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Exhibit A: Resume

THIAGO D'AVILA ZANOLI

E-mail | Thiago_zanoli@hotmail.com

Phone Number | +5511940786820

I am a Brazilian accountant and business owner with solid experience managing financial operations, leading teams, and implementing process improvements within small and medium-sized companies. Throughout my career, I have overseen accounting departments, coordinated compliance routines, optimized tax workflows, and ensured accuracy across financial reporting. I have led projects focused on operational efficiency, digital transformation, and the adoption of modern accounting systems. Known for my strategic approach, hands-on leadership, and ability to solve complex operational problems, I consistently deliver high-impact results that support business growth and stability.

EXPERIENCE

BOOKKEEPER

PEACH STATE EPOXY FLOORS LLC | UNITED STATES (REMOTE)

03/2026 – PRESENT

As a Bookkeeper for a U.S.-based epoxy flooring company, I am responsible for managing and reconstructing the company's financial records using **QuickBooks Online**. My role includes the full cleanup and reorganization of accounting data dating back to 2021, ensuring accuracy, consistency, and compliance with standard accounting practices. I designed and implemented a structured **Chart of Accounts**, categorized historical and ongoing financial transactions, and established accounting rules to automate and standardize bookkeeping processes. I work closely with the business owner to manage **accounts receivable**, including invoice creation and payment tracking, as well as **accounts payable**, expense classification, and vendor management. Additionally, I support operational and financial workflows across multiple systems, including **Markate**, **Gusto**, **Knowify**, and **Microsoft Office 365**, ensuring integration between job management, payroll, and accounting processes. My responsibilities also include **sales tax setup and management**, product and service item configuration, and ongoing financial reporting support. Through these activities, I contribute to improving financial visibility, operational organization, and decision-making within the company.

ACCOUNTANT/BUSINESS OWNER

TDZ ASSESSORIA EMPRESARIAL LTDA | POÁ, SÃO PAULO, BRAZIL

07/2022 – PRESENT

As the owner and lead accountant of a small-to-medium business advisory firm, I manage the full operational, financial, and compliance functions of companies primarily under the Simples Nacional tax regime. I lead accounting processes, including bank reconciliation, financial statements, balance sheets, and income statements preparation. I oversee tax calculation, fiscal compliance, and the submission of all mandatory federal, state, and municipal filings. I also handle individual income tax returns (IRPF – Imposto de Renda Pessoa Física), providing complete support for personal tax compliance. Additionally, I manage corporate paralegal activities such as business registrations, amendments, dissolutions, and regularization with all regulatory bodies. I supervise payroll operations, employee onboarding, terminations, benefits, and labor compliance. Through these activities, I support dozens of small and medium-sized enterprises, improving financial accuracy, regulatory adherence, and operational efficiency across multiple sectors.

PARALEGAL LEADER

CONCEITO ASSESSORIA EMPRESARIAL LTDA | SÃO PAULO, SÃO PAULO, BRAZIL

07/2017 – 06/2022

As the leader of the paralegal department in a firm serving more than 200 companies, I was responsible for overseeing all corporate compliance and legal-administrative processes, including business registrations, amendments, dissolutions, and full regularization across municipal, state, and federal agencies. I coordinated high-volume workflows, ensured regulatory accuracy, and maintained direct communication with government entities. I also handle individual income tax returns, providing complete support for personal tax compliance. In addition to my core paralegal duties, I provided

support to the tax and payroll departments during peak operational periods. I also trained and supervised the professional who later took over my position, implementing structured procedures that increased efficiency and reduced processing errors. My role contributed directly to the firm's ability to maintain compliance and operational stability for hundreds of clients across multiple industries.

ACCOUNTING ASSISTANT

BR ASSESSORIA EMPRESARIAL E ADMINISTRATIVO LTDA | POÁ, SÃO PAULO, BRAZIL

05/2016 - 07/2017

I began my career at this small and growing accounting firm as its first employee, supporting all operational activities across accounting, tax, payroll, and paralegal functions. Due to the firm's size, I gained hands-on experience in multiple areas, assisting with bank reconciliations, financial recordkeeping, tax filings, payroll routines, and corporate compliance tasks. I also performed in-person client visits and handled protocols at municipal, state, and federal agencies to resolve registration and regulatory issues. During my first year, my work was supervised directly by the firm's accountants and owners, allowing me to develop technical skills, improve accuracy, and build a solid foundation in accounting practices. This role was essential to my professional growth and gave me comprehensive exposure to the full operational structure of an accounting office.

EDUCATION

BACHELOR ACCOUNTING

UNIVERSITY OF MOGI DAS CRUZES

MOGI DAS CRUZES, SÃO PAULO, BRAZIL

DECEMBER, 2021

MAIN COURSES / SEMINARS

- **AMERICAN ACCOUNTING AND BOOKKEEPING - 01/2026**
-

CERTIFICATIONS

- **QUICKBOOKS ONLINE CERTIFICATION LEVEL 1 - 01/2026**
 - **QUICKBOOKS ONLINE CERTIFICATION LEVEL 2 - 01/2026**
-

PROFESSIONAL LICENSE

REGIONAL ACCOUNTING COUNCIL OF THE STATE OF SÃO PAULO - CRCSP

1SP342216/O-7 - 01/2022

OTHER SKILLS

Strong computer proficiency, including advanced use of Microsoft Office, online systems, and digital tools. Excellent communication skills, with high attention to detail and strong organizational abilities. Able to work effectively both independently and as part of a team, adapting quickly to new processes and technologies. Known for problem-solving, reliability, and delivering accurate results under tight deadlines.

Exhibit B.1: Eligibility Criteria - Exceptional Ability

CERTIFICATE

We hereby certify, for all due purposes, that **THIAGO D'AVILA ZANOLI**, born on November 18, 1996, in the city of Mogi das Cruzes, State of São Paulo, ID No. 45.476.894-1-SP, CPF No. 236.140.868-60, **COMPLETED** the **ACCOUNTING SCIENCES** program in the second semester of 2021, having been awarded the degree on January 14, 2022, and received the title of BACHELOR OF ACCOUNTING SCIENCES. NOTHING FURTHER.

Mogi das Cruzes, January 14, 2022.

This document contains no amendments or erasures. Any unused spaces are hereby declared invalid for all purposes.

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To verify the authenticity of this statement, please visit <http://www.unc.br> and click on the "Document Verification" option.

ACADEMIC TRANSCRIPT

Name: Thiago D'Avila Zanoli
 Nationality: Brazilian
 Born in the State of São Paulo

Student ID: 11212401960
 Date of Birth: 11/18/1996
 ID: 45.476.894-1 - SP

Program: ACCOUNTING SCIENCES

Recognition: Renewal of Recognition - SERES Ordinance No. 948, of 08/30/2021 - Federal Official Gazette, 08/31/2021 - Section 1 - page 36

Degree: BACHELOR IN ACCOUNTING SCIENCES

Admission Method

Admission: Curriculum Analysis and Interview

Date: ***/2021 Ranking: ***** Total Points: *** Institution: UMC - University of Mogi das Cruzes.

Term	Year/Semester	Subject	CH	SF	Grade	Note
1st	2021 2nd	COMPLEMENTARY ACTIVITIES I	50	AP	COMPLETED	
1st	2016 1st	BUSINESS COMMUNICATION	60	DS	6.60	(8-2)
1st	2016 1st	ECONOMICS	60	DS	5.20	(8-2)
1st	2016 1st	EVOLUTION OF ADMINISTRATIVE THOUGHT	60	DS	8.80	(8-2)
1st	2016 1st	INTEGRATED PROCESS MANAGEMENT	90	DS	SATISFACTORY	(8-2)
1st	2019 2nd	MATHEMATICS	60	DS	5.50	(8-2)
1st	2016 1st	RESEARCH METHODS AND TECHNIQUES	60	DS	7.10	(8-2)
2nd	2021 2nd	COMPLEMENTARY ACTIVITIES II	100	AP	COMPLETED	
2nd	2019 2nd	SOCIAL SCIENCES	60	DS	6.30	(8-2)
2nd	2017 1st	INTRODUCTORY ACCOUNTING	60	DS	6.70	(8-2)
2nd	2017 1st	LAW	60	DS	8.80	(8-2)
2nd	2017 1st	ENTREPRENEURSHIP	60	DS	8.20	(8-2)
2nd	2017 1st	STATISTICS	60	DS	6.00	(8-2)
2nd	2021 2nd	SOCIAL RESPONSIBILITY	90	AP	COMPLETED	
3rd	2017 2nd	MATERIAL AND ASSET RESOURCES MANAGEMENT	60	DS	6.30	(8-2)
3rd	2021 2nd	COMMERCIAL ACCOUNTING	60	AP	9.70	
3rd	2017 2nd	COST ACCOUNTING AND ANALYSIS	60	DS	7.40	(8-2)
3rd	2017 2nd	CORPORATE GOVERNANCE	90	DS	SATISFACTORY	(8-2)
3rd	2017 2nd	COMMERCIAL AND CORPORATE LEGISLATION	60	DS	9.00	(8-2)
3rd	2017 2nd	FINANCIAL MATHEMATICS	60	DS	7.50	(8-2)
4th	2018 1st	ECONOMIC SCENARIO ANALYSIS	60	DS	8.50	(8-2)
4th	2018 1st	MANAGERIAL ACCOUNTING	90	DS	SATISFACTORY	(8-2)
4th	2018 1st	INTERMEDIATE ACCOUNTING	60	DS	7.10	(8-2)
4th	2018 1st	STRUCTURE OF FINANCIAL STATEMENTS	60	DS	5.40	(8-2)
4th	2018 1st	LABOR AND SOCIAL SECURITY LEGISLATION	60	DS	5.40	(8-2)
4th	2018 1st	ACCOUNTING THEORY AND PROFESSIONAL ETHICS	60	DS	6.10	(8-2)
5th	2018 2nd	FINANCIAL MANAGEMENT AND BUSINESS BUDGETING	60	DS	5.20	(8-2)
5th	2018 2nd	FINANCIAL STATEMENTS ANALYSIS	60	DS	5.40	(8-2)
5th	2018 2nd	ADVANCED ACCOUNTING	60	DS	5.50	(8-2)
5th	2018 2nd	TAX LEGISLATION	60	DS	8.10	(8-2)
5th	2018 2nd	ACCOUNTING PRACTICES	60	DS	5.00	(8-2)
6th	2019 1st	PUBLIC ACCOUNTING, BUDGET, AND FINANCE	60	DS	6.50	(8-2)
6th	2019 1st	CONTROLLERSHIP	60	DS	5.00	(8-2)
6th	2019 1st	FINANCIAL MARKET AND RISK MANAGEMENT	60	DS	8.90	(8-2)
6th	2019 1st	TAX PLANNING	60	DS	5.90	(8-2)
6th	2019 1st	ACCOUNTING AND MANAGEMENT INFORMATION SYSTEMS	60	DS	6.20	(8-2)
7th	2019 2nd	AUDITING	60	DS	6.10	(8-2)
7th	2019 2nd	STRATEGIC CONTROLLERSHIP	60	DS	7.50	(8-2)
7th	2019 2nd	SUPERVISED INTERNSHIP I	100	DS	SATISFACTORY	(8-2)
7th	2019 2nd	ACCOUNTING EXPERTISE, ARBITRATION, AND MEDIATION	60	DS	8.00	(8-2)
7th	2019 2nd	UNDERGRADUATE THESIS I	90	DS	SATISFACTORY	(8-2)
7th	2019 2nd	BUSINESS WRITING TECHNIQUES	60	DS	8.40	(8-2)
7th	2019 2nd	CONTEMPORARY TOPICS IN ACCOUNTING	60	DS	5.00	(8-2)

ACADEMIC TRANSCRIPT

Student ID: 11212401960

Name: Thiago D'Avila Zanoli

ID: 45.476.894-1 - SP

Term	Year/Semester	Subject	CH	SF	Grade	Note
8th	2020 1st	APPLIED ACCOUNTING	60	DS	6.80	(8-2)
8th	2020 1st	INTERNATIONAL ACCOUNTING	60	DS	5.10	(8-2)
8th	2020 1st	ACCOUNTING FOR SMALL AND MEDIUM-SIZED ENTERPRISES	60	DS	8.30	(8-2)
8th	2021 2nd	SUPERVISED INTERNSHIP II	100	AP	COMPLETED	
8th	2020 1st	BUSINESS AND SERVICES MANAGEMENT	60	DS	8.30	(8-2)
8th	2020 1st	FUNDAMENTALS OF ACTUARIAL SCIENCES	60	DS	7.90	(8-2)
8th	2021 2nd	UNDERGRADUATE THESIS II	90	AP	COMPLETED	

Total Workload (Full Curriculum) ==> 3290

Graduation Ceremony: January 14, 2022

Diploma Issuance:

Exemption Note(s):

1. (8-2) Subject(s) completed in the ACCOUNTING SCIENCES program at the UNIVERSITY OF MOGI DAS CRUZES

Other Note(s):

UNTIL 2001, THIS UNIVERSITY ADOPTED AN ANNUAL ENROLLMENT SYSTEM. AS OF 2002, IT ADOPTED A SEMESTER-BASED SYSTEM.

CH - Workload; SF - Final Status; Term - Term; AP - Approved; AC - To be Taken; DS - Exempted; RP - Failed; CS - In Progress

Mogi das Cruzes, January 14, 2022.

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



_____ Date: February 4, 2026.

CERTIDÃO

Certificamos, para os devidos fins, que **THIAGO D'AVILA ZANOLI**, nascido no dia 18 de novembro de 1996, na cidade de MOGI DAS CRUZES, Estado de São Paulo, RG nº 45.476.894-1-SP, CPF nº 236.140.868-60, **CONCLUIU** no 2º semestre de 2021 o Curso de **CIÊNCIAS CONTÁBEIS**, tendo colado Grau em 14 de janeiro de 2022, recebendo o título de BACHAREL EM CIÊNCIAS CONTÁBEIS.
NADA MAIS.

Mogi das Cruzes, 14 de janeiro de 2022.

O presente documento não contém emendas ou rasuras. Ficam para todos os efeitos invalidados os espaços inutilizados.

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HISTÓRICO ESCOLAR

Nome: Thiago D'Avila Zanoli
 Nacionalidade: brasileira
 Natural do Estado de São Paulo

RGM: 11212401960
 Data de Nascimento: 18/11/1996
 Cédula de Identidade: 45.476.894-1 - SP

Curso: CIÊNCIAS CONTÁBEIS

Reconhecimento: Renovação do Reconhecimento Portaria SERES nº 948 de 30/08/2021 - DOU de 31/08/2021 - Seção 1 - pág. 36

Título : BACHAREL EM CIÊNCIAS CONTÁBEIS

Forma de Ingresso

Ingresso : Análise Curricular e Entrevista

Data: ***/2021 Classificação: ***** Total de Pontos: *** Instituição: UMC - Universidade de Mogi das Cruzes.

Sér/Per	Ano/semestre	Disciplina	CH	SF	Nota	Observação
1º	2021 2º	ATIVIDADES COMPLEMENTARES I	50	AP	CUMPRIU	
1º	2016 1º	COMUNICAÇÃO EMPRESARIAL	60	DS	6.60	(8-2)
1º	2016 1º	ECONOMIA	60	DS	5.20	(8-2)
1º	2016 1º	EVOLUÇÃO DO PENSAMENTO ADMINISTRATIVO	60	DS	8.80	(8-2)
1º	2016 1º	GESTÃO DE PROCESSOS INTEGRADOS	90	DS	SUF	(8-2)
1º	2019 2º	MATEMÁTICA	60	DS	5.50	(8-2)
1º	2016 1º	MÉTODOS E TÉCNICAS DE PESQUISA	60	DS	7.10	(8-2)
2º	2021 2º	ATIVIDADES COMPLEMENTARES II	100	AP	CUMPRIU	
2º	2019 2º	CIÊNCIAS SOCIAIS	60	DS	6.30	(8-2)
2º	2017 1º	CONTABILIDADE INTRODUTÓRIA	60	DS	6.70	(8-2)
2º	2017 1º	DIREITO	60	DS	8.80	(8-2)
2º	2017 1º	EMPREENDEDORISMO	60	DS	8.20	(8-2)
2º	2017 1º	ESTATÍSTICA	60	DS	6.00	(8-2)
2º	2021 2º	RESPONSABILIDADE SOCIAL	90	AP	CUMPRIU	
3º	2017 2º	ADMINISTRAÇÃO DE RECURSOS MATERIAIS E PATRIMONIAIS	60	DS	6.30	(8-2)
3º	2021 2º	CONTABILIDADE COMERCIAL	60	AP	9.70	
3º	2017 2º	CONTABILIDADE E ANÁLISE DE CUSTOS	60	DS	7.40	(8-2)
3º	2017 2º	GOVERNANÇA CORPORATIVA	90	DS	SUF	(8-2)
3º	2017 2º	LEGISLAÇÃO COMERCIAL E SOCIETÁRIA	60	DS	9.00	(8-2)
3º	2017 2º	MATEMÁTICA FINANCEIRA	60	DS	7.50	(8-2)
4º	2018 1º	ANÁLISE DE CENÁRIOS ECONÔMICOS	60	DS	8.50	(8-2)
4º	2018 1º	CONTABILIDADE GERENCIAL	90	DS	SUF	(8-2)
4º	2018 1º	CONTABILIDADE INTERMEDIÁRIA	60	DS	7.10	(8-2)
4º	2018 1º	ESTRUTURA DAS DEMONSTRAÇÕES CONTÁBEIS	60	DS	5.40	(8-2)
4º	2018 1º	LEGISLAÇÃO TRABALHISTA E PREVIDENCIÁRIA	60	DS	5.40	(8-2)
4º	2018 1º	TEORIA CONTÁBIL E ÉTICA PROFISSIONAL	60	DS	6.10	(8-2)
5º	2018 2º	ADMINISTRAÇÃO FINANCEIRA E ORÇAMENTO EMPRESARIAL	60	DS	5.20	(8-2)
5º	2018 2º	ANÁLISE DAS DEMONSTRAÇÕES CONTÁBEIS	60	DS	5.40	(8-2)
5º	2018 2º	CONTABILIDADE AVANÇADA	60	DS	5.50	(8-2)
5º	2018 2º	LEGISLAÇÃO TRIBUTÁRIA	60	DS	8.10	(8-2)
5º	2018 2º	PRÁTICAS CONTÁBEIS	60	DS	5.00	(8-2)
6º	2019 1º	CONTABILIDADE, ORÇAMENTO E FINANÇAS PÚBLICAS	60	DS	6.50	(8-2)
6º	2019 1º	CONTROLADORIA	60	DS	5.00	(8-2)
6º	2019 1º	MERCADO FINANCEIRO E GESTÃO DE RISCOS	60	DS	8.90	(8-2)
6º	2019 1º	PLANEJAMENTO TRIBUTÁRIO	60	DS	5.90	(8-2)
6º	2019 1º	SISTEMAS DE INFORMAÇÕES CONTÁBEIS E GERENCIAIS	60	DS	6.20	(8-2)
7º	2019 2º	AUDITORIA	60	DS	6.10	(8-2)
7º	2019 2º	CONTROLADORIA ESTRATÉGICA	60	DS	7.50	(8-2)
7º	2019 2º	ESTÁGIO SUPERVISIONADO I	100	DS	SUF	(8-2)
7º	2019 2º	PERÍCIA CONTÁBIL, ARBITRAGEM E MEDIAÇÃO	60	DS	8.00	(8-2)
7º	2019 2º	TRABALHO DE CONCLUSÃO DE CURSO I	90	DS	SUF	(8-2)
7º	2019 2º	TÉCNICAS DE REDAÇÃO EMPRESARIAL	60	DS	8.40	(8-2)
7º	2019 2º	TÓPICOS CONTEMPORÂNEOS DE CONTABILIDADE	60	DS	5.00	(8-2)

continua na próxima

HISTÓRICO ESCOLAR

Rgm: 11212401960 Nome: Thiago D'Avila Zanoli

RG: 45.476.894-1 - SP

Sér/Per	Ano/semestre	Disciplina	CH	SF	Nota	Observação
8º	2020 1º	CONTABILIDADE APLICADA	60	DS	6.80	(8-2)
8º	2020 1º	CONTABILIDADE INTERNACIONAL	60	DS	5.10	(8-2)
8º	2020 1º	CONTABILIDADE PARA PEQUENAS E MÉDIAS EMPRESAS	60	DS	8.30	(8-2)
8º	2021 2º	ESTÁGIO SUPERVISIONADO II	100	AP	CUMPRIU	
8º	2020 1º	GESTÃO DE EMPRESAS E SERVIÇOS	60	DS	8.30	(8-2)
8º	2020 1º	NOÇÕES DE CIÊNCIAS ATUARIAIS	60	DS	7.90	(8-2)
8º	2021 2º	TRABALHO DE CONCLUSÃO DE CURSO II	90	AP	CUMPRIU	

Total da C.H. (Currículo Pleno) ==> 3290

Colação de Grau : 14 de janeiro de 2022

Expedição do Diploma :

Observação(ões) de Dispensa(s):

1. (8-2) Disciplina(s) cursada(s) no curso de CIÊNCIAS CONTÁBEIS, da(o) UNIVERSIDADE DE MOGI DAS CRUZES

Outra(s) Observação(ões):

ATÉ 2001, ESTA UNIVERSIDADE ADOTOU O REGIME DE MATRÍCULA ANUAL. A PARTIR DE 2002 PASSOU A SER SEMESTRAL.

C.H. - Carga Horária; S.F. - Situação Final; Sér/Per - Série/Período; AP - Aprovado; AC - A cursar; DS - Dispensado; RP - Reprovado; CS - Cursando

Mogi das Cruzes, 14 de janeiro de 2022.

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FEDERATIVE REPUBLIC OF BRAZIL UNIVERSITY OF MOGI DAS CRUZES

UMC

The President of the University of Mogi das Cruzes, in the exercise of her duties and in view of the completion of the Accounting Sciences Program on December 27, 2021, and the graduation on January 14, 2022, hereby grants the degree of

Bachelor
to
Thiago D'Avila Zanolli

Brazilian, born in the State of São Paulo on November 18, 1996,
holder of ID 454768941 / SSP-SP

and awards him this diploma so that he may enjoy all legal rights and prerogatives.

Mogi das Cruzes, March 31, 2022.

*Signature carried out by means
of an ICP-Brasil digital certificate*

Prof. Regina Coeli Bezerra de Melo
President

<https://www.ume.br/diploma/>

Validation code: 521.521.e7c62fe9001c2c95e90fa28d1e5ea53f2781eaab1bf8ce1b71652afa3a2ad9a99

*Signature carried out by means
of an ICP-Brasil digital certificate*

Prof. Claudio da Silva Nicoliche
Academic Secretary

UNIVERSITY OF MOGI DAS CRUZES

Maintained by the Organização Mogiana de Educação e Cultura S/S Ltda

CNPJ: 52.562.758/0001-17

Renewal of Recognition – SERES Ordinance No. 110, of 02/04/2021 – Federal Official Gazette, 02/05/2021 – Section 1 – Page 95.

ACCOUNTING SCIENCES PROGRAM

Recognition: Decree No. 71,343, of 11/09/1972,

Federal Official Gazette, 11/10/1972.

Renewal of Recognition: Ordinance No. 948, of 08/30/2021,

Federal Official Gazette, 08/31/2021 – Section 1 – Page 36

UNIVERSITY OF MOGI DAS CRUZES

Academic Secretariat – Diploma Registration

Diploma registered under No. 00069956, Process UMC No. 2022.1.481168.4.110, in accordance with § 1 of Article 48 of

Federal Law No. 9,394/96 (L.D.B.), of 12/20/1996

(L.D.B.: *Brazilian National Education Guidelines and Framework Law*)

Mogi das Cruzes, March 31, 2022.

Jorge José de Castro Teixeira
Senior Administrative Analyst

Approved,

Prof. Claudio da Silva Nicoliche
Academic Secretary

President:

Prof. Regina Coeli Bezerra de Melo

Vice-President:

Prof. Dr. Cláudio José Freixeiro Alves de Brito

Academic Secretary:

Prof. Claudio da Silva Nicoliche



*Signature carried out by means
of an ICP-Brasil digital certificate*

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



_____ Date: February 4, 2026.



REPÚBLICA FEDERATIVA DO BRASIL UNIVERSIDADE DE MOGI DAS CRUZES

UMC

A Reitora da Universidade de Mogi das Cruzes, no uso de suas atribuições e tendo em vista a conclusão do Curso de Ciências Contábeis em 27 de dezembro de 2021 e a colação de grau em 14 de janeiro de 2022, confere o título de

Bacharel

a

Thiago D'Avila Zanolli

brasileiro, natural do Estado de São Paulo, nascido em 18 de novembro de 1996,
R.G. n° 454768941 / SSP-SP

e outorga-lhe o presente Diploma, a fim de que possa gozar de todos os direitos e prerrogativas legais.

Mogi das Cruzes, 31 de março de 2022.

*Assinatura realizada por meio
de certificado ICP-Brasil*

Prof. Regina Coeli Bezerra de Melo
Reitora

<https://www.umc.br/diploma/>

*Assinatura realizada por meio
de certificado ICP-Brasil*

Prof. Claudio da Silva Nicoliche
Secretário Acadêmico

Código de Validação: 521.521.e7c62fe9001e2c95e90fa28d1e5ea53f2781eaa1bf8ce1b71652afa3a2ad9a99

UNIVERSIDADE DE MOGI DAS CRUZES
Mantida pela Organização Mogiana de Educação e Cultura S/S Ltda
CNPJ 52.562.758/0001-17

Renovação do Reconhecimento Portaria Seres nº 110 de 04/02/2021 - D.O.U. de 05/02/2021 - Seção 1 - pág. 95.

CURSO DE CIÊNCIAS CONTÁBEIS

Reconhecimento: Decreto nº 71343, de 09/11/1972, DOU de
10/11/1972

Renovação de Reconhecimento: Portaria nº 948, de 30/08/2021,
DOU de 31/08/2021 - Seção 1 - Pág. 36

UNIVERSIDADE DE MOGI DAS CRUZES

Secretaria Acadêmica - Registro de Diplomas

Diploma Registrado sob nº 00069956, Processo UMC nº
2022.1.481168.4.110, nos termos do § 1º do artigo 48 da
Lei Federal 9394/96 (L.D.B), de 20/12/1996

Mogi das Cruzes, 31 de março de 2022.

Jorge José de Castro Teixeira
Analista Administrativo Pleno

De acordo,

Prof. Claudio da Silva Nicoliche
Secretário Acadêmico

Reitora:

Prof.ª Regina Coeli Bezerra de Melo

Pró-reitor Acadêmico:

Prof. Dr. Cláudio José Freixeiro Alves de Brito

Secretário Acadêmico:

Prof. Claudio da Silva Nicoliche



*Assinaturas realizadas por meio
de certificado ICP-Brasil*



Carnegie Evaluations LLC
315 East High Street, Bound Brook, New Jersey, 08805
Email: info@carnegieevaluations.com
Website: www.carnegieevaluations.com
Phone: (848)300-0099
Fax: (848) 300-5199

EVALUATION OF ACADEMICS

Carnegie Evaluations LLC, who specializes in the evaluation of foreign educational credentials, has prepared the following academic credential evaluation.

February 17, 2026

Name: **Mr. Thiago D'AVILA ZANOLI**

Following is a description of Mr. D'Avila Zanoli's foreign degree:

Institution: *Universidade de Mogi das Cruzes*
Degree: *Titulo de Bacharel*
Date of Award: January 2022
Years of Study: Four
Country: Brazil

Academic Equivalency in the United States

BACHELOR OF ACCOUNTING

Carnegie Evaluations LLC, offers this evaluation, after reviewing copies of the original diploma certificates and transcripts provided. This evaluation is advisory in nature and is based on the assumption that the submitted documents are accurate. There are no apparent grounds to disbelieve the authenticity and accuracy of the documentation presented on behalf of Mr. Thiago D'Avila Zanoli. In addition, this evaluation is based upon standard scholarly and professional sources as referenced at the end of this document. Carnegie Evaluations LLC, is not responsible for how this evaluation report will be used and is not responsible for damages resulting from such use of this report.

