R$ 75.784,91**
Pix Transfer sent	Cíntia de Oliveira Lim...	288.287.308-54		- R$ 1.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 9.900,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86		- R$ 380,00
12/22/2025			Daily balance	**R$ 87.064,91**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 28,70
12/20/2025			Daily balance	**R$ 87.093,61**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01		- R$ 10,21
12/18/2025			Daily balance	**R$ 87.103,82**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 300,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 11.000,00
12/17/2025			Daily balance	**R$ 98.403,82**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58		+ R$ 79.200,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67		- R$ 300,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 500,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 2.900,00
12/16/2025			Daily balance	**R$ 22.903,82**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 3.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 5.000,00
12/15/2025			Daily balance	**R$ 30.903,82**

Bank slip payment	Canopus Adm	68.318.773/0001-54	- R$ 3.108,35

12/14/2025 Daily balance **R$ 34.012,17**

Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.019,11

12/13/2025 Daily balance **R$ 36.031,28**

Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 267,47

12/12/2025 Daily balance **R$ 36.298,75**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 30.000,00
Pix QR Code Payment	ROFER GASTRONO...	11.953.623/0001-03	- R$ 191,03
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

12/11/2025 Daily balance **R$ 26.489,78**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 16.975,00

12/09/2025 Daily balance **R$ 9.514,78**

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 1.140,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 20.000,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 150,00

12/08/2025 Daily balance **R$ 804,78**

Pix QR Code Payment	CERTISIGN CERTIFI...	01.554.285/0001-75	- R$ 189,68
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50

12/06/2025			Daily balance	**R$ 9.496,96**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 200,00
12/05/2025			Daily balance	**R$ 9.696,96**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 3.000,00
12/04/2025			Daily balance	**R$ 12.696,96**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58		+ R$ 12.000,00
12/03/2025			Daily balance	**R$ 696,96**
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36		- R$ 45,40
Bank slip payment	Portoseg S A - Credit...	04.862.600/0001-10		- R$ 390,76
12/02/2025			Daily balance	**R$ 1.133,12**
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67		- R$ 50,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 500,00
11/29/2025			Daily balance	**R$ 1.683,12**
Pix Transfer sent	Alberto do Carmo Pe...	340.211.218-38		- R$ 300,00
11/28/2025			Daily balance	**R$ 1.983,12**
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91		- R$ 2.540,42
11/27/2025			Daily balance	**R$ 4.523,54**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 240,00
11/24/2025			Daily balance	**R$ 4.763,54**

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

11/22/2025 Daily balance **R$ 4.776,99**

Pix QR Code Payment	Marcone Albino da Si...	445.697.378-11	- R$ 30,00

11/21/2025 Daily balance **R$ 4.806,99**

Pix QR Code Payment	MARCELO SUCHAR...	810.455.819-68	- R$ 96,00
Pix Transfer sent	JOSE NILTON MALA...	308.950.288-75	- R$ 91,00

11/20/2025 Daily balance **R$ 4.993,99**

Pix QR Code Payment	Sara Soares da Silva	467.637.158-62	- R$ 186,00
Pix QR Code Payment	LILIANE SANTOS SIL...	242.205.138-33	- R$ 15,00

11/19/2025 Daily balance **R$ 5.194,99**

Pix QR Code Payment	CONSORCIO ESTAC...	53.443.855/0001-53	- R$ 18,00
Pix QR Code Payment	MARANATA COMER...	51.239.347/0001-22	- R$ 45,80
Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

11/17/2025 Daily balance **R$ 7.295,51**

Pix QR Code Payment	ASAS ADMINISTRA...	62.390.559/0001-22	- R$ 5,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 45,40
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 4.000,00

11/14/2025 Daily balance **R$ 11.345,91**

Pix QR Code Payment	PANIFICADORA VER...	61.376.075/0001-66	- R$ 26,87
Pix QR Code Payment	AUTO POSTO CAB...	03.802.836/0001-06	- R$ 116,00

11/11/2025			Daily balance	**R$ 11.488,78**
Pix QR Code Payment	RHS - COMERCIO D...	19.534.234/0001-47		- R$ 36,70
11/10/2025			Daily balance	**R$ 11.525,48**
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09		- R$ 8.502,50
11/07/2025			Daily balance	**R$ 20.027,98**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 17.600,00
11/06/2025			Daily balance	**R$ 37.627,98**
Bank slip payment	Portoseg Sa C Financ...	04.862.600/0001-10		- R$ 634,48
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91		- R$ 246,00
11/05/2025			Daily balance	**R$ 38.508,46**
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44		- R$ 651,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 12,98
Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75		- R$ 46,75
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 1.800,00
11/03/2025			Daily balance	**R$ 41.019,19**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 5,99
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60		- R$ 14,98
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 40.000,00
Pix QR Code Payment	SAO BENTO PAES E ...	33.088.793/0001-00		- R$ 35,50
11/02/2025			Daily balance	**R$ 81.075,66**

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

11/01/2025 Daily balance **R$ 81.834,66**

Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 36,52

10/31/2025 Daily balance **R$ 81.871,18**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,36

10/30/2025 Daily balance **R$ 2.925,54**

Pix QR Code Payment	LE VILLE PAES E DO...	53.735.288/0001-09	- R$ 63,65
Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 17,49

10/27/2025 Daily balance **R$ 3.006,68**

Pix Transfer sent	51.910.546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45

10/21/2025 Daily balance **R$ 3.060,13**

Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00

10/20/2025 Daily balance **R$ 3.360,13**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

10/17/2025 Daily balance **R$ 8.396,85**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

10/16/2025 Daily balance **R$ 8.406,75**

Pix QR Code Payment	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 270,00

10/15/2025 Daily balance **R$ 8.676,75**

Pix QR Code Payment	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 900,00
Pix QR Code Payment	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 66,00
Pix QR Code Payment	MAK8 SERVICOS AD...	14.728.459/0001-10	- R$ 70,00

10/14/2025 Daily balance **R$ 9.712,75**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

10/11/2025 Daily balance **R$ 14.712,75**

Pix Refund received	VENETO PERICIA	52.582.981/0001-26	+ R$ 339,39
Pix QR Code Payment	PAGALEVE INSTITUI...	42.563.672/0001-55	- R$ 339,39
Pix QR Code Payment	Zig Tecnologia S.A.	26.356.125/0001-42	- R$ 42,57
Pix Transfer sent	IRAN BEZERRA DE S...	312.149.938-69	- R$ 500,00

10/10/2025 Daily balance **R$ 15.255,32**

Pix Transfer sent	IRAN BEZERRA DE S...	312.149.938-69	- R$ 700,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

10/08/2025 Daily balance **R$ 24.955,32**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 44,68
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

10/07/2025 Daily balance **R$ 30.000,00**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.222,81

10/06/2025 Daily balance **R$ 38.222,81**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 52,09
Pix Transfer sent	Renato Morandim	104.087.848-22	- R$ 2.700,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.200,00

10/04/2025 Daily balance **R$ 43.174,90**

Pix Transfer sent	MARCOS AUGUSTO...	334.901.648-06	- R$ 290,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 100,00

10/03/2025 Daily balance **R$ 43.564,90**

Pix QR Code Payment	SENDAS DISTRIBUID...	06.057.223/0001-71	- R$ 1.410,61
Pix QR Code Payment	QMS INTERNACION...	47.759.745/0001-00	- R$ 24,90
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.788,00

10/01/2025 Daily balance **R$ 52.788,41**

Pix Transfer sent	MEIA XICARA DE A...	29.262.310/0001-66	- R$ 141,25
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

09/30/2025 Daily balance **R$ 78.688,66**

Pix QR Code Payment	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 290,00
Pix Transfer sent	51 910 546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 45,95

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

09/26/2025 Daily balance **R$ 89,61**

Pix Transfer sent	ONE BLINDAGENS L...	22.414.317/0001-07	- R$ 7.500,00
Pix Transfer received	RENATO MORANDIM	104.087.848-22	+ R$ 7.500,00

09/23/2025 Daily balance **R$ 89,61**

Pix QR Code Payment	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 12,00
Pix QR Code Payment	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 24,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70

09/18/2025 Daily balance **R$ 154,31**

Cora Loan	Cora SCFI	37.880.206/0001-63	- R$ 2.033,18

09/15/2025 Daily balance **R$ 2.187,49**

Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
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Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Bank slip payment	Eletropaulo		- R$ 143,31
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00

09/13/2025 Daily balance **R$ 19.767,09**

Pix QR Code Payment	ROFER GASTRONO...	11.953.623/0001-03	- R$ 218,60

09/12/2025 Daily balance **R$ 19.985,69**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 14,10

09/11/2025 Daily balance **R$ 19.999,79**

Pix QR Code Payment	POLY GARAGENS E ...	05.288.143/0001-64	- R$ 35,00
Pix QR Code Payment	CARREFOUR COME...	45.543.915/0001-81	- R$ 33,69
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 23,88

09/10/2025 Daily balance **R$ 20.092,36**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00

09/08/2025 Daily balance **R$ 26.092,36**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

09/06/2025 Daily balance **R$ 36.092,36**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 800,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 1.100,00

09/05/2025 Daily balance **R$ 38.992,36**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 17,00

09/04/2025 Daily balance **R$ 39.009,36**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 12,99
Pix QR Code Payment	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 525,00
Bank slip payment	Portoseg Sa C Financ...	04.862.600/0001-10	- R$ 544,29

09/03/2025 Daily balance **R$ 40.091,64**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 1.500,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 130,70
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 18,45

09/02/2025 Daily balance **R$ 41.740,79**

Pix QR Code Payment	ZARATE ZARATE LTDA	05.414.996/0001-03	- R$ 3.206,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

09/01/2025 Daily balance **R$ 46.946,79**

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 22.000,00

08/31/2025 Daily balance **R$ 69.719,24**

Pix QR Code Payment	MARIDE B. DA SILVA...	97.519.551/0001-06	- R$ 104,11
Pix QR Code Payment	LEROY MERLIN CO...	01.438.784/0001-05	- R$ 332,56
Pix QR Code Payment	CONILREM COMER...	03.801.953/0009-02	- R$ 9,00
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 278,03
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00

08/30/2025 Daily balance **R$ 73.442,94**

Pix QR Code Payment	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 130,00

08/29/2025 Daily balance **R$ 73.572,94**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

08/28/2025 Daily balance **R$ 4.597,94**

Pix QR Code Payment	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 83,17

08/27/2025 Daily balance **R$ 4.681,11**

Pix QR Code Payment	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 38,08

08/26/2025 Daily balance **R$ 4.719,19**

Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 35,50
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90

08/25/2025			Daily balance **R$ 4.764,59**
Pix QR Code Payment	DROGARIA SAO PA...	61.412.110/0002-36	- R$ 110,61
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pix QR Code Payment	CASA SAO BENTO L...	47.312.284/0001-15	- R$ 53,00
Pix QR Code Payment	MERC CASA S BENT...	47.241.712/0001-66	- R$ 27,00
08/24/2025			Daily balance **R$ 4.961,19**
Pix QR Code Payment	BUFFET ARICANDU...	50.876.804/0001-27	- R$ 40,00
08/23/2025			Daily balance **R$ 5.001,19**
Pix QR Code Payment	H S D C LAVANDERI...	03.587.135/0001-93	- R$ 80,00
08/22/2025			Daily balance **R$ 5.081,19**
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 80,36
08/21/2025			Daily balance **R$ 5.161,55**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,69
08/20/2025			Daily balance **R$ 5.196,24**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 23,98
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Loan | Contracted	Cora SCFI	37.880.206/0001-63	+ R$ 8.600,00
08/19/2025			Daily balance **R$ 14.620,22**
Bank slip payment	Alelo Instituicao De P...	04.740.876/0001-25	- R$ 870,67

08/18/2025			Daily balance **R$ 15.490,89**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 6.000,00
Pix Transfer sent	Ligia Lima Morandim	391.332.338-45	- R$ 600,00
08/17/2025			Daily balance **R$ 22.090,89**
Pix QR Code Payment	CAKTO PAY LTDA	52.328.926/0001-04	- R$ 37,90
08/15/2025			Daily balance **R$ 22.128,79**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 84,50
08/13/2025			Daily balance **R$ 22.213,29**
Pix Transfer sent	FRANCISCO DE ASS...	001.093.905-98	- R$ 2.500,00
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 110,71
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 41,40
08/11/2025			Daily balance **R$ 24.865,40**
Pix Refund received	VENETO PERICIA	52.582.981/0001-26	+ R$ 3,60
Pix Transfer sent	DIEGO ANDRADE D...	401.444.228-40	- R$ 1.000,00
08/06/2025			Daily balance **R$ 25.861,80**
Pix Transfer sent	FRANCISCO DE ASS...	001.093.905-98	- R$ 4.000,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 150,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 21,80
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 42,15
08/04/2025			Daily balance **R$ 30.075,75**

Pix QR Code Payment	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49
Pix Transfer sent	LUCIANO AUGUST...	331.098.588-19	- R$ 100,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00

08/02/2025 Daily balance **R$ 30.400,24**

Pix QR Code Payment	PANIFICIO TRADIZI...	53.271.765/0001-22	- R$ 99,22
Pix QR Code Payment	ALBERTO MIGUEL D...	35.233.038/0001-99	- R$ 265,10
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 36,00

08/01/2025 Daily balance **R$ 30.800,56**

Pix QR Code Payment	PCART SOLUCOES E...	46.037.774/0001-98	- R$ 45,08
Pix QR Code Payment	REVISTARIA BIRMA...	61.798.930/0001-27	- R$ 16,50
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00

07/31/2025 Daily balance **R$ 61.622,14**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

07/29/2025 Daily balance **R$ 1.763,84**

Pix Transfer sent	ELTTON GOMES CO...	073.963.944-73	- R$ 55,00
Pix QR Code Payment	CAFE PACIFICO S A	55.567.582/0001-84	- R$ 37,80

07/28/2025 Daily balance **R$ 1.856,64**

Pix Transfer sent	Ricardo Rodrigues D...	317.684.968-03	- R$ 60,00

07/27/2025			Daily balance **R$ 1.916,64**
Pix QR Code Payment	SILVA E ALVES PARK ...	43.757.738/0001-00	- R$ 35,00
Pix QR Code Payment	61.064.984 Diego Cu...	61.064.984/0001-69	- R$ 238,10
Pix QR Code Payment	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 89,49
07/25/2025			Daily balance **R$ 2.279,23**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 45,46
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45
07/24/2025			Daily balance **R$ 2.338,14**
Pix Transfer sent	ELIANE SILVA DOS S...	341.057.048-93	- R$ 500,00
07/21/2025			Daily balance **R$ 2.838,14**
Pix QR Code Payment	ESPANHA SERVICOS...	09.721.521/0001-02	- R$ 65,00
07/20/2025			Daily balance **R$ 2.903,14**
Pix QR Code Payment	POINT PARK ESTACI...	01.196.122/0001-68	- R$ 10,00
Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 27,00
07/19/2025			Daily balance **R$ 2.940,14**
Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pix QR Code Payment	IVAN SOUZA DE AR...	34.869.358/0001-77	- R$ 12,00
Pix QR Code Payment	VENDA NOVA EMP...	35.887.947/0001-40	- R$ 67,00
Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 38,95
Pix QR Code Payment	CLICK TAIPE FOTOG...	49.887.197/0001-11	- R$ 150,00

Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 21,70

07/18/2025 Daily balance **R$ 3.549,79**

Pix QR Code Payment	COMERCIAL BAHIA...	05.846.287/0001-99	- R$ 35,00
Pix QR Code Payment	27.458.500 FABIO A...	27.458.500/0001-28	- R$ 20,00
Pix Transfer sent	Evanildo de Jesus Sa...	068.766.647-32	- R$ 30,00

07/17/2025 Daily balance **R$ 3.634,79**

Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Pix QR Code Payment	DIENEVALDA MARIA...	406.250.285-20	- R$ 100,00
Pix QR Code Payment	JOSE MARCOS SAN...	583.540.005-59	- R$ 40,00
Pix Transfer sent	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

07/16/2025 Daily balance **R$ 3.827,79**

Pix QR Code Payment	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Pix Transfer sent	CIRLEI REGINA THO...	274.808.871-91	- R$ 60,00
Pix Transfer sent	PORTO DIVE PASSEI...	10.347.859/0001-25	- R$ 50,00
Pix Transfer sent	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

07/15/2025 Daily balance **R$ 3.990,79**

Pix QR Code Payment	58372802 VITORIA ...	58.372.802/0001-02	- R$ 20,00
Pix Transfer sent	ADRIANA BEHM GO...	976.613.506-10	- R$ 300,00
Pix Transfer sent	Ligia Lima Morandim	391.332.338-45	- R$ 325,00
Pix Transfer sent	ADRIANA BEHM GO...	976.613.506-10	- R$ 240,00

07/14/2025 Daily balance **R$ 4.875,79**

Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pix QR Code Payment	BCODEX TECNOLO...	52.196.079/0001-71	- R$ 343,20
Pix QR Code Payment	SILVAN LIMA DO ES...	049.455.615-32	- R$ 35,00

07/13/2025 Daily balance **R$ 5.273,99**

Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 10,00
Pix Transfer sent	Marcos Santana Dantas	060.575.185-43	- R$ 40,00

07/12/2025 Daily balance **R$ 5.323,99**

Pix Transfer sent	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pix QR Code Payment	J DE JESUS NASCIM...	12.166.364/0001-25	- R$ 10,00
Pix QR Code Payment	Lucas de Deus Doehler	083.799.816-69	- R$ 67,35
Pix QR Code Payment	CASA DE MARIA RE...	54.245.282/0001-16	- R$ 449,00

07/11/2025 Daily balance **R$ 5.870,34**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 50,37
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00

07/09/2025 Daily balance **R$ 6.980,71**

Pix Transfer sent	FRANCISCO DE ASS...	001.093.905-98	- R$ 1.500,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

07/08/2025 Daily balance **R$ 10.480,71**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,40

07/07/2025			Daily balance **R$ 10.514,11**
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50
07/05/2025			Daily balance **R$ 19.016,61**
Pix QR Code Payment	EFRAIN BRAGA DA ...	389.100.178-99	- R$ 200,00
07/03/2025			Daily balance **R$ 19.216,61**
Pix Transfer sent	RICARDO MORANDIM	112.473.318-30	- R$ 5.000,00
Pix QR Code Payment	ESPACO DO BANH...	01.512.104/0001-48	- R$ 303,70
Pix QR Code Payment	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 87,14
07/02/2025			Daily balance **R$ 24.607,45**
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 57,93
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 74,34
07/01/2025			Daily balance **R$ 24.939,72**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
06/30/2025			Daily balance **R$ 59.939,72**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00
06/21/2025			Daily balance **R$ 23,72**
Pix Transfer sent	Gilberto Pinheiro da ...	779.376.782-91	- R$ 230,00

06/20/2025 Daily balance **R$ 253,72**

Pix QR Code Payment	Luciano da Mota Mor...	440.499.512-15	- R$ 24,00
Pix QR Code Payment	PIX Marketplace	10.573.521/0001-91	- R$ 21,59
Pix QR Code Payment	ROMILDO LAURENT...	520.765.394-68	- R$ 50,00
Pix Transfer sent	Raimundo Roberto Pi...	410.058.212-91	- R$ 12,00
Pix QR Code Payment	MARCIA BRAGANC...	34.057.397/0001-70	- R$ 25,00
Pix Transfer sent	Luiz Carlos da Silva F...	116.366.882-68	- R$ 23,00
Pix QR Code Payment	SECRETARIA DO TE...	00.394.460/0409-50	- R$ 7,50
Pix QR Code Payment	Maria Alice Leal Pereira	155.136.372-00	- R$ 25,00
Pix Transfer sent	JOAO BATISTA ALV...	066.269.472-49	- R$ 22,00
Pix QR Code Payment	Transação Segura	60.971.099/0001-09	- R$ 124,74

06/17/2025 Daily balance **R$ 588,55**

Pix QR Code Payment	JOAO HUMBERTO ...	320.224.252-00	- R$ 17,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00

06/16/2025 Daily balance **R$ 855,55**

Pix QR Code Payment	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49

06/15/2025 Daily balance **R$ 880,04**

Pix Transfer sent	STEPHANY MICHELL...	062.896.511-70	- R$ 100,00

06/14/2025 Daily balance **R$ 980,04**

Pix QR Code Payment	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 316,32
Pix QR Code Payment	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00

Pix QR Code Payment	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00
Pix Transfer sent	MIGUEL SENA LEAL	025.555.298-02	- R$ 50,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 292,50
Pix QR Code Payment	DANIEL ALVES BARR...	13.771.604/0001-83	- R$ 76,00
Pix QR Code Payment	MARCIA DE MATOS...	02.626.581/0001-05	- R$ 46,30
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,02
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 113,65

06/13/2025 Daily balance **R$ 1.947,83**

Pix Transfer sent	L H L COMERCIO DE...	29.622.399/0001-24	- R$ 1.326,00
Pix QR Code Payment	UNIAO GAUCHA DE...	52.302.456/0001-00	- R$ 85,05

06/12/2025 Daily balance **R$ 3.358,88**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 48,50

06/11/2025 Daily balance **R$ 3.413,37**

Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 125,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 750,00

06/09/2025 Daily balance **R$ 4.288,37**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

06/08/2025 Daily balance **R$ 24.288,37**

Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 170,00

06/06/2025 Daily balance **R$ 24.458,37**

Pix QR Code Payment	PAULO SERGIO MO...	35.722.907/0001-49	- R$ 21,00
Pix QR Code Payment	CLUBE PAINEIRAS D...	52.400.207/0001-57	- R$ 500,00

06/05/2025 Daily balance **R$ 24.979,37**

Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00
Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 41,40

06/04/2025 Daily balance **R$ 25.270,77**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 71,65
Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 115,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 20,98
Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 137,60

06/03/2025 Daily balance **R$ 25.616,00**

Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 45,50
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

06/02/2025 Daily balance **R$ 25.671,40**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

06/01/2025 Daily balance **R$ 50.671,40**

Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 250,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 103,59
Pix Transfer sent	DAILTON JOAQUIM...	219.189.078-46	- R$ 30,00
Pix QR Code Payment	RAIA DROGASIL SA	61.585.865/0606-42	- R$ 64,68

05/31/2025			Daily balance **R$ 51.119,67**
Pix Transfer sent	HENRIQUE VALENC...	301.120.508-67	- R$ 400,00
Pix Transfer sent	Francisco de Assis Sa...	001.093.905-98	- R$ 8.716,00
Pix QR Code Payment	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 190,00
05/30/2025			Daily balance **R$ 60.425,67**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 124,95
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 31,45
05/28/2025			Daily balance **R$ 666,07**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 52,91
05/27/2025			Daily balance **R$ 718,98**
Pix QR Code Payment	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 32,50
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 61,32
05/26/2025			Daily balance **R$ 812,80**
Pix QR Code Payment	ESTACIONAMENTO ...	07.762.919/0001-61	- R$ 10,00
05/24/2025			Daily balance **R$ 822,80**
Pix QR Code Payment	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 28,49
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
05/23/2025			Daily balance **R$ 1.151,29**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,40

Pix QR Code Payment	ARCOS DOURADOS...	42.591.651/0001-43	- R$ 27,90
05/15/2025		Daily balance	**R$ 1.213,59**
Pix Transfer sent	Franciele Porto Moreira	033.802.760-22	- R$ 50,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
05/14/2025		Daily balance	**R$ 11.263,59**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
05/07/2025		Daily balance	**R$ 21.263,59**
Bank slip payment	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.950,00
05/02/2025		Daily balance	**R$ 30.213,59**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
04/30/2025		Daily balance	**R$ 60.213,59**
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
04/15/2025		Daily balance	**R$ 297,59**
Pix Transfer sent	SANDRO ROBERTO ...	285.489.218-62	- R$ 1.788,78
04/14/2025		Daily balance	**R$ 2.086,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
04/11/2025		Daily balance	**R$ 10.086,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 6.900,00

04/09/2025			Daily balance	**R$ 16.986,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 10.000,00
04/02/2025			Daily balance	**R$ 26.986,37**
Pix QR Code Payment	ACADEMIA DE TIRO...	02.958.553/0001-87		- R$ 102,00
04/01/2025			Daily balance	**R$ 27.088,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 30.000,00
Pix Transfer sent	ADRIANO DE SOUS...	021.432.488-57		- R$ 4.580,00
03/29/2025			Daily balance	**R$ 61.668,37**
Pix Transfer sent	Francisco de Assis Sa...	001.093.905-98		- R$ 1.000,00
03/28/2025			Daily balance	**R$ 62.668,37**
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26		+ R$ 59.916,00
03/12/2025			Daily balance	**R$ 2.752,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 15.000,00
03/10/2025			Daily balance	**R$ 17.752,37**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 20.000,00
03/07/2025			Daily balance	**R$ 37.752,37**
Pix QR Code Payment	CBR 156 EMPREEND...	48.729.691/0001-95		- R$ 2.305,88
Pix Transfer sent	RENATO MORANDIM	104.087.848-22		- R$ 5.000,00
03/05/2025			Daily balance	**R$ 45.058,25**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

02/28/2025 Daily balance **R$ 65.058,25**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

02/22/2025 Daily balance **R$ 5.142,25**

Pix QR Code Payment	YONGKAO HU	238.269.898-56	- R$ 300,00
Pix QR Code Payment	Lina Lin	237.687.518-80	- R$ 300,00
Pix QR Code Payment	DIMPORTS COMER...	51.578.124/0001-90	- R$ 340,00

02/18/2025 Daily balance **R$ 6.082,25**

Bank slip payment	Banco Csf	08.357.240/0001-50	- R$ 4.072,69

02/10/2025 Daily balance **R$ 10.154,94**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

02/03/2025 Daily balance **R$ 15.154,94**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Bank slip payment	Itau Unibanco Holdin...	60.872.504/0001-23	- R$ 25.314,95

01/31/2025 Daily balance **R$ 45.469,89**

Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 34.916,00

01/07/2025 Daily balance **R$ 10.553,89**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

01/02/2025 Daily balance **R$ 15.553,89**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura. **Date: July 31, 2026.**

VENETO PERICIA
CNPJ 52.582.981/0001-26
Agência: 0001 - **Conta:** 4502125-2

Extrato do período

01/01/2025 a 31/12/2025

Saldo inicial disponível	**R$ 28.553,89**
Total de entradas	+ R$ 884.929,99
Total de saídas	- R$ 804.751,80
Saldo final disponível	**R$ 108.732,08**

Transações

30/12/2025 — Saldo do dia **R$ 108.732,08**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 3.000,00
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 2.363,53

29/12/2025 — Saldo do dia **R$ 114.095,61**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 1.963,75

26/12/2025 — Saldo do dia **R$ 70.084,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.400,00

25/12/2025 — Saldo do dia **R$ 75.484,36**

Pgto QR Code Pix	CONVENIENCIA EU...	53.375.395/0001-73	- R$ 73,95
Pgto QR Code Pix	MADERO INDUSTRI...	13.783.221/0004-78	- R$ 226,60

24/12/2025 Saldo do dia **R$ 75.784,91**

Transf Pix enviada	Cíntia de Oliveira Lim...	288.287.308-54	- R$ 1.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.900,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 380,00

22/12/2025 Saldo do dia **R$ 87.064,91**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70

20/12/2025 Saldo do dia **R$ 87.093,61**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 10,21

18/12/2025 Saldo do dia **R$ 87.103,82**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 300,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

17/12/2025 Saldo do dia **R$ 98.403,82**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 79.200,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 500,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.900,00

16/12/2025 Saldo do dia **R$ 22.903,82**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

15/12/2025 Saldo do dia **R$ 30.903,82**

Boleto pago	Canopus Adm	68.318.773/0001-54	- R$ 3.108,35

14/12/2025 Saldo do dia **R$ 34.012,17**

Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.019,11

13/12/2025 Saldo do dia **R$ 36.031,28**

Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 267,47

12/12/2025 Saldo do dia **R$ 36.298,75**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 30.000,00
Pgto QR Code Pix	ROFER GASTRONO...	11.953.623/0001-03	- R$ 191,03
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

11/12/2025 Saldo do dia **R$ 26.489,78**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 16.975,00

09/12/2025 Saldo do dia **R$ 9.514,78**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 1.140,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 20.000,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 150,00

08/12/2025 Saldo do dia **R$ 804,78**

Pgto QR Code Pix	CERTISIGN CERTIFI...	01.554.285/0001-75	- R$ 189,68
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50

06/12/2025 Saldo do dia **R$ 9.496,96**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 200,00

05/12/2025 Saldo do dia **R$ 9.696,96**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00

04/12/2025 Saldo do dia **R$ 12.696,96**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 12.000,00

03/12/2025 Saldo do dia **R$ 696,96**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 45,40
Boleto pago	Portoseg S A - Credit...	04.862.600/0001-10	- R$ 390,76