DISCUSSION OF MR. D'AVILA ZANOLI'S ACADEMICS

This credential evaluation is provided upon review of the degree certificates and transcripts awarded to Mr. Thiago D'Avila Zanoli during the course of his academic career. An analysis of Mr. D'Avila Zanoli's foreign educational courses for the *Titulo de Bacharel* (translated as Degree of Bachelor) from *Universidade de Mogi das Cruzes* (translated as University of Mogi Das Cruzes) forms the basis for the following evaluation.

Mr. D'Avila Zanoli completed an Degree of Bachelor from the University of Mogi Das Cruzes in January 2022. University of Mogi Das Cruzes is an accredited institution of higher education in Mogi das Cruzes, Brazil. Admission to this program requires graduation from the US equivalent of high school and competitive entrance examinations for admission and enrollment. Mr. D'Avila Zanoli satisfactorily completed the academic course requirements required for a Degree of Bachelor program. He majored in Accounting Sciences and was awarded a *Titulo de Bacharel* from the institute.

This is a four-year undergraduate program of study that is equivalent to a degree of Bachelor of Accounting from an accredited institution of higher education in the United States. The academic criterion maintained by the University of Mogi Das Cruzes is significantly similar to those parameters upheld by any other accredited colleges and universities in the United States.

The Degree of Bachelor in Accounting Sciences curriculum includes advanced bachelor's-level coursework and examinations in Introductory Accounting, Commercial Accounting, Fundamentals of Actuarial Sciences, Corporate Governance, Financial Mathematics, Managerial Accounting, Structure of Financial Statements, Accounting Theory and Professional Ethics, Business Communication, Evolution of Administrative Thought, Complementary Activities, Entrepreneurship, Social Responsibility, Financial Statements Analysis, Tax Legislation, Public Accounting, Budget, and Finance, Financial Market and Risk Management, Accounting and Management Information Systems, Strategic Controllershship, Accounting Expertise, Arbitration, and Mediation, Business Writing Techniques, Complementary Activities, Contemporary Topics in Accounting, Applied Accounting, International Accounting, Accounting for Small and Medium-Sized Enterprises, Business and Services Management, and other related subjects.

Upon reviewing Mr. D'Avila Zanoli's academic history, it becomes apparent that Mr. D'Avila Zanoli has satisfied the coursework requirements which are substantially similar and equivalent to those required for the completion of a four-year Bachelor's Degree program at an accredited institution of higher education in the United States.

SUMMARY

On the basis of the academic reputations of the University of Mogi Das Cruzes, the nature and duration of the academic course work, and the grades attained in the courses, it is the judgment of Carnegie Evaluations LLC that Mr. D'Avila Zanoli has attained the equivalent of a Bachelor of Accounting from an accredited institution of higher education in the United States.

Carnegie Evaluations LLC represents this evaluation report to be an accurate and correct evaluation to the best of its knowledge and belief, pursuant to requirements of the Citizenship and Immigration Services of the United States Department of Homeland Security. Carnegie Evaluations LLC does not represent that the documentation submitted to it by anyone for evaluation meets the evidentiary standards of any state or federal agency or any court. This evaluation report, as are all such reports provided by Carnegie Evaluations LLC, is advisory for the customer who requested it.

The foregoing evaluation of Mr. D'Avila Zanoli has been reviewed and approved by me, Dr. Zach G. Zacharia, on February 17, 2026.

Sincerely,

A handwritten signature in black ink, appearing to read 'Zacharia', written in a cursive style.

Zach G. Zacharia, Ph.D.
Director, Carnegie Evaluations LLC.
Associate Professor of Supply Chain Management
Director, Lehigh Center for Supply Chain Research
Lehigh University

Evaluation Resources:

1. World Higher Education Database. International Association of Universities' Worldwide Database of Higher Education Institutions, Systems and Credentials. www.whed.net.
2. AACRAO EDGE. AACRAO Electronic Database for Global Education. <https://www.aacrao.org/edge>
3. Central Intelligence Agency (CIA). The World Factbook. <https://www.cia.gov/the-world-factbook/>
4. ENIC-NARIC. European Network of Information Centres in the European Region, National Academic Recognition Information Centres in the European Union. www.enic-naric.net.

Bio: Professor Zach G. Zacharia

I am the Interim Department Chair, Decision and Technology Analytics (DATA) Department, an Associate Professor of Supply Chain Management, and Director of the Center for Supply Chain Research Lehigh in the College of Business and Economics, Lehigh University, where I teach Graduate and Undergraduate courses in Supply Chain Operations Management and Logistics and Transportation. In addition, I am also a visiting Professor at the Indian Institute of Technology (IIT) in New Delhi, India. I graduated with a B.S. in Mechanical Engineering from the University of Calgary, an MBA from the University of Alberta, and a Ph.D. in Logistics with a minor in Marketing from the University of Tennessee. My current research interests include Collaboration/Coopetition within the Supply Chain, Supplier Satisfaction, and the Physical Internet.

Before joining Academia, I worked at the University of Tennessee, Center for Transportation Research, for six years as an Associate Director. I also worked at the Department of Transportation in Alberta, Canada, for ten years as an Equipment Engineer. I am a principal in BZS Consulting, which primarily focuses on teaching Supply Chain Operations Management and evaluating collaboration and procurement strategies across firms in a supply chain.

I have developed significant international contacts and collaborations with many affiliate schools in several countries in Europe, Asia, and South America. I have evaluated numerous portfolios of international students from countries around the world and have performed in-depth assessments of how these foreign courses are equated to corresponding courses in the United States.

I have 29 refereed publications, including 2 articles in the *Journal of Operations Management*, 8 articles in the *Journal of Business Logistics*, and articles in *Decision Sciences*, the *Journal of Supply Chain Management*, *Industrial Marketing Management*, *International Journal of Production Research*, *International Journal of Production and Operations Management*, *International Journal of Logistics Management*, *Journal of Retailing*, *Journal of Business and Industrial Marketing*, *Marketing Management*, *Supply Chain Management Review*, *Journal of International Technology and Information Management*, *Journal of Vehicle Design* and *Wall Street Journal*. As a member of a Supply Chain Research Group at the University of Tennessee, I co-authored a book titled “*Supply Chain Management*” (Sage Publications, December 2000). I also contributed a chapter on logistics service providers and new product development in the book titled *Managing Innovation: The New Competitive Edge for Logistics Service Providers*, Stephan M. Wagner ed., Kuehne Foundation Book Series (2007).

Among the awards that Dr. Zacharia has received is the DATA Department Service Award (2023), Staub Faculty Excellence Award (2013) for the College of Business, Lehigh University, Best Paper Finalist (2010) from the *Journal of Operations Management*, Best Paper Award (2007) from NARTS and Best Dissertation Proposal Award (2000) from University of Arkansas. As a member of a Supply Chain Research Group at the University of Tennessee, he coauthored a book titled *Supply Chain Management* (Sage Publications, December 2000).

A.**Biographical Information**

Zach G. Zacharia, Ph.D.
Interim Department Chair, Decision and Technology Analytics Department
Associate Professor Supply Chain Management
Director, Client Services, Carnegie Evaluations
Director, Center for Supply Chain Management Lehigh
Supply Chain Management Program Director
Department of Management, College of Business Administration and Economics
Lehigh University, 621 Taylor Street, Bethlehem, PA, 18015
Office: (610) 758-4433, Fax: (610) 758-6941
zgz208@lehigh.edu

EDUCATION

- 1996 - 2001 **THE UNIVERSITY OF TENNESSEE** **Knoxville, TN**
Doctor of Philosophy in Business Administration
 - Major: Logistics, Minor: Marketing
 - Dissertation Title: An Analysis of the Effect of Logistics Involvement in Cross-functional Integrated New Product Development Projects (Advisor: Dr. John T. Mentzer)
- 1988 – 1993 **THE UNIVERSITY OF ALBERTA** **Edmonton, AB**
Master of Business Administration
- 1981 - 1985 **THE UNIVERSITY OF CALGARY** **Calgary, AB**
Bachelor of Science, Mechanical Engineering
- 1980 - 1981 **RED DEER COLLEGE** **Red Deer, AB**
Bachelor of Science
- 1979 – 1980 **THE UNIVERSITY OF ALBERTA** **Edmonton, AB**
Bachelor of Science

WORK EXPERIENCE SUMMARY

- 2016 – Present, Director, Center for Supply Chain Research Lehigh
2013 – Present, Associate Professor – Lehigh University
2008 – 2013 Assistant Professor – Lehigh University
2001 – 2008 Assistant Professor - Texas Christian University
1999 – 2001 Associate Director – Transportation Center, University of Tennessee
1997 – 1999 Assistant Director - Transportation Center, University of Tennessee
1995 – 1997 Senior Research Associate – University of Tennessee
1989 – 1995 Research Engineer – R&D Branch, Alberta Transportation & Utilities
1985 – 1989 Equipment Engineer – Alberta Transportation & Utilities

CONSULTING PROJECTS, EXECUTIVE EDUCATION

- 2023 Expert Witness – Real Estate Company, Bethlehem

2023	Ecofriendly Behavior on Personal Transportation, AFIT, Dalton
2020	Financial Flow in SC, DiCentral, Houston
2020	Expert Witness – Real Estate Company, Bethlehem
2020	Lehigh University, Executive Education, Bethlehem
2019	Lehigh University, Executive Education, Bethlehem
2019	SC Collaboration in Drop Ship, DiCentral, Houston
2018	Coopetition in the Defense Industry, AFIT, Dayton
2018	IIT New Delhi, Executive Education, Delhi, India
2017	Lehigh University, Executive Education, Bethlehem
2016	IIT Madras, Global Initiative of Academic Networks, Chennai, India
2015	Morrison Executive Education, Santo Domingo, Dominican Republic
2014	CSCMP Executive Seminar, Bogota, Columbia
2012	Supply Chain Management Simulation, WAM Systems, Philadelphia
2010	Supply Chain Management Overview, Universidad de Piura, Peru
2007	Procurement of Capability Guidelines, Lockheed Martin Aeronautics
2002	Truck Safety Recommendations, University of Tennessee

B. Publications and Creative Activities

EDITORIAL ROLES (6)

- Senior Editor- *International Journal of Logistics Management (2018- current)*
- Senior Editor- *Journal of Business Logistics (2016- current)*
- Special Issue Editor-(Physical Internet) - *Journal of Business Logistics (2018-2020)*
- Special Issue Editor- (Inter-Disciplinary Research) *Journal of Business Logistics (2014-2015)*
- Editorial Board Member – *Journal of Operations Management*
- Editorial Board Member – *Transportation Journal*
- Editorial Board Member – *Journal of Supply Chain Management*

DISSERTATION COMMITTEE MEMBER (3)

- Nathaniel R- *The American School As a Microcosm for the National Criminal and Legal Landscape: Two Case Studies* – Lehigh University, 2024
- Michael Plasch - *Supply Chain Collaboration - Investigating Motives, Drivers and Success Factors* – Johannes Kepler University Linz, Austria, 2021

- Kimberly K. Whitehead – *It's A Matter of Give And Take: Exploring The Role of Knowledge Transfer Within Supply Chain Collaboration* - University of Texas at Arlington, USA, 2014

BOOK CHAPTERS (5)

- **Zacharia, Zach G.** "Is there a role for Logistics Service Providers in New Product Development?" *Managing Innovation: The New Competitive Edge for Logistics Service Providers*, Stephan M. Wagner ed., Kuehne Foundation Book Series. Ch 7, 2008.
- Mentzer, John T., William J. DeWitt, James S. Keebler, Soonhong Min, Nancy W. Nix, Carlo D. Smith, and **Zach G. Zacharia**, "What is Supply Chain Management" *Supply Chain Management*, Thousand Oaks, CA: Sage Publications, Ch.1, 2000.
- **Zacharia, Zach G.**, "R&D and New Product Development in Supply Chain Management" *Supply Chain Management*, John T. Mentzer ed., Thousand Oaks, CA: Sage Publications, Ch.6, 2000.
- **Zacharia, Zach G.**, "The Evolution and Growth of Production in Supply Chain Management" *Supply Chain Management*, John T. Mentzer ed., Thousand Oaks, CA: Sage Publications, Ch.8, 2000.
- **Zacharia, Zach G.**, "The Evolution and Growth of Information Systems in Supply Chain Management" *Supply Chain Management*, John T. Mentzer ed., Thousand Oaks, CA: Sage Publications, Ch.11, 2000.

REFEREED PUBLICATIONS (30)

30. Gopal Kumar, **Zach Zacharia**, Mohit Goswami (2024) "Understanding interdependency of sustainability dimensions from the lens of collaborative relationship conditions: Findings from an emerging economy" *International Journal of Logistics Management*, Vol. 35, No. 4, 1277-1302
29. Varun Jain, Usha Mohan, **Zach G. Zacharia**, Nada R. Sanders (2022) "Improving patient satisfaction and outpatient diagnostic center efficiency using novel online real-time scheduling" *Operations Research for Health Care*, 32, 1-17, 100338
28. Saif Mir, Misty Blessley, **Zach Zacharia**, John Aloysius (2022) "Mending Fences in the Buyer-Supplier Relationship: The Role of Justice in Relationship Restoration" *Journal of Supply Chain Management*. Vol. 58, No. 3, 23 – 46.
27. Dev, Navin; Ravi Shankar; **Zach Zacharia**, Sanjeev Swami, (2021) "Supply chain resilience for managing the ripple effect in Industry 4.0 for green product

- diffusion” *International Journal of Physical Distribution & Logistics Management* Vol. 51 No. 8, 897-930.
26. Ballot, Eric, Benoit Montreuil, **Zach G. Zacharia**, (2021) “Physical Internet: First Results and Next Challenges” *Journal of Business Logistics* Vol 42 No. 1, 1 – 7.
 25. Treiblmaier, Horst, Kristijan Mirkovski, Paul B. Lowry, **Zach G. Zacharia**, (2020) “The Physical Internet as a New Supply Chain Paradigm: A Systematic Literature Review and a Comprehensive Framework” *International Journal of Logistics Management* Vol. 31 No. 2, 239-287.
 24. **Zach G. Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger (2019) “The Emerging Role of Coopetition Within Inter-Firm Relationships” *International Journal of Logistics Management* Vol. 30, No. 2, 414-437.
 23. Soonhong Min, **Zach G. Zacharia**, Carlo D. Smith (2019) “Defining Supply Chain Management: In the Past, Present and Future” *Journal of Business Logistics* Vol. 40 No.1, 44-55.
 22. Kimberly Whitehead, **Zach Zacharia**, Edmund Prater (2019) “Investigating the Role of Knowledge Transfer in Supply Chain Collaboration” *International Journal of Logistics Management*” Vol. 30, No. 1, 284-302.
 21. Misty Blessly, Saif Mir, **Zach G. Zacharia**, John Aloysius (2018) “Breaching Relational Obligations In A Buyer-Supplier Relationship: Feelings Of Violation, Fairness Perceptions And Supplier Switching” *Industrial Marketing Management* Vol. 74, Oct, 215-226.
 20. Faraz, Alireza, Nada R. Sanders, **Zach G. Zacharia**, Markus Gerschberger (2018) “Monitoring Type B Buyer-Supplier Relationships” *International Journal of Production Research* Vol. 56, No. 18, 6225-6239.
 19. Whitehead, Kimberly, **Zach G. Zacharia**, Edmund Prater, (2016) “Absorptive Capacity Versus Distributive Capability: The Asymmetry of Knowledge Transfer” *International Journal of Operations and Production Management* Vol. 36, No 10, 1308-1332.
 18. Nada R. Sanders, Brian R. Fugate, **Zach G. Zacharia**, (2016) “Interdisciplinary Research In SCM: Through the Lens of The Behavioral Theory of The Firm” *Journal of Business Logistics* Vol. 37, No 2, 107-112.
 17. Nancy W. Nix, **Zach G. Zacharia**, (2014) “The Impact of Collaborative Engagement on Knowledge and Performance Gains in Episodic Collaborations” *International Journal of Logistics Management* Vol. 25, No 2, 245-269.

16. **Zach G. Zacharia**, Nada R. Sanders, Brian R. Fugate (2014) “The Evolving Role of Disciplines Within Supply Chain Management” *Journal of Supply Chain Management* Vol. 50, No 1, 73-88.
15. Nada R. Sanders, **Zach G. Zacharia**, Brian R. Fugate (2013) “The Interdisciplinary Future of Supply Chain Management Research” *Decision Sciences* Vol. 44, No. 3, 413-429.
14. Geoffrey T. Stewart, **Zach G. Zacharia**, Andrew B. Artis (2012) “Leveraging Relationship Orientation and its Impact on Relationship Outcomes” *Journal of Business and Industrial Marketing*, Vol. 27, No. 8, 644-658.
13. **Zach G. Zacharia**, Nancy W. Nix, Robert F. Lusch (2011) “Capabilities that Enhance Outcomes of an Episodic Supply Chain Collaboration” *Journal of Operations Management*, Vol. 29, No. 6, 591-603.
12. **Zach G. Zacharia**, Nada R. Sanders, Nancy W. Nix (2011) “The Emerging Role of the Third-Party Logistics Provider (3PL) as a Supply Chain Orchestrator” *Journal of Business Logistics*, Vol. 32, No. 1, 40-54.
11. Danny Lanier, Jr., William F. Wempe, **Zach G. Zacharia**, (2010) “Concentrated Supply Chain Membership and Financial Performance: Chain- and Firm-Level Perspectives” *Journal of Operations Management*, Vol.28, No.1, 1-16.
10. **Zach G. Zacharia**, Chad W. Autry, David S. Preston, Charles W. Lamb, (2009) “IT Alignment with Business Strategies in a Healthcare Organizations: An Empirical Analysis” *Journal of International Technology and Information Management*, Vol. 18, No. 3/4, 477-494.
9. **Zach G. Zacharia**, Nancy W. Nix and Robert F. Lusch, (2009) “An Analysis of Supply Chain Collaborations and Their Effect on Performance” *Journal of Business Logistics*, Vol. 30, No. 2, 101-123.
8. Chad W. Autry, **Zach G. Zacharia** and Charles W. Lamb, (2008) “A Logistics Strategy Taxonomy” *Journal of Business Logistics*, Vol. 29. No. 2, 53-74.
7. Nancy W. Nix, Robert F. Lusch, **Zach G. Zacharia**, and Wesley R. Bridges, (2008) "Competent Collaborations” *Marketing Management*, Vol. 17, No. 2, 18-24.
6. **Zach G. Zacharia** and John T. Mentzer (2007) “The Role of Logistics in New Product Development,” *Journal of Business Logistics*, Vol. 28, No. 1, 83-110.
 - a. Reprinted in:
 - b. *Logistique and Management*, Vol. 16, No. 1, 35-53, (2008).

5. **Zach G. Zacharia** and John T. Mentzer (2004) "Logistics Salience In A Changing Environment," *Journal of Business Logistics*, Vol. 25, No. 1, 187-210.
 - a. Reprinted in:
 - b. *The ICFAI Journal of Supply Chain Management*, Vol. 3, No. 1, 53-72, (2006).
4. Mentzer, John T., William DeWitt, James S. Keebler, Soonhong Min, Nancy W. Nix, Carlo D. Smith, **Zach G. Zacharia** (2001) "Defining Supply Chain Management," *Journal of Business Logistics*, Vol. 22, No. 2, 1-25.
 - c. Reprinted in:
 - d. *Logistique and Management*, Vol. 9, No. 2, 3-19, (2001).
3. **Zacharia, Zach G.**, John E. Tidwell and Stephen H. Richards (2001) "An Overview of Truck and Bus Safety:1999 Knoxville Symposium," *Journal of Vehicle Design*, Vol. 26, No. 4, 442-453.
2. Mentzer, John T., Min Soonhong and **Zach G. Zacharia** (2000) "The Nature of Interfirm Partnering in Supply Chain Management," *Journal of Retailing*, Winter, Vol. 76, Issue 4, 549-568.
1. **Zacharia, Zach G.** and Bart Jennings (1998) "The Use of Active Participation and Group Competition to Facilitate Training and Technology Transfer for Adult Learners," *Transportation Research Record*, No. 1637, 13-18.

PAPERS UNDER REVIEW (6)

- Zach G. Zacharia, Scott C. Ellis, Saif Mir, Robert J. Trent - "Gaining Advantage Through Social Exchange: How and Under What Conditions" (Revise and Resubmit)
- **Saif Mir, Timothy W. Breitbach, Zach G. Zacharia, Benjamin T. Hazen "Supplier Cultivation: An Accelerator Approach to Ecosystem Innovation" (Under Review)**
- Zach Zacharia, Robert Wiedmer, Kimberly Whitehead "Competing Governance Mechanisms in Buyer-Supplier Relationships" (Under Review)
- Zach Zacharia, Annibal Sodero "Drop Shipping and its Effects on the New E-Commerce Retail Paradigm" (Under Review)
- Michael Plasch, Zach Zacharia, "Voluntary or involuntary coopetition: Perspectives on innovation in supply chain network relationships" (Under Review)
- **Saif Mir, Dina Ribbinik, Saurabh Bansal, Philip Coles, Zach G. Zacharia, "The Impact of Ecosystem Shocks on the Operational Performance of**

Worker-heavy Systems in the Agricultural Domain: The Role of Cognitive Load” (Under Review)

NON - REFEREED PUBLICATIONS (5)

5. **Zach G. Zacharia** (2020), What Every CFO Needs to Know about Supply Chains
4. **Zach G. Zacharia** (2019), Supply Chain Collaboration in Transformative Vertical Industries (Implications of Omnichannel and Drop Shipping)
3. Robert J. Trent, **Zach G. Zacharia**, (2012) “The Wisdom of Becoming a Preferred Customer,” *Supply Chain Management Review* Vol. 16, No. 6, 10-18.
2. Nix, W. Nancy, Robert F. Lusch, **Zach G. Zacharia**, and Wesley R. Bridges, (2007) "The Hand That Feeds You – What Makes Some Collaborations with Suppliers Succeed – When So Many Fail?" *The Journal Report- Business Insight* (A Joint Venture with MIT *Sloan Management Review* and *Wall Street Journal*), Dow Jones and Company
1. **Zacharia, Zach G.** (1994) “Expert System Simplifies Bridge Paint Maintenance Programs,” *Materials Performance*, June, 25 - 28.

CONFERENCE PROCEEDINGS (19)

19. Ujjwal Kumar, Iana Shaheen, Zach Zacharia, Ravi Shankar (2024) “Competition and Cooperation in Humanitarian Operations, Academy of Management Conference, Chicago, IL, August 13.
18. **Zach Zacharia**, Timothy Breitbach, Ben Hazen, Saif Mir (2019) “Utilizing Accelerator Programs for adopting Innovations to Encourage the Adoption” *CSCMP Conference*, Anaheim, CA, September 15.
17. **Zach Zacharia**, Timothy Breitbach, Ben Hazen, Saif Mir (2018) “Utilizing Accelerator Programs to Encourage the Adoption of New Innovations in Large Organizations” *DSI Conference*, Chicago, IL, November 17.
16. Robert Weidmer, **Zach Zacharia**, (2018) “Competing Governance Mechanisms in Buyer-Supplier Relationships” *DSI Conference*, Chicago, IL, November 16.
15. **Zach Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger (2017) “The Role of Coopetition in Buyer Supplier Relationships” *DSI Conference*, Washington, DC, November 18.
14. **Zach Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger (2017) “Understanding the Antecedents and Outcomes of Coopetition” *CSCMP Academic Research Conference*, Atlanta, Georgia, September 24.

13. **Zach Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger (2017) “The Evolving Role of Coopetition within the Supply Chain” *CSCMP European Research Seminar*, Barcelona, Spain, May 19.
12. Gouda, Sirish, **Zach Zacharia**, Haritha Saranga (2016) “Linking New Forms of Work Organization and External Integration: Mediating role of cross functional collaboration” *DSI Conference*, Austin, Texas, November 21.
11. Blessley, Misty, Saif Mir,^{[[SEP]]} **Zacharia, Zach G.**, John Aloysius (2016) “The role of apologies following transgressions in buyer-supplier relationships.” *CSCMP Educator Conference*, Orlando, Florida, September 25.
10. Blessley, Misty, Saif Mir,^{[[SEP]]} **Zacharia, Zach G.**, John Aloysius (2016) “The role of transactional and relational psychological contract breach in supplier switching behavior.” *CSCMP European Research Seminar*, Vienna, Austria, May 13.
9. Blessley, Misty, Saif Mir,^{[[SEP]]} **Zacharia, Zach G.**, John Aloysius (2015) “Should I stay or should I go? The role of transactional and relational psychological contract breach in supplier switching behavior.” *CSCMP Educator Conference*, San Diego, California, September 27.
8. **Zacharia, Zach G.**, Nancy W. Nix and Robert F. Lusch (2007) “Supply Chain Collaborations: Project Performance and Business Performance” *18th North American Teaching and Research Conference*, Tempe, Arizona, March 29-31.
7. **Zacharia, Zach G.** (2005) “Team Based Learning in MBA and Undergraduate Supply Chain Management Classes” *16th North American Teaching and Research Conference*, Tempe, Arizona, March 17-19.
6. Nix, Nancy W., **Zach G. Zacharia** and Robert F. Lusch (2005) “Keys to Effective Supply Chain Collaboration” *16th North American Teaching and Research Conference*, Tempe, Arizona, March 17-19.
5. **Zacharia, Zach G.** and Marc E. Ruzicka (2003) “Experiential Learning: Live Business Cases in MBA Supply Management and Logistics Classes” *14th North American Teaching and Research Conference*, Tempe, Arizona, March 21- 23.
4. **Zacharia, Zach G** (2000) “The Evolution and Growth of Production in the Supply Chain”, *Society for Marketing Advances Conference*, Orlando, Florida, November 8-10.
3. **Zacharia, Zach G.**, John E. Tidwell and Stephen H. Richards (2000) “An Overview of Truck and Bus Safety:1999 Knoxville Symposium,” *4th International Fatigue Management Conference*, Perth, Australia, March 19-2.
2. **Zacharia, Zach G.** and Bart Jennings (1998), "The Use of Active Participation and Group Competition to Facilitate Training and Technology Transfer for Adult Learners," *Transportation Research Board Conference Proceedings*, Washington, District of Columbia, January 4-8.

1. **Zacharia, Zach G.** (1992), “Bridge Paint Expert Systems”, *Second International Organization for Economic Cooperation and Development (OECD) Conference on Knowledge Based Expert Systems in Transportation*, Montreal, Canada, April 3-7.

PODCASTS (18)

- **Zacharia, Zach G.** (2024), “Why Cyber security is top threat in Supply Chain” <https://business.lehigh.edu/blog/2024/zach-zacharia-why-cybersecurity-top-threat-supply-chain - Jan 2024>
- **Zacharia, Zach G.** (2023), “Top 3rd Quarter Risks in Spply Chain Why Cyber security is top threat in Supply Chain” <https://business.lehigh.edu/blog/2023/zach-zacharia-top-3rd-quarter-risks-supply-chain> June 2023
- **Zacharia, Zach G.** (2023), “Biggest Risk in Supply Chain” <https://www2.lehigh.edu/news/cybersecurity-tops-supply-chain-managers-list-of-biggest-risks-in-2nd-quarter - March 2023>
- **Zacharia, Zach G.** (2023), “Biggest Threats in Global Supply Chain” <https://business.lehigh.edu/blog/2023/zach-zacharia-biggest-threats-global-supply-chain - Jan 2023>
- **Zacharia, Zach G.** (2022), “Supply Chain Managers are concerned about Economic Risk” <https://www2.lehigh.edu/news/supply-chain-managers-concerned-about-economic-risks-and-cybersecurity-in-1st-quarter-of-2023> (December)
- **Zacharia, Zach G.** (2022), “Supply Chain Risk Management Index All-Time low” <https://www2.lehigh.edu/news/lehigh-business-supply-chain-risk-management-index-at-all-time-low> (September)
- **Zacharia, Zach G.** (2022), “Supply Chain Risks 3rd Quarter” <https://business.lehigh.edu/blog/2022/zach-zacharia-supply-chain-risks-3rd-quarter-2022> (July)
- **Zacharia, Zach G.** (2022), “Supply Risks Threaten 2nd Quarter” <https://www2.lehigh.edu/news/transportation-risk-threatens-supply-chain-in-2nd-quarter> (March)
- **Zacharia, Zach G.** (2021), “What’s happening in Supply Chain now” [https://business.lehigh.edu/blog/2021/zach-zacharia-whats-happening-supply-chain-now - \(December\)](https://business.lehigh.edu/blog/2021/zach-zacharia-whats-happening-supply-chain-now - (December))

- **Zacharia, Zach G.** (2021), “Number one Supply Chain Threat – Transportation Disruption” <https://business.lehigh.edu/news/2021/number-one-supply-chain-threat-transportation-disruption> (October)
- **Zacharia, Zach G.** (2021), “Red Flags in the Supply Chain” <https://business.lehigh.edu/blog/2021/zach-zacharia-red-flags-supply-chain> (July 2nd)
- **Zacharia, Zach G.** (2021), “Disruptive New Paradigm of the Physical Internet” <https://business.lehigh.edu/blog/2021/zach-zacharia-disruptive-new-paradigm-physical-internet> (June 3rd)
- **Zacharia, Zach G.** (2021), “Red Flags in the Supply Chain” <https://business.lehigh.edu/blog/2021/zach-zacharia-red-flags-supply-chain> (July 2nd)
- **Zacharia, Zach G.** (2021), “Red Flags in the Supply Chain” <https://business.lehigh.edu/blog/2021/zach-zacharia-red-flags-supply-chain> (July 2nd)
- **Zacharia, Zach G.** (2021), “Disruptive New Paradigm of the Physical Internet” <https://business.lehigh.edu/blog/2021/zach-zacharia-disruptive-new-paradigm-physical-internet> (June 3rd)
- **Zacharia, Zach G.** (2018), “Dealing with Disruptive Innovations in the Supply Chain” (<https://cbe.lehigh.edu/blog/posts/dealing-disruptive-innovations-supply-chain>) (October 24)
- **Zacharia, Zach G.** (2017), “Drop Shipping: A New Opportunity for Retailers and Suppliers” (<https://cbe.lehigh.edu/blog/posts/drop-shipping-new-opportunity-retailers-and-suppliers>) December 11
- **Zacharia, Zach G.** (2017), “What You Need to Know About the Physical Internet” (<https://cbe.lehigh.edu/blog/posts/what-you-need-know-about-physical-internet>) (March 14) (Ranked 4th in Google Search for Physical Internet)

WORKING PAPERS (4)

- Zach Zacharia, Michael Plasch, Markus Gerschberger “Explorative and exploitative motives for cooperation” *Target: International Journal of Production Economics*

- Zach Zacharia, Cedric Heuchenne, Nada Sanders, Faraz, Alireza “Comparison of populations based on binary characteristics in the presence of non-response”
Target: Production Operations Management Journal
- Zach Zacharia, Iana Shaheen, Ravi Shankar, Ujjwal Kumar, “Competition and Cooperation in Humanitarian Operations” *Target: Production Operations Management Journal*
- Zach Zacharia, Saif Mir, Dina Ribbnik, Saurabh Bansal, Philip Coles “Shock and Worker Productivity- Evidence from a US Agricultural Sector” *Target: Production Operations Management Journal*

27.Honors and Awards (25)

2023	DATA Department Service Award, Lehigh University
2018	Teaching Innovation Grant, CBE, Lehigh University
2018	Senior Associate Editor for <i>International Journal of Logistics Management</i>
2017	Best Reviewer Award <i>Journal of Business Logistics</i>
2016	Editor for <i>Journal of Business Logistics News</i>
2016	Associate Editor for <i>Production Operations Management</i> Special Issue
2015	Associate Editor for <i>Journal of Business Logistics</i>
2015	Member of the <i>Transportation Journal</i> Editorial Board
2013	Robert and Christine Staub Faculty Excellence Award
2012	Member of the <i>Journal of Supply Chain Management</i> Editorial Board
2011	Best Paper Finalist for 2010 (<i>Journal of Operations Management</i>)
2011	Best Paper Award (European DSI Conference)
2010-2011	Council of Supply Chain Management Professional Educator Conference Chair
2010	Member of the <i>Journal of Operations Management</i> Editorial Board
2010	Member of the <i>Journal of Business Logistics</i> Editorial Board
2009-2010	Supply Chain Management Educator Conference Proceedings Editor
2007-2008	Council of Supply Chain Management Case Editor
2007	Best Paper Award (<i>NARTS-ISM Conference</i>)
2006	Tied for highest SPOT (Student Perception of Teaching) score
2005	Highest SPOT (Student Perception of Teaching) in INSC department
2000	Doctoral Dissertation Proposal Award (<i>University of Arkansas</i>)
2000	Outstanding Student Paper Award (<i>Society for Marketing Advances</i>)
2000	Finalist (<i>ISBM Doctoral Dissertation Award</i>)
2000	Scholarly Research Grant Recipient (<i>University of Tennessee</i>)
1999, 1997	Fellow (<i>Council of Logistics Management Doctoral Symposium</i>)

28. Research Funding (16)

2019	DiCentral – SCM and Financial Flow Research \$20,000
2019	Ben Franklin Technology Partners and ESPI \$20,000
2018	AFIT – Managing Customer Driven Coopettition Projects \$25,000
2017	DiCentral – Drop Shipment Research \$20,000
2014-2015	International Travel Grant - One of 5 recipients selected across the entire University \$5000
2011	Faculty Research Grant – Lehigh University (Principal Investigator), Catherine Ridings (Lehigh University) “ Does investment in Supply Chain Management and Information Technology provide value for micro firms?” \$4500
2009	Summer Research Grant – College of Business and Economics, Lehigh University (Principal Investigator), Nada R. Sanders (Lehigh University, Brian S. Fugate (Colorado State University) “ <i>State of Supply Chain Management: A Visionary Perspective</i> ” \$3000
2002-2007	Charles Tandy American Enterprise Center Faculty Research Award (<i>Texas Christian University</i>) (\$10,000/yr)
2003, 05, 07	Junior Faculty Research Grant (<i>Institute of Supply Management</i>) (\$750/yr)
2005	Research Center for Teaching Excellence, Faculty Fellow Grant (<i>Texas Christian University</i>) (\$2500)

F. Scholarly Presentations (87)

- **Zach Zacharia**, (2023) “Identifying and Ranking Supply Chain Risks” *DSI Conference*, Atlanta, GA, November 20.
- Michael Plasch, **Zach Zacharia**, (2023) “Supply chain visibility in a multi-partner collaboration for distribution logistics – A secondary data research approach” Euroama Conference, Brussels, July 3rd
- Michael Plasch, **Zach Zacharia**, (2023) “Voluntary or involuntary: Perspectives on coopetition in dyadic and triadic supply chain relationships in the light of balance theory” Euroama Conference, Brussels, July 3rd
- **Zach Zacharia**, (2023) “Supply Chain Collaboration and Coopetition” *World Class Supply Chain Summit*, Waterloo, Ontario, Canada, May 3rd
- Saif Mir, **Zach Zacharia**, (2022) “Risks in Procurement and Sourcing” *DSI Conference* Houston, November 21
- Annibal Sodero, **Zach Zacharia**, (2022) “Antecedents and outcomes of drop-shipping adoption in the retail supply chain” Euroama Conference, Berlin, July 3rd

- Zach Zacharia, (2022) “Identifying and Ranking Supply Chain Risks” WDSI Conference, Waikoloa, HI, April 7.
- Zach Zacharia, (2021) “Writing a publishable dissertation” CSCMP Doctoral Consortium, Atlanta, GA, Sep 20.
- Zacharia, **Zach G.**, “*Supply Chain Collaboration in Transformative Vertical Industries*” Retail Value Chain Federation Conference, Teaneck, New Jersey, May 6, 2019
- **Zacharia, Zach G.**, “*Theoretical and Conceptual Foundations of Supply Chain Management*” PhD Research Seminar, Indian Institute of Technology, New Delhi, January India, January 25, 2018.
- **Zach Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger “*The Role of Coopetition in Buyer Supplier Relationships*” DSI Conference, Washington, DC, November 18, 2017
- **Zacharia, Zach G.**, “*Utilizing Drop Shipment to Improve Your Bottom Line*” Retail Value Chain Federation Conference, Phoenix, Arizona, November 6, 2017
- **Zach Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger “*Understanding the Antecedents and Outcomes of Coopetition*” CSCMP Academic Research Conference, Atlanta, Georgia, September 24, 2017
- **Zacharia, Zach G.**, “*Complexity in Supply Chain Management*” PhD Research Seminar, Atlanta, Georgia, September 23, 2017
- **Zacharia, Zach G.**, “*Coopetition Research*” PhD Research Seminar, Atlanta, September 22, 2017
- **Zacharia, Zach G.**, “*Buyer Supplier Relationships*” PhD Research Seminar, Atlanta, September 21, 2017
- **Zacharia, Zach G.**, “*Publishing Research in American Supply Chain Journals*” Indian Institute of Technology, New Delhi, India, July 21, 2017.
- **Zacharia, Zach G.**, “*Transforming Traditional Networks Through the Use of Collaborative Environments*” Supply Chain Leaders in Action Conference, Naples, Florida June 5, 2017
- **Zach Zacharia**, Michael Plasch, Usha Mohan, Markus Gerschberger (2017) “*The Evolving Role of Coopetition within the Supply Chain*” CSCMP European Research Seminar, Barcelona, Spain, May 19.

- **Zacharia, Zach G.**, “*Logistics PhD programs in the US panel session*” Logistics Doctoral Symposium, Auburn University, Auburn, February 24, 2017.
- **Zacharia, Zach G.**, “*A Research Journey*” Indian Institute of Technology, Trichy, India, February 6, 2017.
- **Zacharia, Zach G.**, “*Orientation and Firm Infrastructure*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria January 12, 2017
- **Zacharia, Zach G.**, “*Strategy*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria January 11, 2017
- **Zacharia, Zach G.**, “*Conceptual Foundations from Procurement and Operations*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria January 10, 2017
- **Zacharia, Zach G.**, “*Conceptual Foundations from Marketing and Logistics*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria January 9, 2017
- **Zacharia, Zach G.**, “*Theoretical and Conceptual Foundations of Supply Chain Management*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria August 10, 2016
- **Zacharia, Zach G.**, “*Philosophy of Science*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria August 9, 2016
- **Zacharia, Zach G.**, “*Conceptual Foundations of Marketing*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria August 8, 2016
- **Zacharia, Zach G.**, “*Conceptual Foundations of Operations*” PhD Research Seminar, Logistikum, University of Applied Sciences, Steyr, Austria August 10, 2016
- Gouda, Sirish, **Zach Zacharia**, Haritha Saranga (2016) “Linking New Forms of Work Organization and External Integration: Mediating role of cross functional collaboration” *DSI Conference*, Austin, Texas, November 21.
- Blessley, Misty, Saif Mir,^[1] **Zacharia, Zach G.**, John Aloysius (2016) “The role of apologies following transgressions in buyer-supplier relationships.” *CSCMP Educator Conference*, Orlando, Florida, September 25.
- **Zacharia, Zach G.**, “*Increasing Efficiency and Reducing Cost within a Supply Chain*” Indian Institute of Technology, Madras, India, June 13 2016.

- Blessley, Misty, Saif Mir,^[SEP]^[SEP]^[SEP]**Zacharia, Zach G.**, John Aloysius (2016) “The role of transactional and relational psychological contract breach in supplier switching behavior.” *CSCMP European Research Seminar*, Vienna, Austria, May 13.
- Bleasley, Misty, Mir, Saif, **Zacharia, Zach G.**, Aloysius, John “ *Should I stay or should I go? The role of transactional and relational psychological contract breach in supplier switching behavior*” Council of Supply Chain Management Educator Conference, San Diego, September 27, 2015.
- **Zacharia, Zach G.**, “*Qualitative and Quantitative Research Paths in SCM*” , University of Arkansas, Fayetteville, Arkansas Feb 27, 2015.
- **Zacharia, Zach G.**, “*Publishing Research in American Supply Chain Journals*” Indian Institute of Management, Bangalore, India, January 13, 2015.
- **Zacharia, Zach G.**, Scott Ellis, Robert J. Trent “*Gaining Advantage Through Social Exchange: How and Under What Conditions*” Production Operation Management Conference, Atlanta, Georgia, May 10, 2014.
- Ellis, Scott, **Zacharia, Zach G.**, Jae-Young Oh “*The Role of Functional Congruence in Cross-Functional and Inter-organizational Collaboration*” Decision Sciences Institute Conference, Baltimore, Maryland, November 19, 2013.
- **Zacharia, Zach G.**, “*Supply Chain Management, Collaboration and their Role Across Businesses and People*” Congress of Latin American Engineering Students, Lima, Peru, October 29, 2013.
- **Zacharia, Zach G.**, Scott Ellis, “*Antecedents to Buyer-Engineer Knowledge Transfer*” Production Operation Management Conference, Denver, Colorado, May 4, 2013.
- **Zacharia, Zach G.**, “*Balancing Effective Research and Teaching*” – Invited Panel Presentation, Council of Supply Chain Management Doctoral Symposium, Atlanta, Georgia, October 1, 2012.
- **Zacharia, Zach G.**, “*What are some of the Factors That Affect the Relationship Between Cross Functional New Product Development and New Product Project Performance?*” Decision Sciences Institute Conference, Boston, Massachusetts, November 22, 2011.
- **Zacharia, Zach G.**, “*Supply Chain Security - An Academic Discussion and Future Research*” Invited Panel Presentation, Decision Sciences Institute Conference, Boston, Massachusetts, November 21, 2011.

- **Zacharia, Zach G.**, “*Conference Chairperson Opening Remarks*” Council of Supply Chain Management Educator Conference, Philadelphia, Pennsylvania, October 2, 2011.
- **Zacharia, Zach G.**, William F. Wempe William and Danny Lanier, Jr. “*Concentrated Supply Chain Membership and Financial Performance: Chain- and Firm-Level Perspectives*” Academy of Management Conference, San Antonio, Texas, August 12 – August 17, 2011.
- **Zacharia, Zach G.** and Catherine M. Ridings “*Does investment in Supply Chain Management and Information Technology provide value for micro firms?*” Production Operations Management Conference, Reno, Nevada, April 28-May 1, 2011.
- **Zacharia, Zach G.** and Robert J. Trent “*Supplier Satisfaction and Innovation Sharing*” Decision Sciences Institute Conference, San Diego, November 20-23, 2010.
- Christoph Bode, Stephan M. Wagner and **Zacharia, Zach G.**, “*The Effect of Cooperation, Supplier Development, and Relationship-Specific Investments on Suppliers' Willingness to Share Innovation*” Decision Sciences Institute Conference, San Diego, November 20-23, 2010.
- **Zacharia, Zach G.** “*Personal Career Development in Academia: What now and How*” Council of Supply Chain Management Professionals Doctoral Symposium, San Diego, September 27, 2010.
- **Zacharia, Zach G.** “*Supply Chain Management Overview*” Executive MBA Program, Universidad de Piura, Piura, Peru, June 12, 2010.
- **Zacharia, Zach G.** “*Supply Chain Management Collaboration Strategies*” CSCMP Roundtable, Lima, Peru, June 11, 2010.
- **Zacharia, Zach G.** and John R. MacDonald “*Are differences in Risk Planning Significant?*” Production and Operations Management Conference, Vancouver, Canada, May 7-10, 2010.
- **Zacharia, Zach G.** and Robert J. Trent “*Supplier Satisfaction – How does it matter?*” Production and Operations Management Conference, Vancouver, Canada, May 7-10, 2010.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*The Moderating Role of Absorptive Capability and Collaborative Communication in Organizational Learning*” 19th North American Teaching and Research Conference, Tempe, Arizona, March 11-12, 2010

- **Zacharia, Zach G.** and John R. MacDonald “*Risk Planning: Is it of Value*” Decision Sciences Institute Conference, New Orleans, LA, November 17, 2009.
- **Zacharia, Zach G.** “*When Should New Product Development Managers Consider Distribution Logistics*” Decision Sciences Institute Conference, New Orleans, LA, November 15, 2009.
- John R. MacDonald and **Zacharia, Zach G.** “*Risk and Disruption Management: The Impact of Behavioral Interference*” Behavioral Operations Conference, Syracuse, NY, June 26, 2009.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*The Moderating Role of Absorptive Capability and Collaborative Communication in Organizational Learning*” Production and Operation Management Conference, Orlando, FL, May 2, 2009.
- **Zacharia, Zach G.**, Nancy W. Nix and Robert F. Lusch “Supply Chain Collaborations: Project Performance and Business Performance” *18th North American Teaching and Research Conference*, Tempe, Arizona, March 29-31. (2007)
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*The Moderating Role of Absorptive Capability and Collaborative Communication in Organizational Learning*” University of Tennessee, Knoxville, TN, November 7, 2006.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*The Moderating Role of Absorptive Capability and Collaborative Communication in Knowledge Acquisition*” DFWCSMP Roundtable meeting, Dallas, TX, October 12, 2006.
- **Zacharia, Zach G.**, “*Early Supplier Involvement*” National Council for Advanced Manufacturing, Washington, MD, June 7, 2006.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*Keys to Effective Supply Chain Collaboration and Knowledge Acquisition*” National Council for Advanced Manufacturing, Washington, MD, June 7, 2006.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*Keys to Effective Supply Chain Collaboration*” Supplier Network Working Group Meeting, Fort Worth, TX March 16, 2006.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*Keys to Effective Supply Chain Collaboration*” Institute of Supply Management Group Meeting, Fort Worth, Texas, January 3, 2006.

- **Zacharia, Zach G.** “Team Based Learning in MBA and Undergraduate Supply Chain Management Classes” *16th North American Teaching and Research Conference*, Tempe, Arizona, March 17-19. (2005)
- Nix, Nancy W., **Zach G. Zacharia** and Robert F. Lusch “Keys to Effective Supply Chain Collaboration” *16th North American Teaching and Research Conference*, Tempe, Arizona, March 17-19. (2005)
- **Zacharia, Zach G.**, “*Education Strategies*” Council of Logistics Roundtable Leadership Forum, Chicago, Illinois, June 11-12, 2004.
- **Zacharia, Zach G.**, and Nancy W. Nix, “*Supply Chain Collaboration – The role of a 3PL intermediary*” Society of Marketing Advances, New Orleans, Louisiana, November 6 - 8, 2003.
- **Zacharia, Zach G.**, Nancy W. Nix, and Robert F. Lusch “*Collaboration Effectiveness in the Supply Chain: A Knowledge and Capabilities Based Approach*” American Marketing Faculty Consortium, Dallas, Texas, October 30-November 2, 2003.
- **Zacharia, Zach G.**, “*What does it mean to be an education officer in your roundtable?*” Council of Logistics Roundtable Leadership Forum, Chicago, Illinois, June 6-7, 2003.
- Nix, Nancy W. and **Zach G. Zacharia**, Track Chairs “*Going Beyond the Hype: Getting and Measuring the Value from your Supply Chain Initiatives*” Council of Logistics Management Conference, Chicago, Illinois, September 23-27, 2003.
- **Zach G. Zacharia**, *Top 10 Truck Safety Recommendations*, Federal Motor Carrier Safety Administration, Washington, District of Columbia, October 16, 2002.
- **Zach G. Zacharia**, *Logistics Involvement in New Product Development*, University of Arkansas, Fayetteville, Arkansas, September 18, 2002.
- **Zach G. Zacharia**, “Supply and Value Chain Certificate Program” presented at the Supply and Value Chain Conference, Ft. Worth, Texas, February 8, 2002.
- **Zach G. Zacharia**, “*Tennessee Transportation Assistance Program*” presented at the Region 4 LTAP conference, St. Petersburg, Florida, May 16, 2001.
- **Zach G. Zacharia**, “*The Evolution and Growth of Production in the Supply Chain*”, *2000 Society for Marketing Advances Conference*, Orlando, Florida, November 8. 2000.
- **Zach G. Zacharia**, and Soonhong Min “*The Nature of Interfirm Partnering in Supply Chain Management*” presented at American Marketing Association, Chicago, Illinois, August 5, 2000.
- **Zach G. Zacharia**, “*Searching the Internet and Web Page Design*” presented at University of Tennessee, Knoxville, Tennessee, April 17, 2000.

- **Zach G. Zacharia**, “*An Overview of Truck and Bus Safety: 1999 Knoxville Symposium*” presented at the 4th International Fatigue Management Conference, Perth, Australia, March 19 – 22, 2000.
- **Zach G. Zacharia**, “*Traffic Safety and the Internet*” presented at the Governor Highway Safety Conference, Memphis, Tennessee, July 12-14, 1999.
- **Zach G. Zacharia**, “*Tennessee Transportation Assistance Program*” presented at the Asphalt Emulsion Users Conference, Nashville, Tennessee, November 19, 1998.
- **Zach G. Zacharia** and Barton R. Jennings “*The Use of Active Participation and Group Competition to Facilitate Training and Technology Transfer for Adult Learners*” Transportation Research Board Conference, Washington, District of Columbia, January 10-14, 1998.
- **Zach G. Zacharia**, “*Training Requirements for Local Governments*” presented at the National Transportation Training Conference, Reno, Nevada, October 7-9, 1997.
- **Zach G. Zacharia**, “*Logistics Thought: Key Messages and Implications from the Field of Marketing*,” presented at the Council of Logistics Management Doctoral Symposium, Chicago, Illinois, October 3-4, 1997.
- **Zach G. Zacharia**, “*Navigating the Internet*” presented at the Southeast Local Roads Conference, Biloxi, Mississippi, September 24-26, 1997.
- **Zach G. Zacharia**, “*Bridge Paint Expert Systems*,” presented at the Second International Organization for Economic Cooperation and Development (OECD) Conference on Knowledge Based Expert Systems in Transportation, Montreal, Canada, June 14-16, 1992.

G. Teaching and Research Advising

COURSES:

Lehigh University (2008 – Present)

- SCM 186 - Supply Chain Management and Operations (Undergraduate 2008 - present)
- SCM 354 - Logistics and Transportation (Undergraduate 2008-present)
- GBUS 453 – Logistics and Transportation (Graduate 2013 – present)
- GBUS 492- Supply Chain Management Strategy (Graduate 2010- 2015) (Summer Course)
- Advising 14 Supply Chain Management Majors (2021)
- Advising 11 Supply Chain Management Majors (2020)
- Advising 21 Supply Chain Management Majors (2019)
- Advising 5 Supply Chain Management Majors (2018)
- Advising 24 Supply Chain Management Majors (2017)

- Advising 9 Supply Chain Management Majors (2016)
- Advising 27 Supply Chain Management Majors (2015)
- Advising 28 Supply Chain Management Majors (2014)
- Advising 24 Supply Chain Management Majors (2013)
- Advising 9 Supply Chain Management Majors (2012)
- Advising 10 Supply Chain Management Majors (2011)
- Advising 13 Supply Chain Management Majors (2010)
- Advising 6 Supply Chain Management Majors (2009)

Texas Christian University (2001 – 2008)

- Strategic Sourcing and Procurement (Professional MBA) 2007
- Business Simulation (Professional MBA) 2007
- Supply Chain Management Concepts (Full-Time MBA) 2005 – 2008
- Supply Chain Management Concepts (Professional MBA) 2001– 2008
- Logistics and Transportation (Professional MBA) 2001 - 2008
- Supply Chain Tools and Technologies (Professional MBA) 2002
- Logistics and Transportation (Undergraduate) 2001 - 2008
- Supply Chain Management Concepts (Undergraduate) 2003 – 2004
- Supply Chain Tools and Technologies (Undergraduate) 2003
- Procurement and Supply Management (Undergraduate) 2003

University of Tennessee (1996-2001)

- Introduction to Transportation (Undergraduate) Summer 1998
- Introduction to Logistics (Undergraduate) Summer 1999
- Marketing Management (Undergraduate) Spring 2000
- Global Logistics and Transportation (Undergraduate) Summer 2000

H. SERVICE

University

Faculty Compensation Committee (2016 – 2019)

College

Director, Center for Supply Chain Research Lehigh

Promotion and Tenure Committee (2021 – onwards)

Chair, Database and Software Committee (2018 – onwards)

Ph.D. Task Force (2017)

Undergraduate Core Curriculum Committee (2016)

Math Committee to Assess Assessment Results (2010)

Department

BIS Assistant Professor Search Chair – Tenure Track (2021-2021)

SCM Assistant Professor Search Chair – Tenure Track (2020-2020)

DATA Department Chair Search – Tenure Track (2019-2019)

SCM Assistant Professor Search Chair – Tenure Track (2018-2018)

SCM POP Search Chair (2017-2017)
Research Seminar Committee (2010-2011)
SCM Club Faculty Liaison (2009-2019)

Professional (Council of Supply Chain Management Professionals)
Education Committee Member -Lehigh Valley Roundtable (2015-
onwards)
President – Lehigh Valley Roundtable (2012-2015)
Education Conference Chair (2010 – 2011)
Education Strategies Committee Member (2007 – 3-year term)
Case Editor (3-year term)
President – Dallas Roundtable (2007-2008)
Vice President – Dallas Roundtable (2006-2007)
Education chair – Dallas Roundtable (2004-2006)
Member (1999 – onwards)

External Service

Rockefeller Group – Expert Service Consulting (Jan 2020)

**Exhibit B.II: Eligibility
Criteria - Exceptional
Ability - Work
Records**

ACCOUNTING STATEMENT

Poá, March 10th, 2026

RENAN GOMES DA SILVA

Accountant – Owner of BR ASSESSORIA EMPRESARIAL E ADMINISTRATIVO LTDA

CNPJ No.: 14.703.337/0001-70

CRC No.: 1SP306066/O-1

Address: Avenida Vinte e Seis de Março, 320, Suite 03, Downtown, Poá – SP, ZIP Code 08562-140, Brazil

To Whom It May Concern,

I, **Renan Gomes da Silva**, accountant and owner of **BR Assessoria Empresarial e Administrativo Ltda**, duly registered under the Brazilian National Registry of Legal Entities (CNPJ) No. 14.703.337/0001-70, hereby declare, for all appropriate purposes, that **Mr. Thiago D'Avila Zanolli**, Brazilian, married under the partial community property regime, holder of CPF No. 236.140.868-60, has been engaged in full-time professional activities as the **Owner and Manager of TDZ Assessoria Empresarial Ltda**, registered under CNPJ No. 47.270.589/0001-01, and has been our client since July 25th, 2022.

Based on the above, I certify the professional expertise of Mr. Thiago D'Avila Zanolli as Owner and Manager of TDZ Assessoria Empresarial Ltda, which is a well-established company operating in the accounting and business advisory sector, with one indirect collaborator. The company has demonstrated substantial growth in recent years, with a strong emphasis on innovation and international expansion.

TDZ Assessoria Empresarial Ltda was founded in July 2022 as an accounting firm focused on serving small and medium-sized businesses. The company was established with the objective of providing a closer relationship between accountant and client, ensuring that the accountant himself is directly involved in the execution of most services: including accounting, tax, payroll, and compliance routines, to maintain full alignment with the real needs of each business.

Through a personalized service model, a strong focus on quality, and continuous client support, the firm has experienced gradual and consistent growth, expanded its client base and strengthened its presence in the market. Today, TDZ Assessoria Empresarial Ltda is a consolidated company in its region, recognized for its reliability, technical accuracy, and comprehensive support provided to its clients.

Below is the breakdown of the personal income earned by Mr. Thiago D'Avila Zanoli over the past four (4) years, derived from service provision activities, according to the company's financial records and income tax filings:

2022: BRL 133,588.22, derived from accounting, advisory, and business consulting services

2023: BRL 322,557.36, derived from accounting, advisory, and business consulting services

2024: BRL 364,015.32, derived from accounting, advisory, and business consulting services

2025: BRL 401,522.35, derived from accounting, advisory, and business consulting services

These amounts are duly recorded in the financial statements and income tax returns submitted by Mr. Thiago D'Avila Zanoli and his company.

It is important to highlight that the company has demonstrated strong and consistent growth, as evidenced by the continuous increase in its annual revenue over the last four years: 2022: BRL 133,588.22; 2023: BRL 322,557.36; 2024: BRL 364,015.32; 2025: BRL 401,522.35. The company holds a relevant position in the market, operating in a high-demand sector, particularly in accounting, business advisory, and consulting services.