02/12/2025 Saldo do dia **R$ 1.133,12**

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 50,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 500,00

29/11/2025 Saldo do dia **R$ 1.683,12**

Transf Pix enviada	Alberto do Carmo Pe...	340.211.218-38	- R$ 300,00

28/11/2025 Saldo do dia **R$ 1.983,12**

Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 2.540,42

27/11/2025 Saldo do dia **R$ 4.523,54**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 240,00

24/11/2025 Saldo do dia **R$ 4.763,54**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

22/11/2025 Saldo do dia **R$ 4.776,99**

Pgto QR Code Pix	Marcone Albino da Si...	445.697.378-11	- R$ 30,00

21/11/2025 Saldo do dia **R$ 4.806,99**

Pgto QR Code Pix	MARCELO SUCHAR...	810.455.819-68	- R$ 96,00
Transf Pix enviada	JOSE NILTON MALA...	308.950.288-75	- R$ 91,00

20/11/2025 Saldo do dia **R$ 4.993,99**

Pgto QR Code Pix	Sara Soares da Silva	467.637.158-62	- R$ 186,00
Pgto QR Code Pix	LILIANE SANTOS SIL...	242.205.138-33	- R$ 15,00

19/11/2025 Saldo do dia **R$ 5.194,99**

Pgto QR Code Pix	CONSORCIO ESTAC...	53.443.855/0001-53	- R$ 18,00
Pgto QR Code Pix	MARANATA COMER...	51.239.347/0001-22	- R$ 45,80
Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

17/11/2025 Saldo do dia **R$ 7.295,51**

Pgto QR Code Pix	ASAS ADMINISTRA...	62.390.559/0001-22	- R$ 5,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 45,40
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 4.000,00

14/11/2025 Saldo do dia **R$ 11.345,91**

Pgto QR Code Pix	PANIFICADORA VER...	61.376.075/0001-66	- R$ 26,87
Pgto QR Code Pix	AUTO POSTO CAB...	03.802.836/0001-06	- R$ 116,00

11/11/2025			Saldo do dia **R$ 11.488,78**
Pgto QR Code Pix	RHS - COMERCIO D...	19.534.234/0001-47	- R$ 36,70
10/11/2025			Saldo do dia **R$ 11.525,48**
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50
07/11/2025			Saldo do dia **R$ 20.027,98**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 17.600,00
06/11/2025			Saldo do dia **R$ 37.627,98**
Boleto pago	Portoseg Sa C Financ...	04.862.600/0001-10	- R$ 634,48
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 246,00
05/11/2025			Saldo do dia **R$ 38.508,46**
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 651,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 12,98
Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 46,75
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.800,00
03/11/2025			Saldo do dia **R$ 41.019,19**
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 14,98
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 40.000,00
Pgto QR Code Pix	SAO BENTO PAES E ...	33.088.793/0001-00	- R$ 35,50
02/11/2025			Saldo do dia **R$ 81.075,66**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

01/11/2025 Saldo do dia **R$ 81.834,66**

Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 36,52

31/10/2025 Saldo do dia **R$ 81.871,18**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,36

30/10/2025 Saldo do dia **R$ 2.925,54**

Pgto QR Code Pix	LE VILLE PAES E DO...	53.735.288/0001-09	- R$ 63,65
Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 17,49

27/10/2025 Saldo do dia **R$ 3.006,68**

Transf Pix enviada	51.910.546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45

21/10/2025 Saldo do dia **R$ 3.060,13**

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00

20/10/2025 Saldo do dia **R$ 3.360,13**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.036,72

17/10/2025 Saldo do dia **R$ 8.396,85**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

16/10/2025 Saldo do dia **R$ 8.406,75**

Pgto QR Code Pix	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 270,00

15/10/2025 Saldo do dia **R$ 8.676,75**

Pgto QR Code Pix	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 900,00
Pgto QR Code Pix	M.A.G GASTRONO...	57.320.487/0001-07	- R$ 66,00
Pgto QR Code Pix	MAK8 SERVICOS AD...	14.728.459/0001-10	- R$ 70,00

14/10/2025 Saldo do dia **R$ 9.712,75**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

11/10/2025 Saldo do dia **R$ 14.712,75**

Devolução de Pix recebida	VENETO PERICIA	52.582.981/0001-26	+ R$ 339,39
Pgto QR Code Pix	PAGALEVE INSTITUI...	42.563.672/0001-55	- R$ 339,39
Pgto QR Code Pix	Zig Tecnologia S.A.	26.356.125/0001-42	- R$ 42,57
Transf Pix enviada	IRAN BEZERRA DE S...	312.149.938-69	- R$ 500,00

10/10/2025 Saldo do dia **R$ 15.255,32**

Transf Pix enviada	IRAN BEZERRA DE S...	312.149.938-69	- R$ 700,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

08/10/2025 Saldo do dia **R$ 24.955,32**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 44,68
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

07/10/2025 Saldo do dia **R$ 30.000,00**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.222,81

06/10/2025 Saldo do dia **R$ 38.222,81**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 52,09
Transf Pix enviada	Renato Morandim	104.087.848-22	- R$ 2.700,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.200,00

04/10/2025 Saldo do dia **R$ 43.174,90**

Transf Pix enviada	MARCOS AUGUSTO...	334.901.648-06	- R$ 290,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 100,00

03/10/2025 Saldo do dia **R$ 43.564,90**

Pgto QR Code Pix	SENDAS DISTRIBUID...	06.057.223/0001-71	- R$ 1.410,61
Pgto QR Code Pix	QMS INTERNACION...	47.759.745/0001-00	- R$ 24,90
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.788,00

01/10/2025 Saldo do dia **R$ 52.788,41**

Transf Pix enviada	MEIA XICARA DE A...	29.262.310/0001-66	- R$ 141,25
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00

30/09/2025 Saldo do dia **R$ 78.688,66**

Pgto QR Code Pix	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 290,00
Transf Pix enviada	51 910 546 VIVIANE ...	51.910.546/0001-10	- R$ 40,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 45,95

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

26/09/2025 Saldo do dia **R$ 89,61**

Transf Pix enviada	ONE BLINDAGENS L...	22.414.317/0001-07	- R$ 7.500,00
Transf Pix recebida	RENATO MORANDIM	104.087.848-22	+ R$ 7.500,00

23/09/2025 Saldo do dia **R$ 89,61**

Pgto QR Code Pix	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 12,00
Pgto QR Code Pix	46.924.803 HEVYLLI...	46.924.803/0001-33	- R$ 24,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70

18/09/2025 Saldo do dia **R$ 154,31**

Empréstimo Cora	Cora SCFI	37.880.206/0001-63	- R$ 2.033,18

15/09/2025 Saldo do dia **R$ 2.187,49**

Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
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Boleto pago	Eletropaulo		- R$ 143,31
Boleto pago	Eletropaulo		- R$ 143,31
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00

13/09/2025 Saldo do dia **R$ 19.767,09**

Pgto QR Code Pix	ROFER GASTRONO...	11.953.623/0001-03	- R$ 218,60

12/09/2025 Saldo do dia **R$ 19.985,69**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 14,10

11/09/2025 Saldo do dia **R$ 19.999,79**

Pgto QR Code Pix	POLY GARAGENS E ...	05.288.143/0001-64	- R$ 35,00
Pgto QR Code Pix	CARREFOUR COME...	45.543.915/0001-81	- R$ 33,69
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 23,88

10/09/2025 Saldo do dia **R$ 20.092,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00

08/09/2025 Saldo do dia **R$ 26.092,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

06/09/2025 Saldo do dia **R$ 36.092,36**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.000,00
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 800,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 1.100,00

05/09/2025 Saldo do dia **R$ 38.992,36**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 17,00

04/09/2025 Saldo do dia **R$ 39.009,36**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 12,99
Pgto QR Code Pix	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 525,00
Boleto pago	Portoseg Sa C Financ...	04.862.600/0001-10	- R$ 544,29

03/09/2025 Saldo do dia **R$ 40.091,64**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 1.500,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 130,70
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 18,45

02/09/2025 Saldo do dia **R$ 41.740,79**

Pgto QR Code Pix	ZARATE ZARATE LTDA	05.414.996/0001-03	- R$ 3.206,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

01/09/2025 Saldo do dia **R$ 46.946,79**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 759,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 22.000,00

31/08/2025 Saldo do dia **R$ 69.719,24**

Pgto QR Code Pix	MARIDE B. DA SILVA...	97.519.551/0001-06	- R$ 104,11
Pgto QR Code Pix	LEROY MERLIN CO...	01.438.784/0001-05	- R$ 332,56
Pgto QR Code Pix	CONILREM COMER...	03.801.953/0009-02	- R$ 9,00
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 278,03
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00

30/08/2025 Saldo do dia **R$ 73.442,94**

Pgto QR Code Pix	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 130,00

29/08/2025 Saldo do dia **R$ 73.572,94**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

28/08/2025 Saldo do dia **R$ 4.597,94**

Pgto QR Code Pix	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 83,17

27/08/2025 Saldo do dia **R$ 4.681,11**

Pgto QR Code Pix	RESTAURANTE COZI...	26.846.544/0001-62	- R$ 38,08

26/08/2025 Saldo do dia **R$ 4.719,19**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 35,50
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90

25/08/2025 Saldo do dia **R$ 4.764,59**

Pgto QR Code Pix	DROGARIA SAO PA...	61.412.110/0002-36	- R$ 110,61
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pgto QR Code Pix	CASA SAO BENTO L...	47.312.284/0001-15	- R$ 53,00
Pgto QR Code Pix	MERC CASA S BENT...	47.241.712/0001-66	- R$ 27,00

24/08/2025 Saldo do dia **R$ 4.961,19**

Pgto QR Code Pix	BUFFET ARICANDU...	50.876.804/0001-27	- R$ 40,00

23/08/2025 Saldo do dia **R$ 5.001,19**

Pgto QR Code Pix	H S D C LAVANDERI...	03.587.135/0001-93	- R$ 80,00

22/08/2025 Saldo do dia **R$ 5.081,19**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 80,36

21/08/2025 Saldo do dia **R$ 5.161,55**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,69

20/08/2025 Saldo do dia **R$ 5.196,24**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 23,98
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Empréstimo | Contratado	Cora SCFI	37.880.206/0001-63	+ R$ 8.600,00

19/08/2025 Saldo do dia **R$ 14.620,22**

Boleto pago	Alelo Instituicao De P...	04.740.876/0001-25	- R$ 870,67

18/08/2025 Saldo do dia **R$ 15.490,89**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 6.000,00
Transf Pix enviada	Ligia Lima Morandim	391.332.338-45	- R$ 600,00

17/08/2025 Saldo do dia **R$ 22.090,89**

Pgto QR Code Pix	CAKTO PAY LTDA	52.328.926/0001-04	- R$ 37,90

15/08/2025 Saldo do dia **R$ 22.128,79**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 84,50

13/08/2025 Saldo do dia **R$ 22.213,29**

Transf Pix enviada	FRANCISCO DE ASS...	001.093.905-98	- R$ 2.500,00
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 110,71
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 41,40

11/08/2025 Saldo do dia **R$ 24.865,40**

Devolução de Pix recebida	VENETO PERICIA	52.582.981/0001-26	+ R$ 3,60
Transf Pix enviada	DIEGO ANDRADE D...	401.444.228-40	- R$ 1.000,00

06/08/2025 Saldo do dia **R$ 25.861,80**

Transf Pix enviada	FRANCISCO DE ASS...	001.093.905-98	- R$ 4.000,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 150,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 21,80
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 42,15

04/08/2025 Saldo do dia **R$ 30.075,75**

Pgto QR Code Pix	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 24,49
Transf Pix enviada	LUCIANO AUGUST...	331.098.588-19	- R$ 100,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00

02/08/2025 Saldo do dia **R$ 30.400,24**

Pgto QR Code Pix	PANIFICIO TRADIZI...	53.271.765/0001-22	- R$ 99,22
Pgto QR Code Pix	ALBERTO MIGUEL D...	35.233.038/0001-99	- R$ 265,10
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 36,00

01/08/2025 Saldo do dia **R$ 30.800,56**

Pgto QR Code Pix	PCART SOLUCOES E...	46.037.774/0001-98	- R$ 45,08
Pgto QR Code Pix	REVISTARIA BIRMA...	61.798.930/0001-27	- R$ 16,50
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00

31/07/2025 Saldo do dia **R$ 61.622,14**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 29,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

29/07/2025 Saldo do dia **R$ 1.763,84**

Transf Pix enviada	ELTTON GOMES CO...	073.963.944-73	- R$ 55,00
Pgto QR Code Pix	CAFE PACIFICO S A	55.567.582/0001-84	- R$ 37,80

28/07/2025 Saldo do dia **R$ 1.856,64**

Transf Pix enviada	Ricardo Rodrigues D...	317.684.968-03	- R$ 60,00

27/07/2025 Saldo do dia **R$ 1.916,64**

Pgto QR Code Pix	SILVA E ALVES PARK ...	43.757.738/0001-00	- R$ 35,00
Pgto QR Code Pix	61.064.984 Diego Cu...	61.064.984/0001-69	- R$ 238,10
Pgto QR Code Pix	PUSHINPAY SISTEM...	31.232.970/0001-46	- R$ 89,49

25/07/2025 Saldo do dia **R$ 2.279,23**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 45,46
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

24/07/2025 Saldo do dia **R$ 2.338,14**

Transf Pix enviada	ELIANE SILVA DOS S...	341.057.048-93	- R$ 500,00

21/07/2025 Saldo do dia **R$ 2.838,14**

Pgto QR Code Pix	ESPANHA SERVICOS...	09.721.521/0001-02	- R$ 65,00

20/07/2025 Saldo do dia **R$ 2.903,14**

Pgto QR Code Pix	POINT PARK ESTACI...	01.196.122/0001-68	- R$ 10,00
Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 27,00

19/07/2025 Saldo do dia **R$ 2.940,14**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pgto QR Code Pix	IVAN SOUZA DE AR...	34.869.358/0001-77	- R$ 12,00
Pgto QR Code Pix	VENDA NOVA EMP...	35.887.947/0001-40	- R$ 67,00
Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 38,95
Pgto QR Code Pix	CLICK TAIPE FOTOG...	49.887.197/0001-11	- R$ 150,00

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 21,70

18/07/2025 Saldo do dia **R$ 3.549,79**

Pgto QR Code Pix	COMERCIAL BAHIA...	05.846.287/0001-99	- R$ 35,00
Pgto QR Code Pix	27.458.500 FABIO A...	27.458.500/0001-28	- R$ 20,00
Transf Pix enviada	Evanildo de Jesus Sa...	068.766.647-32	- R$ 30,00

17/07/2025 Saldo do dia **R$ 3.634,79**

Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Pgto QR Code Pix	DIENEVALDA MARIA...	406.250.285-20	- R$ 100,00
Pgto QR Code Pix	JOSE MARCOS SAN...	583.540.005-59	- R$ 40,00
Transf Pix enviada	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

16/07/2025 Saldo do dia **R$ 3.827,79**

Pgto QR Code Pix	GTA TERMINAL AQ...	26.774.972/0001-27	- R$ 23,00
Transf Pix enviada	CIRLEI REGINA THO...	274.808.871-91	- R$ 60,00
Transf Pix enviada	PORTO DIVE PASSEI...	10.347.859/0001-25	- R$ 50,00
Transf Pix enviada	JOSE HENRIQUE S ...	751.980.707-00	- R$ 30,00

15/07/2025 Saldo do dia **R$ 3.990,79**

Pgto QR Code Pix	58372802 VITORIA ...	58.372.802/0001-02	- R$ 20,00
Transf Pix enviada	ADRIANA BEHM GO...	976.613.506-10	- R$ 300,00
Transf Pix enviada	Ligia Lima Morandim	391.332.338-45	- R$ 325,00
Transf Pix enviada	ADRIANA BEHM GO...	976.613.506-10	- R$ 240,00

14/07/2025 Saldo do dia **R$ 4.875,79**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pgto QR Code Pix	BCODEX TECNOLO...	52.196.079/0001-71	- R$ 343,20
Pgto QR Code Pix	SILVAN LIMA DO ES...	049.455.615-32	- R$ 35,00

13/07/2025 Saldo do dia **R$ 5.273,99**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 10,00
Transf Pix enviada	Marcos Santana Dantas	060.575.185-43	- R$ 40,00

12/07/2025 Saldo do dia **R$ 5.323,99**

Transf Pix enviada	Josemar da Gloria Br...	025.240.445-99	- R$ 20,00
Pgto QR Code Pix	J DE JESUS NASCIM...	12.166.364/0001-25	- R$ 10,00
Pgto QR Code Pix	Lucas de Deus Doehler	083.799.816-69	- R$ 67,35
Pgto QR Code Pix	CASA DE MARIA RE...	54.245.282/0001-16	- R$ 449,00

11/07/2025 Saldo do dia **R$ 5.870,34**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 50,37
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00

09/07/2025 Saldo do dia **R$ 6.980,71**

Transf Pix enviada	FRANCISCO DE ASS...	001.093.905-98	- R$ 1.500,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 2.000,00

08/07/2025 Saldo do dia **R$ 10.480,71**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,40

07/07/2025			Saldo do dia **R$ 10.514,11**
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.502,50
05/07/2025			Saldo do dia **R$ 19.016,61**
Pgto QR Code Pix	EFRAIN BRAGA DA ...	389.100.178-99	- R$ 200,00
03/07/2025			Saldo do dia **R$ 19.216,61**
Transf Pix enviada	RICARDO MORANDIM	112.473.318-30	- R$ 5.000,00
Pgto QR Code Pix	ESPACO DO BANH...	01.512.104/0001-48	- R$ 303,70
Pgto QR Code Pix	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 87,14
02/07/2025			Saldo do dia **R$ 24.607,45**
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 57,93
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 74,34
01/07/2025			Saldo do dia **R$ 24.939,72**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
30/06/2025			Saldo do dia **R$ 59.939,72**
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00
21/06/2025			Saldo do dia **R$ 23,72**
Transf Pix enviada	Gilberto Pinheiro da ...	779.376.782-91	- R$ 230,00

20/06/2025 Saldo do dia **R$ 253,72**

Pgto QR Code Pix	Luciano da Mota Mor…	440.499.512-15	- R$ 24,00
Pgto QR Code Pix	PIX Marketplace	10.573.521/0001-91	- R$ 21,59
Pgto QR Code Pix	ROMILDO LAURENT…	520.765.394-68	- R$ 50,00
Transf Pix enviada	Raimundo Roberto Pi…	410.058.212-91	- R$ 12,00
Pgto QR Code Pix	MARCIA BRAGANC…	34.057.397/0001-70	- R$ 25,00
Transf Pix enviada	Luiz Carlos da Silva F…	116.366.882-68	- R$ 23,00
Pgto QR Code Pix	SECRETARIA DO TE…	00.394.460/0409-50	- R$ 7,50
Pgto QR Code Pix	Maria Alice Leal Pereira	155.136.372-00	- R$ 25,00
Transf Pix enviada	JOAO BATISTA ALV…	066.269.472-49	- R$ 22,00
Pgto QR Code Pix	Transação Segura	60.971.099/0001-09	- R$ 124,74

17/06/2025 Saldo do dia **R$ 588,55**

Pgto QR Code Pix	JOAO HUMBERTO …	320.224.252-00	- R$ 17,00
Transf Pix enviada	CASA LOTERICA PA…	19.308.639/0001-67	- R$ 250,00

16/06/2025 Saldo do dia **R$ 855,55**

Pgto QR Code Pix	PUSHINPAY SISTEM…	31.232.970/0001-46	- R$ 24,49

15/06/2025 Saldo do dia **R$ 880,04**

Transf Pix enviada	STEPHANY MICHELL…	062.896.511-70	- R$ 100,00

14/06/2025 Saldo do dia **R$ 980,04**

Pgto QR Code Pix	ARENA JR10 BEACH…	48.699.710/0001-88	- R$ 316,32
Pgto QR Code Pix	ARENA JR10 BEACH…	48.699.710/0001-88	- R$ 20,00

Pgto QR Code Pix	ARENA JR10 BEACH...	48.699.710/0001-88	- R$ 20,00
Transf Pix enviada	MIGUEL SENA LEAL	025.555.298-02	- R$ 50,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 292,50
Pgto QR Code Pix	DANIEL ALVES BARR...	13.771.604/0001-83	- R$ 76,00
Pgto QR Code Pix	MARCIA DE MATOS...	02.626.581/0001-05	- R$ 46,30
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 33,02
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 113,65

13/06/2025 Saldo do dia **R$ 1.947,83**

Transf Pix enviada	L H L COMERCIO DE...	29.622.399/0001-24	- R$ 1.326,00
Pgto QR Code Pix	UNIAO GAUCHA DE...	52.302.456/0001-00	- R$ 85,05

12/06/2025 Saldo do dia **R$ 3.358,88**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,99
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 48,50

11/06/2025 Saldo do dia **R$ 3.413,37**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 125,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 750,00

09/06/2025 Saldo do dia **R$ 4.288,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

08/06/2025 Saldo do dia **R$ 24.288,37**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 170,00

06/06/2025 Saldo do dia **R$ 24.458,37**

Pgto QR Code Pix	PAULO SERGIO MO...	35.722.907/0001-49	- R$ 21,00
Pgto QR Code Pix	CLUBE PAINEIRAS D...	52.400.207/0001-57	- R$ 500,00

05/06/2025 Saldo do dia **R$ 24.979,37**

Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 250,00
Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 41,40

04/06/2025 Saldo do dia **R$ 25.270,77**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 71,65
Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 115,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 20,98
Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 137,60

03/06/2025 Saldo do dia **R$ 25.616,00**

Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 45,50
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

02/06/2025 Saldo do dia **R$ 25.671,40**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

01/06/2025 Saldo do dia **R$ 50.671,40**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 250,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 103,59
Transf Pix enviada	DAILTON JOAQUIM...	219.189.078-46	- R$ 30,00
Pgto QR Code Pix	RAIA DROGASIL SA	61.585.865/0606-42	- R$ 64,68

31/05/2025 Saldo do dia **R$ 51.119,67**

Transf Pix enviada	HENRIQUE VALENC...	301.120.508-67	- R$ 400,00
Transf Pix enviada	Francisco de Assis Sa...	001.093.905-98	- R$ 8.716,00
Pgto QR Code Pix	GOLDEN TIME REST...	06.556.074/0001-95	- R$ 190,00

30/05/2025 Saldo do dia **R$ 60.425,67**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 124,95
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 31,45

28/05/2025 Saldo do dia **R$ 666,07**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 52,91

27/05/2025 Saldo do dia **R$ 718,98**

Pgto QR Code Pix	EMPORIO GARFO E ...	22.873.410/0001-80	- R$ 32,50
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 61,32

26/05/2025 Saldo do dia **R$ 812,80**

Pgto QR Code Pix	ESTACIONAMENTO ...	07.762.919/0001-61	- R$ 10,00

24/05/2025 Saldo do dia **R$ 822,80**

Pgto QR Code Pix	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 28,49
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 300,00

23/05/2025 Saldo do dia **R$ 1.151,29**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,40

Pgto QR Code Pix	ARCOS DOURADOS...	42.591.651/0001-43	- R$ 27,90
15/05/2025			Saldo do dia **R$ 1.213,59**
Transf Pix enviada	Franciele Porto Moreira	033.802.760-22	- R$ 50,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
14/05/2025			Saldo do dia **R$ 11.263,59**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
07/05/2025			Saldo do dia **R$ 21.263,59**
Boleto pago	Faculdade De Medici...	50.985.266/0001-09	- R$ 8.950,00
02/05/2025			Saldo do dia **R$ 30.213,59**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
30/04/2025			Saldo do dia **R$ 60.213,59**
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00
15/04/2025			Saldo do dia **R$ 297,59**
Transf Pix enviada	SANDRO ROBERTO ...	285.489.218-62	- R$ 1.788,78
14/04/2025			Saldo do dia **R$ 2.086,37**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00
11/04/2025			Saldo do dia **R$ 10.086,37**
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 6.900,00

09/04/2025 Saldo do dia **R$ 16.986,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

02/04/2025 Saldo do dia **R$ 26.986,37**

Pgto QR Code Pix	ACADEMIA DE TIRO...	02.958.553/0001-87	- R$ 102,00

01/04/2025 Saldo do dia **R$ 27.088,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
Transf Pix enviada	ADRIANO DE SOUS...	021.432.488-57	- R$ 4.580,00

29/03/2025 Saldo do dia **R$ 61.668,37**

Transf Pix enviada	Francisco de Assis Sa...	001.093.905-98	- R$ 1.000,00

28/03/2025 Saldo do dia **R$ 62.668,37**

Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 59.916,00

12/03/2025 Saldo do dia **R$ 2.752,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 15.000,00

10/03/2025 Saldo do dia **R$ 17.752,37**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

07/03/2025 Saldo do dia **R$ 37.752,37**

Pgto QR Code Pix	CBR 156 EMPREEND...	48.729.691/0001-95	- R$ 2.305,88
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

05/03/2025 Saldo do dia **R$ 45.058,25**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00

28/02/2025 Saldo do dia **R$ 65.058,25**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 59.916,00

22/02/2025 Saldo do dia **R$ 5.142,25**

Pgto QR Code Pix	YONGKAO HU	238.269.898-56	- R$ 300,00
Pgto QR Code Pix	Lina Lin	237.687.518-80	- R$ 300,00
Pgto QR Code Pix	DIMPORTS COMER...	51.578.124/0001-90	- R$ 340,00

18/02/2025 Saldo do dia **R$ 6.082,25**

Boleto pago	Banco Csf	08.357.240/0001-50	- R$ 4.072,69

10/02/2025 Saldo do dia **R$ 10.154,94**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

03/02/2025 Saldo do dia **R$ 15.154,94**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00
Boleto pago	Itau Unibanco Holdin...	60.872.504/0001-23	- R$ 25.314,95

31/01/2025 Saldo do dia **R$ 45.469,89**

Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 34.916,00

07/01/2025 Saldo do dia **R$ 10.553,89**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

02/01/2025 Saldo do dia **R$ 15.553,89**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

VENETO PERICIA
CNPJ 52.582.981/0001-26
Branch: 0001 - **Account:** 4502125-2

Statement for the period

01/01/2026 to 06/15/2026

Available opening balance	**R$ 108.732,08**
Total inflows	+ R$ 404.875,00
Total outflows	- R$ 489.724,21
Available closing balance	**R$ 23.882,87**

Transactions

06/15/2026 — Daily balance **R$ 23.882,87**

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

06/10/2026 — Daily balance **R$ 23.896,32**

Pix Refund received	VENETO PERICIA	52.582.981/0001-26	+ R$ 10.000,00
Pix Transfer sent	PRONTO CARGO D...	13.639.824/0001-58	- R$ 10.000,00

06/09/2026 — Daily balance **R$ 23.896,32**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18

06/08/2026 — Daily balance **R$ 23.926,50**

Pix QR Code Payment	AREA VIP ESTACION...	04.966.424/0001-66	- R$ 21,00
Bank slip payment	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.250,41
Bank slip payment	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.200,58
Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.625,83
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 31,40

06/07/2026 Daily balance **R$ 40.055,72**

Pix QR Code Payment	LEOABADIE PANIFIC...	62.631.766/0001-21	- R$ 118,75

06/03/2026 Daily balance **R$ 40.174,47**

Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

06/02/2026 Daily balance **R$ 49.984,47**

Pix QR Code Payment	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 221,06
Pix QR Code Payment	JACYANA FERNAND...	21.280.764/0001-58	- R$ 39,60
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

06/01/2026 Daily balance **R$ 59.245,13**

Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 999,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 77.975,00
Pix Transfer sent	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 1,00

05/31/2026 Daily balance **R$ 470,13**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,07

05/30/2026 Daily balance **R$ 530,20**

Pix QR Code Payment	NIBS PARTICIPACOE...	35.539.362/0001-30	- R$ 14,90

05/28/2026 Daily balance **R$ 545,10**

Pix QR Code Payment	Daniel Mendes Afonso	441.337.418-54	- R$ 8,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 41,90
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 38,30

05/27/2026 Daily balance **R$ 633,30**

Pix QR Code Payment	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 145,42
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 13,36

05/26/2026 Daily balance **R$ 792,08**

Pix QR Code Payment	L & C CONVENIENC...	45.881.511/0001-06	- R$ 12,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 37,80
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

05/25/2026 Daily balance **R$ 851,78**

Pix QR Code Payment	CASA DO PASTEL C...	45.099.501/0001-05	- R$ 58,30
Bank slip payment	Dlocal Brasil Instituica...	25.021.356/0001-32	- R$ 180,00

05/24/2026 Daily balance **R$ 1.090,08**

Pix Transfer sent	FABIA BIANCO	01.156.428/0001-90	- R$ 100,00

05/23/2026 Daily balance **R$ 1.190,08**

Pix QR Code Payment	VL 2 COMERCIO DE ...	43.875.674/0001-42	- R$ 89,00
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,15