We remain at your disposal for any additional clarification, if necessary.

Sincerely,



Renan Gomes da Silva

Accountant

CRC – 1SP306066/O-1



Declaration Socioeconomic and Fiscal
Information (DEFIS)

Amended Declaration

Tax Year 2026

Calendar Year 2025

Period covered by the Declaration: 01/01/2025 to 12/31/2025

1. Taxpayer Information

Main CNPJ: 47.270.589/0001-01
Company Name: TDZ ASSESSORIA EMPRESARIAL LTDA
Date of CNPJ incorporation: 25/07/2022
Calculation Regime: Accrual Basis
Opting for Simples Nacional: Yes

1.1 CNPJ of the Branches Listed in this declaration:

None.

2. Economic and Fiscal Information of the Legal Entity

Capital gains	R\$ 0,00
Number of employees at the beginning of the period covered by the declaration	0
Number of employees at the end of the period covered by the declaration	0
Revenue from Direct Exportation	R\$ 0,00
Profit exceeding the limit referred to in paragraph 1 article 6 of CGSN (Management Committee of Simples Nacional) Resolution No. 4 of 05/30/2007, during the period covered	R\$ 0,00
Total of Net Gains earned from variable income operations	R\$ 0,00

2.1 R Revenue from exports through a trading company

CNPJ of the Export Trading Company	Amount
-	-

2.2 Identification and Income of the Partners

Partner's CPF: 236.140.868-60

Name: THIAGO D AVILA ZANOLI

Tax-Free income paid to the partner by the company	R\$ 281.522,35
Taxable income paid to the partner by the company	R\$ 0,00
Percentage of the partner's ownership in the company's share capital	100,00%

Declaration Number: 472705892025002

Receipt Number: 02.07.26030.0289300-3

Authentication: 47032.27245.05092.89044

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on the last day covered by this declaration

Income tax withheld at source on income paid to the partner by the ME/EPP (Micro or Small Business) R\$ 0,00

2.3 Percentage of Treasury Shares in the Company's Share Capital (%) 0,00%

2.4 Electoral Campaign Donations

CNPJ of the Beneficiary	Name of the Beneficiary	Type of Beneficiary	Donation Method	Amount
-	-	-	-	-

3. Economic and Fiscal Information of the Establishments

Establishment: 47.270.589/0001-01 State: SP

Initial inventory of the period covered by the declaration R\$ 0,00

Final inventory of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the beginning of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the end of the period covered by the declaration R\$ 0,00

Total purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Domestic market purchase R\$ 0,00

Imports R\$ 0,00

Total inward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total outward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of sales of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total inflows during the period covered by the declaration R\$ 0,00

Total expenses during the period covered by the declaration R\$ 0,00

Total interstate inflows by State

State	Amount
-	-

Total interstate outflows by State

State	Amount
-	-

Amount of Withheld ISS (Tax on Service) at Source in the Calendar Year, by City

State	City	Amount
-	-	-

Provision of Communication Services

State where the service was provided	City where the service was provided	Amount
-	-	-

Information on Provision of Interstate and/or Intercity Cargo Transport Services, and Intercity and Interstate Passenger Transport Services authorized by item VI of Article 17 of LC 123, with and without tax substitution

Total Freight Amount:		
State of origin	City where the service provision originated	Installment Amount (R\$)
-	-	-

4. Declaration Receipt Information

Date and Time of Declaration submission: 01/30/2026 10:33:56 P.M.

Receipt Number: 02.07.26030.0289300-3

Authentication: 47032.27245.05092.89044

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: May 5, 2026.



Declaração de Informações Socioeconômicas e
Fiscais (DEFIS)

Declaração Retificadora

Exercício 2026

Ano-Calendário 2025

Período abrangido pela Declaração: 01/01/2025 a 31/12/2025

1. Identificação do Contribuinte

CNPJ Matriz: 47.270.589/0001-01
Nome empresarial: TDZ ASSESSORIA EMPRESARIAL LTDA
Data de abertura no CNPJ: 25/07/2022
Regime de Apuração: competência
Optante pelo Simples Nacional: Sim

1.1 CNPJ das Filiais Presentes nesta declaração:

Nenhuma.

2. Informações Econômico-Fiscais da Pessoa Jurídica

Ganhos de capital	R\$ 0,00
Quantidade de empregados no início do período abrangido pela declaração	0
Quantidade de empregados no final do período abrangido pela declaração	0
Receita proveniente de exportação direta	R\$ 0,00
Lucro superior ao limite de que trata o § 1º do art. 6º da resolução CGSN nº 4 de 30/05/2007, no período abrangido por esta declaração	R\$ 0,00
Total de ganhos líquidos auferidos em operações de renda variável	R\$ 0,00

2.1 Receita proveniente de exportação por meio de comercial exportadora

CNPJ da comercial exportadora	Valor
-	-

2.2 Identificação e Rendimentos dos Sócios

CPF do sócio: 236.140.868-60

Nome: THIAGO D AVILA ZANOLI

Rendimentos isentos pagos ao sócio pela empresa	R\$ 281.522,35
Rendimentos tributáveis pagos ao sócio pela empresa	R\$ 0,00
Percentual de participação do sócio no capital social da empresa no	100,00%

último dia do período abrangido pela declaração

Imposto de renda retido na fonte sobre os rendimentos pagos ao sócio
pela ME/EPP R\$ 0,00

**2.3 Percentual de participação em cotas em tesouraria no capital
social da empresa (%)** 0,00%

2.4 Doações à Campanha Eleitoral

CNPJ do Beneficiário	Nome do Beneficiário	Tipo de Beneficiário	Forma de Doação	Valor
-	-	-	-	-

3. Informações Econômicas e Fiscais dos Estabelecimentos

Estabelecimento: 47.270.589/0001-01 UF: SP

Estoque inicial do período abrangido pela declaração R\$ 0,00

Estoque final do período abrangido pela declaração R\$ 0,00

Saldo em caixa/banco no início do período abrangido pela declaração R\$ 0,00

Saldo em caixa/banco no final do período abrangido pela declaração R\$ 0,00

Total de aquisições de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Aquisições no mercado interno R\$ 0,00

Importações R\$ 0,00

Total de entradas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de saídas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de devoluções de vendas de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de devoluções de compras de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de entradas no período abrangido pela declaração R\$ 0,00

Total de despesas no período abrangido pela declaração R\$ 0,00

Total de entradas interestaduais por UF

UF	Valor
-	-

Total de saídas interestaduais por UF

UF	Valor
-	-

Valor do ISS retido na fonte no ano-calendário, por Município

UF	Município	Valor
-	-	-

Prestações de Serviços de Comunicação

UF onde o serviço foi prestado	Município onde o serviço foi prestado	Valor
-	-	-

Informações sobre prestação de serviços de transporte de cargas interestadual e/ou intermunicipal, e de transporte intermunicipal e interestadual de passageiros autorizados no inciso VI do art. 17 da LC 123 com e sem substituição tributária

UF de origem	Município onde se iniciou a prestação do serviço	Valor da Prestação (R\$)
-	-	-

4. Informações da Recepção da Declaração

Data e Horário da transmissão da Declaração: 30/01/2026 22:33:56

Número do Recibo: 02.07.26030.0289300-3

Autenticação: 47032.27245.05092.89044



Declaration Socioeconomic and Fiscal
Information (DEFIS)

Amended Declaration

Tax Year 2025

Calendar Year 2024

Period covered by the Declaration: 01/01/2024 to 12/31/2024

1. Taxpayer Information

Main CNPJ: 47.270.589/0001-01
Company Name: TDZ ASSESSORIA EMPRESARIAL LTDA
Date of CNPJ incorporation: 07/25/2022
Calculation Regime: Accrual Basis
Opting for Simples Nacional: Yes

1.1 CNPJ of the Branches Listed in this declaration:

None.

1.2 Taxpayer declared that, during the year 2022, remained without carrying out any operational, non-operational, financial or asset-related activity: No

2. Economic and Fiscal Information of the Legal Entity

Capital gains	R\$ 0,00
Number of employees at the beginning of the period covered by the declaration	0
Number of employees at the end of the period covered by the declaration	0
Revenue from Direct Exportation	R\$ 0,00
Profit exceeding the limit referred to in paragraph 1 article 6 of CGSN (Management Committee of Simples Nacional) Resolution No. 4 of 05/30/2007, during the period covered	R\$ 0,00
Total of Net Gains earned from variable income operations	R\$ 0,00

2.1 Revenue from exports through a trading company

CNPJ of the Export Trading Company	Valor
-	-

2.2 Identification and Income of the Partners

Partner's CPF: 236.140.868-60

Name: THIAGO D AVILA ZANOLI

Tax-Free income paid to the partner by the company	R\$ 244.015,32
Taxable income paid to the partner by the company	R\$ 0,00

Percentage of the partner's ownership in the company's share capital on the last day covered by this declaration 100,00%

Income tax withheld at source on income paid to the partner by the ME/EPP (Micro or Small Business) R\$ 0,00

2.3 Percentage of Treasury Shares in the Company's Share Capital (%) 0,00%

2.4 Electoral Campaign Donations

CNPJ of the Beneficiary	Name of the Beneficiary	Type of Beneficiary	Donation Method	Amount
-	-	-	-	-

3. Economic and Fiscal Information of the Establishments

Establishment: 47.270.589/0001-01 State: SP

Initial inventory of the period covered by the declaration R\$ 0,00

Final inventory of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the beginning of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the end of the period covered by the declaration R\$ 0,00

Total purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Domestic market purchase R\$ 0,00

Imports R\$ 0,00

Total inward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total outward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of sales of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total inflows during the period covered by the declaration R\$ 0,00

Total expenses during the period covered by the declaration R\$ 0,00

Total interstate inflows by State

State	Amount
-	-

Total interstate outflows by State

State	Amount
-	-

Amount of Withheld ISS (Tax on Service) at Source in the Calendar Year, by City

State	City	Amount
-	-	-

Provision of Communication Services

State where the service was provided	City where the service was provided	Amount
-	-	-

Information on Provision of Interstate and/or Intercity Cargo Transport Services, and Intercity and Interstate Passenger Transport Services authorized by item VI of Article 17 of LC 123, with and without tax substitution

Total Freight Amount:	-	
State of origin	City where the service provision originated	Installment Amount (R\$)
-	-	-

4. Declaration Receipt Information

Date and Time of Declaration submission: 01/30/2026 10:33:06 P.M.

Receipt Number: 02.07.26030.0289248-1

Authentication: 47420.27807.05578.89681

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: May 5, 2026.



Declaração de Informações Socioeconômicas e Fiscais (DEFIS)

Declaração Retificadora

Exercício 2025

Ano-Calendarário 2024

Período abrangido pela Declaração: 01/01/2024 a 31/12/2024

1. Identificação do Contribuinte

CNPJ Matriz: 47.270.589/0001-01
Nome empresarial: TDZ ASSESSORIA EMPRESARIAL LTDA
Data de abertura no CNPJ: 25/07/2022
Regime de Apuração: competência
Optante pelo Simples Nacional: Sim

1.1 CNPJ das Filiais Presentes nesta declaração:

Nenhuma.

1.2 Contribuinte declara que permaneceu, durante o ano de 2024, sem efetuar qualquer atividade operacional, não operacional, financeira ou patrimonial: Não

2. Informações Econômico-Fiscais da Pessoa Jurídica

Ganhos de capital	R\$ 0,00
Quantidade de empregados no início do período abrangido pela declaração	0
Quantidade de empregados no final do período abrangido pela declaração	0
Receita proveniente de exportação direta	R\$ 0,00
Lucro superior ao limite de que trata o § 1º do art. 6º da resolução CGSN nº 4 de 30/05/2007, no período abrangido por esta declaração	R\$ 0,00
Total de ganhos líquidos auferidos em operações de renda variável	R\$ 0,00

2.1 Receita proveniente de exportação por meio de comercial exportadora

CNPJ da comercial exportadora	Valor
-	-

2.2 Identificação e Rendimentos dos Sócios

CPF do sócio: 236.140.868-60

Nome: THIAGO D AVILA ZANOLI

Rendimentos isentos pagos ao sócio pela empresa	R\$ 244.015,32
Rendimentos tributáveis pagos ao sócio pela empresa	R\$ 0,00

Percentual de participação do sócio no capital social da empresa no último dia do período abrangido pela declaração	100,00%
Imposto de renda retido na fonte sobre os rendimentos pagos ao sócio pela ME/EPP	R\$ 0,00

2.3 Percentual de participação em cotas em tesouraria no capital social da empresa (%) 0,00%

2.4 Doações à Campanha Eleitoral

CNPJ do Beneficiário	Nome do Beneficiário	Tipo de Beneficiário	Forma de Doação	Valor
-	-	-	-	-

3. Informações Econômicas e Fiscais dos Estabelecimentos

Estabelecimento: 47.270.589/0001-01 UF: SP

Estoque inicial do período abrangido pela declaração	R\$ 0,00
Estoque final do período abrangido pela declaração	R\$ 0,00
Saldo em caixa/banco no início do período abrangido pela declaração	R\$ 0,00
Saldo em caixa/banco no final do período abrangido pela declaração	R\$ 0,00
Total de aquisições de mercadorias para comercialização ou industrialização no período abrangido pela declaração	R\$ 0,00
Aquisições no mercado interno	R\$ 0,00
Importações	R\$ 0,00
Total de entradas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração	R\$ 0,00
Total de saídas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração	R\$ 0,00
Total de devoluções de vendas de mercadorias para comercialização ou industrialização no período abrangido pela declaração	R\$ 0,00
Total de devoluções de compras de mercadorias para comercialização ou industrialização no período abrangido pela declaração	R\$ 0,00
Total de entradas no período abrangido pela declaração	R\$ 0,00
Total de despesas no período abrangido pela declaração	R\$ 0,00

Total de entradas interestaduais por UF

UF	Valor
-	-

Total de saídas interestaduais por UF

UF	Valor
-	-

Valor do ISS retido na fonte no ano-calendário, por Município

UF	Município	Valor
-	-	-

Prestações de Serviços de Comunicação

UF onde o serviço foi prestado	Município onde o serviço foi prestado	Valor
-	-	-

Informações sobre prestação de serviços de transporte de cargas interestadual e/ou intermunicipal, e de transporte intermunicipal e interestadual de passageiros autorizados no inciso VI do art. 17 da LC 123 com e sem substituição tributária

Valor total do frete:	-	
UF de origem	Município onde se iniciou a prestação do serviço	Valor da Prestação (R\$)
-	-	-

4. Informações da Recepção da Declaração

Data e Horário da transmissão da Declaração: 30/01/2026 22:33:06

Número do Recibo: 02.07.26030.0289248-1

Autenticação: 47420.27807.05578.89681



Declaration Socioeconomic and Fiscal
Information (DEFIS)

Amended Declaration

Tax Year 2024

Calendar Year 2023

Period covered by the Declaration: 01/01/2023 to 12/31/2023

1. Taxpayer Information

Main CNPJ: 47.270.589/0001-01
Company Name: TDZ ASSESSORIA EMPRESARIAL LTDA
Date of CNPJ incorporation: 07/25/2022
Calculation Regime: Accrual Basis
Opting for Simples Nacional: Yes

1.1 CNPJ of the Branches Listed in this declaration:

None.

1.2 Taxpayer declared that, during the year 2022, remained without carrying out any operational, non-operational, financial or asset-related activity: No

2. Economic and Fiscal Information of the Legal Entity

Capital gains	R\$ 0,00
Number of employees at the beginning of the period covered by the declaration	0
Number of employees at the end of the period covered by the declaration	0
Revenue from Direct Exportation	R\$ 0,00
Profit exceeding the limit referred to in paragraph 1 article 6 of CGSN (Management Committee of Simples Nacional) Resolution No. 4 of 05/30/2007, during the period covered	R\$ 0,00
Total of Net Gains earned from variable income operations	R\$ 0,00

2.1 Revenue from exports through a trading company

CNPJ of the Export Trading Company	Valor
-	-

2.2 Identification and Income of the Partners

Partner's CPF: 236.140.868-60

Name: THIAGO D AVILA ZANOLI

Tax-Free income paid to the partner by the company	R\$ 142.557,36
Taxable income paid to the partner by the company	R\$ 0,00

Percentage of the partner's ownership in the company's share capital on the last day covered by this declaration 100,00%

Income tax withheld at source on income paid to the partner by the ME/EPP (Micro or Small Business) R\$ 0,00

2.3 Percentage of Treasury Shares in the Company's Share Capital (%) 0,00%

2.4 Electoral Campaign Donations

CNPJ of the Beneficiary	Name of the Beneficiary	Type of Beneficiary	Donation Method	Amount
-	-	-	-	-

3. Economic and Fiscal Information of the Establishments

Establishment: 47.270.589/0001-01 State: SP

Initial inventory of the period covered by the declaration R\$ 0,00

Final inventory of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the beginning of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the end of the period covered by the declaration R\$ 0,00

Total purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Domestic market purchase R\$ 0,00

Imports R\$ 0,00

Total inward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total outward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of sales of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total inflows during the period covered by the declaration R\$ 0,00

Total expenses during the period covered by the declaration R\$ 0,00

Total interstate inflows by State

State	Amount
-	-

Total interstate outflows by State

State	Amount
-	-

Amount of Withheld ISS (Tax on Service) at Source in the Calendar Year, by City

State	City	Amount
-	-	-

Provision of Communication Services

State where the service was provided	City where the service was provided	Amount
-	-	-

Information on Provision of Interstate and/or Intercity Cargo Transport Services, and Intercity and Interstate Passenger Transport Services authorized by item VI of Article 17 of LC 123, with and without tax substitution

Total Freight Amount: -		
State of origin	City where the service provision originated	Installment Amount (R\$)
-	-	-

4. Declaration Receipt Information

Date and Time of Declaration submission: 01/30/2026 10:32:16 P.M.

Receipt Number: 02.07.26030.0289184-1

Authentication: 47060.27710.05805.89251

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: May 4, 2026.



Declaração de Informações Socioeconômicas e
Fiscais(DEFIS)

Declaração Retificadora

Exercício 2024

Ano-Calendarário 2023

Período abrangido pela Declaração: 01/01/2023 a 31/12/2023

1. Identificação do Contribuinte

CNPJ Matriz: 47.270.589/0001-01
Nome empresarial: TDZ ASSESSORIA EMPRESARIAL LTDA
Data de abertura no CNPJ: 25/07/2022
Regime de Apuração: competência
Optante pelo Simples Nacional: Sim

1.1 CNPJ das Filiais Presentes nesta declaração:

Nenhuma.

1.2 Contribuinte declara que permaneceu, durante o ano de 2023, sem efetuar qualquer atividade operacional, não operacional, financeira ou patrimonial: Não

2. Informações Econômico-Fiscais da Pessoa Jurídica

Ganhos de capital	R\$ 0,00
Quantidade de empregados no início do período abrangido pela declaração	0
Quantidade de empregados no final do período abrangido pela declaração	0
Receita proveniente de exportação direta	R\$ 0,00
Lucro superior ao limite de que trata o § 1º do art. 6º da resolução CGSN nº 4 de 30/05/2007, no período abrangido por esta declaração	R\$ 0,00
Total de ganhos líquidos auferidos em operações de renda variável	R\$ 0,00

2.1 Receita proveniente de exportação por meio de comercial exportadora

CNPJ da comercial exportadora	Valor
-	-

2.2 Identificação e Rendimentos dos Sócios

CPF do sócio: 236.140.868-60

Nome: THIAGO D AVILA ZANOLI

Rendimentos isentos pagos ao sócio pela empresa	R\$ 142.557,36
Rendimentos tributáveis pagos ao sócio pela empresa	R\$ 0,00

Percentual de participação do sócio no capital social da empresa no último dia do período abrangido pela declaração 100,00%

Imposto de renda retido na fonte sobre os rendimentos pagos ao sócio pela ME/EPP R\$ 0,00

2.3 Percentual de participação em cotas em tesouraria no capital social da empresa (%) 0,00%

2.4 Doações à Campanha Eleitoral

CNPJ do Beneficiário	Nome do Beneficiário	Tipo de Beneficiário	Forma de Doação	Valor
-	-	-	-	-

3. Informações Econômicas e Fiscais dos Estabelecimentos

Estabelecimento: 47.270.589/0001-01 UF: SP

Estoque inicial do período abrangido pela declaração R\$ 0,00

Estoque final do período abrangido pela declaração R\$ 0,00

Saldo em caixa/banco no início do período abrangido pela declaração R\$ 0,00

Saldo em caixa/banco no final do período abrangido pela declaração R\$ 0,00

Total de aquisições de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Aquisições no mercado interno R\$ 0,00

Importações R\$ 0,00

Total de entradas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de saídas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de devoluções de vendas de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de devoluções de compras de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de entradas no período abrangido pela declaração R\$ 0,00

Total de despesas no período abrangido pela declaração R\$ 0,00

Total de entradas interestaduais por UF

UF	Valor
-	-

Total de saídas interestaduais por UF

UF	Valor
-	-

Valor do ISS retido na fonte no ano-calendário, por Município

UF	Município	Valor
-	-	-

Prestações de Serviços de Comunicação

UF onde o serviço foi prestado	Município onde o serviço foi prestado	Valor
-	-	-

Informações sobre prestação de serviços de transporte de cargas interestadual e/ou intermunicipal, e de transporte intermunicipal e interestadual de passageiros autorizados no inciso VI do art. 17 da LC 123 com e sem substituição tributária

Valor total do frete:	-	
UF de origem	Município onde se iniciou a prestação do serviço	Valor da Prestação (R\$)
-	-	-

4. Informações da Recepção da Declaração

Data e Horário da transmissão da Declaração: 30/01/2026 22:32:16

Número do Recibo: 02.07.26030.0289184-1

Autenticação: 47060.27710.05805.89251



Declaration Socioeconomic and Fiscal
Information (DEFIS)

Amended Declaration

Tax Year 2023

Calendar Year 2022

Period covered by the Declaration: 07/01/2022 to 12/31/2022

1. Taxpayer Information

Main CNPJ: 47.270.589/0001-01
Company Name: TDZ ASSESSORIA EMPRESARIAL LTDA
Date of CNPJ incorporation: 07/25/2022
Calculation Regime: Accrual Basis
Opting for Simples Nacional: Yes

1.1 CNPJ of the Branches Listed in this declaration:

None.

1.2 Taxpayer declared that, during the year 2022, remained without carrying out any operational, non-operational, financial or asset-related activity: No

2. Economic and Fiscal Information of the Legal Entity

Capital gains	R\$ 0,00
Number of employees at the beginning of the period covered by the declaration	0
Number of employees at the end of the period covered by the declaration	0
Revenue from Direct Exportation	R\$ 0,00
Profit exceeding the limit referred to in paragraph 1 article 6 of CGSN (Management Committee of Simples Nacional) Resolution No. 4 of 05/30/2007, during the period covered	R\$ 0,00
Total of Net Gains earned from variable income operations	R\$ 0,00

2.1 Revenue from exports through a trading company

CNPJ of the Export Trading Company	Amount
-	-

2.2 Identification and Income of the Partners

Partner's CPF: 236.140.868-60

Name: THIAGO D AVILA ZANOLI

Tax-Free income paid to the partner by the company	R\$ 82.588,22
Taxable income paid to the partner by the company	R\$ 0,00

Percentage of the partner's ownership in the company's share capital on the last day covered by this declaration 100,00%

Income tax withheld at source on income paid to the partner by the ME/EPP (Micro or Small Business) R\$ 0,00

2.3 Percentage of Treasury Shares in the Company's Share Capital (%) 0,00%

2.4 Electoral Campaign Donations

CNPJ of the Beneficiary	Name of the Beneficiary	Type of Beneficiary	Donation Method	Amount
-	-	-	-	-

3. Economic and Fiscal Information of the Establishments

Establishment: 47.270.589/0001-01 State: SP

Initial inventory of the period covered by the declaration R\$ 0,00

Final inventory of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the beginning of the period covered by the declaration R\$ 0,00

Cash/Bank balance at the end of the period covered by the declaration R\$ 0,00

Total purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Domestic market purchase R\$ 0,00

Imports R\$ 0,00

Total inward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total outward transfers of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of sales of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total returns of purchases of goods for commercialization or manufacturing during the period covered by the declaration R\$ 0,00

Total inflows during the period covered by the declaration R\$ 0,00

Total expenses during the period covered by the declaration R\$ 0,00

Total interstate inflows by State

State	Amount
-	-

Total interstate outflows by State

State	Amount
-	-

Amount of Withheld ISS (Tax on Service) at Source in the Calendar Year, by City

State	City	Amount
-	-	-

Provision of Communication Services

State where the service was provided	City where the service was provided	Amount
-	-	-

Information on Provision of Interstate and/or Intercity Cargo Transport Services, and Intercity and Interstate Passenger Transport Services authorized by item VI of Article 17 of LC 123, with and without tax substitution.

Total Freight Amount:		
State of origin	City where the service provision originated	Installment Amount (R\$)
-	-	-

4. Declaration Receipt Information

Date and Time of Declaration submission: 01/30/2026 10:30:59 P.M.

Receipt Number: 02.07.26030.0289088-8

Authentication: 47096.27378.05019.89851

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: May 4, 2026.



Declaração de Informações Socioeconômicas e
Fiscais(DEFIS)

Declaração Retificadora

Exercício 2023

Ano-Calendarário 2022

Período abrangido pela Declaração: 01/07/2022 a 31/12/2022

1. Identificação do Contribuinte

CNPJ Matriz: 47.270.589/0001-01
Nome empresarial: TDZ ASSESSORIA EMPRESARIAL LTDA
Data de abertura no CNPJ: 25/07/2022
Regime de Apuração: competência
Optante pelo Simples Nacional: Sim

1.1 CNPJ das Filiais Presentes nesta declaração:

Nenhuma.

1.2 Contribuinte declara que permaneceu, durante o ano de 2022, sem efetuar qualquer atividade operacional, não operacional, financeira ou patrimonial: Não

2. Informações Econômico-Fiscais da Pessoa Jurídica

Ganhos de capital	R\$ 0,00
Quantidade de empregados no início do período abrangido pela declaração	0
Quantidade de empregados no final do período abrangido pela declaração	0
Receita proveniente de exportação direta	R\$ 0,00
Lucro superior ao limite de que trata o § 1º do art. 6º da resolução CGSN nº 4 de 30/05/2007, no período abrangido por esta declaração	R\$ 0,00
Total de ganhos líquidos auferidos em operações de renda variável	R\$ 0,00

2.1 Receita proveniente de exportação por meio de comercial exportadora

CNPJ da comercial exportadora	Valor
-	-

2.2 Identificação e Rendimentos dos Sócios

CPF do sócio: 236.140.868-60

Nome: THIAGO D AVILA ZANOLI

Rendimentos isentos pagos ao sócio pela empresa	R\$ 82.588,22
Rendimentos tributáveis pagos ao sócio pela empresa	R\$ 0,00

Percentual de participação do sócio no capital social da empresa no último dia do período abrangido pela declaração 100,00%

Imposto de renda retido na fonte sobre os rendimentos pagos ao sócio pela ME/EPP R\$ 0,00

2.3 Percentual de participação em cotas em tesouraria no capital social da empresa (%) 0,00%

2.4 Doações à Campanha Eleitoral

CNPJ do Beneficiário	Nome do Beneficiário	Tipo de Beneficiário	Forma de Doação	Valor
-	-	-	-	-

3. Informações Econômicas e Fiscais dos Estabelecimentos

Estabelecimento: 47.270.589/0001-01 UF: SP

Estoque inicial do período abrangido pela declaração R\$ 0,00

Estoque final do período abrangido pela declaração R\$ 0,00

Saldo em caixa/banco no início do período abrangido pela declaração R\$ 0,00

Saldo em caixa/banco no final do período abrangido pela declaração R\$ 0,00

Total de aquisições de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Aquisições no mercado interno R\$ 0,00

Importações R\$ 0,00

Total de entradas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de saídas de mercadorias por transferência para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de devoluções de vendas de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de devoluções de compras de mercadorias para comercialização ou industrialização no período abrangido pela declaração R\$ 0,00

Total de entradas no período abrangido pela declaração R\$ 0,00

Total de despesas no período abrangido pela declaração R\$ 0,00

Total de entradas interestaduais por UF

UF	Valor
-	-

Total de saídas interestaduais por UF

UF	Valor
-	-

Valor do ISS retido na fonte no ano-calendário, por Município

UF	Município	Valor
-	-	-

Prestações de Serviços de Comunicação

UF onde o serviço foi prestado	Município onde o serviço foi prestado	Valor
-	-	-

Informações sobre prestação de serviços de transporte de cargas interestadual e/ou intermunicipal, e de transporte intermunicipal e interestadual de passageiros autorizados no inciso VI do art. 17 da LC 123 com e sem substituição tributária

Valor total do frete:	-	
UF de origem	Município onde se iniciou a prestação do serviço	Valor da Prestação (R\$)
-	-	-

4. Informações da Recepção da Declaração

Data e Horário da transmissão da Declaração: 30/01/2026 22:30:59

Número do Recibo: 02.07.26030.0289088-8

Autenticação: 47096.27378.05019.89851



FEDERATIVE REPUBLIC OF BRAZIL

NATIONAL REGISTER OF LEGAL ENTITIES

REGISTRATION NUMBER
47.270.589/0001-01
HEAD OFFICE

CERTIFICATE OF ENROLLMENT AND REGISTRATION STATUS

DATE OF INCORPORATION
07/25/2022

COMPANY NAME
TDZ ASSESSORIA EMPRESARIAL LTDA

TRADE NAME (DBA)
TDZ ASSESSORIA EMPRESARIAL

SIZE
EPP (Small Business)

CODE AND DESCRIPTION OF THE PRIMARY ECONOMIC ACTIVITY
70.20-4-00 - Business management consulting activities, except specific technical consulting

CODE AND DESCRIPTION OF SECONDARY ECONOMIC ACTIVITIES
82.11-3-00 - Combined office and administrative support services
82.19-9-99 - Document preparation and specialized administrative support services not previously specified

CODE AND DESCRIPTION OF LEGAL NATURE
206-2 - Limited Liability Company

ADDRESS
R QUINZE DE NOVEMBRO

NUMBER
113

UNIT

ZIP Code
08.560-020

NEIGHBORHOOD/DISTRICT
CALMON VIANA

CITY
POA

STATE
SP

EMAIL
THIAGO_ZANOLI@HOTMAIL.COM

TELEPHONE
(11) 7048-9543

FEDERAL ENTITY RESPONSIBLE (EFR)

REGISTRATION STATUS
ACTIVE

DATE OF REGISTRATION STATUS
07/25/2022

REASON FOR REGISTRATION STATUS

SPECIAL STATUS

DATE OF SPECIAL STATUS

Approved by Normative Instruction RFB No. 1.863, dated December 27, 2018.

Issued on **07/25/2022** at **11:59:55 A.M.** (Brasília date and time).

Page: 1/1

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: May 4, 2026.



REPÚBLICA FEDERATIVA DO BRASIL

CADASTRO NACIONAL DA PESSOA JURÍDICA

NÚMERO DE INSCRIÇÃO 47.270.589/0001-01 MATRIZ	COMPROVANTE DE INSCRIÇÃO E DE SITUAÇÃO CADASTRAL	DATA DE ABERTURA 25/07/2022
--	---	---------------------------------------

NOME EMPRESARIAL TDZ ASSESSORIA EMPRESARIAL LTDA
--

TÍTULO DO ESTABELECIMENTO (NOME DE FANTASIA) TDZ ASSESSORIA EMPRESARIAL	PORTE EPP
---	---------------------

CÓDIGO E DESCRIÇÃO DA ATIVIDADE ECONÔMICA PRINCIPAL 70.20-4-00 - Atividades de consultoria em gestão empresarial, exceto consultoria técnica específica

CÓDIGO E DESCRIÇÃO DAS ATIVIDADES ECONÔMICAS SECUNDÁRIAS 82.11-3-00 - Serviços combinados de escritório e apoio administrativo 82.19-9-99 - Preparação de documentos e serviços especializados de apoio administrativo não especificados anteriormente
--

CÓDIGO E DESCRIÇÃO DA NATUREZA JURÍDICA 206-2 - Sociedade Empresária Limitada

LOGRADOURO R QUINZE DE NOVEMBRO	NÚMERO 113	COMPLEMENTO *****
---	----------------------	-----------------------------

CEP 08.560-020	BAIRRO/DISTRITO CALMON VIANA	MUNICÍPIO POA	UF SP
--------------------------	--	-------------------------	-----------------

ENDEREÇO ELETRÔNICO THIAGO_ZANOLI@HOTMAIL.COM	TELEFONE (11) 7048-9543
---	-----------------------------------

ENTE FEDERATIVO RESPONSÁVEL (EFR) *****

SITUAÇÃO CADASTRAL ATIVA	DATA DA SITUAÇÃO CADASTRAL 25/07/2022
------------------------------------	---

MOTIVO DE SITUAÇÃO CADASTRAL

SITUAÇÃO ESPECIAL *****	DATA DA SITUAÇÃO ESPECIAL *****
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Aprovado pela Instrução Normativa RFB nº 1.863, de 27 de dezembro de 2018.

Emitido no dia **25/07/2022** às **11:59:55** (data e hora de Brasília).

Página: 1/1



FULL CERTIFICATE OF INCORPORATION

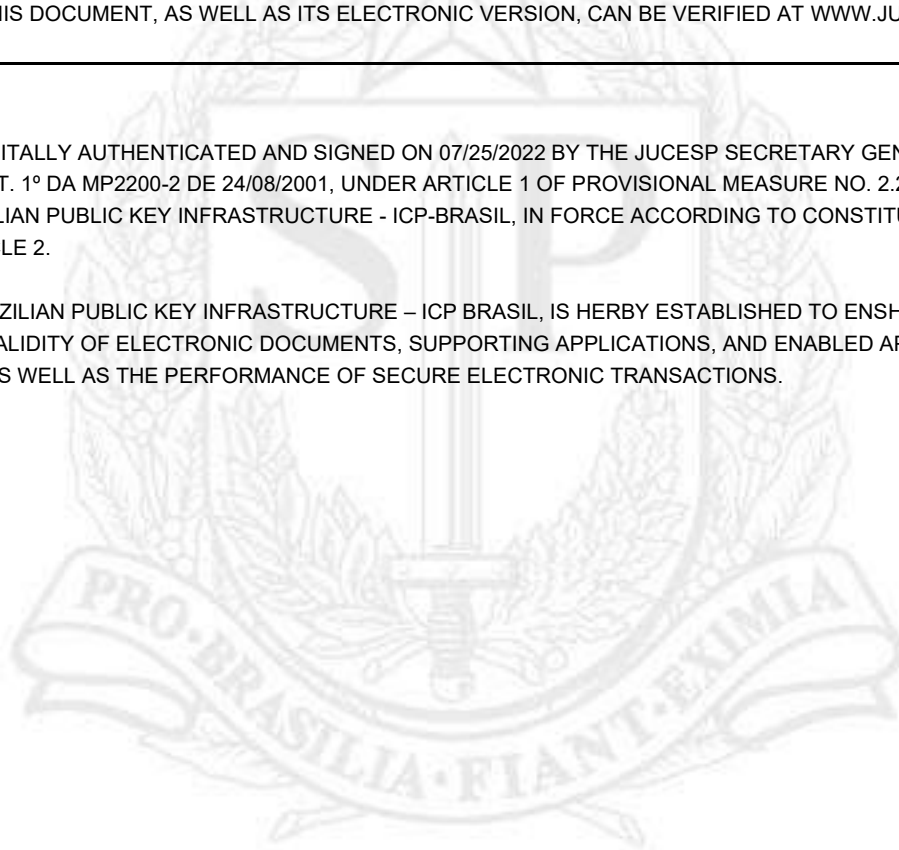
DOCUMENT ISSUED VIA INTERNET

COMPANY INFORMATION			
COMPANY NAME TDZ ASSESSORIA EMPRESARIAL LTDA		LEGAL TYPE SINGLE MEMBER LIMITED LIABILITY COMPANY (SMALL BUSINESS)	
NIRE (Business Registration Identification Number) 35239577441	CNPJ 47.270.589/0001-01	FILING NUMBER 35239577441	FILING DATE 07/25/2022

CERTIFICATE INFORMATION		
ISSUING DATE 07/25/2022	ISSUING TIME 12:02:16 PM	CONTROL CODE 175717116
THE AUTHENTICITY OF THIS DOCUMENT, AS WELL AS ITS ELECTRONIC VERSION, CAN BE VERIFIED AT WWW.JUCESPONLINE.SP.GOV.BR		


THIS COPY WAS DIGITALLY AUTHENTICATED AND SIGNED ON 07/25/2022 BY THE JUCESSP SECRETARY GENERAL – GISELA SIMIEMA CESCHIN, CONFORME ART. 1º DA MP2200-2 DE 24/08/2001, UNDER ARTICLE 1 OF PROVISIONAL MEASURE NO. 2.200-2 OF 08/24/2001, WHICH ESTABLISHED THE BRAZILIAN PUBLIC KEY INFRASTRUCTURE - ICP-BRASIL, IN FORCE ACCORDING TO CONSTITUTIONAL AMENDMENT NO. 32 OF 09/11/2001 M- ARTICLE 2.

ARTICLE 1. THE BRAZILIAN PUBLIC KEY INFRASTRUCTURE – ICP BRASIL, IS HERBY ESTABLISHED TO ENSHURE THE AUTHENTTCITY, INTEGRITY. AND LEGAL VALIDITY OF ELECTRONIC DOCUMENTS, SUPPORTING APPLICATIONS, AND ENABLED APPLICATIONS THAT USE DIGITAL CERTIFICATES, AS WELL AS THE PERFORMANCE OF SECURE ELECTRONIC TRANSACTIONS.



Cover Application

DOC SEQ.
01
01

<p>Redesim Protocol</p> <p align="right">SPP2230869909</p> 
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REGISTRATION DATA

ACT(S) Standard Incorporation; Classification as Small Business - EPP		
COMPANY NAME TDZ ASSESSORIA EMPRESARIAL LTDA		SIZE EPP (Small Business)
ADDRESS RUA QUINZE DE NOVENBRO		NUMBER 113
UNIT	NEIGHBORHOOD/DISTRICT CALMON VIANA	ZIP CODE 08560020
CITY POÁ		STATE SP
E-MAIL THIAGO_ZANOLI@HOTMAIL.COM		TELEPHONE
REQUIREMENT NUMBER(S) NO PRIOR REQUIREMENT	CNPJ – REGISTERED OFFICE	NIRE - REGISTERED OFFICE
IDENTIFICATION OF THE SIGNATORY/SIGNER OF THE COVER APPLICATION NAME: THIAGO D AVILA ZANOLI - Managing Partner SIGNATURE DATE: SIGNATURE:		AMOUNTS COLLECTED DARE R\$ 182,23 DARF Exempt

I DECLARE, UNDER PENALTY OF LAW, THAT THE INFORMATION CONTAINED IN THE APPLICATION/PROCESS IS AN ACCURATE EXPRESSION OF THE TRUTH.

FOR EXCLUSIVE USE OF THE COMMERCIAL REGISTRY OF THE STATE OF SÃO PAULO (INCLUDING REVERSE SIDE)

PROTOCOL STAMP	NOTES:
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DOCUMENTS NOT RETRIEVED WITHIN 90 DAYS OF AVAILABILITY WILL BE DISCARDED - ART. 57, §5, DECREE 1,800/96

07/22/2022

Page 1 of 1



DARE - State Revenue Collection Document
DARF - Federal Revenue Collection Document

ARTICLES OF ASSOCIATION OF LIMITED LIABILITY COMPANY

TDZ ASSESSORIA EMPRESARIAL LTDA

Managing Partner THIAGO D AVILA ZANOLI, nationality: Brazilian, single, born in the city of Suzano/SP, born on: 11/18/1996, identity document No.: RG 454768941 Issuing Authority: SSP/SP, ACCOUNTANT, CPF No.: 23614086860, RESIDENT AND DOMICILED at RUA MADAME POMMERY, 201 BLOCK AND APT. 3 - Neighborhood: VILA URUPES, Suzano - SP ZIP Code 08615090.

They hereby agree, by mutual consent, to incorporate a limited liability company, subject to the following terms and clauses:

COMPANY NAME

First Clause - The company shall adopt the following company name: TDZ ASSESSORIA EMPRESARIAL LTDA.

REGISTERED OFFICE

Second Clause - The company shall have its registered office at the following address: RUA QUINZE DE NOVEMBRO, 113 - Neighborhood: CALMON VIANA, Poá - SP ZIP Code 08560020.

CORPORATE PURPOSE

Third Clause - The company's purpose shall be the exercise of the following economic activities: BUSINESS MANAGEMENT CONSULTING ACTIVITIES, COMBINED OFFICE AND ADMINISTRATIVE SUPPORT SERVICES, DOCUMENT PREPARATION.

Sole paragraph. The establishment designated as the Registered Office (Head Office) shall carry out the activities of BUSINESS MANAGEMENT CONSULTING, COMBINED OFFICE AND ADMINISTRATIVE SUPPORT SERVICES, DOCUMENT PREPARATION.

COMMENCEMENT OF ACTIVITIES AND TERM

Fourth Clause - The company shall commence its activities as of 07/22/2022 and its term of duration shall be indefinite.

SHARE CAPITAL

Fifth Clause - The share capital shall be R\$ 10,000.00 (Ten thousand reais), divided into 10,000 quotas, at a nominal value of R\$ 1.00 (One real) each, subscribed and fully paid up as indicated below:

The amount of R\$ 10,000.00 (Ten thousand reais) in the country's legal currency in the name of THIAGO D AVILA ZANOLI, CPF No.: 236.140.868-60, paid up at this act.

PARTNER	No. OF QUOTAS	VALOR	PERCENTUAL
THIAGO D AVILA ZANOLI	10,000	R\$ 10,000.00	100.00%
TOTAL	10,000	R\$ 10,000.00	100.00%

MANAGEMENT

Sixth Clause - The management of the company shall be exercised by THIAGO D AVILA ZANOLI, nationality: Brazilian, single, born in the city of Suzano/SP, born on: 11/18/1996, identity document No.: RG 454768941 Issuing Authority: SSP/SP, ACCOUNTANT, CPF No.: 23614086860, RESIDENT AND DOMICILED at RUA MADAME POMMERY, 201 BLOCK AND APT. 3 - Neighborhood: VILA URUPES, Suzano - SP ZIP Code 08615090, who shall legally represent the company and may perform any and all management acts pertaining to the corporate purpose.

Sole paragraph. The sale or encumbrance of real property, not constituting the corporate purpose, is subject to the authorization of the majority.

BALANCE SHEET

Seventh Clause - At the end of each fiscal year, on December 31, the administrator shall render justified accounts of his administration, proceeding with the preparation of the inventory, the balance sheet and the statement of economic results, with the profits or losses ascertained being allocated to the business owner.

DECLARATION OF ABSENCE OF IMPEDIMENT OF THE MANAGER

Eith Clause - The manager(s) of the company declare(s), under penalty of law, that they are not prevented from exercising the management of the company, by special law, or by virtue of criminal conviction, or by being under its effects, a penalty that prohibits, even if temporarily, access to public office; or for bankruptcy crime, malfeasance, graft or bribery, extortion, embezzlement, or crimes against the popular economy, against the national financial system, against competition defense regulations, against consumer relations, public faith, or property.

JURISDICTION

Ninth Clause - The parties elect the registered office's jurisdiction to settle any disputes arising from this contractual instrument, as well as for the exercise and fulfillment of the rights and obligations resulting from this

agreement, waiving any other jurisdiction, however privileged it may be.

CLASSIFICATION

Tenth Clause - The members declare that the company qualifies as a Small Business, pursuant to Complementary Law No. 123, of December 14, 2006, and that it does not fall under any of the exclusion criteria set forth in § 4 of art. 3 of the aforementioned law. **(art. 3, I, LC No. 123, of 2006).**

And, being in full agreement and having contracted, the parties sign this private instrument in a single copy.

Poá, July 22, 2022.

THIAGO D AVILA ZANOLI (Managing Partner)



SÃO PAULO STATE GOVERNMENT

DECLARATION

I, THIAGO D AVILA ZANOLI, holder of the identification document No. 454768941, registered in the Individual Taxpayer Registry – CPF under No. 23614086860, in the capacity of owner, manager or legal representative of the company TDZ ASSESSORIA EMPRESARIAL LTDA, **DECLARE** that I am aware that the **ESTABLISHMENT** located at RUA QUINZE DE NOVEMBRO, 113 - Neighborhood: CALMON VIANA, Poá - SP ZIP Code 08560020, **SHALL NOT CARRY OUT** its activities without obtaining the municipal opinion on the feasibility of its installation and operation at the indicated location, in accordance with the guidelines established in the land use and occupation legislation, municipal regulations and restrictions of environmental protection areas, pursuant to art. 24, §2 of State Decree No. 55,660/2010 and without obtaining the municipal opinion on the feasibility of its installation and operation at the indicated location, in accordance with the guidelines established in the land use and occupation legislation, municipal regulations and restrictions of environmental protection areas, pursuant to art. 24, §2 of State Decree No. 55,660/2010 and without having a **VALID INTEGRATED LICENSING CERTIFICATE**, obtained through the Via Rápida Empresa system - State Licensing Module.

I further declare that I am aware that any change in the establishment's address, in its activity or group of activities, or in any other conditions determining the issuance of the Integrated Licensing Certificate, results in the loss of its validity, assuming, from the moment of the change, the obligation to renew it.

Finally, I declare that I am aware that the issuance of the Integrated Licensing Certificate may be requested by a duly authorized legal representative, in person at the time of collection of the certificates related to the business registration at the City Hall, or by the owner, member, or accountant linked to the National Registry of Legal Entities (CNPJ) directly on the Jucesp website, through the licensing module, using the respective digital certificate.

THIAGO D AVILA ZANOLI (Managing Partner)
454768941



SÃO PAULO STATE GOVERNMENT

SIGNATURE PROTOCOL

The above document was submitted for digital signature on the VRE Digital platform.

The name indicated for signature, as well as its status on 07/22/2022, is:

Full Name	CPF	Date and time	Certificate
<u>Constituição Normal.pdf</u>			
THIAGO D AVILA ZANOLI	23614086860	07/22/22 5:49 p.m.	AC ONLINE RFB v5 / PDF-1.7

.....

This document is a reference of the electronic signatures performed on the documentation of Protocol No. SPP2230869909



I certify the registration of incorporation under NIRE No. 35239577441 on 07/25/2022 of the company TDZ ASSESSORIA EMPRESARIAL LTDA, filed under No. SPP2230869909. Authentication: validate the authenticity of the registration at <http://www.jucesp.sp.gov.br/> with the same number. GISELA SIMIEMA CESCHIN - Secretary General. This copy was digitally authenticated and signed on 07/25/2022 by GISELA SIMIEMA CESCHIN - Secretary General. Authentication: 175717116. JUCESP guarantees the authenticity of the registration and the Certificate of Full Content when viewed directly on the portal www.jucesponline.sp.gov.br.



ANALYSIS AND DECISION REPORT.

I hereby approve the request(s), under protocol(s) **SPP2230869909** for the Standard Incorporation of the company **TDZ ASSESSORIA EMPRESARIAL LTDA.**

The present decision report is signed, by means of a digital certificate, by Adjudicator **Gerson Alexandre Maragon Oliveira.**

Commercial Registry of the State of São Paulo, 07/25/2022.

Gerson Alexandre Maragon Oliveira, CPF: 21461936896

This document was digitally signed by Gerson Alexandre Maragon Oliveira and is an integral part under Protocol No. SPP2230869909.



AUTHENTICATION AND REGISTRATION CERTIFICATE

I hereby certify that the incorporation and classification as a Small Business, digitally signed, of the company **TDZ ASSESSORIA EMPRESARIAL LTDA**, and filled under number **SPP2230869909** on **07/25/2022**, is registered with Jucesp, under the NIRE of the head office **35239577441**.

The registration is signed, by means of a digital certificate, by the Secretary General. – Gisela Simiema Ceschin.

The authenticity of this document, as well as its digital version, can be verified at: www.jucesp.sp.gov.br, by entering the authenticity number available on the cover of the Certificate of Full Content.

Commercial Registry of the State of São Paulo, 07/25/2022.

Gisela Simiema Ceschin, CPF: 31134372884

This document was digitally signed by Gerson Alexandre Maragon Oliveira and is an integral part under Protocol No. SPP2230869909.

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: May 4, 2026.



CERTIDÃO DE INTEIRO TEOR

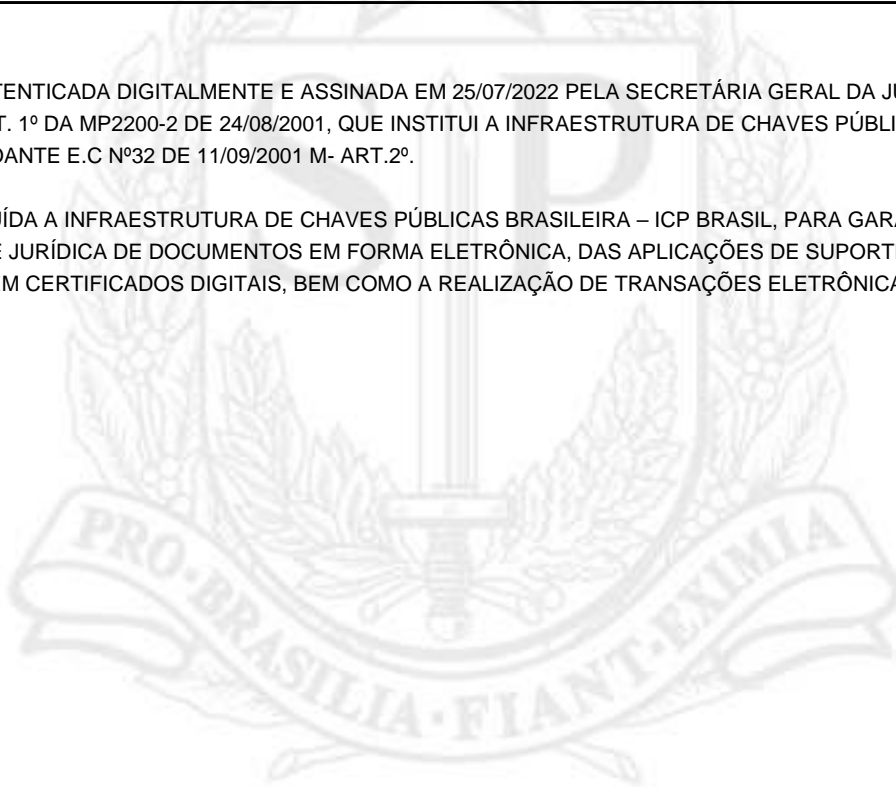
DOCUMENTO EMITIDO PELA INTERNET

DADOS DA EMPRESA			
NOME EMPRESARIAL TDZ ASSESSORIA EMPRESARIAL LTDA		TIPO JURÍDICO LIMITADA UNIPessoAL (E.P.P.)	
NIRE 35239577441	CNPJ 47.270.589/0001-01	NÚMERO DO ARQUIVAMENTO 35239577441	DATA DO ARQUIVAMENTO 25/07/2022

DADOS DA CERTIDÃO		
DATA DE EXPEDIÇÃO 25/07/2022	HORA DE EXPEDIÇÃO 12:02:16	CÓDIGO DE CONTROLE 175717116
A AUTENTICIDADE DO PRESENTE DOCUMENTO, BEM COMO O ARQUIVO NA FORMA ELETRÔNICA PODEM SER VERIFICADOS NO ENDEREÇO WWW.JUCESPONLINE.SP.GOV.BR		


ESTA CÓPIA FOI AUTENTICADA DIGITALMENTE E ASSINADA EM 25/07/2022 PELA SECRETÁRIA GERAL DA JUCESP – GISELA SIMIEMA CESCHIN, CONFORME ART. 1º DA MP2200-2 DE 24/08/2001, QUE INSTITUI A INFRAESTRUTURA DE CHAVES PÚBLICAS BRASILEIRAS – ICP BRASIL, EM VIGOR CONSOANTE E.C Nº32 DE 11/09/2001 M- ART.2º.

ART 1º. FICA INSTITUÍDA A INFRAESTRUTURA DE CHAVES PÚBLICAS BRASILEIRA – ICP BRASIL, PARA GARANTIR AUTENTICIDADE, INTEGRIDADE E VALIDADE JURÍDICA DE DOCUMENTOS EM FORMA ELETRÔNICA, DAS APLICAÇÕES DE SUPORTE E DAS APLICAÇÕES HABILITADAS QUE UTILIZEM CERTIFICADOS DIGITAIS, BEM COMO A REALIZAÇÃO DE TRANSAÇÕES ELETRÔNICAS SEGURAS.



Requerimento Capa

SEQ. DOC
01
01

Protocolo Redesim SPP2230869909 

DADOS CADASTRAIS

ATO(S) Constituição Normal; Enquadramento de Empresa Pequeno Porte - EPP		
NOME EMPRESARIAL TDZ ASSESSORIA EMPRESARIAL LTDA		PORTE EPP
LOGRADOURO RUA QUINZE DE NOVEMBRO		NÚMERO 113
COMPLEMENTO	BAIRRO/DISTRITO CALMON VIANA	CEP 08560020
MUNICÍPIO POÁ		UF SP
E-MAIL THIAGO_ZANOLI@HOTMAIL.COM		TELEFONE
NÚMERO EXIGÊNCIA (S) SEM EXIGÊNCIA ANTERIOR	CNPJ - SEDE	NIRE - SEDE
IDENTIFICAÇÃO DO SIGNATÁRIO/ASSINANTE DO REQUERIMENTO CAPA NOME: THIAGO D AVILA ZANOLI - Sócio-Administrador DATA ASSINATURA: ASSINATURA:		VALORES RECOLHIDOS DARE R\$ 182,23 DARF Isento

DECLARO, SOB AS PENAS DA LEI, QUE AS INFORMAÇÕES CONSTANTES DO REQUERIMENTO/PROCESSO SÃO EXPRESSÃO DA VERDADE.

PARA USO EXCLUSIVO DA JUNTA COMERCIAL DO ESTADO DE SÃO PAULO (INCLUSIVE VERSO)

CARIMBO PROTOCOLO	OBSERVAÇÕES:
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DOCUMENTOS NÃO RETIRADOS EM ATÉ 90 DIAS DA DISPONIBILIDADE SERÃO DESCARTADOS - ART. 57, §5º, DECRETO 1.800/96



CONTRATO SOCIAL DE SOCIEDADE LIMITADA

TDZ ASSESSORIA EMPRESARIAL LTDA

Sócio-Administrador THIAGO D AVILA ZANOLI, nacionalidade: brasileira, solteiro (a), natural da cidade de Suzano/SP, nascido(a) em: 18/11/1996, nº do documento de identidade: RG 454768941 Órgão Emissor: SSP/SP, CONTADOR, nº do CPF: 23614086860, RESIDENTE E DOMICILIADO(A) no(a) RUA MADAME POMMERY, 201 BLOCO E APT 3 - Bairro: VILA URUPES, Suzano - SP CEP 08615090.

Resolvem, em comum acordo, constituir uma sociedade limitada, mediante as condições e cláusulas seguintes:

DO NOME EMPRESARIAL

Cláusula Primeira - A sociedade adotará o seguinte nome empresarial: TDZ ASSESSORIA EMPRESARIAL LTDA.

DA SEDE

Cláusula Segunda - A sociedade terá sua sede no seguinte endereço: RUA QUINZE DE NOVEMBRO, 113 - Bairro: CALMON VIANA, Poá - SP CEP 08560020.

DO OBJETO SOCIAL

Cláusula Terceira - A sociedade terá por objeto o exercício das seguintes atividades econômicas: ATIVIDADES DE CONSULTORIA EM GESTAO EMPRESARIAL, SERVICOS COMBINADOS DE ESCRITORIO E APOIO ADMINISTRATIVO, PREPARACAO DE DOCUMENTOS.