Pix Transfer sent	FABIA BIANCO	01.156.428/0001-90	- R$ 135,00
Pix QR Code Payment	MARTINS DA COST...	60.873.288/0001-30	- R$ 42,00
Pix QR Code Payment	NUCLEO DE INFOR...	05.506.560/0001-36	- R$ 76,00

05/22/2026 Daily balance **R$ 1.592,23**

Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 52,80
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

05/19/2026 Daily balance **R$ 1.658,48**

Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80

05/17/2026 Daily balance **R$ 1.701,28**

Pix Transfer sent	MARCO AURELIO PI...	267.284.928-52	- R$ 50,00

05/15/2026 Daily balance **R$ 1.751,28**

Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 62,32

05/14/2026 Daily balance **R$ 1.813,60**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,80

05/08/2026 Daily balance **R$ 1.859,30**

Pix QR Code Payment	PANIFICADORA PAR...	50.694.991/0001-28	- R$ 167,90
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35

05/05/2026 Daily balance **R$ 18.135,55**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90

05/04/2026 Daily balance **R$ 34.144,45**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,20
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 45.000,00

04/30/2026 Daily balance **R$ 80.015,90**

Pix Transfer received	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 78.975,00

04/18/2026 Daily balance **R$ 1.040,90**

Pix QR Code Payment	PADARIA E CONFEIT...	05.604.784/0001-80	- R$ 78,99

04/17/2026 Daily balance **R$ 1.119,89**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 67,77
Pix QR Code Payment	CLAUDIA APARECID...	323.597.658-25	- R$ 18,00

04/15/2026 Daily balance **R$ 1.205,66**

Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 15,00

04/11/2026 Daily balance **R$ 1.220,66**

Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 175,00

Pix QR Code Payment	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 13,09
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,80

04/08/2026 Daily balance **R$ 1.443,55**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 18.000,00

04/07/2026 Daily balance **R$ 19.473,73**

Pix Transfer sent	SANDRO ROBERTO ...	285.489.218-62	- R$ 20,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 18,00

04/06/2026 Daily balance **R$ 19.511,73**

Bank slip payment	Dlocal Brasil I De Pag...	25.021.356/0001-32	- R$ 264,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix QR Code Payment	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 641,48

04/03/2026 Daily balance **R$ 41.227,21**

Pix QR Code Payment	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 55,31

04/02/2026 Daily balance **R$ 41.282,52**

Pix QR Code Payment	F B V COMERCIO D...	59.444.235/0002-04	- R$ 419,98

04/01/2026 Daily balance **R$ 41.702,50**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

03/31/2026				Daily balance **R$ 75.702,50**
Bank slip payment	Regional Council O...	63.002.141/0001-63	- R$ 345,00
Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35
03/30/2026				Daily balance **R$ 79.155,85**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,17
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,50
03/29/2026				Daily balance **R$ 226,52**
Pix QR Code Payment	DOHA CLUB COME...	46.026.982/0001-91	- R$ 158,18
03/28/2026				Daily balance **R$ 384,70**
Pix QR Code Payment	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 195,66
Pix QR Code Payment	GENOVA PRIME DEL...	59.836.954/0001-81	- R$ 50,55
03/27/2026				Daily balance **R$ 630,91**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 38,78
03/26/2026				Daily balance **R$ 669,69**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 82,56
03/24/2026				Daily balance **R$ 752,25**
Pix QR Code Payment	AUTO POSTO PLAC...	68.045.558/0001-27	- R$ 9,90
Pix QR Code Payment	PANIFICADORA VER...	61.376.075/0001-66	- R$ 12,00

03/23/2026			Daily balance **R$ 774,15**
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 161,69
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 32,80
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90
03/22/2026			Daily balance **R$ 978,54**
Pix QR Code Payment	LPQBR RESTAURAN...	14.596.528/0001-80	- R$ 97,17
03/21/2026			Daily balance **R$ 1.075,71**
Pix QR Code Payment	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 310,36
Pix QR Code Payment	CONVENIENCIA EST...	04.536.703/0001-90	- R$ 22,99
Pix QR Code Payment	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 54,99
03/20/2026			Daily balance **R$ 1.464,05**
Pix QR Code Payment	Julio Cesar Jeronymo	126.793.888-95	- R$ 20,00
03/02/2026			Daily balance **R$ 1.484,05**
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
02/27/2026			Daily balance **R$ 45.294,05**
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 35.000,00
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
02/26/2026			Daily balance **R$ 1.319,05**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 83,32

02/25/2026 Daily balance **R$ 1.402,37**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

02/24/2026 Daily balance **R$ 10.440,97**

Pix QR Code Payment	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 36,85
Pix Transfer sent	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 310,00
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,80

02/23/2026 Daily balance **R$ 10.828,62**

Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 40,20

02/21/2026 Daily balance **R$ 10.868,82**

Pix QR Code Payment	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 588,73
Pix QR Code Payment	LANCHONETE CENT...	49.353.105/0001-13	- R$ 132,00

02/20/2026 Daily balance **R$ 11.589,55**

Pix QR Code Payment	MINISTRY OF FIN...	00.394.460/0058-87	- R$ 3.503,80

02/18/2026 Daily balance **R$ 15.093,35**

Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

02/13/2026 Daily balance **R$ 68.201,70**

Pix Transfer sent	INET MIDIA COMUN...	03.088.109/0001-10	- R$ 426,60
02/11/2026		Daily balance	**R$ 68.628,30**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50
02/09/2026		Daily balance	**R$ 68.633,80**
Pix QR Code Payment	FACULDADE DE ME...	50.985.266/0001-09	- R$ 9.500,00
02/07/2026		Daily balance	**R$ 78.133,80**
Pix QR Code Payment	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 605,88
Pix QR Code Payment	PIX Marketplace	10.573.521/0001-91	- R$ 65,01
02/06/2026		Daily balance	**R$ 78.804,69**
Pix QR Code Payment	ROFER GASTRONO...	11.953.623/0001-03	- R$ 61,05
02/05/2026		Daily balance	**R$ 78.865,74**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 18,45
02/04/2026		Daily balance	**R$ 78.884,19**
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 50,00
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 62,80
02/03/2026		Daily balance	**R$ 79.762,49**
Pix QR Code Payment	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

02/02/2026			Daily balance	**R$ 79.772,39**
Pix Transfer received	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00	
01/27/2026			Daily balance	**R$ 797,39**
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,40	
01/23/2026			Daily balance	**R$ 837,79**
Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 75,25	
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,40	
01/22/2026			Daily balance	**R$ 949,44**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45	
01/20/2026			Daily balance	**R$ 962,89**
Pix Transfer sent	CARLOS HENRIQUE ...	596.590.618-89	- R$ 25,00	
01/17/2026			Daily balance	**R$ 987,89**
Pix QR Code Payment	64026709 ISABELY ...	64.026.709/0001-49	- R$ 251,90	
01/15/2026			Daily balance	**R$ 1.239,79**
Pix QR Code Payment	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 42,95	
01/14/2026			Daily balance	**R$ 1.282,74**
Pix QR Code Payment	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,02	
Pix QR Code Payment	O PENSADOR REST...	59.654.195/0001-36	- R$ 50,40	
Pix Transfer sent	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00	

Pix QR Code Payment	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 62,02

01/13/2026 Daily balance **R$ 2.166,18**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

01/12/2026 Daily balance **R$ 52.166,18**

Bank slip payment	Canopus	68.318.773/0001-54	- R$ 3.108,35
Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

01/10/2026 Daily balance **R$ 66.274,53**

Pix QR Code Payment	CMG RESTAURANTE...	04.873.559/0001-87	- R$ 247,55
Pix Transfer sent	ANTONIO OCTAVIO...	999.686.308-53	- R$ 210,00

01/09/2026 Daily balance **R$ 66.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00

01/08/2026 Daily balance **R$ 74.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

01/07/2026 Daily balance **R$ 85.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

01/05/2026 Daily balance **R$ 90.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

01/02/2026 Daily balance **R$ 95.732,08**

Pix Transfer sent	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura.

Date: July 11, 2026.

VENETO PERICIA
CNPJ 52.582.981/0001-26
Agência: 0001 - **Conta:** 4502125-2

Extrato do período

01/01/2026 a 15/06/2026

Saldo inicial disponível	**R$ 108.732,08**
Total de entradas	+ R$ 404.875,00
Total de saídas	- R$ 489.724,21
Saldo final disponível	**R$ 23.882,87**

Transações

15/06/2026 — Saldo do dia **R$ 23.882,87**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

10/06/2026 — Saldo do dia **R$ 23.896,32**

Devolução de Pix recebida	VENETO PERICIA	52.582.981/0001-26	+ R$ 10.000,00
Transf Pix enviada	PRONTO CARGO D...	13.639.824/0001-58	- R$ 10.000,00

09/06/2026 — Saldo do dia **R$ 23.896,32**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18

08/06/2026 — Saldo do dia **R$ 23.926,50**

Pgto QR Code Pix	AREA VIP ESTACION...	04.966.424/0001-66	- R$ 21,00
Boleto pago	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.250,41
Boleto pago	Itau Unibanco S.a.	60.701.190/0001-04	- R$ 1.200,58
Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.625,83
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 31,40

07/06/2026 Saldo do dia **R$ 40.055,72**

Pgto QR Code Pix	LEOABADIE PANIFIC...	62.631.766/0001-21	- R$ 118,75

03/06/2026 Saldo do dia **R$ 40.174,47**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

02/06/2026 Saldo do dia **R$ 49.984,47**

Pgto QR Code Pix	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 221,06
Pgto QR Code Pix	JACYANA FERNAND...	21.280.764/0001-58	- R$ 39,60
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

01/06/2026 Saldo do dia **R$ 59.245,13**

Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 999,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 10.000,00
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 77.975,00
Transf Pix enviada	CASA LOTERICA PA...	19.308.639/0001-67	- R$ 200,00
Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 1,00

31/05/2026 Saldo do dia **R$ 470,13**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,07

30/05/2026 Saldo do dia **R$ 530,20**

Pgto QR Code Pix	NIBS PARTICIPACOE...	35.539.362/0001-30	- R$ 14,90

28/05/2026 Saldo do dia **R$ 545,10**

Pgto QR Code Pix	Daniel Mendes Afonso	441.337.418-54	- R$ 8,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 41,90
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 38,30

27/05/2026 Saldo do dia **R$ 633,30**

Pgto QR Code Pix	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 145,42
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 13,36

26/05/2026 Saldo do dia **R$ 792,08**

Pgto QR Code Pix	L & C CONVENIENC...	45.881.511/0001-06	- R$ 12,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 37,80
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

25/05/2026 Saldo do dia **R$ 851,78**

Pgto QR Code Pix	CASA DO PASTEL C...	45.099.501/0001-05	- R$ 58,30
Boleto pago	Dlocal Brasil Instituica...	25.021.356/0001-32	- R$ 180,00

24/05/2026 Saldo do dia **R$ 1.090,08**

Transf Pix enviada	FABIA BIANCO	01.156.428/0001-90	- R$ 100,00

23/05/2026 Saldo do dia **R$ 1.190,08**

Pgto QR Code Pix	VL 2 COMERCIO DE ...	43.875.674/0001-42	- R$ 89,00
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 60,15

Transf Pix enviada	FABIA BIANCO	01.156.428/0001-90	- R$ 135,00
Pgto QR Code Pix	MARTINS DA COST...	60.873.288/0001-30	- R$ 42,00
Pgto QR Code Pix	NUCLEO DE INFOR...	05.506.560/0001-36	- R$ 76,00

22/05/2026 Saldo do dia **R$ 1.592,23**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 52,80
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45

19/05/2026 Saldo do dia **R$ 1.658,48**

Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80

17/05/2026 Saldo do dia **R$ 1.701,28**

Transf Pix enviada	MARCO AURELIO PI...	267.284.928-52	- R$ 50,00

15/05/2026 Saldo do dia **R$ 1.751,28**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 62,32

14/05/2026 Saldo do dia **R$ 1.813,60**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,80

08/05/2026 Saldo do dia **R$ 1.859,30**

Pgto QR Code Pix	PANIFICADORA PAR...	50.694.991/0001-28	- R$ 167,90
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35

05/05/2026 Saldo do dia **R$ 18.135,55**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 3.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 8,90

04/05/2026 Saldo do dia **R$ 34.144,45**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,20
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 42,80
Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 13,45
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 45.000,00

30/04/2026 Saldo do dia **R$ 80.015,90**

Transf Pix recebida	PRONTO CARGO F...	44.142.950/0001-26	+ R$ 78.975,00

18/04/2026 Saldo do dia **R$ 1.040,90**

Pgto QR Code Pix	PADARIA E CONFEIT...	05.604.784/0001-80	- R$ 78,99

17/04/2026 Saldo do dia **R$ 1.119,89**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 67,77
Pgto QR Code Pix	CLAUDIA APARECID...	323.597.658-25	- R$ 18,00

15/04/2026 Saldo do dia **R$ 1.205,66**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 15,00

11/04/2026 Saldo do dia **R$ 1.220,66**

Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 175,00

Pgto QR Code Pix	LANCHES FRANCIS...	46.537.837/0001-75	- R$ 13,09
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 34,80

08/04/2026 Saldo do dia **R$ 1.443,55**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 30,18
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 18.000,00

07/04/2026 Saldo do dia **R$ 19.473,73**

Transf Pix enviada	SANDRO ROBERTO ...	285.489.218-62	- R$ 20,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 18,00

06/04/2026 Saldo do dia **R$ 19.511,73**

Boleto pago	Dlocal Brasil I De Pag...	25.021.356/0001-32	- R$ 264,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 20.000,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Pgto QR Code Pix	MERCADO PAGO IN...	10.573.521/0001-91	- R$ 641,48

03/04/2026 Saldo do dia **R$ 41.227,21**

Pgto QR Code Pix	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 55,31

02/04/2026 Saldo do dia **R$ 41.282,52**

Pgto QR Code Pix	F B V COMERCIO D...	59.444.235/0002-04	- R$ 419,98

01/04/2026 Saldo do dia **R$ 41.702,50**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 25.000,00

31/03/2026			Saldo do dia **R$ 75.702,50**
Boleto pago	Conselho Regional D...	63.002.141/0001-63	- R$ 345,00
Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35
30/03/2026			Saldo do dia **R$ 79.155,85**
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 34,17
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,50
29/03/2026			Saldo do dia **R$ 226,52**
Pgto QR Code Pix	DOHA CLUB COME...	46.026.982/0001-91	- R$ 158,18
28/03/2026			Saldo do dia **R$ 384,70**
Pgto QR Code Pix	OUTBACK STEAKH...	17.261.661/0001-73	- R$ 195,66
Pgto QR Code Pix	GENOVA PRIME DEL...	59.836.954/0001-81	- R$ 50,55
27/03/2026			Saldo do dia **R$ 630,91**
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 38,78
26/03/2026			Saldo do dia **R$ 669,69**
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 82,56
24/03/2026			Saldo do dia **R$ 752,25**
Pgto QR Code Pix	AUTO POSTO PLAC...	68.045.558/0001-27	- R$ 9,90
Pgto QR Code Pix	PANIFICADORA VER...	61.376.075/0001-66	- R$ 12,00

23/03/2026 Saldo do dia **R$ 774,15**

Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 161,69
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 32,80
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90

22/03/2026 Saldo do dia **R$ 978,54**

Pgto QR Code Pix	LPQBR RESTAURAN...	14.596.528/0001-80	- R$ 97,17

21/03/2026 Saldo do dia **R$ 1.075,71**

Pgto QR Code Pix	CENTRO AUTOMOT...	02.719.074/0001-08	- R$ 310,36
Pgto QR Code Pix	CONVENIENCIA EST...	04.536.703/0001-90	- R$ 22,99
Pgto QR Code Pix	FAZENDA DOS PAES...	57.436.867/0001-01	- R$ 54,99

20/03/2026 Saldo do dia **R$ 1.464,05**

Pgto QR Code Pix	Julio Cesar Jeronymo	126.793.888-95	- R$ 20,00

02/03/2026 Saldo do dia **R$ 1.484,05**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 810,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 30.000,00
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

27/02/2026 Saldo do dia **R$ 45.294,05**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 35.000,00
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00

26/02/2026 Saldo do dia **R$ 1.319,05**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 83,32

25/02/2026 Saldo do dia **R$ 1.402,37**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 28,70
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 9,90
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 9.000,00

24/02/2026 Saldo do dia **R$ 10.440,97**

Pgto QR Code Pix	VERI ALIMENTOS LT...	07.204.744/0003-39	- R$ 36,85
Transf Pix enviada	A PREFERIDA CASA ...	66.138.389/0001-44	- R$ 310,00
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,80

23/02/2026 Saldo do dia **R$ 10.828,62**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 40,20

21/02/2026 Saldo do dia **R$ 10.868,82**

Pgto QR Code Pix	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 588,73
Pgto QR Code Pix	LANCHONETE CENT...	49.353.105/0001-13	- R$ 132,00

20/02/2026 Saldo do dia **R$ 11.589,55**

Pgto QR Code Pix	MINISTERIO DA FAZ...	00.394.460/0058-87	- R$ 3.503,80

18/02/2026 Saldo do dia **R$ 15.093,35**

Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

13/02/2026 Saldo do dia **R$ 68.201,70**

Transf Pix enviada	INET MIDIA COMUN...	03.088.109/0001-10	- R$ 426,60

11/02/2026 Saldo do dia **R$ 68.628,30**

Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50

09/02/2026 Saldo do dia **R$ 68.633,80**

Pgto QR Code Pix	FACULDADE DE ME...	50.985.266/0001-09	- R$ 9.500,00

07/02/2026 Saldo do dia **R$ 78.133,80**

Pgto QR Code Pix	SUPERMERCADOS ...	71.676.316/0001-46	- R$ 605,88
Pgto QR Code Pix	PIX Marketplace	10.573.521/0001-91	- R$ 65,01

06/02/2026 Saldo do dia **R$ 78.804,69**

Pgto QR Code Pix	ROFER GASTRONO...	11.953.623/0001-03	- R$ 61,05

05/02/2026 Saldo do dia **R$ 78.865,74**

Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 18,45

04/02/2026 Saldo do dia **R$ 78.884,19**

Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 50,00
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 5,50
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 62,80

03/02/2026 Saldo do dia **R$ 79.762,49**

Pgto QR Code Pix	PANIFICADORA BA...	53.999.967/0001-95	- R$ 9,90

02/02/2026			Saldo do dia **R$ 79.772,39**
Transf Pix recebida	PRONTO CARGO D...	13.639.824/0001-58	+ R$ 78.975,00
27/01/2026			Saldo do dia **R$ 797,39**
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 40,40
23/01/2026			Saldo do dia **R$ 837,79**
Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 75,25
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 36,40
22/01/2026			Saldo do dia **R$ 949,44**
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 13,45
20/01/2026			Saldo do dia **R$ 962,89**
Transf Pix enviada	CARLOS HENRIQUE ...	596.590.618-89	- R$ 25,00
17/01/2026			Saldo do dia **R$ 987,89**
Pgto QR Code Pix	64026709 ISABELY ...	64.026.709/0001-49	- R$ 251,90
15/01/2026			Saldo do dia **R$ 1.239,79**
Pgto QR Code Pix	RESTAURANTE E PIZ...	28.423.249/0001-29	- R$ 42,95
14/01/2026			Saldo do dia **R$ 1.282,74**
Pgto QR Code Pix	GDO PARTICIPACOE...	27.751.075/0001-60	- R$ 11,02
Pgto QR Code Pix	O PENSADOR REST...	59.654.195/0001-36	- R$ 50,40
Transf Pix enviada	57.346.487 JOAO E...	57.346.487/0001-86	- R$ 760,00

Pgto QR Code Pix	RAIA DROGASIL S A	61.585.865/0606-42	- R$ 62,02

13/01/2026 Saldo do dia **R$ 2.166,18**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 50.000,00

12/01/2026 Saldo do dia **R$ 52.166,18**

Boleto pago	Canopus	68.318.773/0001-54	- R$ 3.108,35
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

10/01/2026 Saldo do dia **R$ 66.274,53**

Pgto QR Code Pix	CMG RESTAURANTE...	04.873.559/0001-87	- R$ 247,55
Transf Pix enviada	ANTONIO OCTAVIO...	999.686.308-53	- R$ 210,00

09/01/2026 Saldo do dia **R$ 66.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 8.000,00

08/01/2026 Saldo do dia **R$ 74.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 11.000,00

07/01/2026 Saldo do dia **R$ 85.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

05/01/2026 Saldo do dia **R$ 90.732,08**

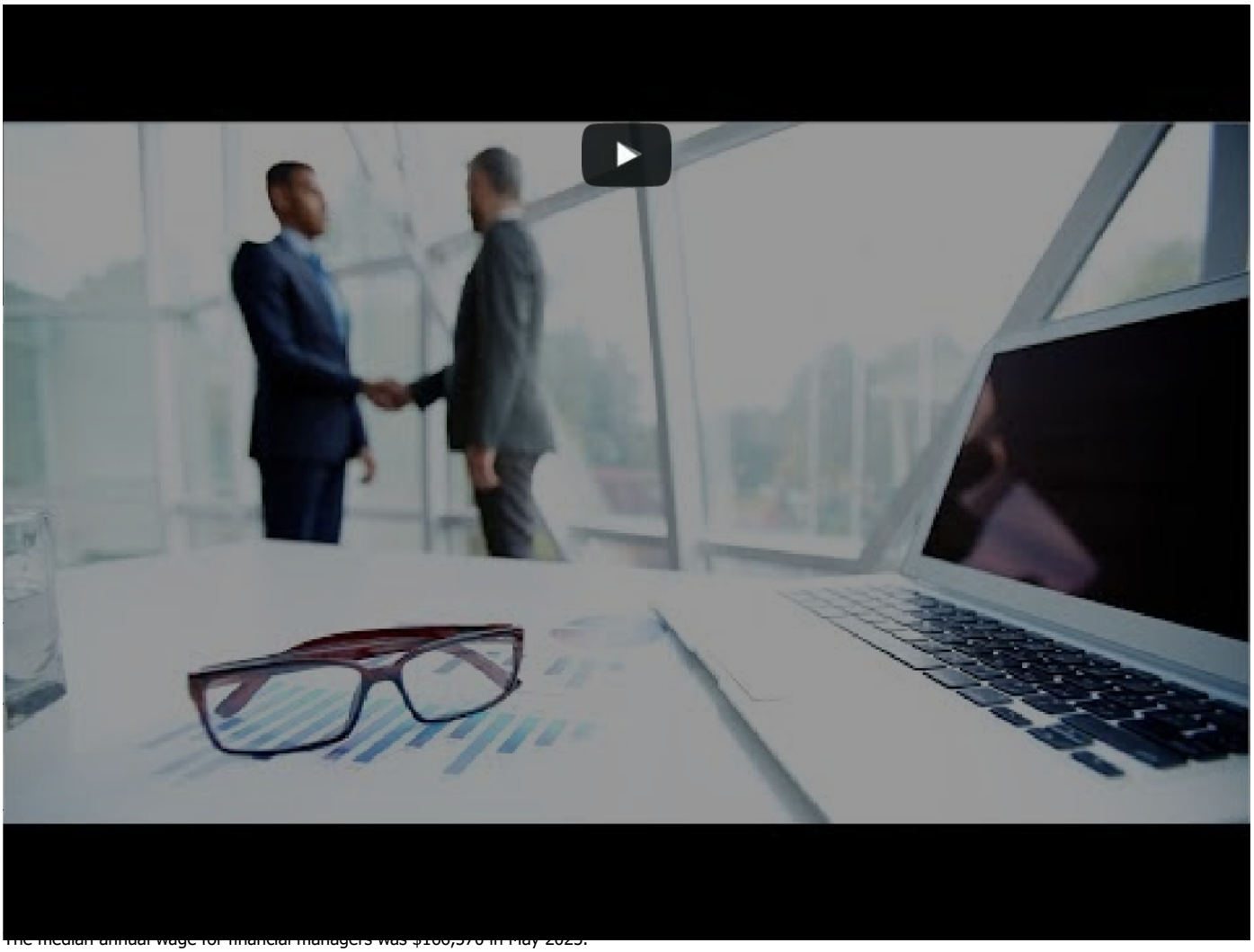
Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 5.000,00

02/01/2026 Saldo do dia **R$ 95.732,08**

Transf Pix enviada	RENATO MORANDIM	104.087.848-22	- R$ 13.000,00

Financial Managers

Summary



The median annual wage for financial managers was $166,370 in May 2025.

Job Outlook

Employment of financial managers is projected to grow 10 percent from 2025 to 2035, much faster than the average for all occupations.

About 65,600 openings for financial managers are projected each year, on average, over the decade. Many of those openings are expected to result from the need to replace workers who transfer to different occupations or exit the labor force, such as to retire.

State & Area Data

Explore resources for employment and wages by state and area for financial managers.

Similar Occupations

Compare the job duties, education, job growth, and pay of financial managers with similar occupations.

More Information, Including Links to O*NET

Learn more about financial managers by visiting additional resources, including O*NET, a source on key characteristics of workers and occupations.

What They Do ->

What Financial Managers Do



Financial managers perform data analysis and advise senior managers on profit-maximizing ideas.

Financial managers are responsible for the financial health of an organization. They create financial reports, direct investment activities, and develop plans for the long-term financial goals of their organization.

Duties

Financial managers typically do the following:

- Prepare financial statements, business activity reports, and forecasts
- Monitor financial details to ensure that legal requirements are met
- Supervise employees who do financial reporting and budgeting
- Review financial reports and seek ways to reduce costs
- Analyze market trends to maximize profits and find expansion opportunities
- Help management make financial decisions

Financial managers spend much of their time analyzing data and advising senior managers on ways to maximize profits. They often work on teams, acting as advisors to top executives.

Financial managers must have knowledge of the topics, tax laws, and regulations that are specific to their organization or industry. For example, government financial managers must be experts on appropriations and budgeting processes; healthcare financial managers must understand billing, reimbursement, and other business matters related to healthcare.

The following are examples of types of financial managers:

Controllers direct the preparation of financial reports that summarize and forecast an organization's financial position. These reports may include income statements, balance sheets, and analyses of future earnings or expenses. Controllers also are in charge of preparing reports required by governmental agencies that regulate businesses. Often, controllers oversee the accounting, audit, and budget departments of their organization.

Treasurers and ***finance officers*** direct an organization's budgets to meet its financial goals. They oversee investments and other plans to raise capital, such as issuing stocks or bonds, to support their organization's growth. They also develop financial plans for mergers (two companies joining together) and acquisitions (one company buying another).

Credit managers oversee an organization's credit business. They set credit-rating standards, determine credit limits, and monitor the collections of past-due accounts.

Cash managers monitor and control the flow of money into and out of an organization to meet business and investment needs. For example, they must project whether the organization will have a shortage or surplus of cash.

Risk managers use strategies to limit or offset an organization's chance of financial loss or exposure to financial uncertainty. Among the risks they try to limit are those arising from currency or commodity price changes.

Insurance managers decide how to limit an organization's losses by protecting against risks, such as for disability payments to an employee who gets hurt on the job or for costs imposed by a lawsuit against the organization.

<- Summary

Work Environment ->

Work Environment



Financial managers work closely with top managers and with departments that develop the data that financial managers need.

Financial managers held about 879,700 jobs in 2025. Some of the largest employers of financial managers were as follows:

Finance and insurance	32%
Professional, scientific, and technical services	14
Management of companies and enterprises	10
Government, excluding state and local education and hospitals	6
Manufacturing	5

Financial managers work closely with top executives and with departments that develop data needed for analysis.

Work Schedules

Most financial managers work full time, and some work more than 40 hours per week.

<- What They Do

How to Become One ->

How to Become a Financial Manager



Financial managers usually have experience in another business or financial occupation such as a loan officer, accountant, auditor, securities sales agent, or financial analyst.

Financial managers typically need a bachelor's degree and 5 years or more of experience in another business or financial occupation, such as an accountant, securities sales agent, or financial analyst.

Education

Financial managers typically need at least a bachelor's degree in business, economics, or a related field. These disciplines help students learn analytical skills and methods.

Licenses, Certifications, and Registrations

Although it is not required, professional certification indicates competence for financial managers who have it. To earn certification, candidates must have a bachelor's degree from an accredited college or university, pass examinations, and have professional-level experience in government financial management. To keep the certification, financial managers must complete continuing professional education. Information on certifications is available from CareerOneStop.

Certified public accountants (CPAs) are licensed by their state's board of accountancy and must pass an exam. Information on state licensing board requirements is available from CareerOneStop.

Work Experience in a Related Occupation

Financial managers usually have experience in another business or financial occupation. For example, they may have worked as a loan officer, accountant, securities sales agent, or financial analyst.