Parágrafo único. Em estabelecimento eleito como Sede (Matriz) será(ão) exercida(s) a(s) atividade(s) de ATIVIDADES DE CONSULTORIA EM GESTAO EMPRESARIAL, SERVICOS COMBINADOS DE ESCRITORIO E APOIO ADMINISTRATIVO, PREPARACAO DE DOCUMENTOS.

DO INÍCIO DAS ATIVIDADES E DO PRAZO

Cláusula Quarta - A empresa iniciará suas atividades a partir de 22/07/2022 e seu prazo de duração indeterminado.

DO CAPITAL SOCIAL

Cláusula Quinta - O capital será de R\$ 10.000,00 (Dez mil reais), divididos em 10.000 quotas, no valor nominal de R\$ 1,00 (Um real) cada uma, subscrito e devidamente integralizado conforme abaixo indicado:

O valor de R\$ 10.000,00 (Dez mil reais) em moeda corrente do país em nome de THIAGO D AVILA ZANOLI, n° do CPF: 23614086860 integralizado neste ato.

SÓCIO	Nº DE QUOTAS	VALOR	PERCENTUAL
THIAGO D AVILA ZANOLI	10.000	R\$ 10.000,00	100,00%
TOTAL	10.000	R\$ 10.000,00	100,00%

DA ADMINISTRAÇÃO

Cláusula Sexta - A administração da sociedade será exercida por THIAGO D AVILA ZANOLI, nacionalidade: brasileira, solteiro (a), natural da cidade de Suzano/SP, nascido(a) em: 18/11/1996, n° do documento de identidade: RG 454768941 Órgão Emissor: SSP/SP, CONTADOR, n° do CPF: 23614086860, RESIDENTE E DOMICILIADO(A) no(a) RUA MADAME POMMERY, 201 BLOCO E APT 3 - Bairro: VILA URUPES, Suzano - SP CEP 08615090, que representará(ão) legalmente a sociedade e poderá(ão) praticar todo e qualquer ato de gestão pertinente ao objeto social.

Parágrafo único. Não constituindo o objeto social, a alienação ou a oneração de bens imóveis depende de autorização da maioria.

DO BALANÇO PATRIMONIAL

Cláusula Sétima - Ao término de cada exercício, em 31 de Dezembro, o administrador prestará contas justificadas de sua administração, procedendo à elaboração do inventário, do balanço patrimonial e do balanço de resultado econômico, cabendo ao empresário, os lucros ou perdas apuradas.

DA DECLARAÇÃO DE DESIMPEDIMENTO DE ADMINISTRADOR

Cláusula Oitava - O(s) administrador(es) da empresa declara(m), sob as penas da lei, que não está(ão) impedido(s) de exercer a administração da empresa, por lei especial, ou em virtude de condenação criminal, ou por se encontrar sob os efeitos dela, a pena que vede, ainda que temporariamente, o acesso a cargos públicos; ou por crime falimentar, de prevaricação, peita ou suborno, concussão, peculato, ou contra a economia popular, contra o sistema financeiro nacional, contra normas de defesa da concorrência, contra as relações de consumo, fé pública, ou a propriedade.

DO FORO

Cláusula Nona - As partes elegem o foro da sede para dirimir quaisquer dúvidas decorrentes do presente instrumento contratual, bem como para o exercício e cumprimento dos direitos e obrigações resultantes deste

contrato, renunciando a qualquer outro, por mais privilegiado que possa ser.

DO ENQUADRAMENTO

Cláusula Décima - Os sócios declaram que a sociedade se enquadra como Empresa de Pequeno Porte, nos termos da Lei Complementar nº 123, de 14 de dezembro de 2006, e que não se enquadra em qualquer das hipóteses de exclusão relacionadas no § 4º do art. 3º da mencionada lei. **(art. 3º, I, LC nº 123, de 2006).**

E, por estarem justos e contratados, assinam o presente instrumento particular em via única.

Poá, 22 de julho de 2022.

THIAGO D AVILA ZANOLI (Sócio-Administrador)



DECLARAÇÃO

Eu, THIAGO D AVILA ZANOLI, portador do Documento de Identificação nº 454768941, inscrito no Cadastro de Pessoas Físicas – CPF sob nº 23614086860, na qualidade de titular, sócio ou responsável legal da empresa TDZ ASSESSORIA EMPRESARIAL LTDA, **DECLARO** estar ciente que o **ESTABELECIMENTO** situado no(a) RUA QUINZE DE NOVEMBRO, 113 - Bairro: CALMON VIANA, Poá - SP CEP 08560020, **NÃO PODERÁ EXERCER** suas atividades sem que obtenha o parecer municipal sobre a viabilidade de sua instalação e funcionamento no local indicado, conforme diretrizes estabelecidas na legislação de uso e ocupação do solo, posturas municipais e restrições das áreas de proteção ambiental, nos termos do art. 24, §2 do Decreto Estadual nº 55.660/2010 e sem que obtenha o parecer municipal sobre a viabilidade de sua instalação e funcionamento no local indicado, conforme diretrizes estabelecidas na legislação de uso e ocupação do solo, posturas municipais e restrições das áreas de proteção ambiental, nos termos do art. 24, §2 do Decreto Estadual nº 55.660/2010 e sem que tenha um **CERTIFICADO DE LICENCIAMENTO INTEGRADO VÁLIDO**, obtido pelo sistema Via Rápida Empresa - Módulo de Licenciamento Estadual.

Declaro ainda estar ciente que qualquer alteração no endereço do estabelecimento, em sua atividade ou grupo de atividades, ou em qualquer outra das condições determinantes à expedição do Certificado de Licenciamento Integrado, implica na perda de sua validade, assumindo, desde o momento da alteração, a obrigação de renová-lo.

Por fim, declaro estar ciente que a emissão do Certificado de Licenciamento Integrado poderá ser solicitada por representante legal devidamente habilitado, presencialmente e no ato da retirada das certidões relativas ao registro empresarial na Prefeitura, ou pelo titular, sócio, ou contabilista vinculado no Cadastro Nacional da Pessoa Jurídica (CNPJ) diretamente no site da Jucesp, através do módulo de licenciamento, mediante uso da respectiva certificação digital.

THIAGO D AVILA ZANOLI (Sócio-Administrador)
454768941

PROTOCOLO DE ASSINATURAS

O documento acima foi proposto para assinatura digital na plataforma VRE Digital.

O nome indicado para assinatura, bem como seu status em 22/07/2022 é:

Nome Completo	CPF	Data e hora	Certificado
<u>Constituição Normal.pdf</u>			
THIAGO D AVILA ZANOLI	23614086860	22/07/22 17:49	AC ONLINE RFB v5 / PDF-1.7

Este documento é referência das assinaturas eletrônicas realizada nas documentações do protocolo N^o SPP2230869909

TERMO DE ANÁLISE E DECISÃO.

Defiro a (s) solicitação (ões), sob o (s) protocolo (s) **SPP2230869909** de Constituição Normal da empresa **TDZ ASSESSORIA EMPRESARIAL LTDA.**

Assina o presente termo de decisão, mediante certificado digital, o Julgador **Gerson Alexandre Maragon Oliveira.**

Junta Comercial do Estado de São Paulo, 25/07/2022.

Gerson Alexandre Maragon Oliveira, CPF: 21461936896

Este documento foi assinado digitalmente por Gerson Alexandre Maragon Oliveira e é parte integrante sob o protocolo Nº SPP2230869909.

TERMO DE AUTENTICAÇÃO E REGISTRO

Certifico que a constituição e enquadramento Empresa de Pequeno Porte, assinado digitalmente, da empresa **TDZ ASSESSORIA EMPRESARIAL LTDA**, e protocolado sob o número **SPP2230869909** em **25/07/2022**, encontra-se registrado na Jucesp, sob o NIRE da matriz **35239577441**.

Assina o registro, mediante certificado digital, o(a) Secretário(a)-Geral – Gisela Simiema Ceschin.

A autenticidade do presente documento, bem como o arquivo na forma eletrônica poderão ser verificados no sítio eletrônico: www.jucesp.sp.gov.br, mediante a indicação do número de autenticidade disponível na capa da certidão de inteiro teor.

Junta Comercial do Estado de São Paulo, 25/07/2022.

Gisela Simiema Ceschin, CPF: 31134372884

Este documento foi assinado digitalmente por Gisela Simiema Ceschin e é parte integrante sob o protocolo Nº SPP2230869909.

March 19th, 2026

To Whom It May Concern,

This letter is to certify that Mr. Thiago D'Ávila Zanoli worked as a full-time Paralegal Department Leader at CONCEITO CONSULTORIA EMPRESARIAL LTDA. from July 13st, 2017 to June 30th, 2022, receiving a monthly salary of R\$4,000.00.

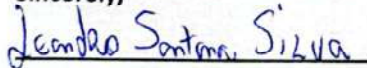
In this position, Mr. Zanoli was responsible for leading the corporate compliance and paralegal operations of a firm serving more than 400 business clients. He managed business registrations, amendments, dissolutions, and regularization processes across federal, state, and municipal agencies. He also provided support to the tax and payroll departments when needed and trained the professional who later assumed his position.

His job duties as the Paralegal Department Leader included:

- Managing corporate compliance procedures, including company formation, amendments, and dissolutions.
- Handling business registrations and regulatory filings with federal, state, and municipal authorities.
- Overseeing workflow, documentation, and deadlines for a large portfolio of clients.
- Training and supervising team members to ensure process accuracy and operational efficiency.
- Providing support to tax and payroll teams during peak operational periods.

Please do not hesitate to contact me at Leandro.conceito@outlook.com or +5548992170152, should you have further questions regarding Mr. Thiago D'Ávila Zanoli's employment or qualifications.

Sincerely,



LEANDRO SANTANA SILVA
Accountant/Business Owner

Rua Padre Estevão Pernet, 718, Conjunto 905, Tatuapé, São Paulo – SP, CEP – 03315-000
email:Leandro.santana@outlook.com

March 10th, 2026

To Whom It May Concern,

This letter is to certify that Mr. Thiago D'Ávila Zanoli worked as a full-time Accounting Assistant at BR ASSESSORIA EMPRESARIAL E ADMINISTRATIVO LTDA. from May 1st, 2016 to July 14st, 2017, receiving a monthly salary of R\$1,300.00.


During this period, Mr. Zanoli provided operational support across multiple areas of the firm, assisting accountants and supervisors in daily accounting, tax, payroll, and corporate compliance routines. As the company's first employee, he played an important role in supporting the firm's early growth.

His main responsibilities in this role included:

- Assisting with bookkeeping tasks, including financial record organization and bank reconciliation.
- Supporting the preparation of tax filings, payroll routines, and routine compliance activities.
- Performing in-person visits to clients and government agencies to handle protocols, registrations, and document submissions.
- Collaborating with accountants in the preparation of reports, forms, and internal documentation.
- Learning and applying accounting procedures under direct supervision to improve accuracy and technical skills.

Please do not hesitate to contact me at br.assessoria@outlook.com or +551146343089, should you have further questions regarding Mr. Thiago D'Ávila Zanoli's employment or qualifications.

Sincerely,



RENAN GOMES DA SILVA
Accountant/Business Owner

Avenida Vinte e Seis de Março, 320, Sala 03, Centro, Poá – SP, CEP – 08562-140.

Email - br.assessoria@outlook.com

**Exhibit B.III:
Eligibility Criteria -
Exceptional Ability -
A license to practice
your profession or
certification**

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

Category
ACCOUNTANT

Registration No.
SP342216

Name
THIAGO D AVILA ZANOLI

Date of Birth Nationality Place of Birth
11/18/1996 BRAZILIAN SUZANO - SP



Signature of the Professional




Filiation
**EDUARDO ZANOLI
ANA PAULA D AVILA**

CPF
236.140.868-60

Identification Document
454768941 SSP-SP


This card has public faith as an identity document, pursuant to Article 18 of Decree-Law No. 9.295/46, combined with Article 1 of Law No. 6.206/75.




Registration Date
01/20/2022

Electronically validated by the
Federal Accounting Council
Validation Code: **26DBF6B899E9**

VALID IN ALL NATIONAL TERRITORY

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



Use a QR code reader to
validate or access the address:
<https://sistemas.cfc.org.br/validacao/profissional/codigo/26DBF6B899E9>

FEDERAL ACCOUNTING COUNCIL

File issued by the CRCDigital app on **Friday, January 30, 2026, at 2:33 PM.**

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



_____ Date: April 28, 2026.

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

Categoria **CONTADOR** Nº Registro **SP342216**

Nome **THIAGO D AVILA ZANOLI**

Nascimento **18/11/1996** Nacionalidade **BRASILEIRA** Naturalidade **SUZANO-SP**


Assinatura do Profissional



Filiação **EDUARDO ZANOLI
ANA PAULA D AVILA**

CPF **236.140.868-60** Documento de Identificação **454768941 SSP-SP**

Esta carteira tem fé pública como documento de identidade, nos termos do art. 18 do Decreto-Lei n.º 9.295/46, c/c art. 1º da Lei n.º 6.206/75.



Data de Registro **20/01/2022** Validado eletronicamente pelo Conselho Federal de Contabilidade
Código de Validação: **26DBF6B899E9**



VÁLIDA EM TODO O TERRITÓRIO NACIONAL

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



Aproxime um leitor de QR Code para validar ou acesse o endereço:
<https://sistemas.cfc.org.br/validacao/profissional/codigo/26DBF6B899E9>

CONSELHO FEDERAL DE CONTABILIDADE

Certificate of completion

INTUIT
ProAdvisor

Thiago Zanolli

Has successfully completed: QuickBooks Online Certification Level 1

Date issued: Jan 12, 2026



A handwritten signature in black ink that reads "Ted Callahan".

Ted Callahan,
Accountant Leader
Global Business Solutions Group

Certificate of completion

INTUIT
ProAdvisor

Thiago Zanolli

Has successfully completed: QuickBooks Online Certification Level 2

Date issued: Jan 03, 2026



A handwritten signature in black ink that reads 'Ted Callahan'.

Ted Callahan,
Accountant Leader
Global Business Solutions Group

**Exhibit B.IV:
Eligibility Criteria -
Exceptional Ability -
Evidence that you
have commanded a
salary or other
remuneration**

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2023

CALENDAR YEAR 2022

TAXPAYER IDENTIFICATION

Name: THIAGO D AVILA ZANOLI CPF: 236.140.868-60
Date of Birth: 11/18/1996 Voter ID: 425811480141
Do you have a spouse or partner? No
Were there any changes to the registration details? Yes
Is one of the declarants a person with a serious illness or a physical or mental disability? No

Address: RUA JOSE LOPES MOHOR Number: 36
Unit: Neighborhood/District: CENTRO
City: POÁ State: SP
ZIP Code: 08561-230 Area Code/Telephone:
Email: THIAGO_ZANOLI@HOTMAIL.COM Area Code/Mobile: (11) 97048-9543
Occupation Type: 12 - OWNER OF A COMPANY OR SOLE PROPRIETORSHIP OR EMPLOYER-TAXPAYER
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 2023 tax year: 21.21.93.54.86-40

DEPENDENTS

No Information

ALIMONY RECIPIENTS

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No Information

NAME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****ANNUAL ADJUSTMENT DECLARATION****INCOME TAX - INDIVIDUAL****TAX YEAR 2023****CALENDAR YEAR 2022****TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY THE TAXPAYER****(Values in Reais)****NIT/PIS/PASEP:**

	INCOMES			
	NON-SALARIED WORK	RENTALS	OTHERS	ABROAD
JAN	4.200,00	0,00	0,00	0,00
FEB	4.000,00	0,00	0,00	0,00
MAR	4.500,00	0,00	0,00	0,00
APR	4.600,00	0,00	0,00	0,00
MAY	4.850,00	0,00	0,00	0,00
JUN	3.850,00	0,00	0,00	0,00
JUL	4.050,00	0,00	0,00	0,00
AUG	4.200,00	0,00	0,00	0,00
SEP	4.300,00	0,00	0,00	0,00
OCT	4.150,00	0,00	0,00	0,00
NOV	4.500,00	0,00	0,00	0,00
DEC	4.100,00	0,00	0,00	0,00
TOTAL	51.300,00	0,00	0,00	0,00

	DEDUCTIONS				CARNÊ-LEÃO
	OFFICIAL PENSION	NUMBER OF DEPENDENTS	ALIMONY	CASH BOOK	PAID DARF CODE 0190
JAN	0,00	0	0,00	1.500,00	0,00
FEB	0,00	0	0,00	1.500,00	0,00
MAR	0,00	0	0,00	2.000,00	0,00
APR	0,00	0	0,00	2.000,00	0,00
MAY	0,00	0	0,00	2.000,00	0,00
JUN	0,00	0	0,00	2.000,00	0,00
JUL	0,00	0	0,00	2.000,00	0,00
AUG	0,00	0	0,00	2.000,00	0,00
SEP	0,00	0	0,00	2.000,00	0,00
OCT	0,00	0	0,00	2.000,00	0,00
NOV	0,00	0	0,00	2.000,00	0,00
DEC	0,00	0	0,00	2.000,00	0,00
TOTAL	0, 00		0,00	23.000,00	0,00

* NIT - Worker's Identification Number

* PIS - Program for Social Integration

* PASEP - Public Servant's Property Formation Program

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

* DARF - Tax Payment Document

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

**INCOME TAX - INDIVIDUAL
TAX YEAR 2023**

CALENDAR YEAR 2022

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY DEPENDENTS

No Information

EXEMPT AND NON-TAXABLE INCOME

(Values in Reais)

13. Income of a partner or owner of a microenterprise or small business opting for the Simples Nacional, except for pro labore, rents, and services rendered 82.588,22

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	82.588,22

TOTAL

82.588,22

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

06. Income from financial investments 1,97

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) SA	1,97

TOTAL

1,97

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

No Information

PAYMENTS MADE

No Information

DONATIONS MADE

No Information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON
			12/31/2021 12/31/2022

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2023

CALENDAR YEAR 2022

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON	
			12/31/2021	12/31/2022

02	01	VEHICLE MAKE PEUGEOT MODEL 2008 1.6 GRIFFE AUTOMATIC YEAR MOD/YEAR MFG 2016/2017	65.000,00	65.000,00
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105 - BRAZIL

RENAVAM (National Registry of Motor Vehicles): 01096399951

03	02	MANAGING PARTNER OF A LIMITED LIABILITY COMPANY NAMED DAZAN ASSESSORIA EMPRESARIAL WITH 50% OF THE SHARE CAPITAL	0,00	5.000,00
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105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60

CNPJ: 45.332.874/0001-84

03	02	MANAGING PARTNER OF A SOLE LIMITED LIABILITY COMPANY NAMED TDZ ASSESSORIA EMPRESARIAL LTDA WITH 100% OF THE SHARE CAPITAL	0,00	10.000,00
----	----	---	------	-----------

105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60

CNPJ: 47.270.589/0001-01

04	02	CDB/RDB (Certificate of Deposit) BANCO SANTANDER S.A.	2.881,13	937,81
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105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60

CNPJ: 90.400.888/0001-42

TOTAL

67.881,13

80.937,81

ENCUMBRANCES AND REAL LIABILITIES

No Information

DONATIONS TO POLITICAL PARTIES AND CANDIDATES FOR ELECTIVE OFFICES

No Information

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2023

CALENDAR YEAR 2022

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

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2023

CALENDAR YEAR 2022

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

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2023

CALENDAR YEAR 2022

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - TAXPAYER

NET GAINS OR LOSSES - JAN

No Information

NET GAINS OR LOSSES - FEB

No Information

NET GAINS OR LOSSES - MAR

No Information

NET GAINS OR LOSSES - APR

No Information

NET GAINS OR LOSSES - MAY

No Information

NET GAINS OR LOSSES - JUN

No Information

NET GAINS OR LOSSES - JUL

No Information

NET GAINS OR LOSSES - AUG

No Information

NET GAINS OR LOSSES - SEP

No Information

NET GAINS OR LOSSES - OCT

No Information

NET GAINS OR LOSSES - NOV

No Information

NET GAINS OR LOSSES - DEC

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - DEPENDENTS

No Information

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

No Information

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

No Information

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

No Information

DONATIONS DIRECTLY IN THE DECLARATION - ELDERLY

No Information

NAME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****INCOME TAX - INDIVIDUAL****ANNUAL ADJUSTMENT DECLARATION****TAX YEAR 2023****CALENDAR YEAR 2022****SUMMARY****TAXATION USING THE LEGAL DEDUCTION****TAXABLE INCOME**

Received from Legal Entity by the taxpayer	0,00
Received from Legal Entity by dependents	0,00
Received from Individual/Abroad by the taxpayer	51.300,00
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	51.300,00

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)	0,00
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	0,00
Education Expenses	0,00
Medical Expenses	0,00
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash Book	23.000,00
TOTAL	23.000,00

TAX DUE

Tax Base	28.300,00
Tax Due	408,92
Incentive Deduction	0,00
Tax Due I	408,92
Tax Due RRA (on received accumulated income)	0,00
Effective Tax Rate (%)	0,79
Total Tax Due	408,92

TAX TO BE REFUNDED

0,00

BALANCE OF TAX PAYABLE

408,92

INSTALLMENT PLAN

Installment Amount	204,46
Number of Installments	2

TAX PAID

Tax Withheld at Source by the Taxpayer	0,00
Tax Withheld at Source by Dependents	0,00
Taxpayer's Carnê-Leão	0,00
Dependents' Carnê-Leão	0,00
Complementary Tax	0,00
Tax Paid Abroad	0,00
Tax Withheld at Source (Law No. 11.033/2004)	0,00
Tax Withheld RRA	0,00
Total Tax Paid	0,00

BANKING INFORMATION

Direct debit: NO

Bank
Branch (without verification digit)
Account for debit

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2023

CALENDAR YEAR 2022

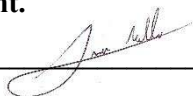
ASSET EVOLUTION

Assets and Rights on 12/31/2021	67.881,13
Assets and Rights on 12/31/2022	80.937,81
Encumbrances and Real Liabilities on 12/31/2021	0,00
Encumbrances and Real Liabilities on 12/31/2022	0,00

OTHER INFORMATION

Exempt and non-taxable income	82.588,22
Income subject to exclusive/definitive taxation	1,97
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: April 29, 2026.

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2023

ANO-CALENDÁRIO 2022

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome:	THIAGO D AVILA ZANOLI	CPF:	236.140.868-60
Data de Nascimento:	18/11/1996	Título Eleitoral:	425811480141
Possui cônjuge ou companheiro(a)?	Não		
Houve alteração de dados cadastrais?	Sim		
Um dos declarantes é pessoa com doença grave ou portadora de deficiência física ou mental?		Não	
Endereço:	RUA JOSE LOPES MOHOR	Número:	36
Complemento:		Bairro/Distrito:	CENTRO
Município:	POÁ	UF:	SP
CEP:	08561-230	DDD/Telefone:	
E-mail:	THIAGO_ZANOLI@HOTMAIL.COM	DDD/Celular:	(11) 97048-9543
Natureza da Ocupação:	12 - PROPRIETÁRIO DE EMPRESA OU DE FIRMA INDIVIDUAL OU EMPREGADOR-TITULAR		
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 2023:	21.21.93.54.86-40		

DEPENDENTES

Sem Informações

ALIMENTANDOS

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

NOME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****DECLARAÇÃO DE AJUSTE ANUAL****IMPOSTO SOBRE A RENDA - PESSOA FÍSICA****EXERCÍCIO 2023****ANO-CALENDÁRIO 2022****RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELO TITULAR**

(Valores em Reais)

NIT/PIS/PASEP:

RENDIMENTOS				
	TRABALHO NÃO ASSALARIADO	ALUGUÉIS	OUTROS	EXTERIOR
JAN	4.200,00	0,00	0,00	0,00
FEV	4.000,00	0,00	0,00	0,00
MAR	4.500,00	0,00	0,00	0,00
ABR	4.600,00	0,00	0,00	0,00
MAI	4.850,00	0,00	0,00	0,00
JUN	3.850,00	0,00	0,00	0,00
JUL	4.050,00	0,00	0,00	0,00
AGO	4.200,00	0,00	0,00	0,00
SET	4.300,00	0,00	0,00	0,00
OUT	4.150,00	0,00	0,00	0,00
NOV	4.500,00	0,00	0,00	0,00
DEZ	4.100,00	0,00	0,00	0,00
TOTAL	51.300,00	0,00	0,00	0,00

DEDUÇÕES				CARNÊ-LEÃO	
	PREVIDÊNCIA OFICIAL	QUANTIDADE DE DEPENDENTES	PENSÃO ALIMENTÍCIA	LIVRO CAIXA	DARF PAGO CÓD. 0190
JAN	0,00	0	0,00	1.500,00	0,00
FEV	0,00	0	0,00	1.500,00	0,00
MAR	0,00	0	0,00	2.000,00	0,00
ABR	0,00	0	0,00	2.000,00	0,00
MAI	0,00	0	0,00	2.000,00	0,00
JUN	0,00	0	0,00	2.000,00	0,00
JUL	0,00	0	0,00	2.000,00	0,00
AGO	0,00	0	0,00	2.000,00	0,00
SET	0,00	0	0,00	2.000,00	0,00
OUT	0,00	0	0,00	2.000,00	0,00
NOV	0,00	0	0,00	2.000,00	0,00
DEZ	0,00	0	0,00	2.000,00	0,00
TOTAL	0,00		0,00	23.000,00	0,00

NOME: THIAGO D AVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2023 **ANO-CALENDÁRIO 2022**

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELOS DEPENDENTES

Sem Informações

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

13. Rendimento de sócio ou titular de microempresa ou empresa de pequeno porte optante pelo Simples Nacional, exceto pro labore, aluguéis e serviços prestados 82.588,22

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	82.588,22

TOTAL 82.588,22

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

06. Rendimentos de aplicações financeiras 1,97

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) SA	1,97

TOTAL 1,97

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

Sem Informações

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

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELOS DEPENDENTES

Sem Informações

IMPOSTO PAGO / RETIDO

Sem Informações

PAGAMENTOS EFETUADOS

Sem Informações

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM
			31/12/2021 31/12/2022

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

**IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2023**

ANO-CALENDÁRIO 2022

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM	
			31/12/2021	31/12/2022
02	01	VEICULO MARCA PEUGEOT MODELO 2008 1.6 GRIFFE AUTOMATICO ANO MOD/ANO FAB 2016/2017	65.000,00	65.000,00
105 - BRASIL RENAVAM: 01096399951				
03	02	SOCIO/ADMINISTRADOR DE SOCIEDADE LIMITADA DENOMINADA DAZAN ASSESSORIA EMPRESARIAL COM 50% DAS QUOTAS DE CAPITAL	0,00	5.000,00
105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 236.140.868-60 CNPJ: 45.332.874/0001-84				
03	02	SOCIO/ADMINISTRADOR DE SOCIEDADE LIMITADA UNIPessoal DENOMINADA TDZ ASSESSORIA EMPRESARIAL LTDA COM 100% DAS QUOTAS	0,00	10.000,00
105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 236.140.868-60 CNPJ: 47.270.589/0001-01				
04	02	CDB/RDB BANCO SANTANDER S.A.	2.881,13	937,81
105 - BRASIL Bem ou direito pertencente ao: Titular CPF: 236.140.868-60 CNPJ: 90.400.888/0001-42				
TOTAL			67.881,13	80.937,81

DÍVIDAS E ÔNUS REAIS

Sem Informações

DOAÇÕES A PARTIDOS POLÍTICOS E CANDIDATOS A CARGOS ELETIVOS

Sem Informações

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2023

ANO-CALENDÁRIO 2022

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

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2023

ANO-CALENDÁRIO 2022

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

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2023

ANO-CALENDÁRIO 2022

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

NOME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****DECLARAÇÃO DE AJUSTE ANUAL****IMPOSTO SOBRE A RENDA - PESSOA FÍSICA****EXERCÍCIO 2023****ANO-CALENDÁRIO 2022****RESUMO****TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS****RENDIMENTOS TRIBUTÁVEIS**

Recebidos de Pessoa Jurídica pelo titular	0,00
Recebidos de Pessoa Jurídica pelos dependentes	0,00
Recebidos de Pessoa Física/Exterior pelo titular	51.300,00
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	51.300,00

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	0,00
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	0,00
Despesas com instrução	0,00
Despesas médicas	0,00
Pensão alimentícia judicial	0,00
Pensão alimentícia por escritura pública	0,00
Pensão alimentícia judicial (Rendimentos recebidos acumuladamente)	0,00
Livro caixa	23.000,00
TOTAL	23.000,00

IMPOSTO DEVIDO

Base de cálculo do imposto	28.300,00
Imposto devido	408,92
Dedução de incentivo	0,00
Imposto devido I	408,92
Imposto devido RRA	0,00
Alíquota efetiva (%)	0,79
Total do imposto devido	408,92

IMPOSTO A RESTITUIR

0,00

SALDO DE IMPOSTO A PAGAR

408,92

PARCELAMENTO

Valor da quota	204,46
Número de Quotas	2

IMPOSTO PAGO

Imposto retido na fonte do titular	0,00
Imp. retido na fonte dos dependentes	0,00
Carnê-Leão do titular	0,00
Carnê-Leão dos dependentes	0,00
Imposto complementar	0,00
Imposto pago no exterior	0,00
Imposto retido na fonte (Lei nº 11.033/2004)	0,00
Imposto retido RRA	0,00
Total do imposto pago	0,00

INFORMAÇÕES BANCÁRIAS

Débito automático: NÃO

Banco
Agência (sem DV)
Conta para débito

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2023

ANO-CALENDÁRIO 2022

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2021	67.881,13
Bens e direitos em 31/12/2022	80.937,81
Dívidas e ônus reais em 31/12/2021	0,00
Dívidas e ônus reais em 31/12/2022	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	82.588,22
Rendimentos sujeitos à tributação exclusiva/definitiva	1,97
Rendimentos tributáveis - imposto com exigibilidade suspensa	0,00
Depósitos judiciais do imposto	0,00
Imposto pago sobre Ganhos de Capital	0,00
Imposto pago Ganhos de Capital Moeda Estrangeira - Bens, direitos e Aplicações Financeiras	0,00
Total do imposto retido na fonte (Lei nº11.033/2004), conforme dados informados pelo contribuinte	0,00
Imposto pago sobre Renda Variável	0,00
Doações a Partidos Políticos e Candidatos a Cargos Eletivos	0,00
Imposto a pagar sobre o Ganho de Capital - Moeda Estrangeira em Espécie	0,00
Imposto diferido dos Ganhos de Capital	0,00
Imposto devido sobre Ganhos de Capital	0,00
Imposto devido sobre ganhos líquidos em Renda Variável	0,00
Imposto devido sobre Ganhos de Capital Moeda Estrangeira - Bens, direitos e aplic. financeiras	0,00

PROTEGIDA POR SIGILO FISCAL

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2024

CALENDAR YEAR 2023

TAXPAYER IDENTIFICATION

Name: THIAGO DAVILA ZANOLI CPF: 236.140.868-60
Date of Birth: 11/18/1996 Voter ID: 425811480141
Do you have a spouse or partner? No
Were you a resident abroad and became a resident in Brazil in 2023? No
Were there any changes to the registration details? Yes
Is one of the declarants a person with a serious illness or a physical or mental disability? No
Address: AVENIDA DEPUTADO CASTRO DE CARVALHO Number: 135
Unit: APT. 113 Neighborhood/District: VILA SAO JOAO
City: POÁ State: SP
ZIP Code: 08551-000 Area Code/Telephone:
E-mail: THIAGO_ZANOLI@HOTMAIL.COM Area Code/Mobile: (11) 97048-9543
Occupation Type: 12 - OWNER OF A COMPANY OR SOLE PROPRIETORSHIP OR EMPLOYER-TAXPAYER
Main Occupation: 120 - EXECUTIVE, PRESIDENT, AND DIRECTOR OF AN INDUSTRIAL, COMMERCIAL, OR SERVICE COMPANY
Type of Declaration: Original Annual Adjustment Declaration
Receipt Number of the last declaration filed in the 2023 tax year: 21.21.93.54.86-40

DEPENDENTS

No Information

ALIMONY RECIPIENTS

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No Information

NAME: THIAGO DAVILA ZANOLI**CPF: 236.140.868-60****ANNUAL ADJUSTMENT DECLARATION****INCOME TAX - INDIVIDUAL****TAX YEAR 2024****CALENDAR YEAR 2023****TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY THE TAXPAYER**

(Values in Reais)

NIT/PIS/PASEP:

	INCOMES			
	NON-SALARIED WORK	RENTALS	OTHERS	ABROAD
JAN	15.000,00	0,00	0,00	0,00
FEB	15.000,00	0,00	0,00	0,00
MAR	15.000,00	0,00	0,00	0,00
APR	15.000,00	0,00	0,00	0,00
MAY	15.000,00	0,00	0,00	0,00
JUN	15.000,00	0,00	0,00	0,00
JUL	15.000,00	0,00	0,00	0,00
AUG	15.000,00	0,00	0,00	0,00
SEP	15.000,00	0,00	0,00	0,00
OCT	15.000,00	0,00	0,00	0,00
NOV	15.000,00	0,00	0,00	0,00
DEC	15.000,00	0,00	0,00	0,00
TOTAL	180.000,00	0,00	0,00	0,00

	DEDUCTIONS				CARNÊ-LEÃO
	OFFICIAL PENSION	NUMBER OF DEPENDENTS	ALIMONY	CASH BOOK	PAID DARF CODE 0190
JAN	0,00	0	0,00	12.500,00	0,00
FEB	0,00	0	0,00	12.500,00	0,00
MAR	0,00	0	0,00	12.500,00	0,00
APR	0,00	0	0,00	12.500,00	0,00
MAY	0,00	0	0,00	12.500,00	0,00
JUN	0,00	0	0,00	12.500,00	0,00
JUL	0,00	0	0,00	12.500,00	0,00
AUG	0,00	0	0,00	12.500,00	0,00
SEP	0,00	0	0,00	12.500,00	0,00
OCT	0,00	0	0,00	12.500,00	0,00
NOV	0,00	0	0,00	12.500,00	0,00
DEC	0,00	0	0,00	12.500,00	0,00
TOTAL	0,00		0,00	150.000,00	0,00

* NIT - Worker's Identification Number

* PIS - Program for Social Integration

* PASEP - Public Servant's Property Formation Program

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

* DARF - Tax Payment Document

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

**INCOME TAX - INDIVIDUAL
TAX YEAR 2024**

CALENDAR YEAR 2023

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY DEPENDENTS

No Information

EXEMPT AND NON-TAXABLE INCOME

(Values in Reais)

13. Income of a partner or owner of a microenterprise or small business opting for the Simples Nacional, except for pro labore, rents, and services rendered 142.557,36

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	142.557,36

TOTAL

142.557,36

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

06. Income from financial investments 0,92

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) SA	0,92

TOTAL

0,92

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

No Information

PAYMENTS MADE

No Information

DONATIONS MADE

No Information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON
			12/31/2022 12/31/2023

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2024

CALENDAR YEAR 2023

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON	
			12/31/2022	12/31/2023

03	02	MANAGING PARTNER OF A SOLE LIMITED LIABILITY COMPANY NAMED TDZ ASSESSORIA EMPRESARIAL LTDA WITH 100% OF THE SHARE CAPITAL	10.000,00	10.000,00
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105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60
CNPJ: 47.270.589/0001-01

04	02	CDB/RDB (Certificate of Deposit) BANCO SANTANDER S.A.	937,81	323,52
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105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60
CNPJ: 90.400.888/0001-42

TOTAL			10.937,81	10.323,52
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ENCUMBRANCES AND REAL LIABILITIES

No Information

DONATIONS TO POLITICAL PARTIES AND CANDIDATES FOR ELECTIVE OFFICES

No Information

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2024

CALENDAR YEAR 2023

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

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2024

CALENDAR YEAR 2023

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

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2024

CALENDAR YEAR 2023

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - TAXPAYER

NET GAINS OR LOSSES - JAN

No Information

NET GAINS OR LOSSES - FEB

No Information

NET GAINS OR LOSSES - MAR

No Information

NET GAINS OR LOSSES - APR

No Information

NET GAINS OR LOSSES - MAY

No Information

NET GAINS OR LOSSES - JUN

No Information

NET GAINS OR LOSSES - JUL

No Information

NET GAINS OR LOSSES - AUG

No Information

NET GAINS OR LOSSES - SEP

No Information

NET GAINS OR LOSSES - OCT

No Information

NET GAINS OR LOSSES - NOV

No Information

NET GAINS OR LOSSES - DEC

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - DEPENDENTS

No Information

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

No Information

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

No Information

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

No Information

DONATIONS DIRECTLY IN THE DECLARATION - ELDERLY

No Information

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2024

CALENDAR YEAR 2023

SUMMARY

TAXATION USING THE LEGAL DEDUCTION

TAXABLE INCOME

Received from Legal Entity by the taxpayer	0,00
Received from Legal Entity by dependents	0,00
Received from Individual/Abroad by the taxpayer	180.000,00
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	180.000,00

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)	0,00
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	0,00
Education Expenses	0,00
Medical Expenses	0,00
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash Book	150.000,00
TOTAL	150.000,00

TAX DUE

Tax Base	30.000,00
Tax Due	411,61
Incentive Deduction	0,00
Tax Due I	411,61
Tax Due RRA (on received accumulated income)	0,00
Effective Tax Rate (%)	0,22
Total Tax Due	411,61

TAX TO BE REFUNDED

BALANCE OF TAX PAYABLE 411,61

INSTALLMENT PLAN

Installment Amount	205,80
Number of Installments	2

TAX PAID

Tax Withheld at Source by the Taxpayer	0,00
Tax Withheld at Source by Dependents	0,00
Taxpayer's Carnê-Leão	0,00
Dependents' Carnê-Leão	0,00
Complementary Tax	0,00
Tax Paid Abroad	0,00
Tax Withheld at Source (Law No. 11.033/2004)	0,00
Tax Withheld RRA	0,00
Total Tax Paid	0,00

BANKING INFORMATION

Direct debit: NO

Bank
Branch (without verification digit)
Account for debit

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2024

CALENDAR YEAR 2023

ASSET EVOLUTION

Assets and Rights on 12/31/2022	10.937,81
Assets and Rights on 12/31/2023	10.323,52
Encumbrances and Real Liabilities on 12/31/2022	0,00
Encumbrances and Real Liabilities on 12/31/2023	0,00

OTHER INFORMATION

Exempt and non-taxable income	142.557,36
Income subject to exclusive/definitive taxation	0,92
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: April 29, 2026.

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2024 **ANO-CALENDÁRIO 2023**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome: THIAGO DAVILA ZANOLI CPF: 236.140.868-60
Data de Nascimento: 18/11/1996 Título Eleitoral: 425811480141
Possui cônjuge ou companheiro(a)? Não
Era residente no exterior e passou a ser residente no Brasil em 2023? Não
Houve alteração de dados cadastrais? Sim
Um dos declarantes é pessoa com doença grave ou portadora de deficiência física ou mental? Não

Endereço: AVENIDA DEPUTADO CASTRO DE CARVALHO Número: 135
Complemento: APTO 113 Bairro/Distrito: VILA SAO JOAO
Município: POÁ UF: SP
CEP: 08551-000 DDD/Telefone:
E-mail: THIAGO_ZANOLI@HOTMAIL.COM DDD/Celular: (11) 97048-9543

Natureza da Ocupação: 12 - PROPRIETÁRIO DE EMPRESA OU DE FIRMA INDIVIDUAL OU EMPREGADOR-TITULAR
Ocupação Principal: 120 - DIRIGENTE, PRESIDENTE E DIRETOR DE EMPRESA INDUSTRIAL, COMERCIAL OU PRESTADORA DE SERVIÇOS
Tipo de declaração: Declaração de Ajuste Anual Original
Nº do recibo da última declaração entregue do exercício de 2023: 21.21.93.54.86-40

DEPENDENTES

Sem Informações

ALIMENTANDOS

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELO TITULAR

(Valores em Reais)

NIT/PIS/PASEP:

	RENDIMENTOS			
	TRABALHO NÃO ASSALARIADO	ALUGUÉIS	OUTROS	EXTERIOR
JAN	15.000,00	0,00	0,00	0,00
FEV	15.000,00	0,00	0,00	0,00
MAR	15.000,00	0,00	0,00	0,00
ABR	15.000,00	0,00	0,00	0,00
MAI	15.000,00	0,00	0,00	0,00
JUN	15.000,00	0,00	0,00	0,00
JUL	15.000,00	0,00	0,00	0,00
AGO	15.000,00	0,00	0,00	0,00
SET	15.000,00	0,00	0,00	0,00
OUT	15.000,00	0,00	0,00	0,00
NOV	15.000,00	0,00	0,00	0,00
DEZ	15.000,00	0,00	0,00	0,00
TOTAL	180.000,00	0,00	0,00	0,00

	DEDUÇÕES				CARNÊ-LEÃO
	PREVIDÊNCIA OFICIAL	QUANTIDADE DE DEPENDENTES	PENSÃO ALIMENTÍCIA	LIVRO CAIXA	DARF PAGO CÓD. 0190
JAN	0,00	0	0,00	12.500,00	0,00
FEV	0,00	0	0,00	12.500,00	0,00
MAR	0,00	0	0,00	12.500,00	0,00
ABR	0,00	0	0,00	12.500,00	0,00
MAI	0,00	0	0,00	12.500,00	0,00
JUN	0,00	0	0,00	12.500,00	0,00
JUL	0,00	0	0,00	12.500,00	0,00
AGO	0,00	0	0,00	12.500,00	0,00
SET	0,00	0	0,00	12.500,00	0,00
OUT	0,00	0	0,00	12.500,00	0,00
NOV	0,00	0	0,00	12.500,00	0,00
DEZ	0,00	0	0,00	12.500,00	0,00
TOTAL	0,00		0,00	150.000,00	0,00

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2024 ANO-CALENDÁRIO 2023

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELOS DEPENDENTES

Sem Informações

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

13. Rendimento de sócio ou titular de microempresa ou empresa de pequeno porte optante pelo Simples Nacional, exceto pro labore, aluguéis e serviços prestados 142.557,36

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	142.557,36

TOTAL

142.557,36

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

06. Rendimentos de aplicações financeiras

0,92

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) SA	0,92

TOTAL

0,92

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

Sem Informações

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

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELOS DEPENDENTES

Sem Informações

IMPOSTO PAGO / RETIDO

Sem Informações

PAGAMENTOS EFETUADOS

Sem Informações

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM
			31/12/2022 31/12/2023

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2024 **ANO-CALENDÁRIO 2023**

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM	
			31/12/2022	31/12/2023
03	02	SOCIO/ADMINISTRADOR DE SOCIEDADE LIMITADA UNIPessoal DENOMINADA TDZ ASSESSORIA EMPRESARIAL LTDA COM 100% DAS QUOTAS	10.000,00	10.000,00

105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 236.140.868-60
CNPJ: 47.270.589/0001-01

04	02	CDB/RDB BANCO SANTANDER S.A.	937,81	323,52
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105 - BRASIL

Bem ou direito pertencente ao: Titular CPF: 236.140.868-60
CNPJ: 90.400.888/0001-42

TOTAL 10.937,81 10.323,52

DÍVIDAS E ÔNUS REAIS

Sem Informações

DOAÇÕES A PARTIDOS POLÍTICOS E CANDIDATOS A CARGOS ELETIVOS

Sem Informações

NOME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2024

ANO-CALENDÁRIO 2023

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

NOME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2024

ANO-CALENDÁRIO 2023

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

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2024 **ANO-CALENDÁRIO 2023**

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

NOME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2024

ANO-CALENDÁRIO 2023

RESUMO

TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	0,00
Recebidos de Pessoa Jurídica pelos dependentes	0,00
Recebidos de Pessoa Física/Exterior pelo titular	180.000,00
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	180.000,00

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	0,00
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	0,00
Despesas com instrução	0,00
Despesas médicas	0,00
Pensão alimentícia judicial	0,00
Pensão alimentícia por escritura pública	0,00
Pensão alimentícia judicial (Rendimentos recebidos acumuladamente)	0,00
Livro caixa	150.000,00
TOTAL	150.000,00

IMPOSTO DEVIDO

Base de cálculo do imposto	30.000,00
Imposto devido	411,61
Dedução de incentivo	0,00
Imposto devido I	411,61
Imposto devido RRA	0,00
Alíquota efetiva (%)	0,22
Total do imposto devido	411,61

IMPOSTO A RESTITUIR

SALDO DE IMPOSTO A PAGAR 411,61

PARCELAMENTO

Valor da quota 205,80
Número de Quotas 2

IMPOSTO PAGO

Imposto retido na fonte do titular	0,00
Imp. retido na fonte dos dependentes	0,00
Carnê-Leão do titular	0,00
Carnê-Leão dos dependentes	0,00
Imposto complementar	0,00
Imposto pago no exterior	0,00
Imposto retido na fonte (Lei nº 11.033/2004)	0,00
Imposto retido RRA	0,00
Total do imposto pago	0,00

INFORMAÇÕES BANCÁRIAS

Débito automático: NÃO

Banco
Agência (sem DV)
Conta para débito

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2022	10.937,81
Bens e direitos em 31/12/2023	10.323,52
Dívidas e ônus reais em 31/12/2022	0,00
Dívidas e ônus reais em 31/12/2023	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	142.557,36
Rendimentos sujeitos à tributação exclusiva/definitiva	0,92
Rendimentos tributáveis - imposto com exigibilidade suspensa	0,00
Depósitos judiciais do imposto	0,00
Imposto pago sobre Ganhos de Capital	0,00
Imposto pago Ganhos de Capital Moeda Estrangeira - Bens, direitos e Aplicações Financeiras	0,00
Total do imposto retido na fonte (Lei nº11.033/2004), conforme dados informados pelo contribuinte	0,00
Imposto pago sobre Renda Variável	0,00
Doações a Partidos Políticos e Candidatos a Cargos Eletivos	0,00
Imposto a pagar sobre o Ganho de Capital - Moeda Estrangeira em Espécie	0,00
Imposto diferido dos Ganhos de Capital	0,00
Imposto devido sobre Ganhos de Capital	0,00
Imposto devido sobre ganhos líquidos em Renda Variável	0,00
Imposto devido sobre Ganhos de Capital Moeda Estrangeira - Bens, direitos e aplic. financeiras	0,00

PROTEGIDA POR SIGILO FISCAL

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2025

CALENDAR YEAR 2024

TAXPAYER IDENTIFICATION

Name: THIAGO DAVILA ZANOLI CPF: 236.140.868-60
Date of Birth: 11/18/1996
Do you have a spouse or partner? No
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: AVENIDA DEPUTADO CASTRO DE CARVALHO Number: 135
Unit: APT. 113 Neighborhood/District: VILA SAO JOAO
City: POA State: SP
ZIP Code: 08551-000 Area Code/Telephone:
E-mail: THIAGO_ZANOLI@HOTMAIL.COM Area Code/Mobile: (11) 97048-9543
Occupation Type: 12 - OWNER OF A COMPANY OR SOLE PROPRIETORSHIP OR EMPLOYER-TAXPAYER
Main Occupation: 120 - EXECUTIVE, PRESIDENT, AND DIRECTOR OF AN INDUSTRIAL, COMMERCIAL, OR SERVICE COMPANY
Type of Declaration: Original Annual Adjustment Declaration
Receipt Number of the last declaration filed in the 2024 tax year: 37.03.45.52.66-59

DEPENDENTS

No Information

ALIMONY RECIPIENTS

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No Information

NAME: THIAGO DAVILA ZANOLI**CPF: 236.140.868-60****ANNUAL ADJUSTMENT DECLARATION****INCOME TAX - INDIVIDUAL****TAX YEAR 2025****CALENDAR YEAR 2024****TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY THE TAXPAYER**

(Values in Reais)

NIT/PIS/PASEP:

	INCOMES			
	NON-SALARIED WORK	RENT, INCLUDING SHORT-TERM RENTALS	OTHERS	ABROAD
JAN	10.000,00	0,00	0,00	0,00
FEB	10.000,00	0,00	0,00	0,00
MAR	10.000,00	0,00	0,00	0,00
APR	10.000,00	0,00	0,00	0,00
MAY	10.000,00	0,00	0,00	0,00
JUN	10.000,00	0,00	0,00	0,00
JUL	10.000,00	0,00	0,00	0,00
AUG	10.000,00	0,00	0,00	0,00
SEP	10.000,00	0,00	0,00	0,00
OCT	10.000,00	0,00	0,00	0,00
NOV	10.000,00	0,00	0,00	0,00
DEC	10.000,00	0,00	0,00	0,00
TOTAL	120.000,00	0,00	0,00	0,00

	DEDUCTIONS				CARNÊ-LEÃO
	OFFICIAL PENSION	NUMBER OF DEPENDENTS	ALIMONY	CASH BOOK	PAID DARF CODE 0190
JAN	0,00	0	0,00	7.150,00	0,00
FEB	0,00	0	0,00	7.150,00	0,00
MAR	0,00	0	0,00	7.150,00	0,00
APR	0,00	0	0,00	7.150,00	0,00
MAY	0,00	0	0,00	7.150,00	0,00
JUN	0,00	0	0,00	7.150,00	0,00
JUL	0,00	0	0,00	7.150,00	0,00
AUG	0,00	0	0,00	7.150,00	0,00
SEP	0,00	0	0,00	7.150,00	0,00
OCT	0,00	0	0,00	7.150,00	0,00
NOV	0,00	0	0,00	7.150,00	0,00
DEC	0,00	0	0,00	7.150,00	0,00
TOTAL	0,00		0,00	85.800,00	0,00

* NIT - Worker's Identification Number

* PIS - Program for Social Integration

* PASEP - Public Servant's Property Formation Program

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

* DARF - Tax Payment Document

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2025

CALENDAR YEAR 2024

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY DEPENDENTS

No Information

EXEMPT AND NON-TAXABLE INCOME

(Values in Reais)

13. Income of a partner or owner of a microenterprise or small business opting for the Simples Nacional, except for pro labore, rents, and services rendered 244.015,32

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	244.015,32

TOTAL 244.015,32

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

06. Income from financial investments 7,39

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) S.A.	1,00
Taxpayer	236.140.868-60	00.000.000/0001-91	BANCO DO BRASIL	5,89
Taxpayer	236.140.868-60	60.746.948/0001-12	BANCO BRADESCO S A	0,50

TOTAL 7,39

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

No Information

PAYMENTS MADE

No Information

DONATIONS MADE

No Information

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2025

CALENDAR YEAR 2024

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

GRUPO	CODE	DISCLOSURE	STATUS ON	
			12/31/2023	12/31/2024
02	01	VEHICLE MAKE JEEP MODEL COMPASS SERIE S TF - YEAR MODEL 2022 MANUFACTURING YEAR 2022 – LICENSE PLATE FYG9I26	0,00	154.195,00
105 - BRAZIL				
RENAVAM (National Registry of Motor Vehicles): 01320009481				
03	02	MANAGING PARTNER OF A SOLE LIMITED LIABILITY COMPANY NAMED TDZ ASSESSORIA EMPRESARIAL LTDA WITH 100% OF THE SHARE CAPITAL	10.000,00	10.000,00
105 - BRAZIL				
Asset or right belonging to: Taxpayer CPF: 236.140.868-60				
CNPJ: 47.270.589/0001-01				
04	02	CDB/RDB (Certificate of Deposit) BANCO SANTANDER S.A.	323,52	0,00
105 - BRAZIL				
Asset or right belonging to: Taxpayer CPF: 236.140.868-60				
CNPJ: 90.400.888/0001-42				
04	02	CDB/RDB BANCO DO BRASIL - BRANCH 4385-0 CHECKING ACCOUNT 8612-6	0,00	1.276,41
105 - BRAZIL				
Asset or right belonging to: Taxpayer CPF: 236.140.868-60				
CNPJ: 00.000.000/0001-91				
04	02	CDB/RDB BRADESCO	310,08	363,80
105 - BRAZIL				
Asset or right belonging to: Taxpayer CPF: 236.140.868-60				
CNPJ: 60.746.948/0001-12				
04	02	CDB/RDB SANTANDER	323,52	0,00
105 - BRAZIL				
Asset or right belonging to: Taxpayer CPF: 236.140.868-60				
CNPJ: 90.400.888/0001-42				
06	01	BANCO DO BRASIL CHECKING ACCOUNT BALANCE	0,00	1,00
105 - BRAZIL				
Asset or right belonging to: Taxpayer CPF: 236.140.868-60				
CNPJ: 00.000.000/0001-91				
Bank: 001	Branch: 4385	Account: 8612-6	Payment Account? No	

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2025

CALENDAR YEAR 2024

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

GRUPO	CODE	DISCLOSURE	STATUS ON	
			12/31/2023	12/31/2024

08	01	0,0049956 BTC	0,00	2.922,44
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105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60

Self-custody: Yes

08	02	0,01855233 ETH	0,00	386,26
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105 - BRAZIL

Asset or right belonging to: Taxpayer CPF: 236.140.868-60

Self-custody: Yes Altcoin Code: ETH

TOTAL			10.957,12	169.144,91
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ENCUMBRANCES AND REAL LIABILITIES

No Information

DONATIONS TO POLITICAL PARTIES AND CANDIDATES FOR ELECTIVE OFFICES

No Information

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2025

CALENDAR YEAR 2024

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

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2025

CALENDAR YEAR 2024

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

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2025

CALENDAR YEAR 2024

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - TAXPAYER

NET GAINS OR LOSSES - JAN

No Information

NET GAINS OR LOSSES - FEB

No Information

NET GAINS OR LOSSES - MAR

No Information

NET GAINS OR LOSSES - APR

No Information

NET GAINS OR LOSSES - MAY

No Information

NET GAINS OR LOSSES - JUN

No Information

NET GAINS OR LOSSES - JUL

No Information

NET GAINS OR LOSSES - AUG

No Information

NET GAINS OR LOSSES - SEP

No Information

NET GAINS OR LOSSES - OCT

No Information

NET GAINS OR LOSSES - NOV

No Information

NET GAINS OR LOSSES - DEC

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - DEPENDENTS

No Information

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

No Information

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

No Information

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

No Information

DONATIONS DIRECTLY IN THE DECLARATION - ELDERLY

No Information

NAME: THIAGO DAVILA ZANOLI**CPF: 236.140.868-60****ANNUAL ADJUSTMENT DECLARATION****INCOME TAX - INDIVIDUAL****TAX YEAR 2025****CALENDAR YEAR 2024****SUMMARY****TAXATION USING THE LEGAL DEDUCTION****TAXABLE INCOME**

Received from Legal Entity by the taxpayer	0,00
Received from Legal Entity by dependents	0,00
Received from Individual/Abroad by the taxpayer	120.000,00
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	120.000,00

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)	0,00
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	0,00
Education Expenses	0,00
Medical Expenses	0,00
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash Book	85.800,00
TOTAL	85.800,00

TAX DUE

Tax Base	34.200,00
Tax Due	563,77
Incentive Deduction	0,00
Tax due I	563,77
Tax Due RRA (on received accumulated income)	0,00
Tax rate (%)	0,46
Total tax due	563,77

TAX TO BE REFUNDED**BALANCE OF TAX PAYABLE** 0,00 563,77**INSTALLMENT PLAN**

Installment Amount	187,92
Number of Installments	3

BANKING INFORMATIONDirect debit: YES
From the 1st installment**TAX PAID**

Tax Withheld at Source by the Taxpayer	0,00
Tax Withheld at Source by Dependents	0,00
Taxpayer's Carnê-Leão	0,00
Dependents' Carnê-Leão	0,00
Complementary Tax	0,00
Tax Paid Abroad	0,00
Tax Withheld at Source (Law No. 11.033/2004)	0,00
Tax Withheld RRA	0,00
Total Tax Paid	0,00

Bank	001
Branch (without verification digit)	4385
Account for debit	00000008612 6

NAME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2025

CALENDAR YEAR 2024


ASSET EVOLUTION

Assets and Rights on 12/31/2023	10.957,12
Assets and Rights on 12/31/2024	169.144,91
Encumbrances and Real Liabilities on 12/31/2023	0,00
Encumbrances and Real Liabilities on 12/31/2024	0,00

OTHER INFORMATION

Exempt and non-taxable income	244.015,32
Income subject to exclusive/definitive taxation	7,39
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: April 30, 2026.