In some cases, companies provide management training to help prepare motivated, skilled financial workers to become managers.

Advancement

Experienced financial managers may advance to become chief financial officers (CFOs). These executives are responsible for the accuracy of an organization's financial reporting.

Important Qualities

The following are examples of qualities that are important for these workers to perform their duties. For more information, visit the Employment Projections (EP) skills data page.

Analytical skills. To assist executives in making decisions, financial managers need to evaluate data and information that affects their organization.

Communication skills. Financial managers must be able to explain and justify complex financial transactions.

Detail oriented. In preparing and analyzing reports, such as balance sheets and income statements, financial managers must be precise and attentive to their work in order to avoid errors.

Math skills. Financial managers need strong skills in certain branches of mathematics, including algebra. Ability to understand international finance and complex financial documents also is important.

Organizational skills. Because financial managers deal with a range of information and documents, they must have structures in place to be effective in their work.

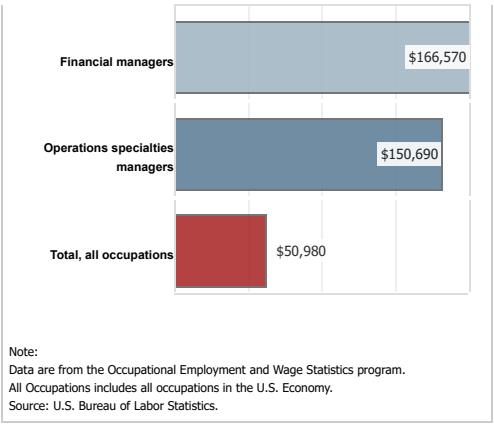
<- Work Environment

Pay ->

Pay

Financial Managers

Median annual wages, May 2025



Note:
Data are from the Occupational Employment and Wage Statistics program.
All Occupations includes all occupations in the U.S. Economy.
Source: U.S. Bureau of Labor Statistics.

The median annual wage for financial managers was $166,570 in May 2025. The median wage is the wage at which half the workers in an occupation earned more than that amount and half earned less. The lowest 10 percent earned less than $94,310, and the highest 10 percent earned more than $323,270.

In May 2025, the median annual wages for financial managers in some of the top industries in which they worked were as follows:

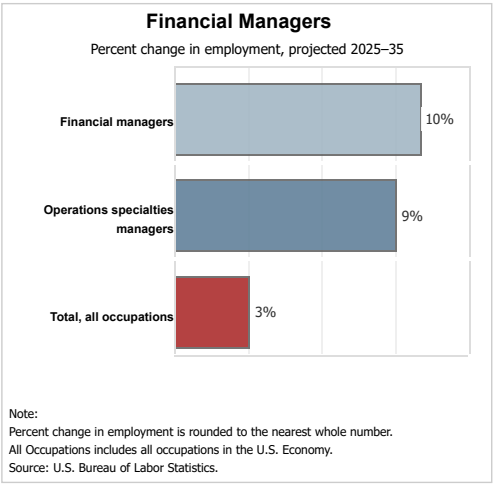
Professional, scientific, and technical services	$174,170
Management of companies and enterprises	172,340
Finance and insurance	169,980
Manufacturing	164,400
Government, excluding state and local education and hospitals	139,810

Most financial managers work full time, and some work more than 40 hours per week.

<- How to Become One

Job Outlook ->

Job Outlook



Note:
Percent change in employment is rounded to the nearest whole number.
All Occupations includes all occupations in the U.S. Economy.
Source: U.S. Bureau of Labor Statistics.

Employment of financial managers is projected to grow 10 percent from 2025 to 2035, much faster than the average for all occupations.

About 65,600 openings for financial managers are projected each year, on average, over the decade. Many of those openings are expected to result from the need to replace workers who transfer to different occupations or exit the labor force, such as to retire.

Employment

Services provided by financial managers, such as planning, directing, and coordinating investments, are likely to stay in demand as the economy grows. In addition, several specialties within financial management, such as cash management and risk management, are expected to be in high demand over the decade.

There has been an increased emphasis on risk management within the financial industry, and this trend is expected to continue. Banking institutions are expected to emphasize stability and managing risk over profits. This emphasis is expected to lead to employment growth for risk managers.

Employment projections data for financial managers, 2025–35

Financial managers

SOC Code:
11-3031

Employment, 2025:
879,700

Note:
Employment subcategories do not necessarily add to higher categories due to rounding.
Employment and projected employment change values are rounded to the nearest 100 or percent.
Data is unavailable for values denoted with a "—".
Source: U.S. Bureau of Labor Statistics.

Projected Employment, 2035:
964,600

Change, 2025–35 (Percent):
10

Change, 2025–35 (Numeric):
84,900

Employment By Industry:
Get data

Note:
Employment subcategories do not necessarily add to higher categories due to rounding.
Employment and projected employment change values are rounded to the nearest 100 or percent.
Data is unavailable for values denoted with a "—".
Source: U.S. Bureau of Labor Statistics.

<- Pay State & Area Data ->

State & Area Data

Occupational Employment and Wage Statistics (OEWS)

The Occupational Employment and Wage Statistics (OEWS) program produces employment and wage estimates annually for over 800 occupations. These estimates are available for the nation as a whole, for individual states, and for metropolitan and nonmetropolitan areas. The link below goes to OEWS data maps for employment and wages by state and area. Use the dropdown boxes to select an occupation.

- Occupational Employment and Wage Statistics (OEWS) Profiles

Projections Central

Occupational employment projections are developed for all states by Labor Market Information (LMI) or individual state Employment Projections offices. All state projections data are available at https://projectionscentral.org. Information on this site allows projected employment growth for an occupation to be compared among states or to be compared within one state. In addition, states may produce projections for areas; there are links to each state's websites where these data may be retrieved.

CareerOneStop

CareerOneStop includes hundreds of occupational profiles with data available by state and metro area. There are links in the left-hand side menu to compare occupational employment by state and occupational wages by local area or metro area. There is also a salary info tool to search for wages by zip code.

<- Job Outlook Similar Occupations ->

Similar Occupations

This table shows a list of occupations with job duties that are similar to those of financial managers.

Accountants and Auditors

Job Duties:
Accountants and auditors prepare and examine financial records.

Entry-Level Education:
Bachelor's degree

2025 Median Pay:
$83,680

Budget Analysts

Job Duties:
Budget analysts help public and private organizations plan their finances.

Entry-Level Education:
Bachelor's degree

2025 Median Pay:
$91,640

Financial Analysts

Job Duties:
Financial analysts research and evaluate financial data, forecast future trends, and prepare reports containing recommendations for businesses and investors.

Entry-Level Education:
Bachelor's degree

2025 Median Pay:
$103,570

Insurance Sales Agents

Job Duties:
Insurance sales agents contact potential customers and sell one or more types of insurance.

Entry-Level Education:
High school diploma or equivalent

2025 Median Pay:
$62,280

Insurance Underwriters

Job Duties:
Insurance underwriters evaluate insurance applications and decide whether to approve them.

Entry-Level Education:
Bachelor's degree

2025 Median Pay:
$81,370

Loan Officers

Job Duties:
Loan officers evaluate, authorize, or recommend approval of loan applications.

Entry-Level Education:
Bachelor's degree

2025 Median Pay:
$76,690

Personal Financial Advisors

Job Duties:
Personal financial advisors provide advice to help individuals manage their money and plan for their financial future.

Entry-Level Education:
Bachelor's degree

2025 Median Pay:
$105,070

<- State & Area Data

More Info ->

Contacts for More Information

For information about certifications, visit CareerOneStop.

For information about state licensing board requirements, visit CareerOneStop.

CareerOneStop

For a career video on financial managers, visit

Financial Managers, Branch or Department

For a career video on treasurers and controllers, visit

Treasurers and Controllers

O*NET

Financial Managers

Investment Fund Managers

Treasurers and Controllers

<- Similar Occupations

SUGGESTED CITATION:

Bureau of Labor Statistics, U.S. Department of Labor, *Occupational Outlook Handbook*, Financial Managers, at https://www.bls.gov/ooh/management/financial-managers.htm (visited *September 23, 2026*).

Last modified date: August 27, 2026

U.S. BUREAU OF LABOR STATISTICS Occupational Outlook Handbook Office of Employment and Unemployment Statistics Suitland Federal Center Floor 3 4600 Silver Hill Road Washington, DC 20212-0002

Telephone: 202-691-5700 www.bls.gov/ooh Contact OOH

O*NET OnLine

Financial Managers

11-3031.00

Bright Outlook | Updated 2026

Plan, direct, or coordinate accounting, investing, banking, insurance, securities, and other financial activities of a branch, office, or department of an establishment.

Sample of reported job titles: Accounting Supervisor, Banking Center Manager (BCM), Branch Manager, Business Banking Manager, Credit Administration Manager, Credit Manager, Financial Center Manager, Financial Planning Manager, Financial Reporting Manager, Financial Systems Manager

Also see: Treasurers and Controllers, Investment Fund Managers

Summary | Details | Custom | Easy Read | Veterans | Español

Occupation-Specific Information

Tasks

5 of 17 displayed

- Establish and maintain relationships with individual or business customers or provide assistance with problems these customers may encounter.
- Oversee the flow of cash or financial instruments.
- Plan, direct, or coordinate the activities of workers in branches, offices, or departments of establishments, such as branch banks, brokerage firms, risk and insurance departments, or credit departments.
- Recruit staff members.
- Evaluate data pertaining to costs to plan budgets.

Occupational Requirements

Work Activities

5 of 28 displayed

- **Working with Computers** — Using computers and computer systems (including hardware and software) to program, write software, set up functions, enter data, or process information.

- **Establishing and Maintaining Interpersonal Relationships** — Developing constructive and cooperative working relationships with others, and maintaining them over time.
- **Communicating with Supervisors, Peers, or Subordinates** — Providing information to supervisors, co-workers, and subordinates by telephone, in written form, e-mail, or in person.
- **Processing Information** — Compiling, coding, categorizing, calculating, tabulating, auditing, or verifying information or data.
- **Evaluating Information to Determine Compliance with Standards** — Using relevant information and individual judgment to determine whether events or processes comply with laws, regulations, or standards.

Detailed Work Activities

5 of 18 displayed

- Determine pricing or monetary policies.
- Establish interpersonal business relationships to facilitate work activities.
- Communicate organizational information to customers or other stakeholders.
- Monitor flow of cash or other resources.
- Analyze forecasting data to improve business decisions.

Work Context

5 of 23 displayed

- **E-Mail** — 99% responded “Every day.”
- **Face-to-Face Discussions with Individuals and Within Teams** — 92% responded “Every day.”
- **Work With or Contribute to a Work Group or Team** — 77% responded “Extremely important.”
- **Indoors, Environmentally Controlled** — 93% responded “Every day.”
- **Importance of Being Exact or Accurate** — 74% responded “Extremely important.”

Experience Requirements

Job Zone

Title	Job Zone Four: Considerable Preparation Needed
Education	Most of these occupations require a four-year bachelor's degree, but some do not.
Related Experience	A considerable amount of work-related skill, knowledge, or experience is needed for these occupations. For example, an accountant must complete four years of college and work for several years in accounting to be considered qualified.
Job Training	Employees in these occupations usually need several years of work-related experience, on-the-job training, and/or vocational training.

Job Zone Examples Many of these occupations involve coordinating, supervising, managing, or training others. Examples include real estate brokers, sales managers, database administrators, graphic designers, conservation scientists, art directors, and cost estimators.

SVP Range (7.0 to < 8.0)

Training & Credentials

State training Select a State Go

Local training ZIP Code Go

Certifications Find certifications nationwide

State licenses Select a State Go

Apprenticeship Opportunities

All 1 displayed

Example apprenticeship titles for this occupation:

- Bank Branch Manager

Contents above are vetted by industry and approved by the U.S. Department of Labor for use in a Registered Apprenticeship Program.

Start your career and build your skillset. Visit **Apprenticeship.gov** to learn about opportunities related to this occupation.

Worker Requirements

Software Skills

5 of 26 displayed

- **Accounting software** — Accounts receivable software; Fund accounting software; Intuit QuickBooks; Sage 50 Accounting
- **Business intelligence and data analysis software** — Alteryx software; IBM Cognos Impromptu; Oracle Business Intelligence Enterprise Edition; Tableau
- **Data base user interface and query software** — Microsoft SQL Server; Oracle Database; Structured query language SQL; Yardi software
- **Enterprise resource planning ERP software** — Microsoft Dynamics; Oracle PeopleSoft; SAP software; Workday software

- **Presentation software** — Microsoft PowerPoint

Hot Technologies are requirements most frequently included across all employer job postings.
See all 30 Hot Technologies for this occupation.

In Demand skills are frequently included in employer job postings for this occupation.
See all 5 In Demand skills for this occupation.

Essential Skills

5 of 9 displayed

- **Active Listening** — Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
- **Critical Thinking** — Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- **Reading Comprehension** — Understanding written sentences and paragraphs in work-related documents.
- **Speaking** — Talking to others to convey information effectively.
- **Monitoring** — Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.

Transferable Skills

5 of 12 displayed

- **Complex Problem Solving** — Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.
- **Coordination** — Adjusting actions in relation to others' actions.
- **Judgment and Decision Making** — Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- **Management of Personnel Resources** — Motivating, developing, and directing people as they work, identifying the best people for the job.
- **Service Orientation** — Actively looking for ways to help people.

Knowledge

5 of 11 displayed

- **Customer and Personal Service** — Knowledge of principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.
- **Administration and Management** — Knowledge of business and management principles involved in strategic planning, resource allocation, human resources modeling, leadership technique, production methods, and coordination of people and resources.
- **Economics and Accounting** — Knowledge of economic and accounting principles and practices, the financial markets, banking, and the analysis and reporting of financial data.

- **Administrative** — Knowledge of administrative and office procedures and systems such as word processing, managing files and records, stenography and transcription, designing forms, and workplace terminology.
- **Mathematics** — Knowledge of arithmetic, algebra, geometry, calculus, statistics, and their applications.

Education

How much education does a new hire need to perform a job in this occupation? Respondents said:

56%	Bachelor's degree required
21%	Post-baccalaureate certificate required
14%	High school diploma or equivalent required

Worker Characteristics

Abilities

5 of 17 displayed

- **Oral Comprehension** — The ability to listen to and understand information and ideas presented through spoken words and sentences.
- **Oral Expression** — The ability to communicate information and ideas in speaking so others will understand.
- **Written Comprehension** — The ability to read and understand information and ideas presented in writing.
- **Deductive Reasoning** — The ability to apply general rules to specific problems to produce answers that make sense.
- **Speech Clarity** — The ability to speak clearly so others can understand you.

Interests

All 2 displayed

Interest code: **EC**

Want to discover your interests? Take the **O*NET Interest Profiler**.

- **Enterprising** — Work involves managing, negotiating, marketing, or selling, typically in a business setting, or leading or advising people in political and legal situations. Enterprising occupations are often associated with business initiatives, sales, marketing/advertising, finance, management/administration, professional advising, public speaking, politics, or law.
  - **Finance** — Work involves directing and managing financial activities, such as planning and investments for an individual or organization to generate income.

- **Management/Administration** — Work involves planning, directing, or coordinating the daily operations of an organization, and overseeing personnel, business, or administrative services.
- **Business Initiatives** — Work involves creating strategic plans or taking actions to expand an organization's business or market share.

- **Conventional** — Work involves following procedures and regulations to organize information or data, typically in a business setting. Conventional occupations are often associated with office work, accounting, mathematics/statistics, information technology, finance, or human resources.
  - **Finance** — Work involves directing and managing financial activities, such as planning and investments for an individual or organization to generate income.
  - **Accounting** — Work involves examining, analyzing, and interpreting accounting records for financial statements, or maintaining, auditing, or evaluating records and accounts.
  - **Office Work** — Work involves clerical and administrative tasks for an organization such as answering phones, bookkeeping, updating records, scheduling appointments or meetings, and editing of documents and files.

Work Styles

5 of 6 displayed

- **Leadership Orientation** — A tendency to lead, take charge, offer opinions, and provide direction at work.
- **Achievement Orientation** — A tendency to establish and maintain personally challenging work-related goals, set high work-related standards, and exert high effort toward meeting those goals and standards.
- **Cautiousness** — A tendency to be careful, deliberate, and risk-avoidant when making work-related decisions or doing work.
- **Integrity** — A tendency to be honest and ethical at work.
- **Attention to Detail** — A tendency to be detail-oriented, organized, and thorough in completing work.

Workforce Characteristics

Wages & Employment Trends

Median wages (2025)	$80.08 hourly, $166,570 annual
State wages	Select a State Go
Local wages	ZIP Code Go
Employment (2024)	868,600 employees
Projected growth (2024-2034)	■■■■ Much faster than average (7% or higher)
Projected job openings	74,600

(2024-2034)

State trends Select a State Go

Top industries (2024) Finance and Insurance
Professional, Scientific, and Technical Services

Source: Bureau of Labor Statistics 2025 wage data and 2024-2034 employment projections. "Projected growth" represents the estimated change in total employment over the projections period (2024-2034). "Projected job openings" represent openings due to growth and replacement.

Job Openings on the Web

State job openings Select a State Go

Local job openings ZIP Code Go

More Information

Related Occupations

5 of 10 displayed

- 13-2011.00 Accountants and Auditors Bright Outlook
- 13-2041.00 Credit Analysts
- 13-2051.00 Financial and Investment Analysts
- 13-2072.00 Loan Officers
- 13-2052.00 Personal Financial Advisors

Professional Associations

Disclaimer: Sources are listed to provide additional information on related jobs, specialties, and/or industries. Links to non-DOL Internet sites are provided for your convenience and do not constitute an endorsement.

National Associations

- AICPA and CIMA
- American Bankers Association
- Insurance Accounting and Systems Association
- Rotary International
- U.S. Chamber of Commerce

Accreditation, Certification, & Unions

- Association for Financial Professionals
- Association of Government Accountants
- CFA Institute

R$366,251 / year
Avg. Base Salary (BRL)



Base Salary	R$30k - R$445k
Bonus	R$55k - R$118k
Total Pay	R$1k - R$596k

Based on 10 salary profiles (last updated Jun 18 2026)

Is Average Chief Financial Officer (CFO) Salary in Brazil your job title? Find out what you should be paid
Use our tool to get a personalized report on your market worth. What's this?

Average Chief Financial Officer (CFO) Salary in Brazil

Pay | Job Details | Skills | Job Listings

Years in Field/Career:

Find your market worth »

How it works:

1. Enter city & years of experience
2. Add pay factors like skills & education
3. Find your market worth with a report tailored to you

EXPLORE BY:

City | Experience | Skill | Job

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‹

Remote Work

New research shows how to set pay for remote employees

Gender Pay Gap

New research shows that each woman experiences the disparity of gender pay gap in different ways, depending on her position, age, race and education.

Compensation Bes Practices Report

From compensation plar variable pay to pay equity surveyed 4,900+ organiz they manage compensat

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What is the Pay by Experience Level for Chief Financial Officer (CFO)s?

Early Career	▲ 9%
Mid Career	▲ 6%
Late Career	▲ 14%

An early career Chief Financial Officer (CFO) with 1-4 years of experience earns an average total compensation (includes tips, bonus, and overtime pay) of R$397,484 based on 6 salaries. A mid-career Chief Financial Officer (CFO) with 5-9 years of experience earns an average total compensation of R$389,165 based on 6 salaries. …Read more

What Do Chief Financial Officer (CFO)s Do?

Chief financial officers (CFOs) oversee the financial operations of their companies and provide leadership and focus to accounting and finance departments to ensure that they operate efficiently and comply with applicable laws and company policies. Their work is essential to project a favorable company image while saving money in every way possible.

CFOs may oversee departments which are involved in purchasing, pricing, investments, tax, debt management, and accounts payable/receivable; they …Read more

Chief Financial Officer (CFO) Tasks

- Provide leadership and coordination in the administrative, business planning, accounting and budgeting efforts of the company.
- Prepare or direct preparation of financial statements, business activity reports, financial position forecasts, annual budgets, and/or reports required by regulatory agencies.
- Develop internal control policies, guidelines, and procedures for activities such as budget administration, cash and credit management, and accounting.

Find your market worth – how it works:

Enter your job title:

Get your salary report »

Common Health Benefits for a Chief Financial Officer (CFO)

Medical	None

50% **50%**

Gender Breakdown for Chief Financial Officer (CFO)s

Male

100.0%

This data is based on 8 survey responses. Learn more about the gender pay gap.

FAQs About Chief Financial Officer (CFO)s

What is the highest pay for Chief Financial Officer (CFO)s?

Our data indicates that the highest pay for a Chief Financial Officer (CFO) is R$ NaN / year

What is the lowest pay for Chief Financial Officer (CFO)s?

Our data indicates that the lowest pay for a Chief Financial Officer (CFO) is R$ NaN / year

How can Chief Financial Officer (CFO)s increase their salary?

Increasing your pay as a Chief Financial Officer (CFO) is possible in different ways. Change of employer: Consider a career move to a new employer that is willing to pay higher for your skills. Level of Education: Gaining advanced degrees may allow this role to increase their income potential and qualify for promotions. Managing Experience: If you are a Chief Financial Officer (CFO) that oversees more junior Chief Financial Officer (CFO)s, this experience can increase the likelihood to earn more.

O*NET OnLine

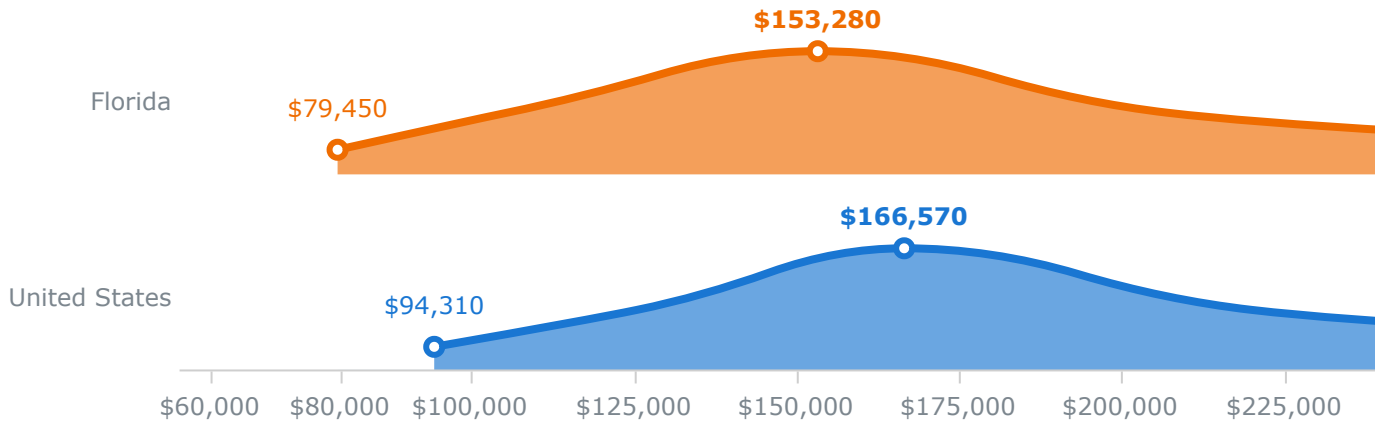
Florida Wages

11-3031.00 - Financial Managers ☀ Bright Outlook

Wages for state: Florida Go

Wages near ZIP Code: Go

Annual Wages | Hourly Wages



In Florida:

- Workers on average earn **$153,280**.
- 10% of workers earn **$79,450 or less**.
- 10% of workers earn **$303,790 or more**.

In the United States:

- Workers on average earn **$166,570**.
- 10% of workers earn **$94,310 or less**.
- 10% of workers earn **$323,270 or more**.

Source: Bureau of Labor Statistics 2025 wage data.

Full Details

Save Table: XLSX CSV

Location	Annual Low (10%)	Annual Q_L (25%)	Annual Median (50%)	Annual Q_U (75%)	Annual High (90%)
United States	$94,310	$125,490	$166,570	$219,980	$323,270

Location	Annual Low (10%)	Annual Q_L (25%)	Annual Median (50%)	Annual Q_U (75%)	Annual High (90%)
Florida	$79,450	$105,440	$153,280	$207,150	$303,790
Cape Coral-Fort Myers, FL	$78,130	$102,150	$143,830	$196,970	$275,180
Crestview-Fort Walton Beach-Destin, FL	$77,560	$102,860	$145,810	$195,020	$253,770
Deltona-Daytona Beach-Ormond Beach, FL	$72,820	$94,240	$133,440	$179,690	$255,410
Gainesville, FL	$63,670	$82,920	$108,850	$163,590	$215,160
Homosassa Springs, FL	$64,190	$87,360	$128,540	$205,970	$273,900
Jacksonville, FL	$76,640	$103,070	$138,780	$186,700	$275,680
Lakeland-Winter Haven, FL	$74,440	$102,840	$151,440	$203,930	$271,740
Miami-Fort Lauderdale-West Palm Beach, FL	$85,610	$120,570	$164,230	$221,590	$326,280
Naples-Marco Island, FL	$81,330	$101,160	$153,520	$211,460	$323,890
North Florida nonmetropolitan area	$62,400	$75,370	$110,230	$164,180	$230,250
North Port-Bradenton-Sarasota, FL	$70,750	$101,670	$145,450	$192,430	$276,320
Ocala, FL	$73,880	$98,330	$129,360	$179,990	$246,810
Orlando-Kissimmee-Sanford, FL	$80,140	$102,700	$140,850	$202,280	$270,210
Palm Bay-Melbourne-Titusville, FL	$85,770	$106,360	$160,910	$208,080	$300,030
Panama City-Panama City Beach, FL	$67,640	$87,980	$123,350	$164,230	$249,730
Pensacola-Ferry Pass-Brent, FL	$72,560	$86,990	$127,340	$163,490	$216,440
Port St. Lucie, FL	$73,930	$97,940	$135,730	$192,670	$268,750
Punta Gorda, FL	$80,480	$97,820	$127,280	$170,450	$267,620

Location	Annual Low (10%)	Annual Q_L (25%)	Annual Median (50%)	Annual Q_U (75%)	Annual High (90%)
Sebastian-Vero Beach-West Vero Corridor, FL	$74,990	$96,240	$145,000	$225,710	$275,950
Sebring, FL	$61,470	$78,540	$105,770	$145,080	$203,410
South Florida nonmetropolitan area	$73,980	$81,480	$119,340	$166,930	$230,240
Tallahassee, FL	$60,400	$78,290	$98,510	$139,160	$203,710
Tampa-St. Petersburg-Clearwater, FL	$83,070	$111,910	$157,480	$204,450	$294,510
Wildwood-The Villages, FL	$75,290	$98,020	$149,880	$170,830	$273,450

BANCO CENTRAL DO BRASIL

Currency Converter

Quotation date 01/10/2026

Value

868.262,00

Convert from

Real (BRL)

To

United States Dollar (USD)

Conversion result

Conversion from: Real/BRL (790)
Value to convert: 868,262.00

To: United States Dollar/USD (220)
Conversion result: 166.720,1751

Exchange rate used: 01/10/2026
Rate:
1 Real/BRL (790) = 0.192016 US Dollar/USD (220)
1 US Dollar/USD (220) = 5.2079 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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<http://www.facebook.com/bancocentraldobrasil>

Acesso à informação

Exhibit IV - Published material about the person in professional or major trade publications or other major media relating to the person's work in the field



Key Development: merger between Sequoia and Move3 creates delivery giant | CNN PRIME TIME

https://www.youtube.com/watch?v=4r7N4PHFXkg

Full Report Transcript: First Featured Video (Youtube)

Journalist / Presenter (CNN Brasil Studio)

"Let's now take a look at Key Development, a partnership between CNN Brasil and NeoFeed. Through a share swap, Sequoia and Move3, logistics companies, have joined forces to create the country's second-largest small-package delivery company, behind only Correios. Carlos Sambrana, co-founder of NeoFeed, has the story."

Economics and Business Commentator (Carlos Sambrana / Co-Founder of NeoFeed)

" The year has barely begun, and the mergers and acquisitions market is already heating up. Today, logistics companies Sequoia and Move3 announced a memorandum of understanding to combine their operations through a share swap. Sequoia will hold 60% of the new company, while Move3, which owns brands such as Flash Courier, Moove+, and Rodoê, will hold the remaining 40%.

Combined, the operations of the new company resulting from the merger of Sequoia and Move3 will generate net revenue of R$2.4 billion, have nearly

Translator's Note: *Fato Relevante* (here translated as Key Development) is the name of a recurring CNN/NeoFeed news segment.

1,000 operating units, and cover 5,030 cities, behind only Correios. In other words, it will emerge as the private-sector leader in the so-called ‘last-mile’ delivery segment.

The synergy gains are already being calculated by the teams at both companies, but the expectation is that there will be R$90 million in immediate cost savings. The merger will now go to the Administrative Council for Economic Defense, CADE, for approval.

That was Key Development, a partnership between NeoFeed and CNN Brasil. Thank you very much, and see you next time.”

Closing

" NeoFeed content is also available on the CNN Brasil website"

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: September 20, 2026.**



Fato Relevante: união entre Sequoia e Move3 cria gigante das entregas | CNN PRIME TIME

https://www.youtube.com/watch?v=4r7N4PHFXkg

Transcrição Completa da Reportagem: Primeiro vídeo destacado (Youtube)

Jornalista / Apresentadora (Estúdio CNN Brasil)

"Vamos ver agora o Fato Relevante, que é essa parceria entre a CNN Brasil e o NeoFeed. Por meio de troca de ações, a Sequoia e a Move3, empresas de logística, se uniram e criaram a segunda maior companhia de entregas de pequenos pacotes no país, atrás apenas dos Correios. Assunto para o Carlos Sambrana, cofundador do NeoFeed."

Comentarista de Economia e Negócios (Carlos Sambrana / Cofundador do NeoFeed)

"O ano mal começou e já está agitado no mercado de fusões e aquisições. Hoje, as empresas de logística Sequoia e Move3 anunciaram memorando de entendimentos para unir suas operações por meio de uma troca de ações. A Sequoia terá 60% da nova empresa, enquanto a Move3, dona de marcas como Flash Courier, Moove+ e Rodoê , ficará com os 40% restantes.

Somadas as operações, a nova empresa resultante da união de Sequoia e Move3 terá uma receita líquida de R$ 2 bilhões e 400 milhões de reais, quase

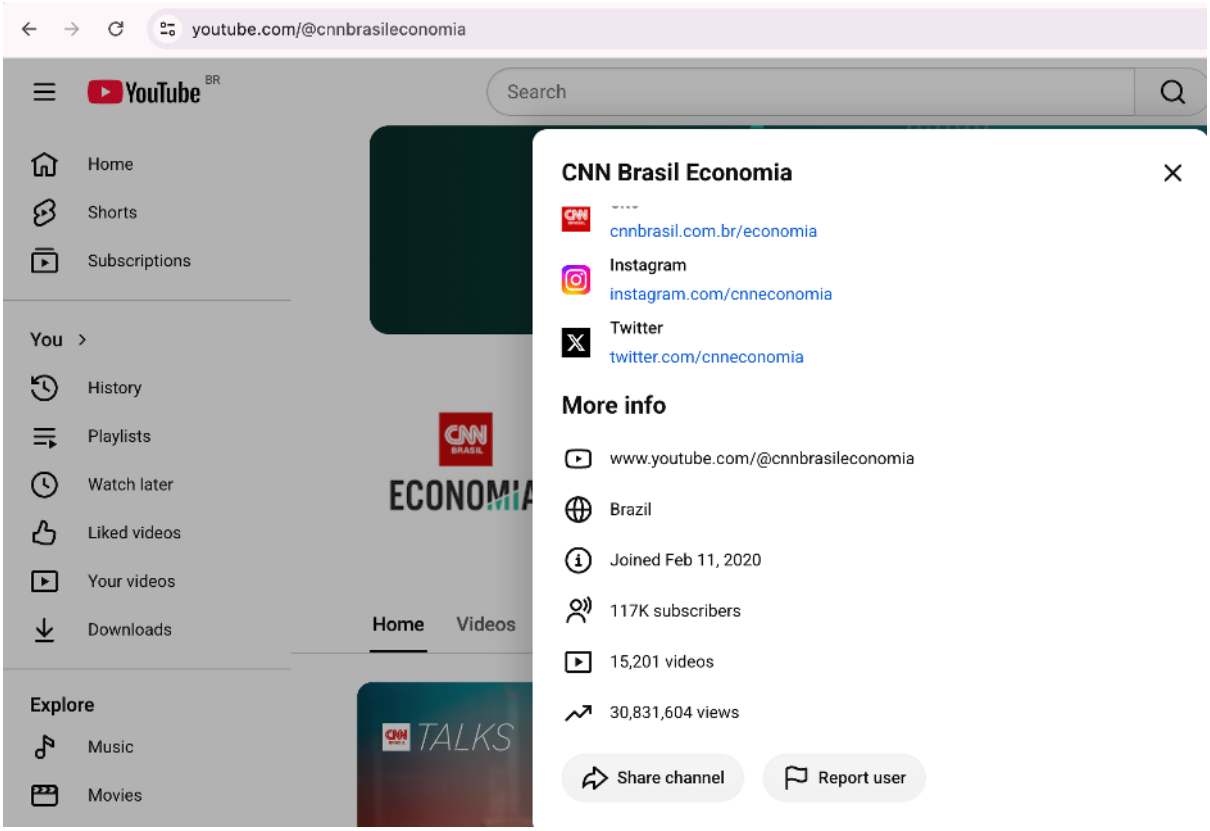
1.000 unidades operacionais e uma cobertura de 5.030 cidades, atrás apenas dos Correios. Ou seja, nasce como a líder privada no segmento das chamadas entregas de 'última milha'.

Os ganhos de sinergia já estão sendo calculados pelos times das duas empresas, mas a expectativa é que existam R$ 90 milhões de reais em custos rápidos a serem cortados. A combinação dos negócios segue agora para aprovação do Conselho Administrativo de Defesa Econômica, o CADE.

Esse foi o Fato Relevante, uma parceria entre NeoFeed e CNN Brasil. Muito obrigado e até a próxima."

Encerramento

"O conteúdo NeoFeed também está no site da CNN Brasil"


youtube.com/@cnnbrasileconomia
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Playlists
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Instagram
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Twitter
twitter.com/cnneconomia
More info
www.youtube.com/@cnnbrasileconomia
Brazil
Joined Feb 11, 2020
117K subscribers
15,201 videos
30,831,604 views
Share channel
Report user

CNN Brazil leads in reach among news channels on pay TV in the first half of the year.

cnnbrasil.com.br/noticias/cnn-brasil-lidera-alcance-entre-canais-de-noticia-na-tv-paga-no-1o-semestre

Da CNN Brasil

July 3, 2026



The broadcaster reached 26.79 million unique viewers on pay TV between January and June 2026, surpassing GloboNews, according to Ibope.



Assistir no YouTube

CNN **Brasil** ended the first half of 2026 as the news channel with the widest reach on pay TV in Brazil, according to Ibope data.

In the period from January to June, considering the "All Day" period (from 6 am to midnight), the channel reached 26.79 million unique individuals, compared to 25.61 million for GloboNews — an advantage of approximately 4.43% over the runner-up.

The unique individuals indicator measures how many different people were reached by the channel during the period, and not just the audience volume at a given time.

The number refers exclusively to the audience measured by Ibope on pay TV and does not include connected TV platforms, YouTube, and Prime Video — environments where CNN Brasil also reaches millions of people and where its main competitor is not present.

Performance on pay TV, combined with **CNN Brasil** 's presence in the digital realm, on social media and streaming, expands the distribution of the channel's journalistic content throughout the country.

In addition to its leadership in television, **CNN Brasil** also ranked first as the journalism brand that Brazilians trust the most , according to the Digital News Report 2026, an annual report

produced by the University of Oxford and the Reuters Institute for the Study of Journalism, linked to one of the world's most respected news agencies, and released in June.

According to a Reuters/Oxford survey, 62% of respondents consider the news broadcast by CNN Brasil to be reliable—a higher number than that of traditional media outlets, including Globo, which has 55%.



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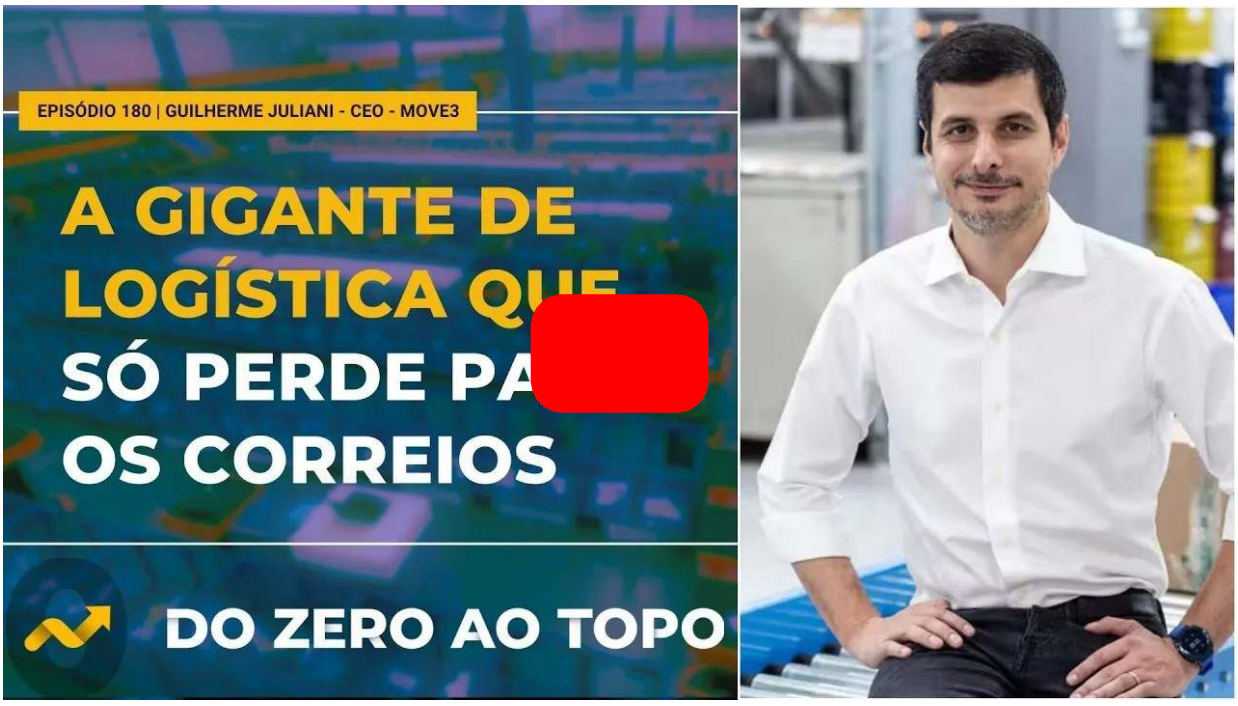
The Move3 ‘Reverse IPO’ with Sequoia (SEQL3)

Through a share swap, Sequoia and Move3 join forces to create a delivery giant; learn about the company’s history on *Do Zero ao Topo* (From the Ground Up)

Mariana Amaro Follow

03/27/2024 5h55 p.m. • Updated 2 years ago

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Saturday, March 16, was a decisive day for Move3, a company that began as a meal voucher distributor, back when the benefit was still delivered on paper.

It was on this day that the company founded by Antonio Juliani in the 1990s carried out its “reverse IPO.” The company signed **an association agreement with Sequoia Logística e Transporte** (**SEQL3**), which provides for the merger of Move3 into Sequoia upon completion of the process.

“I can take the company public, or I can take our asset – the CNPJ – and enter an existing asset on the stock exchange, doing a kind of ‘reverse IPO.’ Then you can do a follow-on and a series of other transactions,” says Guilherme Juliani, then CEO of Move3, who is expected to share leadership of the new company with Armando Marchesan Neto.

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Under the agreement, Sequoia shares surged more than 25% at their best point on the Monday following the announcement. The shares closed up 17.95%, at R$0.46; at their session high, they reached R$0.49 (+25.64%).

The transaction provides for a cash payment of R$50 million from Sequoia to the Juliani family’s company, in addition to a series of adjustments and a share swap. At the end of the process, Move3 will be dissolved. This is not, however, the final chapter for the company – or its founders. “I’m much more motivated by what we can do than proud of

what we have built. What we have built is tiny, and we are only on the second step of this ‘top’ that is still very far away,” Juliani says in an exclusive interview with the *Do Zero ao Topo* podcast.

In the interview, Juliani told the story of the company that has established itself as a leader in banking logistics and maintains a network of more than 520 franchises and nine distribution centers that reach more than 5,000 municipalities across the country. He also discussed future plans for the company, which, following the merger with Sequoia, is now Brazil’s second-largest logistics company, behind only Correios.

Continues after the advertisement

The history of Move3 and its plans for the future are the subject of this Wednesday’s (22) episode of ***Do Zero ao Topo***. The program is available **in video on YouTube** and as a podcast on major streaming platforms such as **ApplePodcasts**, **Spotify**, **Deezer**, **Spreaker**, **Google Podcast**, **Castbox**, and **Amazon Music**.

About *Do Zero ao Topo*

The ***Do Zero ao Topo*** **podcast is entering its fifth year** and, in each episode, features a prominent entrepreneur or businessperson from the Brazilian market telling their story, sharing the biggest challenges they faced along the way and the main strategies they used to build their business.

The program has already received names such as **Fernando Simões**, from *Grupo Simpar*; **Stelleo Tolda,** one of the founders of *Mercado Livre*; the businessman **Abílio Diniz**; **Rodrigo Galindo**, chairman of Cogna; **Paulo Nassar**, founder and CEO of Cobasi; **Mariane Morelli,** co-founder of *Grupo Supley*; **Luiz Dumoncel,** CEO and founder of *3tentos*; **José Galló,** the executive behind Renner’s rise; **Guilherme Benchimol,** founder

of *XP Investimentos*; among many other success stories. **Check out the complete list of podcast episodes at this link.**

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Mariana Amaro

Business | Consumer | My Finances

Follow author

Journalist with experience covering business and entrepreneurship. Host of the *Do Zero ao Topo* podcast.

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: September 20, 2026.**

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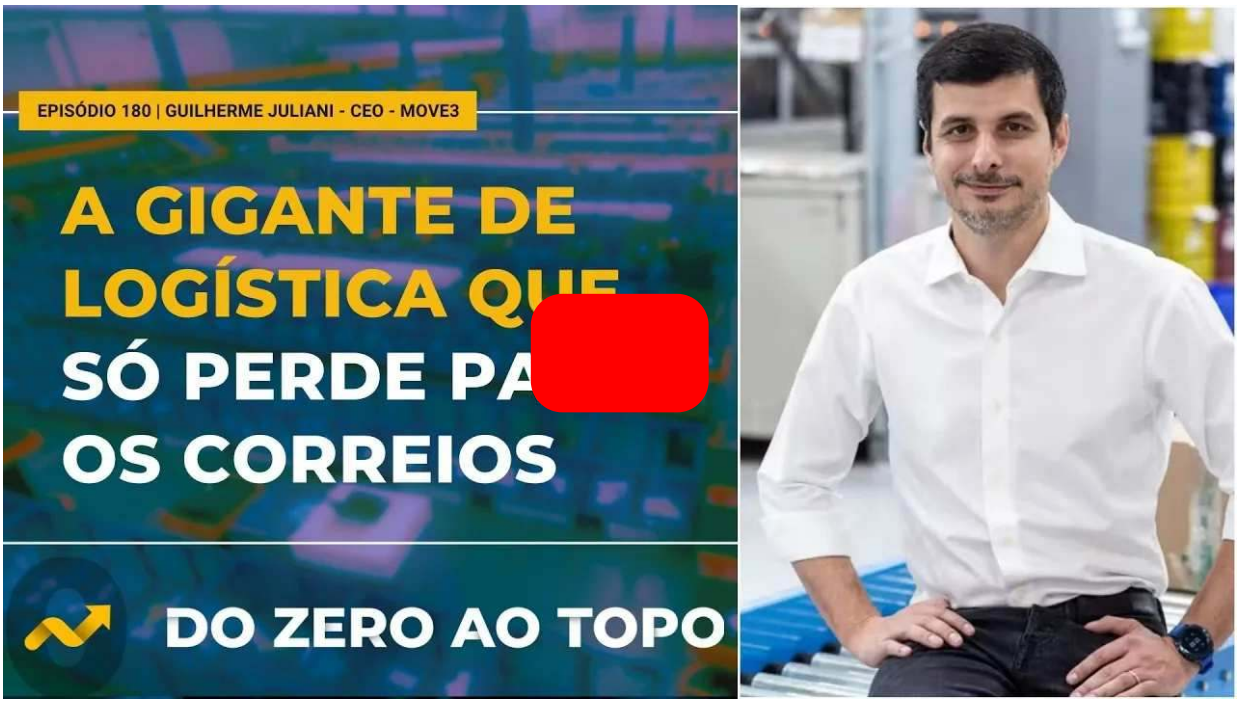
O “IPO reverso” da Move3 junto com a Sequoia (SEQL3)

Por meio de troca de ações, Sequoia e Move3 se unem e criam gigante de entregas; conheça a história da empresa no Do Zero ao Topo

Mariana Amaro Seguir

27/03/2024 17h55 • Atualizado 2 anos atrás

Salvar



Publicidade

O sábado retrasado, dia 16 de março, foi um dia decisivo para Move3, uma empresa que começou como uma distribuidora de vale-refeição, quando o benefício ainda era entregue em papel.

Foi neste dia que a empresa fundada por Antonio Juliani na década de 1990 fez o seu “IPO reverso”. A companhia assinou **um acordo de associação com a Sequoia Logística e Transporte** (**SEQL3**), que prevê, ao final do processo, a incorporação da Move3 pela Sequoia.

“Eu posso abrir o capital da companhia ou posso pegar o nosso ativo – o CNPJ – e entrar num ativo já existente na Bolsa, fazendo um tipo de ‘IPO reverso’. E aí você pode fazer um follow-on e mais uma série de outra movimentações”, afirma Guilherme Juliani, até então CEO da Move3, que deve dividir a liderança da nova companhia com Armando Marchesan Neto.



Comece agora! →

Com o acordo, as ações da Sequoia chegaram a disparar mais de 25% no melhor momento na segunda-feira posterior ao anúncio. Os papéis fecharam com salto de 17,95%, a R$ 0,46; na máxima, chegaram a R$ 0,49 (+25,64%).

A operação prevê um pagamento de R$ 50 milhões em dinheiro, da Sequoia para a companhia da família Juliani, além de uma série de ajustes e troca de ações. Ao final do processo, a Move3 será extinta. Mas este não é, contudo, o capítulo final da empresa – nem de seus fundadores. “Sou muito mais motivado sobre o que a gente pode fazer do que

orgulhoso daquilo que a gente construiu. O que construímos é minúsculo e estamos no segundo degrau desse ‘topo’ que está longe demais ainda”, diz Juliani, em entrevista exclusiva ao podcast Do Zero ao Topo.

Na conversa, Juliani contou a história da empresa que se consolidou como líder na logística bancária e mantém uma rede de mais de 520 franquias e nove centros de distribuição que alcançam mais de 5.000 municípios do países. E falou sobre os planos futuros para a empresa que agora, após a união com a Sequoia, é a segunda maior empresa de logística do Brasil, atrás apenas dos Correios.

Continua depois da publicidade

A história da Move3 e seus planos para o futuro são o tema do episódio desta quarta-feira (22) do **Do Zero ao Topo**. O programa está disponível em vídeo no YouTube e em sua versão de podcast nas principais plataformas de streaming como ApplePodcasts, Spotify, Deezer, Spreaker, Google Podcast, Castbox e Amazon Music.

Sobre o Do Zero ao Topo

O podcast **Do Zero ao Topo entra no seu quinto ano de vida** e traz, a cada episódio, um empreendedor(a) ou empresário(a) de destaque no mercado brasileiro para contar a sua história, compartilhando os maiores desafios enfrentados ao longo do caminho e as principais estratégias usadas na construção do negócio.

O programa já recebeu nomes como o Fernando Simões, do Grupo Simpar; Stelleo Tolda, um dos fundadores do Mercado Livre; o empresário Abílio Diniz; Rodrigo Galindo, chairman da Cogna; Paulo Nassar, fundador e CEO da Cobasi; Mariane Morelli, cofundadora do Grupo Supley; Luiz Dumoncel, CEO e fundador da 3tentos; José Galló, executivo responsável pela ascensão da Renner; Guilherme Benchimol, fundador

da XP Investimentos; e contou dezenas de histórias de sucesso. **Confira a lista completa de episódios do podcast neste link.**

Tópicos relacionados

Business ↗ Do Zero ao Topo ↗ Entrevista ↗ Logística ↗ Move3 ↗

Podcast ↗ Sequoia Logística ↗



Mariana Amaro

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Seguir autor

Jornalista com experiência na cobertura de negócios e empreendedorismo. Apresenta o podcast Do Zero ao Topo



Sequoia + Move3: the merger of logistics giants

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YouTube Video Transcript
Block 1: Opening

- **Guilherme Juliani (Move3 CEO):**

" I think the turning point, if I had to mark it definitively, stamp it in ink, so to speak, was when Roberta, my wife, gave me a book when I had just taken over the company, when it was still very small: 'The Disney Way to Delight Your Customers.' And then I fell in love with the book and took Disney's course, which was just surreal. I've taken a few outreach courses, at Harvard, Oxford... Disney's was, without a doubt, by far the best. At 8:30 in the morning, you're consumed by a hundred internal matters; you're not consumed by external issues that push you to improve processes. I'm much more motivated and happier by what we can still do than proud of what we've built. I think what we've built, while it was small, is tiny, and we're still maybe on the second or third step toward this top, which is still very far away.

- **Guilherme Juliani:**

"Mari, either I can take the company public, or I can take our asset, the CNPJ, and put it into an asset that's already listed on the stock exchange, doing a

reverse IPO. And then you can do a follow-on, you can make a series of other moves to perhaps try to reach the top."

Block 2: Journalist Introduction

- **Mariana Amaro (Host - InfoMoney /** ***Do Zero ao Topo*****):**

"Grupo Move3 started with a company that delivered paper meal vouchers to employees of companies. Today, it operates a network that makes more than 10 million deliveries per month. The company was founded by Antônio Juliani in the 1990s, but in 2016 it turned a corner and began to grow. At the beginning of this year, it took its boldest step by merging with Sequoia to create Brazil's largest logistics company after Correios. Here today to tell us this story is Antônio's son, Guilherme Juliani, the company's CEO. And if you're watching us, leave us a like, subscribe to the channel if you haven't already, and click the bell to receive notifications whenever there's a new video here."

Block 3: Welcome and Introduction to his Career

- **Mariana Amaro:**

"I'd really like to thank you for being here today, for accepting our invitation to come talk to us about the company and about your story as well, right, Guilherme, or Gui, actually, since I feel like I can call you Gui now. So, Gui, I'd like you to start by telling us a little about your story, where you were born and grew up, what your childhood was like, up to the first steps in building the company your father founded."

- **Guilherme Juliani:**

"Great, Mari. First of all, it's a pleasure to be here, a great honor... I was born in Natal, Rio Grande do Norte, but I grew up in Niterói, Rio de Janeiro..."

Block 4: Entrepreneurial Beginnings and Internet Innovation in the 2000s

- **Guilherme Juliani:**

"Before I officially started working, right, because things were very different back in our day, I had already worked selling orange juice on the beach when I was about 13/14... Then I learned how to program... Back in the 2000s, there weren't even smartphones, it was like a Cyber-shot... Photos and the internet were extremely slow, and at the time we managed to create a little website that loaded small versions of the photos quickly, and then when you clicked on them, it would take a while to download the entire file... We would go around to all the parties in Niterói taking pictures and uploading them... And at that time, my father had already started what is now Flash Courier, which evolved into the group of transportation companies we have today,

which now includes more than nine companies in the group."

Block 5: First Business of His Own (Independent Flash Courier Branch)

- **Guilherme Juliani:**

"When I had to repeat a school year, my parents cut off my allowance completely... So I had to work for my mother at the time, who had a part of Flash Courier that handled deliveries in Rio de Janeiro... My school friends started seeing what I was doing and started going too. Before long, I got my brother and said: 'Bruno, I already have 3 or 4 friends working for my mother. Let's start our own company and have them work for us.' I had to become legally emancipated so I could open a CNPJ. I was about 16 or 17. We opened the CNPJ and started a little company there, already with 5 or 6 employees. It grew as a little Flash branch back then."

Block 6: External Experience (IBM and Souza Cruz) and Return to Headquarters in SP

- **Guilherme Juliani:**

"When I was 18, I was at PUC and wanted to experience the world outside the family business, so I went to IBM... I stayed there for about 2 or 3 years, then left and went to Souza Cruz... I stayed there for another 2 or 3 years, and at that time my father bought out his partner's share in the company and needed help. I was given an ultimatum: either you continue your career in a company, or you come here. I ended up coming temporarily to São Paulo more than 20 years ago... I officially came to São Paulo in 2005 and started working at the company's headquarters. And I took over as president about 7 or 8 years ago."

Block 7: Family Business Challenges and Management Transition

- **Mariana Amaro:**

"What was it like joining the company? A family business... what was the succession process like within the company?"

- **Guilherme Juliani:**

"Succession is never simple... When I went there in the early 2000s, the company had 40 to 50 employees, was generating less than R$1 million a month in today's currency, and was heavily dependent on three clients... My father is that famous self-made man... He made every decision, from the paper clip to the customer pricing table. Starting to let go of decision-making in a family business is always difficult, but over time, it's something that gets built..."

Block 8: The Turning Point (Disney Course and Cultural Change)

- **Mariana Amaro:**

"And after you took over leadership, the company had a turning point and started growing at double-digit rates every year. What did you bring that was different?"

- **Guilherme Juliani:**

"The definitive turning point: Roberta, my wife, gave me the book 'The Disney Way to Delight Customers'... I took Disney's course, by far the best... It taught practical things about the company's image... We started applying everything. From then on, I became a voracious reader (with books like 'Working Backwards' from Amazon)... That turning point was about starting to apply concepts from outside our little bubble."

Block 9: Absolute Focus on the Customer

- **Guilherme Juliani:**

"The main turning point was the way we looked at customer complaints. 90% of my time was consumed by internal meetings... We redesigned customer service, and I started spending 90% of my time going to customers, listening to complaints, and acting on improvements to our internal processes."

Block 10: Three Major Crises - 1st Crisis: Revamping and Modernizing Technology

- **Mariana Amaro:**

"Was that the most difficult moment for the company? "

- **Guilherme Juliani:**

"We had three very critical moments. That was one of them... We had an excellent TMS developed in-house, but the main website had a picture of a CRT monitor. We changed the presentation, positioning, and processes to turn things around in 2016, when I took over."

Block 11: 2nd Crisis: The COVID-19 Pandemic and Humanitarian Logistics

- **Guilherme Juliani:**

"COVID hit everyone... In the first 4 months, our revenue plunged by almost 70%... We had to carry out war-like operations: municipalities created cards to provide food for children in need from schools that had closed, and there were no commercial flights. We managed to get help from the Brazilian Air Force (FAB) to take the cards from São Paulo to Manaus/Acre so our delivery drivers could distribute them at the schools. After 4 months, the recovery came in a V-shape."

Block 12: 3rd Crisis and Strategy: M&A, Consolidation, and Management Humility

- **Mariana Amaro:**

"You operate in a highly fragmented market... How did this M&A movement begin?"

- **Guilherme Juliani:**

"A consolidation thesis... We did 4 M&As (including startups and direct competitors). We brought companies from the same industry into our organization because we have a huge technology operation in our distribution centers, such as distribution robots and our own fast-routing algorithm. When we plug another company into our structure, the synergy gains are immediate."

- **Guilherme Juliani:**

"As for being at the top: I think they called the wrong person! I'm much more motivated by what we can still do than proud of what we've built, which is tiny... We're on the second or third step."

Block 13: The Merger with Sequoia and the "Reverse IPO"

- **Mariana Amaro:**

"And at the beginning of the year, you announced the merger with Sequoia... How did what you called a 'Reverse IPO' come together?"

- **Guilherme Juliani:**

"I've been in contact with Armando from Sequoia for quite some time. Sequoia was once worth billions, and with the Americanas crisis and the 'risco sacado' issue, it went through a difficult cash-flow spiral... They did their homework, settled their debts, and cut expenses. At the end of the year, we resumed the talks and made it official through a material disclosure... The merger is now in the audit/CADE phase."

- **Guilherme Juliani:**

"The 'Reverse IPO' consists of putting our operation/CNPJ into an asset that is already listed on the stock exchange instead of going through the entire bureaucratic process of going public from scratch. We had already done Non-Deal Roadshows, talking to 50 funds in New York and so on. Doing a reverse IPO is much more straightforward."

Block 14: Scale, Financial Synergies, and Shared Leadership

- **Guilherme Juliani:**

"Move3 is closing out 2024 with R$800 million in revenue. Combined with Sequoia, the projected revenue is R$1.5 billion. We estimate more than R$90 million in EBITDA from immediate operational synergies alone."

Translator's note: *Risco sacado* is a form of supplier financing in which a financial institution pays suppliers early and is later reimbursed by the buyer.

- **Guilherme Juliani:**

"As for leadership, Armando and I started out as Co-CEOs... The companies are complementary. We started this game without egos."

Block 15: Behind the Scenes of the Post-Crisis Negotiations

- **Guilherme Juliani:**

"The talks began in 2022... During Sequoia's crisis, we kept the dialogue open without putting pressure on them while they restructured the company, applying what we had learned when changing the distribution centers of our own investments without interfering with their operational focus."

Block 16: The Future of Logistics: Asian Competition (Shopee, Shein) and AI

- **Guilherme Juliani:**

"The entry of Asian players (Shopee, Shein, TikTok, and so on) comes with a scale and level of capital never seen before... We have to prepare companies by being extremely efficient in terms of costs, AI, and speed. To face this scenario, the industry requires a wave of consolidation of routes and logistics networks. We invested R$70 million in distribution-center automation to increase density and lower the unit cost per package."

Block 17: View on *Correios*

- **Guilherme Juliani:**

"Correios is still a gigantic and very interesting operation, with an almost complete monopoly on cross-border shipping (AliExpress, international Amazon). If the privatization debate ever comes back, it's an asset that should be looked at carefully by anyone seeking instant nationwide coverage."

Block 18: Origin of the Name "Move3"

- **Guilherme Juliani:**

"We had Flash (leader in banking logistics), Moove (e-commerce), and we acquired Rodoê and Carrijo. To manage everything, we created a holding company. Since the holding company would be the entity listed on the stock exchange, we thought of a name that could become the stock ticker itself: that's how 'Move3' was born ('Move' + the '3' from B3)."

Block 19: Leadership, Family Support, and the Second Generation

- **Guilherme Juliani:**

"Leadership is lonely... My wife, Roberta, is the invisible force who takes care of everything on the personal side so that I can stay completely focused on the CNPJ. I have two 13-year-old twin daughters; one wants to study

psychology and the other 3D design. Life takes unexpected turns, just as I was a programmer before taking over the logistics business."

Block 20: Crisis Management and Calm Decision-Making

- **Guilherme Juliani:**

"I like being involved in the operation, working with technology, processes, and systems... In moments of extreme stress or aggressive competition, the secret is to remain absolutely calm: never make a decision at the height of the firefight; wait 24 hours and analyze the data."

Block 21: Management Advice and the “Pendant Parable”

- **Guilherme Juliani:**

"For family businesses: build your governance agreements during times of peace so you can use them during times of war. For new entrepreneurs: know 100% of the details of your business. I tell the metaphor about the consultant who told a pharmacy owner to move a pendant to a different place every day. As he walked around the store, he began to see all the problems with the shelves and serve customers better."

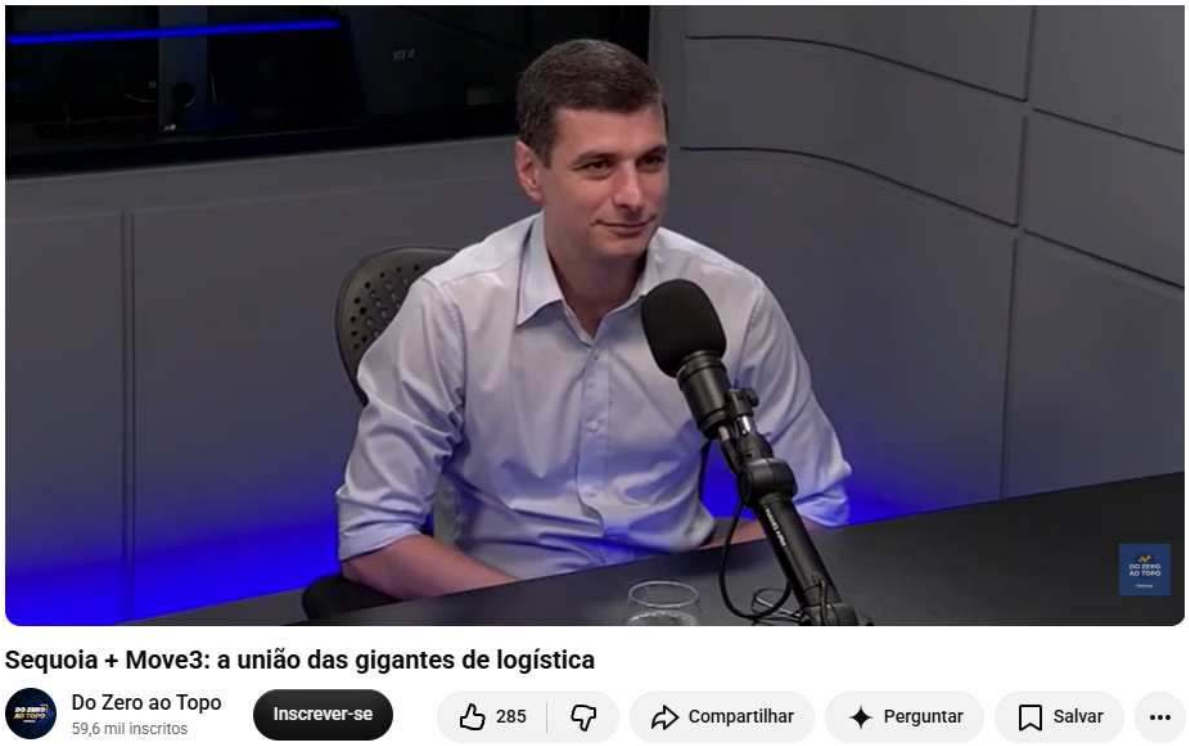
Block 22: Recommended Books and Closing

- **Guilherme Juliani & Mariana Amaro:**

"Book Recommendations: 1. 'The Disney Way to Delight Your Customers'; 2. 'Listen, Act, and Delight' (the book I wrote in 2022); 3. 'Working Backwards' (Amazon); 4. 'Exponential Organizations.' Final thanks."

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: September 20, 2026.**



https://www.youtube.com/watch?v=psaOhfsOivM&t=12s

Transcrição vídeo do Youtube
Bloco 1: Abertura

- **Guilherme Juliani (CEO da Move3):**

"Acho que o ponto de virada, se eu tiver que marcar assim com carimbo definitivo a ferro e fogo, eu acho que a Roberta, minha mulher, me deu um livro quando eu recém estava assumindo a empresa bem pequenininho: 'O Jeito Disney de Encantar Clientes'. E aí, daquele livro eu fiquei encantado com o livro e fiz o curso da Disney que é assim, surreal. Eu já fiz alguns cursos de extensão, Harvard, Oxford... o da Disney, sem dúvida, é de longe o melhor. 8h30 da manhã você é consumido por uma centena de assuntos internos, você não é consumido por assuntos externos que te provoquem a melhoria de processos. Eu sou muito mais motivado e feliz pelo que a gente pode fazer do que orgulhoso daquilo que a gente construiu. Acho que o que a gente construiu pequenininho é minúsculo e a gente tá aqui talvez no segundo, terceiro degrau desse topo ainda, que tá longe demais."

- **Guilherme Juliani:**

"Mari, ou eu posso abrir o capital da companhia ou eu posso pegar o ativo nosso, o CNPJ, entrar num ativo já existente na bolsa fazendo um IPO

reverso. E aí você pode abrir follow-on, pode fazer uma série de outros movimentos para talvez tentar chegar no topo."

Bloco 2: Apresentação da Jornalista

- **Mariana Amaro (Apresentadora - InfoMoney / Do Zero ao Topo):**

"O grupo Move3 começou com uma empresa que fazia entregas de vale-refeição em papel para funcionários de empresas. Hoje opera uma rede que faz mais de 10 milhões de entregas por mês. A empresa foi fundada por Antônio Juliani na década de 90, mas em 2016 virou a chave para o crescimento. No começo desse ano, fez o seu passo mais ousado ao se unir à Sequoia para criar a maior empresa de logística no Brasil depois dos Correios. Quem tá aqui hoje para contar essa história é o filho do Antônio, o Guilherme Juliani, CEO da empresa. E você que tá nos assistindo, deixa o seu like, se inscreve no canal, se ainda não for inscrito e clica no sininho pra receber notificações sempre que tiver um vídeo novo por aqui."

Bloco 3: Boas-vindas e Introdução da Trajetória

- **Mariana Amaro:**

"Queria te agradecer muito por estar aqui hoje, ter aceitado o convite para vir conversar com a gente sobre a empresa e sobre a sua história também, né Guilherme ou Gui na verdade porque já estou íntima agora. Então, Gui, queria que você começasse contando um pouco da sua história, onde você nasceu e cresceu, como foi a sua infância até a construção dos primeiros passos da empresa que foi fundada pelo seu pai."

- **Guilherme Juliani:**

"Legal, Mari. Primeiro é um prazer estar aqui, uma honra muito grande... Eu nasci em Natal, Rio Grande do Norte, mas me criei em Niterói, no Rio de Janeiro..."

Bloco 4: Início Empreendedor e Inovação na Internet nos Anos 2000

- **Guilherme Juliani:**

"Antes de começar a trabalhar oficialmente né que na nossa época era bem diferente isso, então eu já trabalhei vendendo suco de laranja na praia quando tinha uns 13/14 anos... Depois eu aprendi a programar... Na época diante dos anos 2000 não existia nem smartphone, era tipo uma Cyber-shot... As fotos e a internet era extremamente lenta e a gente conseguiu na época fazer um sitezinho que carregava as fotos pequenininhas de forma rápida e depois quando você clicava, demorava para baixar o arquivo inteiro... A gente rodava todas as festas em Niterói tirando fotos e subindo foto... E nessa época meu pai já tinha aberto o que hoje é a Flash Courier e evoluiu para o

grupo hoje de empresas de transporte, que hoje são mais de 9 empresas no grupo."

Bloco 5: Primeiro Negócio Próprio (Filial Emancipada da Flash Courier)

- **Guilherme Juliani:**

"Quando eu repeti de ano meus pais cortaram de vez a grana... Aí eu tive que trabalhar para a minha mãe na época, que tinha uma parte da Flash Courier que fazia entregas no Rio de Janeiro... Meus amigos de escola começaram a ver e começaram a ir também. Daqui a pouco peguei meu irmão: 'Bruno, já tô com 3 ou 4 amigos trabalhando pra minha mãe, vamos criar a nossa empresa e eles vão trabalhar pra gente'. Tive que ser emancipado para poder abrir um CNPJ, tinha acho que 16 ou 17 anos. Abrimos o CNPJ e criamos uma empresinha ali, já com seus 5 ou 6 funcionários, cresceu como uma filialzinha da Flash lá atrás."

Bloco 6: Experiência Externa (IBM e Souza Cruz) e Retorno à Sede em SP

- **Guilherme Juliani:**

"Com 18 anos eu tava na PUC, queria viver o mundo fora da empresa familiar e fui para a IBM... Fiquei lá uns 2 a 3 anos, saí de lá fui para a Souza Cruz... Fiquei mais 2 a 3 anos e nessa época meu pai comprou a parte do sócio dele na empresa e estava precisando de ajuda. Tomei um ultimato: ou você vai seguir a sua carreira em empresa ou vem para cá. Acabei vindo temporariamente para São Paulo há mais de 20 anos atrás... Oficialmente vim em 2005 para São Paulo e comecei a trabalhar na sede da empresa. E assumo como presidente há uns 7 ou 8 anos atrás."

Bloco 7: Desafios da Empresa Familiar e Transição de Gestão

- **Mariana Amaro:**

"Como foi chegar na empresa? Empresa familiar... como foi essa sucessão dentro da empresa?"

- **Guilherme Juliani:**

"A sucessão nunca é simples... Quando fui para lá em 2000 e pouquinho a empresa tinha 40 a 50 funcionários, faturava menos de 1 milhão por mês na moeda de hoje e tinha uma dependência muito grande de três clientes... Meu pai é aquele famoso self-made man... Ele decidia do clipe de papel à tabela de preço do cliente. Começar a abrir mão de decisão em empresa familiar é uma coisa que sempre é difícil, mas com o tempo é algo que vai se construindo..."

Bloco 8: A Virada de Chave (Curso da Disney e Mudança de Cultura)

- **Mariana Amaro:**

"E depois que você assumiu a liderança a empresa deu uma virada de chave e começou a crescer bastante a duplos dígitos todos os anos. O que você trouxe de diferente?"

- **Guilherme Juliani:**

"O ponto de virada definitivo: a Roberta, minha mulher, me deu o livro 'O Jeito Disney de Encantar Clientes'... Fiz o curso da Disney, de longe o melhor... Ele ensinava coisas práticas para a imagem da empresa... A gente começou a aplicar tudo. Dali pra frente virei um devorador de livros (como 'Working Backwards' da Amazon)... Essa virada foi começar a aplicar conceitos fora da nossa bolhinha."

Bloco 9: Foco Absoluto no Cliente

- **Guilherme Juliani:**

"A virada principal foi a nossa maneira de encarar críticas de clientes. 90% do meu tempo era consumido com reuniões internas... Reformulamos o atendimento e comecei a gastar 90% do meu tempo indo para o cliente, ouvindo críticas e agindo nas melhorias do processo para dentro da empresa."

Bloco 10: Três Grandes Crises - 1ª Crise: Repaginação e Modernização Tecnológica

- **Mariana Amaro:**

"Esse foi o momento mais difícil para a empresa?"

- **Guilherme Juliani:**

"Tivemos três momentos bem críticos. Esse foi um deles... Tínhamos um TMS excelente feito dentro de casa, mas o site principal tinha foto de um monitor de tubo. Mudamos a apresentação, posicionamento e processos para virar o jogo em 2016 quando assumi."

Bloco 11: 2ª Crise: A Pandemia de COVID-19 e Logística Humanitária

- **Guilherme Juliani:**

"O COVID pegou todo mundo... Nos primeiros 4 meses nossa receita despencou quase 70%... Tivemos que fazer operações de guerra: prefeituras criaram cartões para alimentar crianças carentes de escolas fechadas e não havia voos comerciais. Conseguimos ajuda da Força Aérea Brasileira (FAB) para levar cartões de São Paulo até Manaus/Acre para nossos entregadores distribuírem nas escolas. Depois de 4 meses veio a retomada em V."

Bloco 12: 3ª Crise e Estratégia: M&A, Consolidação e Modéstia de Gestão

- **Mariana Amaro:**

"Vocês atuam num mercado pulverizado... Como começou esse movimento de M&A?"

- **Guilherme Juliani:**

"Tese de consolidação... Fizemos 4 M&As (incluindo startups e concorrentes diretos). Trouxemos empresas do mesmo setor para dentro de casa porque temos uma tecnologia gigantesca em CDs, como os robôs de distribuição e algoritmo próprio de roteirização rápida. Quando plugamos outra empresa na nossa estrutura, o ganho de sinergia é imediato."

- **Guilherme Juliani:**

"Sobre estar no topo: acho que chamaram a pessoa errada! Sou muito mais motivado pelo que ainda podemos fazer do que orgulhoso do que construímos, que é minúsculo... Estamos no 2º ou 3º degrau."

Bloco 13: A Fusão com a Sequoia e o "IPO Reverso"

- **Mariana Amaro:**

"E no começo do ano anunciaram a união com a Sequoia... O que você chamou de 'IPO Reverso', como se desenhou?"

- **Guilherme Juliani:**

"Eu tenho contato com o Armando da Sequoia há bastante tempo. A Sequoia chegou a valer bilhões e, com a crise da Americanas e do 'risco sacado', enfrentou uma espiral difícil no caixa... Eles fizeram o dever de casa, sanaram dívidas e cortaram despesas. No final do ano retomamos as conversas e oficializamos com fato relevante... A fusão agora está na fase de auditoria/CADE."

- **Guilherme Juliani:**

"O 'IPO Reverso' consiste em colocar a nossa operação/CNPJ dentro de um ativo listado em bolsa em vez de fazer todo o processo burocrático de abertura do zero. Já tínhamos feito Non-Deal Roadshows conversando com 50 fundos em Nova York etc. Fazer o IPO reverso é muito mais dócil."

Bloco 14: Escala, Sinergia Financeira e Liderança Compartilhada

- **Guilherme Juliani:**

"A Move3 fecha 2024 faturando R$ 800 milhões. Somados com a Sequoia, a projeção combinada é de R$ 1,5 bilhão. Estimamos mais de R$ 90 milhões de EBITDA só em sinergias operacionais imediatas."

- **Guilherme Juliani:**

"Na liderança, começamos eu e o Armando como Co-CEOs... As empresas são complementares. Começamos um jogo sem vaidades."

Bloco 15: Bastidores das Negociações Pós-Crise

- **Guilherme Juliani:**

"As conversas começaram em 2022... Durante a crise da Sequoia mantivemos o diálogo sem pressionar enquanto eles reestruturavam a casa, aplicando o que aprendemos ao mudar CDs das nossas próprias investidas sem interferir no foco operacional."

Bloco 16: O Futuro da Logística: Concorrência Asiática (Shopee, Shein) e IA

- **Guilherme Juliani:**

"A entrada dos players asiáticos (Shopee, Shein, TikTok, etc.) vem com uma escala e capital nunca antes vistos... Temos que preparar as companhias sendo extremamente eficientes em custos, IA e velocidade. Para enfrentar esse cenário, o setor exige uma onda de consolidação de rotas e malhas logísticas. Investimos R$ 70 milhões em automação de CD para aumentar a densidade e baixar o custo unitário por pacote."

Bloco 17: Visão sobre os Correios

- **Guilherme Juliani:**

"Os Correios ainda são uma máquina gigantesca e muito interessante, com quase o monopólio do frete crossborder (AliExpress, Amazon internacional). Se um dia voltar o debate de privatização, é um ativo que deve ser olhado com carinho por quem busca abrangência nacional instantânea."

Bloco 18: Origem do Nome "Move3"

- **Guilherme Juliani:**

"Tínhamos a Flash (líder em logística bancária), a Moove (e-commerce) e adquirimos a Rodoê e Carrijo. Para gerenciar tudo criamos uma Holding. Como a Holding seria a entidade cotada em bolsa, pensamos em um nome que virasse o próprio ticker de ações: assim nasceu 'Move3' ('Move' + '3' da B3)."

Bloco 19: Liderança, Suporte Familiar e Segunda Geração

- **Guilherme Juliani:**

"Liderança é solitária... Minha esposa Roberta é a força invisível que cuida de tudo no pessoal para que eu consiga ter foco total no CNPJ. Tenho duas

filhas gêmeas de 13 anos, uma quer psicologia e a outra design 3D, a vida dá voltas, assim como eu fui programador antes de assumir a logística."

Bloco 20: Gestão de Crises e Tomada de Decisão com Calma

- **Guilherme Juliani:**

"Gosto de estar na operação, mexendo em tecnologia, processos e sistemas... Em momentos de estresse total ou concorrência agressiva, o segredo é manter a calma absoluta: nunca tomar decisão no auge do tiroteio, esperar 24 horas e analisar os dados."

Bloco 21: Conselhos de Gestão e a "Parábola do Pingente"

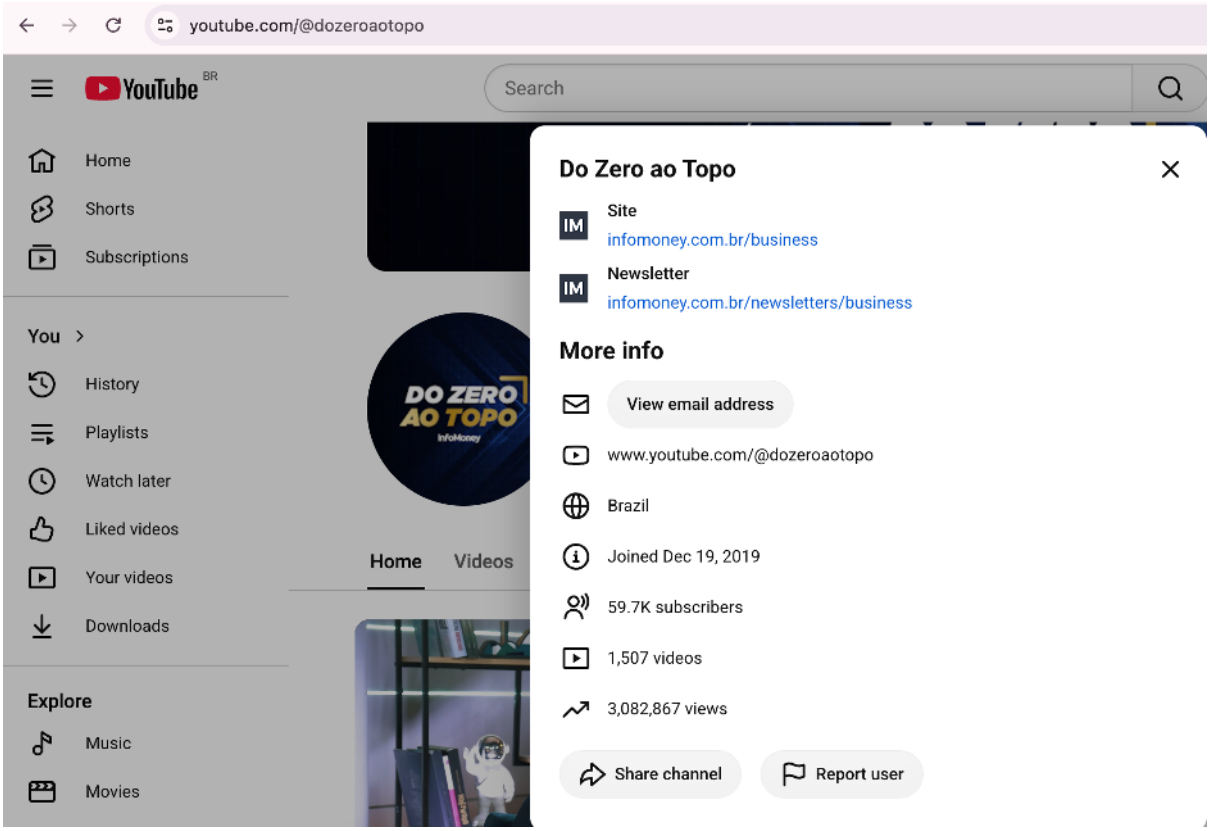
- **Guilherme Juliani:**

"Para empresas familiares: construam os acordos de governança nos momentos de paz para usá-los nos momentos de guerra. Para novos empreendedores: conheça 100% dos detalhes do seu negócio. Conto a metáfora do consultor que mandou o dono da farmácia mudar um pingente de lugar todo dia, ao andar pela loja, ele enxergou todas as falhas de prateleira e atendeu o cliente melhor."

Bloco 22: Livros Recomendados e Encerramento

- **Guilherme Juliani & Mariana Amaro:**

"Recomendações de livros: 1. 'O Jeito Disney de Encantar Clientes'; 2. 'Ouvir, Agir e Encantar' (livro que escrevi em 2022); 3. 'Working Backwards' (Amazon); 4. 'Organizações Exponenciais'. Agradecimentos finais."


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Sequoia + Move3: the union of logistics giants

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Episode #180 of the #DoZeroAoTopo podcast tells the story of MOVE3. The Move3 group began in the 1990s delivering meal vouchers, still on paper, to company employees. Today, the company operates a distribution network that makes around 10 million deliveries per month. Founded by Antonio Juliani, the company turned the key to growth in 2016, when it began growing at double-digit rates annually. In early 2024, it took its boldest step: entering the capital market. But not through an IPO, but by joining forces with Sequoia, another company in the logistics sector, and creating the largest delivery company in Brazil after the Post Office. Guilherme Juliani, CEO of Move3 and co-CEO of this new company, is the guest on this episode of Do Zero ao Topo. Check out the complete list of episodes at:https://www.infomoney.com.br/negocios...

Script and presentation: Mariana Amaro InfoMoney audiovisual team: Eva Stephany, Fabio Teixeira, Felipe Martini, Fernando Lima, Henrique Donadio, Layon Fidel and Thiago Vianna Episode editing: Layon Fidel Editor-in-chief: Mariana Segala Subscribe to our NEWSLETTER:https://www.infomoney.com.br/newslett...
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#FromZeroToTop #Move3 #sequoia #ipo #biography

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InfoMoney hits new audience record and remains the largest finance website in the country.

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Advertising

InfoMoney **– the largest and most comprehensive ecosystem of information on economics, investments, and business in the country** **–** started 2026 with a new historical record of market share. In January, the site reached **25.9% market share** , according to data from the SimilarWeb platform, the highest level ever recorded by the portal.

The performance widened the lead over competitors. The second-placed competitor accounted for **10.71%** of the segment's audience, while the third-placed competitor totaled **9.92% , reinforcing InfoMoney** 's lead at the top of the ranking.



In addition to widening its lead over other market players, **InfoMoney** maintains its record-breaking performance from 2025. Last year, the portal accumulated seven record-breaking audience figures throughout the period .



In January, the portal reached 16 million unique users — the second consecutive monthly record. The platform registered 43 million *pageviews* , meaning page views on the website. For comparison, in December there were 37.5 million, in addition to 14.2 million unique users.

Read also: Audience leader InfoMoney reaches 16 million visitors and breaks new monthly record.

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InfoMoney partners with startups.

In early February, **InfoMoney** entered into a content partnership with **Startups** , a portal specializing in startups and technology. As a result, **InfoMoney** will now regularly publish reports on a topic that is gaining increasing relevance among companies and investors – written by experts in the field.

Founded in 2020, **Startups** is at the heart of technology and innovation, connecting startups, investors, and large corporations. Everything that drives the ecosystem in Brazil and around the world is closely followed, with behind-the-scenes insights, analyses, and exclusive reports.

Read more: InfoMoney partners with startups and expands coverage of startups and technology.

PEQUENAS E MÉDIAS EMPRESAS

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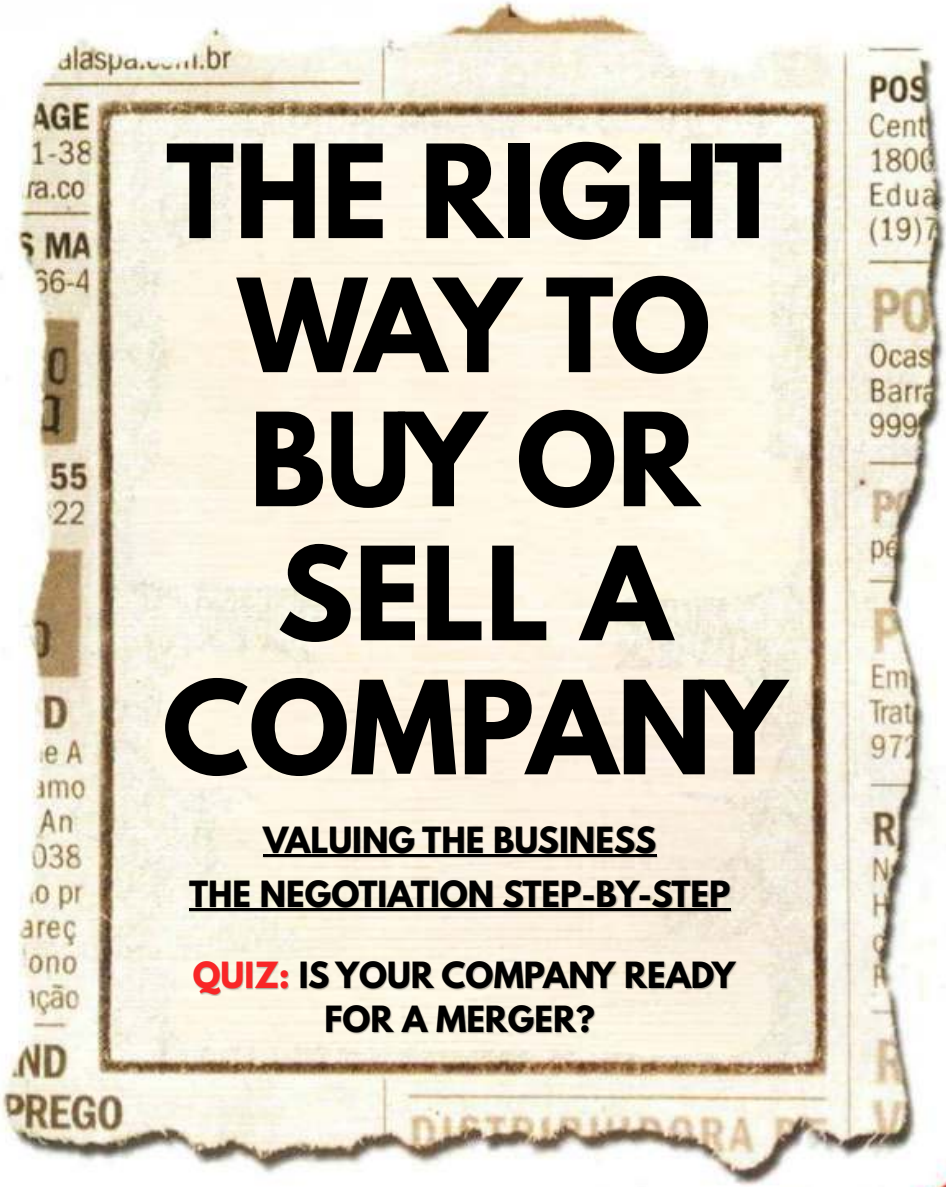
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Translator's Note: "Pequenas e Médias Empresas" translates to "Small and Medium-Sized Companies". In this context, it refers to a dedicated editorial branch of Exame, Brazil's leading business magazine. Originally published as a standalone monthly magazine called EXAME PME, it now operates as a permanent section within Exame's main print edition and digital portal, focusing on entrepreneurship, franchises, and business management.

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Marina Viana

Date: July 30, 2026

PEQUENAS E MÉDIAS EMPRESAS

EXAME PME

O MANUAL DO EMPREENDEDOR BRASILEIRO

CRÉDITO
Como usar contas a receber, imóveis e contratos de longo prazo para conseguir dinheiro emprestado

PESSOAS
O que considerar na hora de contratar um plano de saúde para seus funcionários



O JEITO CERTO DE COMPRAR OU VENDER UMA EMPRESA

A DEFINIÇÃO DO VALOR

O PASSO A PASSO DA NEGOCIAÇÃO

TESTE SUA EMPRESA ESTÁ PRONTA PARA UMA FUSÃO?

PARTICIPE DO MOVIMENTO

PME SOU EMPREENDEDOR
Meu sonho move o Brasil

Abril
JUNHO 2013 | EDIÇÃO 62 | R$ 10,90
ISSN 977-198386900-7
www.exame.com.br/revista-exame-pme

TELECOMUNICAÇÕES Cinco negócios que estão ajudando os brasileiros a ter acesso a internet, celular e TV por assinatura

equipment—are appraised and added to the company's cash and financial investments. The company's outstanding liabilities are then deducted to determine its overall value.

5

What happens during the due diligence process?

Due diligence is a comprehensive review conducted to assess the risks that a merger or acquisition may present to the parties involved. Its purpose is to identify issues that could require the company to incur future expenses, such as unpaid taxes that the tax authorities may later assess. "Any unforeseen issue that could negatively affect the company's cash flow after the merger reduces the value of the transaction," says Rodolfo Zeidler, Corporate Finance Partner at Hirashima & Associates. During this stage, four primary areas are typically examined:

Employment-Related Risks

Employment agreements are carefully reviewed to identify issues that could result in claims for damages or labor lawsuits. Generally, companies that employ workers without formally registering them or classifying employees as independent legal entities in an effort to reduce labor costs face greater legal exposure. "If those workers file labor claims, they will likely be entitled to benefits such as severance fund contributions (FGTS) and Social Security (INSS) contributions that were never paid." Zeidler. "If found liable, the company may also be required to pay statutory penalties for violating labor laws."

Tax Risks The purpose of the tax review is to verify whether all taxes have been properly paid. If deficiencies in tax compliance are identified, an assessment is conducted to estimate the potential tax liabilities and penalties the company may be required to pay. "Tax due diligence, like employment due diligence, can prevent many transactions from moving forward," says Zeidler.

Commercial Risks Before completing the transaction, the buyer must determine whether weaknesses in the company's business plan could undermine the projections used during the valuation process. For example, the buyer should assess whether the company's results depend heavily on a small number of customers or suppliers. Such circumstances increase the risk of declining sales if a major customer is lost or of production disruptions if a key supplier fails to deliver raw materials on time.

Accounting Risks Auditors review the company's financial statements to verify that they accurately reflect its financial condition. Among other matters, they examine whether accounting standards governing the depreciation and amortization of assets have been properly applied. "Problems identified in the financial statements indicate a greater risk that projected cash flows will not materialize," says Zeidler.

6

To what extent is it possible to negotiate a better purchase price?

Based on the results of the valuation and the due diligence process, the parties may

EXPANDING INTO MAJOR CORPORATE CLIENTS

At the beginning of last year, entrepreneur Renato Morandim, then 45, and his brother Ricardo, 42, found themselves in an enviable position. The owners of MC, a São Paulo manufacturer of magnetic cards, were evaluating six proposals from parties interested in acquiring an ownership interest in the business —four Brazilian companies, one Thai company, and an investment fund. There was a clear reason for the interest in MC. For eight years, the brothers had been preparing the company to become a supplier of the cards used by banks and payment card companies such as Visa and Mastercard. "There are fewer than ten certified card manufacturers in Brazil," says Renato. "You need to obtain numerous technical certifications, and that is expensive." In November, the Morandim brothers completed the sale of 80% of MC to Print Laser, a printing company that produces 1.2 billion documents annually— invoices and monthly statements—to banks such as Bradesco and Itaú, as well as telecommunications companies like Vivo, Claro, and Nextel. A decisive factor in selecting Print Laser was the opportunity to gain access to its extensive customer base. "We have 52 clients, and almost all of them require cards like those manufactured by MC," says Célio Silva, one of Print Laser's founders, who became President of MC Cartões after the transaction. Ricardo assumed responsibility for the company's commercial operations, while Renato became the CEO and CFO. "In 2013, we expect revenue to reach R$30 million, more than double last year's results," says Renato.

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My dream drives Brazil forward



"I'm an Entrepreneur. My dream also drives Brazil."
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Date: July 30, 2026

mentos — são avaliados e somados ao dinheiro em caixa e às aplicações financeiras. Depois, desconta-se o montante das dívidas para chegar ao valor da empresa.

5

E o que acontece durante a due diligence?

A due diligence é um pente-fino cujo objetivo é mensurar os riscos que uma fusão ou aquisição oferece aos envolvidos. Nesse trabalho, procura-se por problemas que levem a empresa a desembolsar dinheiro no futuro — como impostos não recolhidos que possam ser cobrados pelo Fisco. "Qualquer imprevisto que possa prejudicar o fluxo de caixa na empresa após a fusão diminui o valor do negócio", diz Rodolfo Zeidler, sócio de finanças corporativas da consultoria Hirashima & Associados. Nessa etapa, costumam ser analisados quatro aspectos:

RISCOS TRABALHISTAS Os contratos com funcionários são vasculhados em busca de problemas que possam gerar pedidos de indenização e processos na Justiça do Trabalho. Em geral, incorrem em mais riscos as empresas que contratam empregados sem carteira assinada ou fazem seu pessoal receber como pessoa jurídica, numa tentativa de diminuir custos trabalhistas. "Se esses funcionários forem para a Justiça, provavelmente ganharão o direito de receber benefícios como fundo de garantia e as contribuições para o INSS que deixaram de ser recolhidas", afirma Zeidler. "Num caso assim, se condenada, a empresa ainda é obrigada a pagar multas por não cumprir a lei."

RISCOS TRIBUTÁRIOS Esse levantamento tem como objetivo verificar se o recolhimento dos impostos está em dia. Se forem detectadas falhas no controle tributário, uma avaliação é feita para determinar aproximadamente o valor das indenizações às quais a empresa pode ser condenada a pagar. "A diligência tributária, assim como a trabalhista, pode inviabilizar muitos negócios", afirma Zeidler.

RISCOS COMERCIAIS Antes de fechar o negócio, o comprador precisa saber se há furos no planejamento que comprometem as projeções que serviram de base para a avaliação. Deve-se aferir, por exemplo, se os resultados dependem de poucos clientes ou de um número pequeno de fornecedores. É o tipo de situação que aumenta o risco de sofrer com quedas nas vendas caso alguém deixe de comprar — ou de ficar sem matéria-prima se houver atraso nas entregas.

RISCOS CONTÁBEIS Os auditores analisam os balanços para saber se tudo está em ordem. Entre outros aspectos, nesse momento é observado se as regras contábeis de amortização dos ativos físicos são aplicadas corretamente. "Problemas no balanço indicam um risco maior de que as projeções sobre a geração de caixa não se concretizem", diz Zeidler.

6

Até que ponto é possível negociar um valor melhor para a transação?

Com base nos resultados da avaliação e da due diligence, os empreendedores envolvi-

PARA CHEGAR A GRANDES EMPRESAS

No começo do ano passado, o empreendedor Renato Morandim, de 45 anos, e seu irmão Ricardo, de 42, estavam numa posição confortável. Donos da fabricante de cartões magnéticos MC, de São Paulo, eles analisavam seis propostas de interessados em comprar uma participação no negócio — eram quatro empresas brasileiras e uma tailandesa, além de um fundo de investimentos. O interesse na MC tinha uma explicação. Há oito anos os irmãos vinham preparando a empresa para se tornar fornecedora dos cartões usados por bancos e operadoras de cartão de crédito, como Visa e Mastercard. "No Brasil há menos de dez fabricantes de cartões certificados", diz Renato. "É preciso obter muitas certificações técnicas, e isso custa caro." Em novembro, os Morandim fecharam a venda de 80% da MC para a Print Laser, gráfica que imprime 1,2 bilhão de documentos por ano — como contas e extratos mensais — para bancos, como Bradesco e Itaú, e operadoras de telefonia, como Vivo, Claro e Nextel. Pesou na escolha a possibilidade de ter acesso a essas empresas com a ajuda do novo sócio. "Temos 52 clientes, e quase todos precisam de cartões como os da MC", diz Célio Silva, um dos fundadores da Print Laser, que agora é o presidente da MC Cartões. Ricardo passou a responder pela área comercial e Renato é o diretor administrativo e financeiro. "Em 2013, a previsão é faturar 30 milhões de reais, mais do que o dobro do ano passado", afirma Renato.

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"Sou empreendedor. Meu sonho também move o Brasil

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"We decided to partner with a company that that could help us secure contracts with large corporations

RICARDO and RENATO MORANDIM

MC Cartões — Magnetic cards for payment systems | ***São Paulo, SP***
REVENUE R$13 million[1] | **WHAT THEY DID**
Sold a stake in the company to Print Laser, a São Paulo-based digital printing company.

1. As of 2012. **Source:** The company

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"Decidimos nos tornar sócios de quem poderia nos ajudar a fechar negócios com grandes empresas

RICARDO e RENATO MORANDIM

MC Cartões — Cartões magnéticos para meios de pagamento | ***São Paulo, SP***
FATURAMENTO 13 milhões de reais[1] | **O QUE FIZERAM**
Venderam parte das ações para a Print Laser, empresa paulistana de impressão digital

1. Em 2012 **Fonte** Empresa

EXAME wins award for best magazine and maintains its hegemony in economic journalism.

exame.com/negocios/exame-vence-premiacao-de-melhor-revista-e-mantem-hegemonia-no-jornalismo-economico

Da Redação November 25, 2024

Mediatech won the ninth consecutive edition of the 2024 Most Admired Press Award in Economics, Business and Finance.



EXAME Awards: Three journalists were chosen as among the most admired in the Brazilian press (Leandro Fonseca/Exame)

EXAME won the award for best magazine of the year at the 2024 +Admirados da Imprensa de Economia, Negócios e Finanças awards . Organized by the Jornalistas&Cia platform, the award was presented at a ceremony this Monday in São Paulo.

This is the ninth time **EXAME** has won the award for best magazine in the country in the nine-year history of the awards. The publication was also recognized as one of the three best video channels in Brazil.

Three journalists from the team were also chosen among the most admired in the economics and business press: Luciano Pádua, **macroeconomics** editor ; Natália Viri, editor of **EXAME Insight** ; and Raquel Brandão, reporter for **EXAME Insight** . Raquel was also elected to the select group of the 10 most admired journalists in the country. In total, 102 journalists and 76 media outlets from all over Brazil qualified for the final stage of the award.

Follow Exame and stay up-to-date on the latest news from Brazil and the world.

"The challenge of maintaining relevance doesn't get any smaller each year. To achieve this, we combine an in-depth look at the world in every edition with agility and innovation in our digital channels," said Lucas Amorim, editor-in-chief of **EXAME** , upon receiving the award. "We are a mediatech company with 57 years of history and an ever-curious outlook on the future."

In October, **EXAME** once again broke its website audience record, with 23 million unique users, maintaining a 40% year-on-year growth compared to 2023. On social media, **EXAME** has over 15 million followers, leading in the economics and business segment.

This represents a huge influx of readers interested in economics, business, entrepreneurship, careers, and investment. And this influx is increasingly connected to the Faculdade **EXAME** education platform , a pioneer in MBAs and short courses for companies and professionals in a growing number of fields, such as ESG, finance, business, and artificial intelligence.

With cutting-edge journalism and education, **EXAME** reinforces its commitment to informing and educating, accelerating the development of capitalism and the entrepreneurial market in Brazil.

EXAME consolidates its position as the largest business website in Brazil.

exame.com/negocios/exame-se-consolida-como-maior-site-de-negocios-do-brasil

Da Redação April 15, 2024

A mediatech company with 57 years of tradition stands out with content and education focused on the future, such as ESG and artificial intelligence.



EXAME: publication stands out as the champion of growth among news portals (Leandro Fonseca/Exame)

Published on April 15, 2024 at 4:55 PM .

Last updated on April 15, 2024 at 6:17 PM .

Prioritize in my Google search results

In a market with increasing competition for the attention of readers and advertisers, **EXAME** closed the first quarter of 2024 with record numbers.

Your website reached **18.3 million unique users in March** , a 37% increase compared to the previous quarter, according to Google Analytics data. This number consolidates EXAME's leadership in the economics and business segment in Brazil, and places the publication among the **ten largest journalism websites in the country according to the SimilarWeb platform.**

See also

- Strategic serendipity: how to build a network capable of generating new opportunities.
- Compass & Co.: 40% of companies are still not prepared for tax reform.
- Six Brazilian female entrepreneurs are announced as finalists for the Bold Woman Award.

The publication, created in 1967, reached these numbers thanks to its editorial focus on developing Brazilian entrepreneurship, with high-level content about the business and investment environment in the country.

Follow Exame and stay up-to-date on the latest news from Brazil and the world.

It's a line that's also successful on social media. On LinkedIn, among Brazilian media competitors, EXAME has the largest number of followers, reaching **2.8 million users** . There, they also have more than 1.1 million subscribers to EXAME Weekly and MacroDrops, editorial newsletters published periodically on the platform. On the brand's main Instagram profile, there are more than **3 million followers** .

"We are one of the fastest-growing news outlets in Brazil. Our audience grew 50% *compared to* last year in March, and it's gratifying to see the growing demand from Brazilians for quality content and information on economics, finance, business, ESG, and technology," says Renato Mimica, co-CEO of EXAME.

The site's growing audience is accompanied by a **new visual design for the homepage and reading pages** , aiming to provide an even more complete and up-to-date experience for its

readers and subscribers. With a cleaner and more adaptable layout, navigation becomes more fluid and intuitive—facilitating the routine of those seeking relevant and current information.

"What's most interesting about EXAME is that it reaches all regions of Brazil. When we talk about business, we're talking to people in Faria Lima, but also to businesspeople from North to South," says co-CEO Pedro Valente.

The strong audience figures are complemented by consistent growth in the education platform, Faculdade EXAME, which is also establishing itself as one of the fastest-growing in Brazil, in addition to the corporate training arm, EXAME Corporate, which produces tailor-made content for companies in a wide variety of sectors. In the last three years, EXAME has impacted tens of thousands of students and executives.

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Edson Vismona: habitual debtors and tax evasion as a business.

More Business

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SEQUOIA/MOVE3 MERGER CREATES SECOND LARGEST DELIVERY COMPANY, THE “BRAZILIAN FEDEX”

In January 2024, Sequoia and Move3 announced the completion of their merger, consolidating their position as Brazil’s second-largest delivery company. With the transaction, Sequoia holds 60% of the share capital, while Move3 holds 40%, joining forces to expand their operational capacity and national presence.

The new company projects annual net revenue of more than R$2.4 billion, with approximately 1,000 operational locations and coverage in 5,030 municipalities. This scale positions the group as a strong competitor, capable of meeting the growing demands of e-commerce and modern logistics.

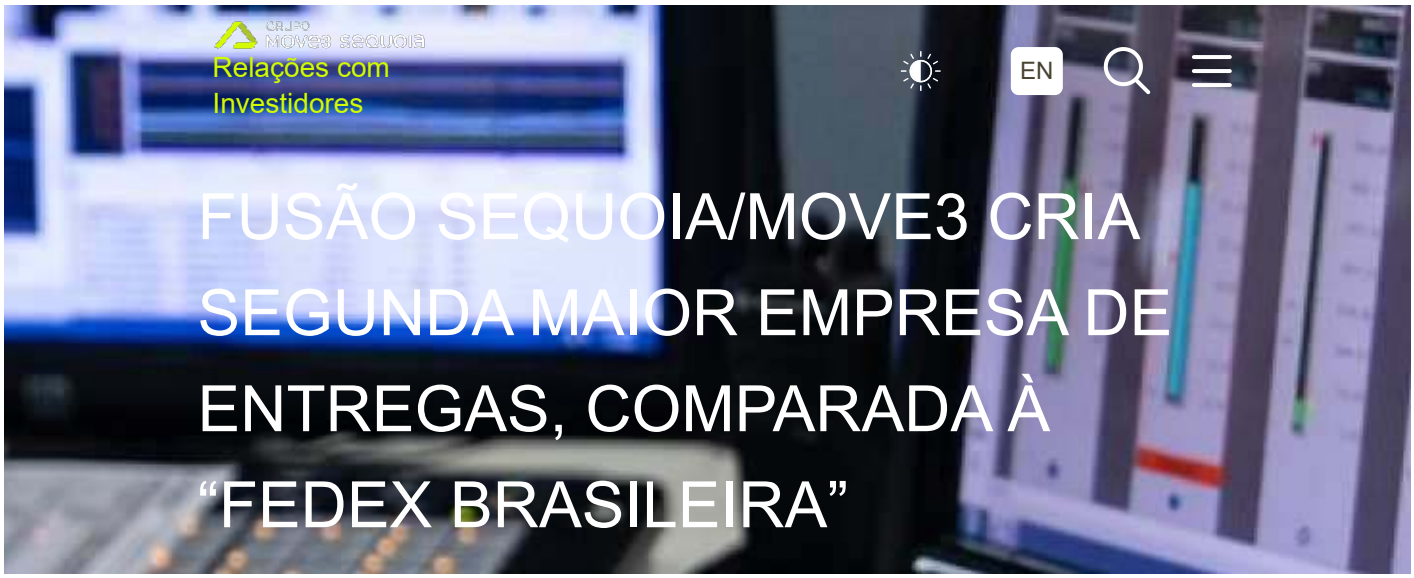
The company’s chairman compared the transaction to the “Brazilian FedEx,” highlighting the ambition to become a leading player in quality, agility, and innovation in the domestic market. The merger is still under review by the Administrative Council for Economic Defense (Cade), which is assessing potential competitive impacts.

For investors, this combination represents an opportunity to participate in a project with significant growth and value-generation potential, with substantial gains from operational synergies and an expanded service portfolio.

Source: *Estadão RI*

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**



FUSÃO SEQUOIA/MOVE3 CRIA SEGUNDA MAIOR EMPRESA DE ENTREGAS, COMPARADA À “FEDEX BRASILEIRA”

Em janeiro de 2024, a Sequoia e a Move3 anunciaram a conclusão de sua fusão, consolidando-se como a segunda maior empresa de entregas do Brasil. Com a operação, a Sequoia passa a deter 60% do capital, enquanto a Move3 fica com 40%, unindo forças para ampliar sua capacidade operacional e presença nacional.

A nova companhia projeta alcançar uma receita líquida anual superior a R$ 2,4 bilhões, contando com aproximadamente 1.000 pontos operacionais e cobertura em 5.030 municípios. Essa escala posiciona o grupo como um competidor robusto, apto a atender às demandas crescentes do comércio eletrônico e da logística moderna.

O chairman da empresa comparou a operação à “FedEx brasileira”, destacando a ambição de se tornar um player referência em qualidade, agilidade e inovação no mercado nacional. A fusão ainda passa por avaliação do Conselho Administrativo de Defesa Econômica (Cade), que analisa eventuais impactos concorrenciais.

Para os investidores, essa combinação representa uma oportunidade de participar de um projeto com grande potencial de crescimento e geração de valor, com ganhos significativos de sinergia operacional e ampliação do portfólio de serviços.

Fonte: Estadão RI

Business

Sequoia merges with Move3 and wants to be the “Brazilian Fedex”

January 2, 2024

Five days after resolving its debt situation, Sequoia announced that it is merging with São Paulo-based Grupo Move3 and consolidating its position as one of the country’s largest delivery companies.

The new company, which still needs CADE’s approval, will have annualized revenue of R$2.4 billion (based on 2022 figures), serve 5,030 municipalities, and make 200 million deliveries per month – *Correios* is the market leader, with 876 million deliveries every 30 days.

“The market is witnessing the birth of the Brazilian FedEx,” Eric Fonseca, Sequoia’s chairman, told **Brazil Journal**.

The transaction was carried out through a share swap. The Juliani family, which founded Move3, will hold 40% of the share capital and become the reference shareholder of the new company; Sequoia shareholders will hold the remaining 60%.

Fonseca, who is also a partner at Newfoundland, a significant shareholder in Sequoia, said he began working on the transaction a year ago, when the Juliani family approached managers to understand market appetite for a potential IPO.

Eric realized that a merger with Sequoia would make more sense, but the Julianis said they would only pursue the transaction once Sequoia resolved its debt problem.

According to Fonseca, the name of the combined company has not yet been decided, but the tendency is to adopt the name Move3 because it is “more appealing.”

Move3 was founded in 1993 and established itself in banking logistics by taking over the delivery of cards for major banks and benefits companies, such as meal vouchers.

More recently, Move3 has expanded its focus on small packages, a delivery segment that is Sequoia’s core business – over the past two years, the share of revenue generated by this segment has increased from 15% to 35%.

Fonseca said Move3’s main asset is the technology embedded in its distribution centers, which are fully automated.

“It’s like bringing together a 30-year-old warehouse with a highly advanced one from China,” he said.

Guilherme Juliani, Move3’s CEO, describes the transaction as the “perfect match.”

“We have technology and management, while Sequoia has a strong institutional presence, market recognition, and experience,” Juliani said. “The businesses are complementary rather than competitors, with tremendous cross-selling synergies.”

The new company will have two CEOs: Sequoia founder Armando Marchesan will remain in the position and will be joined by Juliani, who will oversee the banking logistics operation.

Although Sequoia shareholders will hold 60% of the business, the companies are at different stages.

While Move3 is expected to end the year with 40% growth – approximately R$900 million in net revenue – Sequoia plunged 56% in the first nine months of 2023, to R$728 million.

Since its IPO in 2020, Sequoia has lost 97% of its market value, and its shares now trade at R$0.38, giving the company a market capitalization of R$134 million on B3.

Among the main reasons for this decline are the downturn in retail, higher interest rates (which caused its debt to surge), its exit from the heavy-delivery segment (such as white and brown goods), and the interruption of receivables-backed credit lines following the fraud at Americanas, which directly affected the company’s cash position.

However, with its debt situation resolved and efficiency improving, Fonseca believes Sequoia could return to its former levels as early as 2025.

Sequoia has not disclosed any potential synergies, but Fonseca says several overlaps between distribution centers have already been identified and will be discontinued shortly after CADE approval.

A person familiar with the transaction says the synergies could exceed R$90 million – with R$50 million coming solely from savings generated by warehouse closures.

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**

Negócios

Sequoia se funde com a Move3 e quer ser a “Fedex brasileira”

2 de janeiro de 2024

Cinco dias após equacionar sua dívida, a Sequoia anunciou que está se fundindo com o grupo paulista Move3 e se consolidando como uma das maiores empresas de entregas do País.

A nova companhia, que ainda precisa do aval do CADE, terá uma receita anualizada de R$ 2,4 bilhões (considerando os números de 2022), vai atender 5.030 municípios e fará 200 milhões de entregas por mês – os Correios são os líderes com 876 milhões de entregas a cada 30 dias.

“O mercado está vendo o nascimento da Fedex brasileira,” Eric Fonseca, o *chairman* da Sequoia, disse ao **Brazil Journal**.

O negócio foi feito por meio de troca de ações. A família Juliani, fundadora da Move3, terá 40% do capital e será a acionista de referência da nova empresa; os acionistas da Sequoia ficarão com os outros 60%.

Fonseca, que também é sócio da Newfoundland, uma acionista relevante da Sequoia, disse que começou a desenhar a operação há um ano, quando a família Juliani procurou gestores para entender o apetite do mercado para um possível IPO.

Eric viu que faria mais sentido uma fusão com a Sequoia, mas os Juliani afirmaram que só fariam a operação quando a Sequoia resolvesse o problema da sua dívida.

Segundo Fonseca, o nome da empresa combinada ainda não foi definido, mas a tendência é que se assuma o nome Move3 por “ser mais simpático”.

A Move3 foi fundada em 1993 e se consolidou na logística bancária ao assumir a entrega dos cartões de grandes bancos e de empresas de benefícios, como o vale-refeição.

Mais recentemente, a Move3 passou a atuar mais fortemente nos pequenos pacotes, segmento de entregas que é o *core business* da Sequoia – nos últimos dois anos, o percentual do faturamento dessa área passou de 15% para 35%.

Fonseca disse que o principal ativo da Move3 é a tecnologia embarcada em seus centros de distribuição, que são totalmente automatizados.

“É como juntar um armazém de 30 anos com um outro de última geração da China,” disse ele.

Guilherme Juliani, CEO da Move3, define o negócio como o “casamento perfeito.”

“Temos tecnologia e gestão enquanto a Sequoia tem muita força institucional, reconhecimento do mercado e experiência,” disse Juliani. “São negócios complementares e não concorrentes com uma enorme sinergia de cross selling.”

A nova empresa terá dois CEOs: o fundador da Sequoia Armando Marchesan permanece na cadeira e terá a companhia de Juliani que tocará a operação de logística bancária.

Apesar de os acionistas da Sequoia ficarem com 60% do negócio, as empresas estão em momentos diferentes.

Enquanto a Move3 deve fechar o ano com um crescimento de 40% – cerca de R$ 900 milhões de receita líquida –, a Sequoia despencou 56% nos nove primeiros meses de 2023, a R$ 728 milhões.

Desde o IPO em 2020, a Sequoia perdeu 97% do seu valor de mercado, e o papel negocia agora a R$ 0,38, com a empresa valendo R$ 134 milhões na B3.

Entre os principais motivos para essa queda estão o mau momento do varejo, o aumento dos juros (que fez a dívida disparar), a saída do segmento de entregas pesadas (como linha branca e marrom) e a interrupção das linhas de crédito do risco sacado depois da fraude na Americanas, o que afetou diretamente o caixa da companhia.

Porém, com o equacionamento da dívida e aumento da eficiência, Fonseca enxerga que a Sequoia poderá voltar aos antigos patamares já em 2025.

A Sequoia não divulgou possíveis sinergias, mas Fonseca diz que já foram mapeadas diversas sobreposições de centro de distribuição, que serão descontinuados logo depois da aprovação do CADE.

Uma pessoa com conhecimento da operação afirma que a sinergia pode ultrapassar os R$ 90 milhões – sendo R$ 50 milhões apenas em economias com fechamentos de armazéns.



A new era in Brazilian logistics: merger between Grupo MOVE3 and Sequoia

Grupo MOVE3 | Sequoia
Transporting trust, delivering innovation. #GrupoMOVE3Sequoia
Published on May 23, 2024

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We want to share that the merger between Grupo MOVE3 and Sequoia *Logística* is now a reality. This moment not only represents the union of two leading companies in their respective fields, but also signals a significant transformation in how logistics will be conducted in our country.

A merger of expertise and experience

By combining Grupo MOVE3's 30 years of innovation with Sequoia's more than 14 years of excellence, we are creating a powerful synergy. This merger is not just about numbers and statistics, but about the convergence of cultures, values, and shared visions.

We are joining forces to overcome challenges, drive innovation, and raise the standard of logistics services in Brazil.

Innovation and technology redefining the industry

One of the most exciting aspects of this merger is the potential for significant advances in innovation and technology. Sequoia brings with it a strong emphasis on embedded technology, especially in the first mile.

Meanwhile, Grupo MOVE3 stands out in the last mile, connecting distribution centers to end consumers. This combination of expertise will result in smarter, more efficient logistics solutions for customers.



Direct benefits for our customers

It is important to emphasize that our logistics operations will continue without interruption, and our commitment to customer service excellence remains unwavering. All companies within the group will continue to operate independently.

With the merger, our customers can expect greater efficiency, reliability, and convenience at every stage of their logistics journey.

Our numbers reflect our commitment:

Together, we will have:

More than 4,500 customers;

More than 19,000 delivery drivers;

More than 577 franchises;

More than 150,000 m^2 of storage space;

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**



Uma nova era na logística brasileira: fusão entre Grupo MOVE3 e Sequoia

Grupo MOVE3 | Sequoia
Transportando confiança, entregando inovação. #GrupoMOVE3Sequoia
Publicado em 23 de mai. de 2024

+ Siga

Queremos compartilhar que a fusão entre o Grupo MOVE3 e a Sequoia Logística já é uma realidade e esse momento não apenas representa a união de duas empresas líderes em suas respectivas áreas, mas também sinaliza uma transformação significativa em como a logística será conduzida em nosso país.

Fusão de expertises e experiências

Combinando os 30 anos de inovação do Grupo MOVE3 com os mais de 14 anos de excelência da Sequoia, estamos criando uma sinergia poderosa. Essa fusão não se trata apenas de números e estatísticas, mas sim da convergência de culturas, valores e visões compartilhadas.

Estamos unindo forças para superar desafios, impulsionar a inovação e elevar o padrão de serviços logísticos no Brasil.

Inovação e tecnologia redefinindo o setor

Um dos aspectos mais emocionantes dessa fusão é o potencial para avanços significativos em termos de inovação e tecnologia. A Sequoia traz consigo uma forte ênfase em tecnologia embarcada, especialmente no first mile.

Enquanto isso, o Grupo MOVE3 se destaca no last mile, conectando os centros de distribuição aos consumidores finais. Essa combinação de expertise resultará em soluções logísticas mais inteligentes, eficientes para o cliente.



Benefícios diretos para nossos clientes

É importante ressaltar que nossas operações logísticas continuarão funcionando sem interrupções, e nosso compromisso com a excelência no atendimento ao cliente permanece inabalável. Todas as empresas do grupo continuarão operando de forma independente.

Com a fusão, nossos clientes poderão esperar mais eficiência, mais confiabilidade e mais conveniência em cada etapa de sua jornada logística.

Nossos números refletem nosso compromisso:

Juntos teremos:

Mais de 4500 clientes;

Mais de 19 mil entregadores;

Mais de 577 franquias;

Área de armazenagem superior a 150 mil m^2;

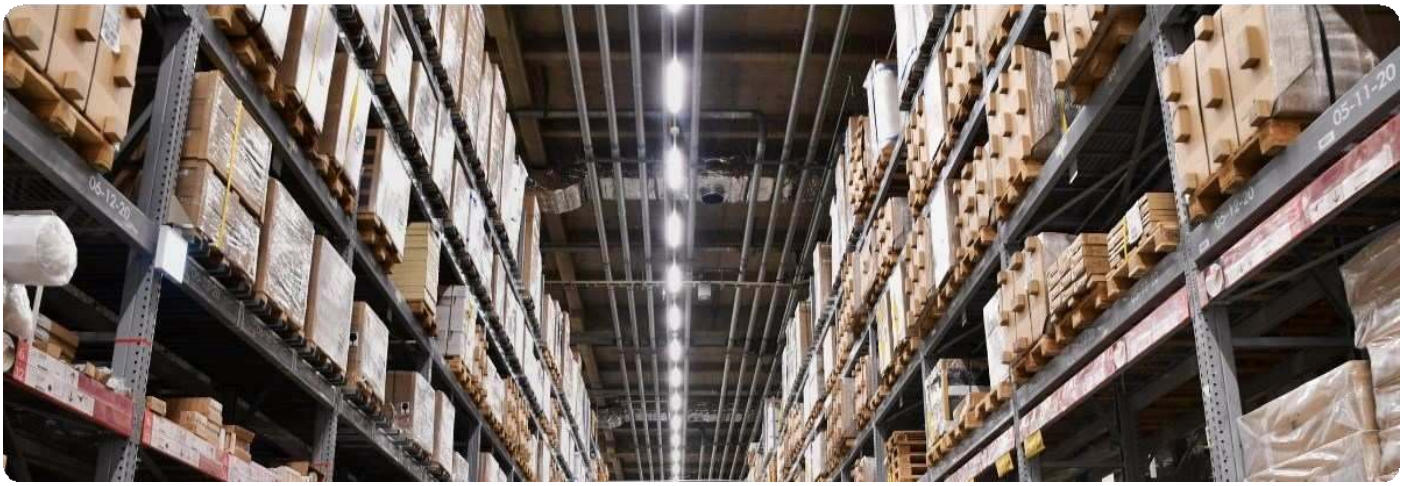
Investidor10

,77 0,73% AMZO34 R$ 63,62 -0,27% USD R$ 5,15 0,07% EUR R$ 5,95 0,05%

Sequoia (SEQL3) completes merger with Move3, creating delivery giant

Deal is expected to create one of Brazil's largest logistics platforms.

Published on 03/28/2024 at 9:07 p.m.
Updated on 09/11/2025 at 4:03 p.m.
by Marina Barbosa



Sequoia (SEQL3) completed its **merger agreement with Move3** on Thursday (28). The deal is expected to create **one of the country's largest private companies in the express delivery and logistics solutions segment**.

The merger was announced on January 2 and approved by Cade (Administrative Council for Economic Defense) on February 26. The companies had also signed a definitive merger agreement on March 18.

Even so, the transaction was subject to the fulfillment of certain conditions established in the agreement. Therefore, it was only completed on Thursday (28), according to a statement released by Sequoia.

Read also: Bitcoin Jumps 72.2% and Ibovespa Falls 4.5% in the first quarter of 2024

According to what Sequoia had previously stated, the business combination "consolidates the formation of **one of Brazil's largest logistics platforms, which will jointly serve the 20 largest e-commerce players and the country's leading banks**."

Sequoia is a logistics company that operates primarily in deliveries for Brazilian e-commerce. Move3, meanwhile, works directly with payment methods in the delivery of e-commerce products, as well as documents and urgent shipments.

Merger

💰 To complete the deal, Sequoia purchased 9,420,300 shares, representing 13.12% of Move3's share capital, for **R$50 million**. Move3 shareholders, in turn, purchased 1,000 Sequoia shares.

In addition, Sequoia issued **331 million new shares** and distributed 5.308 of these shares for each Move3 share. As a result, Move3 shareholders will hold **42.5% of the company** resulting from the merger with Sequoia.

Immediately afterward, **Sequoia merged with and dissolved Move3**, becoming "the holder of 100% of the equity interests held by Move3 in the total share capital of each of the companies in the Move3 Group." Sequoia, however, will still call an Extraordinary General Meeting to approve the merger.



SEQL3
SEQUOIA

Share Price	Change (12M)	Net Margin
R$ 0.07	-99.56 %	-48.65 %

P/L	P/VP

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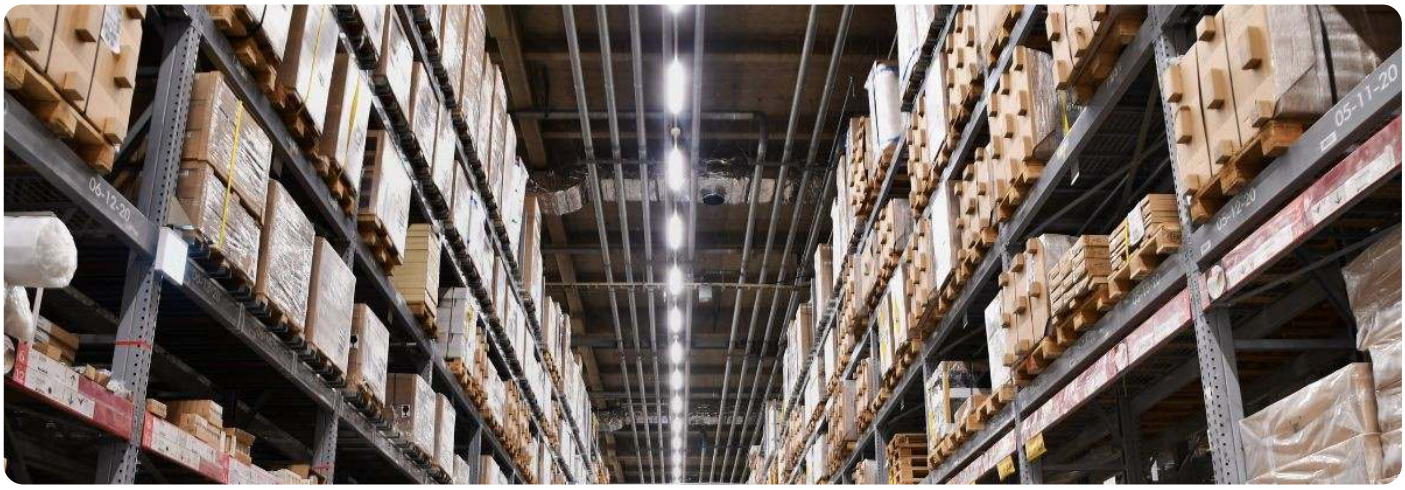
Investidor10

,77 0,73% AMZO34 R$ 63,62 -0,27% USD R$ 5,15 0,07% EUR R$ 5,95 0,05%

Sequoia (SEQL3) conclui fusão com Move3, criando gigante das entregas

Negócio deve formar uma das maiores plataformas logísticas do Brasil.

Publicado em 28/03/2024 às 21:07h
Atualizado em 11/09/2025 às 16:03h
por Marina Barbosa



A Sequoia (SEQL3) concluiu nesta quinta-feira (28) o acordo de **fusão com a Move3**. O negócio deve criar uma **uma das maiores empresas privadas do segmento de encomendas expressas e soluções logísticas do país**.

🤝 A fusão foi anunciada em 2 de janeiro e aprovada pelo Cade (Conselho Administrativo de Defesa Econômica) em 26 de fevereiro. As companhias já haviam, inclusive, assinado um acordo definitivo de fusão no último dia 18 de março.

Ainda assim, a operação estava sujeita ao cumprimento de determinadas condições estabelecidas no acordo. Por isso, só foi fechada nesta quinta-feira (28), conforme comunicado pela Sequoia.

Leia também: Bitcoin salta 72,2% e Ibovespa cai 4,5% no 1º trimestre de 2024

Segundo dito anteriormente pela Sequoia, a combinação de negócios "consolida a formação de **uma das maiores plataformas logísticas do Brasil, que passará a atender de forma combinada os 20 maiores players do e-commerce e os principais bancos do país**".

A Sequoia é uma companhia de logística que opera principalmente com entregas para o e-commerce brasileiro. Já a Move3 opera diretamente com os meios de pagamento, na entrega de produtos do e-commerce, mas também de documentos e encomendas urgentes.

Incorporação

💰 Para fechar o negócio, a Sequoia comprou 9.420.300 ações, representativas de 13,12% do capital social da Move3, por **R$ 50 milhões**. Já os acionistas da Move3 compraram mil ações da Sequoia.

Além disso, a Sequoia emitiu **331 milhões de novas ações** e distribuiu 5,308 desses papeis para cada ação da Move3. Com isso, os acionistas da Move3 ficarão com **42,5% da companhia** resultante da fusão com a Sequoia.

Logo depois, a **Sequoia incorporou e extinguiu a Move3**, passando a "ser titular de 100% das participações societárias detidas pela Move3 no capital social total de cada uma das sociedades do Grupo Move3". A Sequoia, contudo, ainda vai convocar uma Assembleia Geral Extraordinária para a aprovar a incorporação.

SEQUOIA

SEQL3
SEQUOIA

Cotação	Variação (12M)	Margem Líquida
R$ 0,07	-99,56 %	-48,65 %

P/L	P/VP

money report

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BUSINESS

Logistics companies Sequoia and Move3 join forces

By Editorial Staff
January 2, 2024



Merger, which has yet to be named, will have annualized revenue of R$2.4 billion and serve 5,030 municipalities

Brazilian logistics company Sequoia announced Tuesday (2) that i tis merging with Move3, a company specializing in banking logistics. The new company, which has yet to be named, will have annualized revenue of R$2.4 billion and serve 5,030 municipalities.

Founded in 1993, Grupo Move3 has 520 franchised units and employs more than 2,000 people, who are responsible for more than 100 million deliveries per year.

The transaction, which still requires approval from the Administrative Council for Economic Defense (CADE), was carried out through a share swap. The Juliani family, which founded Move3, will hold 40% of the capital and become the reference shareholder of the new company; Sequoia shareholders will hold the remaining 60%.

“The market is witnessing the birth of Brazilian FedEx,” said Eric Fonseca, chairman of Sequoia.

Brazil’s logistics sector is highly fragmented, with more than 156,000 transportation companies competing for an R$800 billion market. In the segment covering the transportation of goods to final consumers (B2C) and businesses (B2B), the addressable market is less than R$40 billion. The combination of Sequoia and Move3, which operate in this segment, will represent less than a 10% market share.

Following the announcement, Sequoia shares surged 39.47% at the opening of trading on B3. After a second auction, the shares were up 71.05%, trading at R$0.65 around 11 a.m. It is worth noting that, because the shares trade at prices of just a few cents, percentage fluctuations are naturally larger.

Restructuring

The merger with MOVE3, which still requires final approval from both parties as well as from the Administrative Council for Economic Defense (CADE), comes after a recent agreement Sequoia reached with creditors to restructure its debt.

The company currently has a market capitalization of R$133.7 million, according to LSEG data. The company priced its initial public offering at R$12.40 per share in 2020, but its shares have plunged 97% since then.

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money report

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NEGÓCIOS

Empresas de logística Sequoia e Move3 unem forças

Da redação
2 de janeiro de 2024



Fusão, ainda sem nome definido, terá receita anualizada de R$ 2,4 bilhões e atenderá 5.030 municípios

A empresa de logística brasileira Sequoia anunciou nesta terça-feira (2) sua fusão com a Move3, especializada em logística bancária. A nova empresa, ainda sem nome definido, terá receita anualizada de R$ 2,4 bilhões e atenderá 5.030 municípios.

Fundado em 1993, o Grupo Move3 possui 520 unidades franqueadas e emprega mais de 2 mil colaboradores, responsáveis por mais de 100 milhões de entregas por ano.

O negócio, que ainda precisa do aval do Conselho Administrativo de Defesa Econômica (CADE), foi feito por meio de troca de ações. A família Juliani, fundadora da Move3, terá 40% do capital e será a acionista de referência da nova empresa; os acionistas da Sequoia ficarão com os outros 60%.

“O mercado está vendo o nascimento da Fedex brasileira”, disse Eric Fonseca, chairman da Sequoia.

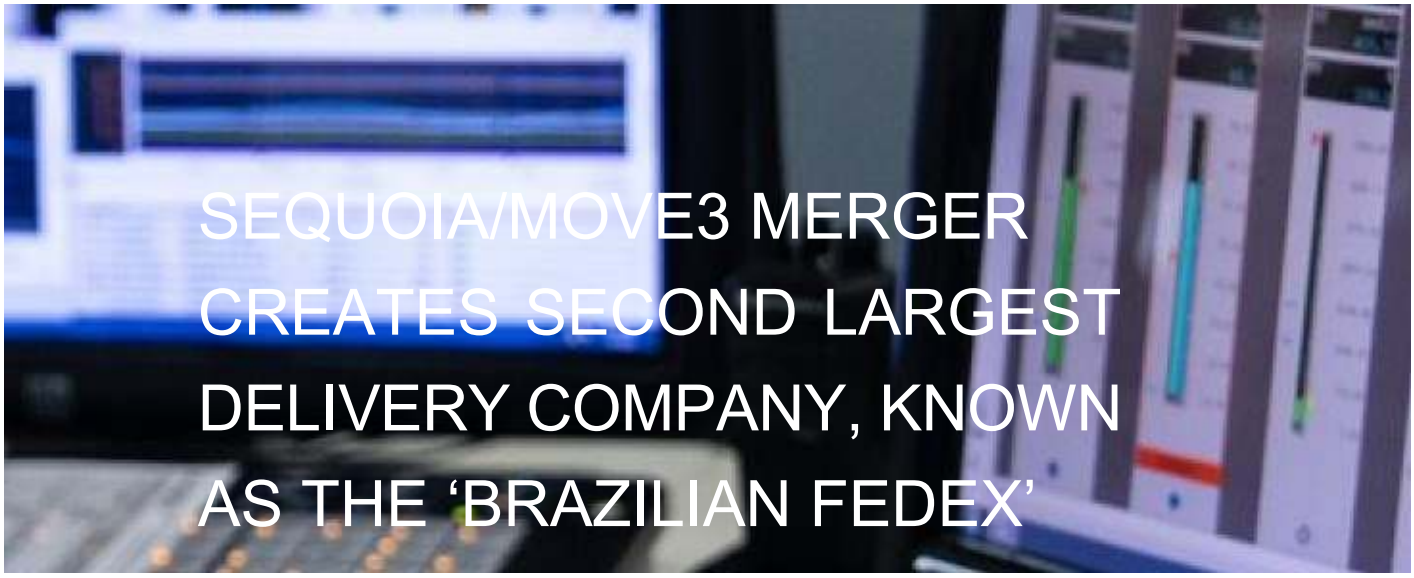
O setor de logística brasileiro é altamente fragmentado, com mais de 156 mil empresas de transporte competindo por um mercado de R$ 800 bilhões. No segmento de transporte de mercadorias para o consumidor final (B2C) e para empresas (B2B), o mercado endereçável é inferior a R$ 40 bilhões. A combinação das empresas Sequoia e Move3, que atuam nesse segmento, representará menos de 10% de participação no mercado.

Com o anúncio, as ações da Sequoia abriram o pregão da B3 em disparada de 39,47%. Após um segundo leilão, a alta passou para 71,05%, a R$ 0,65 por volta das 11h. Lembrando que, como os papéis valem centavos, as oscilações percentuais naturalmente são maiores.

Reestruturação

A fusão com a MOVE3, que ainda requer aprovação final de ambas as partes bem como do Conselho Administrativo de Defesa Econômica (Cade), ocorre após um recente acordo fechado pela Sequoia com credores para reestruturar sua dívida.

A empresa tem atualmente uma capitalização de mercado de R$ 133,7 milhões, de acordo com dados da LSEG. A empresa teve sua oferta pública inicial precificada a R$ 12,40 por ação em 2020, mas suas ações despencaram 97% desde então.



SEQUOIA/MOVE3 MERGER CREATES SECOND LARGEST DELIVERY COMPANY, KNOWN AS THE ‘BRAZILIAN FEDEX’

In September 2024, the merger between Sequoia and Move3 culminated in the creation of Brazil’s second-largest delivery company, earning the nickname “the Brazilian FedEx.” The consolidation combines expertise in express courier, logistics, and e-commerce delivery, offering comprehensive national coverage.

This strategic merger enables scale efficiencies, enhanced technology integration, and expanded service offerings. The combined entity leverages advanced tracking, robust delivery infrastructure, and customer-centric operations to compete effectively with global players.

Management projects significant cost savings and revenue synergies from the merger, which is expected to accelerate growth in Brazil’s fast-evolving logistics market.

For investors, this transaction represents a compelling growth story with increased market share and improved operational capabilities.

Source: Valor Econômico, September 30, 2024

Back

Sequoia Logística (Sequoia Logistics) signs agreement to merge with Move3

Merger will create the largest company in the country's express delivery sector

By Editorial Staff on January 2, 2024, at 10:55 a.m.



Photo: Reproduction / Sequoia Logística

Sequoia Logística announced today (01/02) that it had signed a Binding Memorandum of Intent aimed at merging with **Move3**, an express delivery company operating in the banking sector. The merger will take place through a share swap. As a result, the Juliani Family, which controls Move3, will become the largest individual shareholder of the new company. No single shareholder will have sole control of the company.

Armando Marchesan, founder and CEO of Sequoia, will remain at the head of the company. Guilherme Juliani, Move3's top executive, will become co-CEO and oversee the Banking Logistics division. The company resulting from the merge will be the largest private-sector company in the express delivery industry, behind only the state-owned *Correios*.

"We are creating the Brazilian FedEx", says **Eric Fonseca, chairman of Sequoia's board of directors**. "It's the perfect match. We have technology and management. Sequoia has a strong institutional presence, is highly respected in the market, and has extensive experience," says Juliani of Move3.

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: September 16, 2026.**

Sequoia Logística fecha acordo para incorporar a Move3

Fusão criará a maior empresa do setor de encomendas expressas do país

Por Redação em 2 de janeiro de 2024 às 10h55

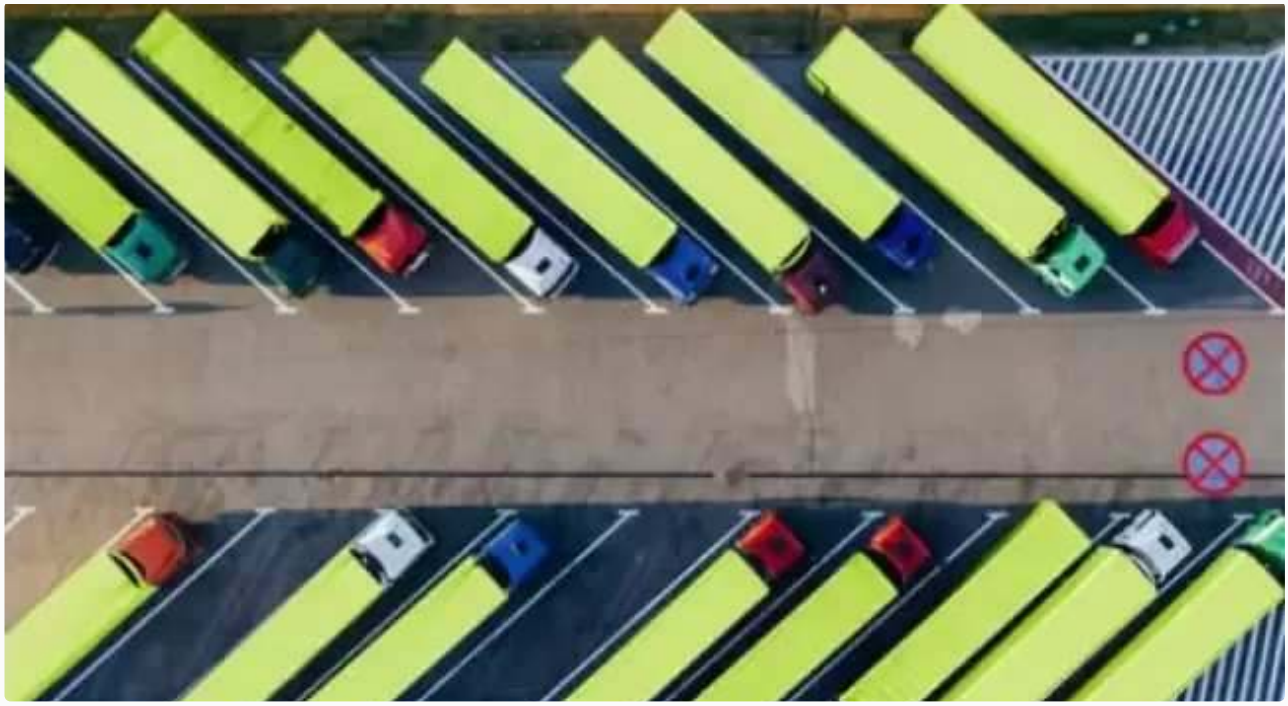


Foto: Reprodução / Sequoia Logística

A **Sequoia Logística** anunciou hoje (02/01) a assinatura de um Memorando de Intenções Vinculante visando a incorporação da **Move3**, empresa de encomendas expressas com atuação no setor bancário. A incorporação se dará por meio de troca de ações. Com isso, a família Juliani, controladora do Move3, será a maior acionista individual da nova empresa. Nenhum acionista deterá sozinho o controle da companhia.

Armando Marchesan, fundador e CEO da Sequoia, continuará à frente da empresa. Guilherme Juliani, principal executivo da Move3, assumirá como co-CEO e cuidará da área de Logística Bancária. A empresa que resultará da fusão será a maior companhia privada do setor de encomendas expressas, atrás apenas da estatal Correios.

"Estamos criando a Fedex brasileira", afirma **Eric Fonseca, presidente do conselho da Sequoia**. "É o casamento perfeito. Nós temos tecnologia e gestão. A Sequoia tem muita força institucional, é muito respeitada no mercado e tem muita experiência", diz Juliani, da Move3.

Sequoia (SEQL3) signs agreement to merge with Move3 and shares close up 17,95%

Move3 shareholders, in turn, will acquire 1,000 shares issued by Sequoia and held by Armando Marchesan Neto, Sequoia's CEO and founder.

Reuters

03/18/2024 5:21 p.m. • Updated 2 years ago

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Photo: Sequoia

Advertisement

SÃO PAULO (Reuters) – *Sequoia Logística e Transporte* (Sequoia Logistics and Transportation) (SEQL3) signed and association agreement with shareholders of Grupo Move3 on Saturday, providing for the merger of Move3 into Sequoia upon completion of

the process. Sequoia shares surged more than 25% at their best point on Monday following the company's announcement. The shares closed up 17.95% at R$0.46; at their high, they reached R$0.49 (+25.64%). However, it is worth noting the asset's low face value, meaning that changes of just a few cents can results in large percentage swings.

According to Sequoia, Grupo Move3, founded in 1993, has established itself as a leader in banking logistics and maintains a network of more than 520 franchises and nine distribution centers, covering more than 5,000 municipalities across the country.

Under the transaction, *Transportadora Americana* (TA), owned by Sequoia, will purchase 9,420,300 shares from Move3 shareholders, representing 13.12% of Move3's voting and total share capital, for R$50 million.

[unrelated advertisement]

Move3 shareholders, in turn, will acquire 1,000 shares issued by Sequoia and held by Armando Marchesan Neto, Sequoia's CEO and founder.

Next, TA will merge with Move3, resulting in Move3 shareholders receiving 5.308 TA shares for each Move3 share, through the issuance of 331 million new shares by TA, which will represent 42.5% of TA's total share capital upon closing of the transaction. Move3 will then be dissolved.

Following the closing of the transaction, Sequoia will merge with TA, and Move3 shareholders will receive, for each TA share they hold, 2.196 Sequoia shares, through the issuance of 726,830,161 new shares by the company.

Continues after the advertisement

According to a material fact disclosed on Monday, this exchange ratio is subject to certain adjustments, and the final stake held by Move3 shareholders in Sequoia as a result of the implementation of a corporate reorganization may not exceed 42.5% of the total share capital on a fully diluted basis. TA will then be dissolved.

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Raphael Michels Fantinato de Moura. **Date: September 16, 2026.**

Sequoia (SEQL3) assina para incorporar Move3 e ação fecha com salto de 17,95%

Os acionistas da Move3, por sua vez, irão adquirir 1.000 ações de emissão da Sequoia, de titularidade de Armando Marchesan Neto, presidente-executivo e fundador da Sequoia

Reuters

18/03/2024 17h21 • Atualizado 2 anos atrás

Salvar



Divulgação: Sequoia

Publicidade

SÃO PAULO (Reuters) – A Sequoia Logística e Transporte (SEQL3) assinou no sábado acordo de associação com acionistas do Grupo Move3, que prevê ao final do processo a incorporação da Move3 pela Sequoia. As ações da Sequoia chegaram a disparar mais de

25% no melhor momento nesta segunda-feira após o anúncio da companhia. Os papéis fecharam com salto de 17,95%, a R$ 0,46; na máxima, chegaram a R$ 0,49 (+25,64%). Contudo, vale destacar o baixo valor de face do ativo, fazendo com que variações de centavos levem a grandes variações percentuais.

De acordo com a Sequoia, o Grupo Move3, fundado em 1993, consolidou-se como líder na logística bancária e mantém uma rede de mais de 520 franquias e nove centros de distribuição, abrangendo mais de 5.000 municípios no país.

A operação prevê que a Transportadora Americana (TA), de propriedade da Sequoia, compre 9.420.300 papéis dos acionistas da Move3, representativos de 13,12% do capital social votante e total da Move3, por R$ 50 milhões.



Comece agora! →

Os acionistas da Move3, por sua vez, irão adquirir 1.000 ações de emissão da Sequoia, de titularidade de Armando Marchesan Neto, presidente-executivo e fundador da Sequoia.

Na sequência, a TA incorporará a Move3, o que implicará o recebimento pelos acionistas da Move3 de 5,308 ações da TA para cada ação da Move3, mediante a emissão de 331 milhões de novas ações pela TA, que representarão no fechamento da operação 42,5% do capital social total da TA. A Move3 será então extinta.

Após o fechamento da operação, a Sequoia incorporará a TA, e os acionistas da Move3 receberão, para cada ação de emissão da TA por eles detida, 2,196 ações da Sequoia mediante a emissão de 726.830.161 novas ações pela companhia.

Continua depois da publicidade

De acordo com o fato relevante divulgado nesta segunda-feira, essa relação de troca está sujeita a determinados ajustes, sendo que a participação final dos acionistas da Move3 na Sequoia em virtude da implementação de uma reorganização societária não poderá exceder 42,5% do capital social total em bases totalmente diluídas. A TA, então, será extinta.