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome: THIAGO DAVILA ZANOLI CPF: 236.140.868-60
Data de Nascimento: 18/11/1996
Possui cônjuge ou companheiro(a)? Não
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: AVENIDA DEPUTADO CASTRO DE CARVALHO Número: 135
Complemento: APTO 113 Bairro/Distrito: VILA SAO JOAO
Município: POA UF: SP
CEP: 08551-000 DDD/Telefone:
E-mail: THIAGO_ZANOLI@HOTMAIL.COM DDD/Celular: (11) 97048-9543

Natureza da Ocupação: 12 - PROPRIETÁRIO DE EMPRESA OU DE FIRMA INDIVIDUAL OU EMPREGADOR-TITULAR
Ocupação Principal: 120 - DIRIGENTE, PRESIDENTE E DIRETOR DE EMPRESA INDUSTRIAL, COMERCIAL OU PRESTADORA DE SERVIÇOS
Tipo de declaração: Declaração de Ajuste Anual Original
Nº do recibo da última declaração entregue do exercício de 2024: 37.03.45.52.66-59

DEPENDENTES

Sem Informações

ALIMENTANDOS

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELO TITULAR

(Valores em Reais)

NIT/PIS/PASEP:

RENDIMENTOS

	TRABALHO NÃO ASSALARIADO	ALUGUÉIS, INCLUSIVE POR TEMPORADA	OUTROS	EXTERIOR
JAN	10.000,00	0,00	0,00	0,00
FEV	10.000,00	0,00	0,00	0,00
MAR	10.000,00	0,00	0,00	0,00
ABR	10.000,00	0,00	0,00	0,00
MAI	10.000,00	0,00	0,00	0,00
JUN	10.000,00	0,00	0,00	0,00
JUL	10.000,00	0,00	0,00	0,00
AGO	10.000,00	0,00	0,00	0,00
SET	10.000,00	0,00	0,00	0,00
OUT	10.000,00	0,00	0,00	0,00
NOV	10.000,00	0,00	0,00	0,00
DEZ	10.000,00	0,00	0,00	0,00
TOTAL	120.000,00	0,00	0,00	0,00

DEDUÇÕES

CARNÊ-LEÃO

	PREVIDÊNCIA OFICIAL	QUANTIDADE DE DEPENDENTES	PENSÃO ALIMENTÍCIA	LIVRO CAIXA	DARF PAGO CÓD. 0190
JAN	0,00	0	0,00	7.150,00	0,00
FEV	0,00	0	0,00	7.150,00	0,00
MAR	0,00	0	0,00	7.150,00	0,00
ABR	0,00	0	0,00	7.150,00	0,00
MAI	0,00	0	0,00	7.150,00	0,00
JUN	0,00	0	0,00	7.150,00	0,00
JUL	0,00	0	0,00	7.150,00	0,00
AGO	0,00	0	0,00	7.150,00	0,00
SET	0,00	0	0,00	7.150,00	0,00
OUT	0,00	0	0,00	7.150,00	0,00
NOV	0,00	0	0,00	7.150,00	0,00
DEZ	0,00	0	0,00	7.150,00	0,00
TOTAL	0,00		0,00	85.800,00	0,00

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELOS DEPENDENTES

Sem Informações

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

13. Rendimento de sócio ou titular de microempresa ou empresa de pequeno porte optante pelo Simples Nacional, exceto pro labore, aluguéis e serviços prestados 244.015,32

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	244.015,32

TOTAL

244.015,32

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

06. Rendimentos de aplicações financeiras

7,39

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) S.A.	1,00
Titular	236.140.868-60	00.000.000/0001-91	BANCO DO BRASIL	5,89
Titular	236.140.868-60	60.746.948/0001-12	BANCO BRADESCO S A	0,50

TOTAL

7,39

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

Sem Informações

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

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELOS DEPENDENTES

Sem Informações

IMPOSTO PAGO / RETIDO

Sem Informações

PAGAMENTOS EFETUADOS

Sem Informações

DOAÇÕES EFETUADAS

Sem Informações

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

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	31/12/2024
02	01	VEICULO MARCA JEEP MODELO COMPASS SERIE S TF - ANO MOD 2022 ANO FAB 2022 - PLACA FYG9I26	0,00	154.195,00
105 - BRASIL				
RENAVAM: 01320009481				
03	02	SOCIO/ADMINISTRADOR DE SOCIEDADE LIMITADA UNIPessoal DENOMINADA TDZ ASSESSORIA EMPRESARIAL LTDA COM 100% DAS QUOTAS	10.000,00	10.000,00
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
CNPJ: 47.270.589/0001-01				
04	02	CDB/RDB BANCO SANTANDER S.A.	323,52	0,00
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
CNPJ: 90.400.888/0001-42				
04	02	CDB/RDB BANCO DO BRASIL - AGENCIA 4385-0 CONTA CORRENTE 8612-6	0,00	1.276,41
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
CNPJ: 00.000.000/0001-91				
04	02	CDB/RDB BRADESCO	310,08	363,80
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
CNPJ: 60.746.948/0001-12				
04	02	CDB/RDB SANTANDER	323,52	0,00
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
CNPJ: 90.400.888/0001-42				
06	01	SALDO EM C/C BANCO DO BRASIL	0,00	1,00
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
CNPJ: 00.000.000/0001-91				
Banco: 001 Agência: 4385 Conta: 8612-6				
Conta Pagamento? Não				

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

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	31/12/2024
08	01	0,0049956 BTC	0,00	2.922,44
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
Autocustodiante: Sim				
08	02	0,01855233 ETH	0,00	386,26
105 - BRASIL				
Bem ou direito pertencente ao: Titular CPF: 236.140.868-60				
Autocustodiante: Sim Código Altcoin: ETH				
TOTAL			10.957,12	169.144,91

DÍVIDAS E ÔNUS REAIS

Sem Informações

DOAÇÕES A PARTIDOS POLÍTICOS E CANDIDATOS A CARGOS ELETIVOS

Sem Informações

NOME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2025

ANO-CALENDÁRIO 2024

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

NOME: THIAGO DAVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2025

ANO-CALENDÁRIO 2024

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

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

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

NOME: THIAGO DAVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2025 **ANO-CALENDÁRIO 2024**

RESUMO **TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS**

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	0,00
Recebidos de Pessoa Jurídica pelos dependentes	0,00
Recebidos de Pessoa Física/Exterior pelo titular	120.000,00
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	120.000,00

DEDUÇÕES

Contribuições às previdências oficial e complementar fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	0,00
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	0,00
Despesas com instrução	0,00
Despesas médicas	0,00
Pensão alimentícia judicial	0,00
Pensão alimentícia por escritura pública	0,00
Pensão alimentícia judicial (Rendimentos recebidos acumuladamente)	0,00
Livro caixa	85.800,00
TOTAL	85.800,00

IMPOSTO DEVIDO

Base de cálculo do imposto	34.200,00
Imposto devido	563,77
Dedução de incentivo	0,00
Imposto devido I	563,77
Imposto devido RRA	0,00
Alíquota efetiva (%)	0,46
Total do imposto devido	563,77

IMPOSTO A RESTITUIR

SALDO DE IMPOSTO A PAGAR 0,00 563,77

PARCELAMENTO

Valor da quota 187,92
Número de Quotas 3

IMPOSTO PAGO

Imposto retido na fonte do titular	0,00
Imp. retido na fonte dos dependentes	0,00
Carnê-Leão do titular	0,00
Carnê-Leão dos dependentes	0,00
Imposto complementar	0,00
Imposto pago no exterior	0,00
Imposto retido na fonte (Lei nº 11.033/2004)	0,00
Imposto retido RRA	0,00
Total do imposto pago	0,00

INFORMAÇÕES BANCÁRIAS

Débito automático: SIM
A partir da 1a quota

Banco 001
Agência (sem DV) 4385
Conta para débito 0000008612 6

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2023	10.957,12
Bens e direitos em 31/12/2024	169.144,91
Dívidas e ônus reais em 31/12/2023	0,00
Dívidas e ônus reais em 31/12/2024	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	244.015,32
Rendimentos sujeitos à tributação exclusiva/definitiva	7,39
Rendimentos tributáveis - imposto com exigibilidade suspensa	0,00
Depósitos judiciais do imposto	0,00
Imposto pago sobre Ganhos de Capital	0,00
Imposto pago Ganhos de Capital Moeda Estrangeira - Bens, direitos e Aplicações Financeiras	0,00
Total do imposto retido na fonte (Lei nº11.033/2004), conforme dados informados pelo contribuinte	0,00
Imposto pago sobre Renda Variável	0,00
Doações a Partidos Políticos e Candidatos a Cargos Eletivos	0,00
Imposto a pagar sobre o Ganho de Capital - Moeda Estrangeira em Espécie	0,00
Imposto diferido dos Ganhos de Capital	0,00
Imposto devido sobre Ganhos de Capital	0,00
Imposto devido sobre ganhos líquidos em Renda Variável	0,00
Imposto devido sobre Ganhos de Capital Moeda Estrangeira - Bens, direitos e aplic. financeiras	0,00

PROTEGIDA POR SIGILO FISCAL

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2026

CALENDAR YEAR 2025

TAXPAYER IDENTIFICATION

Name: THIAGO D AVILA ZANOLI CPF: 236.140.868-60

Date of Birth: 11/18/1996

Race/Skin: White

Do you have a spouse or partner? Yes CPF of the Spouse or partner: 227.805.288-85

Were you a resident abroad and became a resident in Brazil in 2025? No

Were there any changes to the registration details? Yes

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

Address: AVENIDA DEPUTADO CASTRO DE CARVALHO Number: 135
Unit: APT.113 Neighborhood/District: VILA SÃO JOÃO
City: POA State: SP
ZIP Code: 08551-000 Area Code/Telephone:
E-mail: THIAGO_ZANOLI@HOTMAIL.COM Area Code/Mobile: (11)97048-9543

Occupation Type: 12 - OWNER OF A COMPANY OR SOLE PROPRIETOR OR EMPLOYER-OWNER

Main Occupation: 120 - EXECUTIVE, PRESIDENT, AND DIRECTOR OF AN INDUSTRIAL, COMMERCIAL, OR SERVICE COMPANY

Type of Declaration: Original Annual Adjustment Declaration

Receipt Number of the last declaration filed in the 2025 tax year: 42.19.52.03.62-55

DEPENDENTS

No Information

ALIMONY RECIPIENTS

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY THE TAXPAYER

No Information

TAXABLE INCOME RECEIVED FROM LEGAL ENTITY BY DEPENDENTS

No Information

NAME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****ANNUAL ADJUSTMENT DECLARATION****INCOME TAX - INDIVIDUAL****TAX YEAR 2026****CALENDAR YEAR 2025****TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY THE TAXPAYER**

(Values in Reais)

NIT/PIS/PASEP:

	INCOMES			
	NON-SALARIED WORK	RENT, INCLUDING SHORT-TERM RENTALS	OTHERS	ABROAD
JAN	10.000,00	0,00	0,00	0,00
FEB	10.000,00	0,00	0,00	0,00
MAR	10.000,00	0,00	0,00	0,00
APR	10.000,00	0,00	0,00	0,00
MAY	10.000,00	0,00	0,00	0,00
JUN	10.000,00	0,00	0,00	0,00
JUL	10.000,00	0,00	0,00	0,00
AUG	10.000,00	0,00	0,00	0,00
SEP	10.000,00	0,00	0,00	0,00
OCT	10.000,00	0,00	0,00	0,00
NOV	10.000,00	0,00	0,00	0,00
DEC	10.000,00	0,00	0,00	0,00
TOTAL	120.000,00	0,00	0,00	0,00

	DEDUCTIONS				CARNÊ-LEÃO
	OFFICIAL PENSION	NUMBER OF DEPENDENTS	ALIMONY	CASH BOOK	PAID DARF CODE 0190
JAN	0,00	0	0,00	7.000,00	0,00
FEB	0,00	0	0,00	7.000,00	0,00
MAR	0,00	0	0,00	7.000,00	0,00
APR	0,00	0	0,00	7.000,00	0,00
MAY	0,00	0	0,00	7.000,00	0,00
JUN	0,00	0	0,00	7.000,00	0,00
JUL	0,00	0	0,00	7.000,00	0,00
AUG	0,00	0	0,00	7.000,00	0,00
SEP	0,00	0	0,00	7.000,00	0,00
OCT	0,00	0	0,00	7.000,00	0,00
NOV	0,00	0	0,00	7.000,00	0,00
DEC	0,00	0	0,00	7.000,00	0,00
TOTAL	0,00		0,00	84.000,00	0,00

* NIT - Worker's Identification Number

* PIS - Program for Social Integration

* PASEP - Public Servant's Property Formation Program

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

* DARF - Tax Payment Document

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

**INCOME TAX - INDIVIDUAL
TAX YEAR 2026**

CALENDAR YEAR 2025

TAXABLE INCOME RECEIVED FROM INDIVIDUALS AND ABROAD BY DEPENDENTS

No Information

EXEMPT AND NON-TAXABLE INCOME

(Values in Reais)

13. Income of a partner or owner of a microenterprise or small business opting for the Simples Nacional, except for pro labore, rents, and services rendered 281.522,35

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	281.522,35

TOTAL 281.522,35

INCOME SUBJECT TO EXCLUSIVE/DEFINITIVE TAXATION

(Values in Reais)

06. Income from financial investments 99,61

Beneficiary	CPF	CNPJ of the Paying Source	Name of the Paying Source	Amount
Taxpayer	236.140.868-60	29.224.634/0001-00	BB RENDA FIXA LONGO PRAZO HIGH FUNDO DE INVESTIMENTO EM COTA	16,64
Taxpayer	236.140.868-60	40.571.694/0001-31	WISE BRASIL INSTITUICAO DE PAGAMENTO LTDA	43,27
Taxpayer	236.140.868-60	00.000.000/0001-91	BANCO DO BRASIL SA	39,50
Taxpayer	236.140.868-60	60.701.190/0001-04	ITAU UNIBANCO S.A.	0,03
Taxpayer	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) S.A.	0,17

TOTAL 99,61

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

No Information

PAYMENTS MADE

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON- DEDUCTIBLE PORTION
Taxpayer				

NAME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****ANNUAL ADJUSTMENT DECLARATION****INCOME TAX - INDIVIDUAL
TAX YEAR 2026****CALENDAR YEAR 2025****PAYMENTS MADE**

(Values in Reais)

CODE	BENEFICIARY NAME	BENEFICIARY CPF/CNPJ	AMOUNT PAID	NON- DEDUCTIBLE PORTION
10	PAULA MARTINS DE OLIVEIRA FERRARI	318.510.998-83	122,17	0,00
Description: PHYSICIAN				
21	CROM SUZANO ODONTOLOGIA S/S LTDA.	04.870.163/0001-86	300,00	0,00
Description:				
21	SERVICOS MEDICOS NOVAIS LTDA	48.643.512/0001-00	178,00	0,00
Description:				
21	CRISTIANE KIBATA FISIOTERAPIA LTDA	53.704.147/0001-29	360,00	0,00
Description:				
TOTAL			960,17	0,00

DONATIONS MADE

No Information

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

Are there losses to offset in accordance with Law No. 14.754 of 2023 (art. 9)? No

GROUP	CODE	DISCLOSURE	STATUS ON	
			12/31/2024	12/31/2025
02	01	VEHICLE MAKE JEEP MODEL COMPASS SERIE S TF - YEAR MODEL 2022 MANUFACTURING YEAR 2022 – LICENSE PLATE FYG9I26	154.195,00	149.284,00
105 - BRAZIL			Asset with usufruct: No	
RENAVAM (National Registry of Motor Vehicles): 01320009481				
03	02	MANAGING PARTNER OF A SOLE LIMITED LIABILITY COMPANY NAMED TDZ ASSESSORIA EMPRESARIAL LTDA WITH 100% OF THE SHARE CAPITAL	10.000,00	10.000,00
105 - BRAZIL			Asset with usufruct: No	
Asset or right belonging to: Taxpayer			CPF: 236.140.868-60	
CNPJ: 47.270.589/0001-01				
04	02	CDB/RDB (Certificate of Deposit) BANCO DO BRASIL - BRANCH 4385-0 CHECKING ACCOUNT 8612-6	1.276,41	3.619,29
105 - BRAZIL			Asset with usufruct: No	
Asset or right belonging to: Taxpayer			CPF: 236.140.868-60	
CNPJ: 00.000.000/0001-91				

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2026

CALENDAR YEAR 2025

STATEMENTS OF ASSETS AND RIGHTS

(Values in Reais)

GROUP	CODE	DISCLOSURE	STATUS ON	
			12/31/2024	12/31/2025

04	02	CDB/RDB ITAU UNIBANCO	3,86	301,37
105 - BRAZIL			Asset with usufruct: No	
Asset or right belonging to:		Taxpayer	CPF: 236.140.868-60	
CNPJ: 60.701.190/0001-04				

06	01	ITAU UNIBANCO S.A. CHECKING ACCOUNT	1,00	1,00
105 - BRAZIL			Asset with usufruct: No	
Asset or right belonging to:		Taxpayer	CPF: 236.140.868-60	
CNPJ: 60.701.190/0001-04				
Bank: 341	Branch: 9395	Account: 4829-2	Payment Account? No	

TOTAL			165.476,27	163.205,66
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ENCUMBRANCES AND REAL LIABILITIES

No Information

DONATIONS TO POLITICAL PARTIES AND CANDIDATES FOR ELECTIVE OFFICES

No Information

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2026

CALENDAR YEAR 2025

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

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2026

CALENDAR YEAR 2025

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

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

INCOME TAX - INDIVIDUAL

ANNUAL ADJUSTMENT DECLARATION

TAX YEAR 2026

CALENDAR YEAR 2025

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - TAXPAYER

NET GAINS OR LOSSES - JAN

No Information

NET GAINS OR LOSSES - FEB

No Information

NET GAINS OR LOSSES - MAR

No Information

NET GAINS OR LOSSES - APR

No Information

NET GAINS OR LOSSES - MAY

No Information

NET GAINS OR LOSSES - JUN

No Information

NET GAINS OR LOSSES - JUL

No Information

NET GAINS OR LOSSES - AUG

No Information

NET GAINS OR LOSSES - SEP

No Information

NET GAINS OR LOSSES - OCT

No Information

NET GAINS OR LOSSES - NOV

No Information

NET GAINS OR LOSSES - DEC

No Information

VARIABLE INCOME - COMMON OPERATIONS/DAY TRADE - DEPENDENTS

No Information

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

No Information

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

No Information

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

No Information

DONATIONS DIRECTLY IN THE DECLARATION - ELDERLY

No Information

NAME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****INCOME TAX - INDIVIDUAL****ANNUAL ADJUSTMENT DECLARATION****TAX YEAR 2026****CALENDAR YEAR 2025****SUMMARY****TAXATION USING THE LEGAL DEDUCTION****TAXABLE INCOME**

Received from Legal Entity by the taxpayer	0,00
Received from Legal Entity by dependents	0,00
Received from Individual/Abroad by the taxpayer	120.000,00
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	120.000,00

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)	0,00
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	0,00
Education Expenses	0,00
Medical Expenses	960,17
Judicial Alimony	0,00
Alimony by Public Deed	0,00
Judicial Alimony (Income received cumulatively)	0,00
Cash Book	84.000,00
TOTAL	84.960,17

TAX DUE

Tax Base	35.039,83
Tax Due	576,94
Incentive Deduction	0,00
Tax due I	576,94
Tax Due RRA (on received accumulated income)	0,00
Tax rate (%)	0,48
Total tax due	576,94

TAX TO BE REFUNDED

0,00

BALANCE OF TAX PAYABLE

576,94

INSTALLMENT PLAN

Installment Amount	288,47
Number of Installments	2

BANKING INFORMATIONDirect debit: YES
From the 1st installment**TAX PAID**

Tax Withheld at Source by the Taxpayer	0,00
Tax Withheld at Source by Dependents	0,00
Taxpayer's Carnê-Leão	0,00
Dependents' Carnê-Leão	0,00
Complementary Tax	0,00
Tax Paid Abroad	0,00
Tax Withheld at Source (Law No. 11.033/2004)	0,00
Tax Withheld RRA	0,00
Total Tax Paid	0,00

Bank	341
Branch (without verification digit)	9395
Account for debit	04829 2

NAME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

ANNUAL ADJUSTMENT DECLARATION

INCOME TAX - INDIVIDUAL

TAX YEAR 2026

CALENDAR YEAR 2025

ASSET EVOLUTION

Assets and Rights on 12/31/2024	165.476,27
Assets and Rights on 12/31/2025	163.205,66
Encumbrances and Real Liabilities on 12/31/2024	0,00
Encumbrances and Real Liabilities on 12/31/2025	0,00

OTHER INFORMATION

Exempt and non-taxable income	281.522,35
Income subject to exclusive/definitive taxation	99,61
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: April 30, 2026.

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

IDENTIFICAÇÃO DO CONTRIBUINTE

Nome: THIAGO D AVILA ZANOLI CPF: 236.140.868-60
Data de Nascimento: 18/11/1996
Raça/Cor: Branca
Possui cônjuge ou companheiro(a)? Sim CPF do cônjuge ou companheiro(a): 227.805.288-85
Era residente no exterior e passou a ser residente no Brasil em 2025? Não
Houve alteração de dados cadastrais? Sim
Há declarante ou dependente com doença grave ou deficiência física ou mental? Não

Endereço: AVENIDA DEPUTADO CASTRO DE CARVALHO Número: 135
Complemento: APTO 113 Bairro/Distrito: VILA SÃO JOÃO
Município: POA UF: SP
CEP: 08551-000 DDD/Telefone:
E-mail: THIAGO_ZANOLI@HOTMAIL.COM DDD/Celular: (11) 97048-9543

Natureza da Ocupação: 12 - PROPRIETÁRIO DE EMPRESA OU DE FIRMA INDIVIDUAL OU EMPREGADOR-TITULAR
Ocupação Principal: 120 - DIRIGENTE, PRESIDENTE E DIRETOR DE EMPRESA INDUSTRIAL, COMERCIAL OU PRESTADORA DE SERVIÇOS
Tipo de declaração: Declaração de Ajuste Anual Original
Nº do recibo da última declaração entregue do exercício de 2025: 42.19.52.03.62-55

DEPENDENTES

Sem Informações

ALIMENTANDOS

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA JURÍDICA PELOS DEPENDENTES

Sem Informações

NOME: THIAGO D AVILA ZANOLI**CPF: 236.140.868-60****DECLARAÇÃO DE AJUSTE ANUAL****IMPOSTO SOBRE A RENDA - PESSOA FÍSICA****EXERCÍCIO 2026****ANO-CALENDÁRIO 2025****RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELO TITULAR**

(Valores em Reais)

NIT/PIS/PASEP:**RENDIMENTOS**

	TRABALHO NÃO ASSALARIADO	ALUGUÉIS, INCLUSIVE POR TEMPORADA	OUTROS	EXTERIOR
JAN	10.000,00	0,00	0,00	0,00
FEV	10.000,00	0,00	0,00	0,00
MAR	10.000,00	0,00	0,00	0,00
ABR	10.000,00	0,00	0,00	0,00
MAI	10.000,00	0,00	0,00	0,00
JUN	10.000,00	0,00	0,00	0,00
JUL	10.000,00	0,00	0,00	0,00
AGO	10.000,00	0,00	0,00	0,00
SET	10.000,00	0,00	0,00	0,00
OUT	10.000,00	0,00	0,00	0,00
NOV	10.000,00	0,00	0,00	0,00
DEZ	10.000,00	0,00	0,00	0,00
TOTAL	120.000,00	0,00	0,00	0,00

DEDUÇÕES**CARNÊ-LEÃO**

	PREVIDÊNCIA OFICIAL	QUANTIDADE DE DEPENDENTES	PENSÃO ALIMENTÍCIA	LIVRO CAIXA	DARF PAGO CÓD. 0190
JAN	0,00	0	0,00	7.000,00	0,00
FEV	0,00	0	0,00	7.000,00	0,00
MAR	0,00	0	0,00	7.000,00	0,00
ABR	0,00	0	0,00	7.000,00	0,00
MAI	0,00	0	0,00	7.000,00	0,00
JUN	0,00	0	0,00	7.000,00	0,00
JUL	0,00	0	0,00	7.000,00	0,00
AGO	0,00	0	0,00	7.000,00	0,00
SET	0,00	0	0,00	7.000,00	0,00
OUT	0,00	0	0,00	7.000,00	0,00
NOV	0,00	0	0,00	7.000,00	0,00
DEZ	0,00	0	0,00	7.000,00	0,00
TOTAL	0,00		0,00	84.000,00	0,00

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

RENDIMENTOS TRIBUTÁVEIS RECEBIDOS DE PESSOA FÍSICA E DO EXTERIOR PELOS DEPENDENTES

Sem Informações

RENDIMENTOS ISENTOS E NÃO TRIBUTÁVEIS

(Valores em Reais)

13. Rendimento de sócio ou titular de microempresa ou empresa de pequeno porte optante pelo Simples Nacional, exceto pro labore, aluguéis e serviços prestados 281.522,35

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	47.270.589/0001-01	TDZ ASSESSORIA EMPRESARIAL LTDA	281.522,35

TOTAL

281.522,35

RENDIMENTOS SUJEITOS À TRIBUTAÇÃO EXCLUSIVA / DEFINITIVA

(Valores em Reais)

06. Rendimentos de aplicações financeiras 99,61

Beneficiário	CPF	CNPJ da Fonte Pagadora	Nome da Fonte Pagadora	Valor
Titular	236.140.868-60	29.224.634/0001-00	BB RENDA FIXA LONGO PRAZO HIGH FUNDO DE INVESTIMENTO EM COTA	16,64
Titular	236.140.868-60	40.571.694/0001-31	WISE BRASIL INSTITUICAO DE PAGAMENTO LTDA	43,27
Titular	236.140.868-60	00.000.000/0001-91	BANCO DO BRASIL SA	39,50
Titular	236.140.868-60	60.701.190/0001-04	ITAU UNIBANCO S.A.	0,03
Titular	236.140.868-60	90.400.888/0001-42	BANCO SANTANDER (BRASIL) S.A.	0,17

TOTAL

99,61

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

Sem Informações

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

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELO TITULAR

Sem Informações

RENDIMENTOS TRIBUTÁVEIS DE PESSOA JURÍDICA RECEBIDOS ACUMULADAMENTE PELOS DEPENDENTES

Sem Informações

IMPOSTO PAGO / RETIDO

Sem Informações

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
------	----------------------	--------------------------	------------	---------------------

Titular

NOME: THIAGO D AVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2026 **ANO-CALENDÁRIO 2025**

PAGAMENTOS EFETUADOS

(Valores em Reais)

CÓD.	NOME DO BENEFICIÁRIO	CPF/CNPJ DO BENEFICIÁRIO	VALOR PAGO	PARC. NÃO DEDUTÍVEL
10	PAULA MARTINS DE OLIVEIRA FERRARI	318.510.998-83	122,17	0,00
Descrição: MEDICO				
21	CROM SUZANO ODONTOLOGIA S/S LTDA.	04.870.163/0001-86	300,00	0,00
Descrição:				
21	SERVICOS MEDICOS NOVAIS LTDA	48.643.512/0001-00	178,00	0,00
Descrição:				
21	CRISTIANE KIBATA FISIOTERAPIA LTDA	53.704.147/0001-29	360,00	0,00
Descrição:				
TOTAL			960,17	0,00

DOAÇÕES EFETUADAS

Sem Informações

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

Possui perdas a compensar de acordo com a Lei nº 14.754, de 2023 (art. 9º)? Não

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM	
			31/12/2024	31/12/2025
02	01	VEICULO MARCA JEEP MODELO COMPASS SERIE S TF - ANO MOD 2022 ANO FAB 2022 - PLACA FYG9I26	154.195,00	149.284,00
105 - BRASIL			Bem com usufruto: Não	
RENAVAM: 01320009481				
03	02	SOCIO/ADMINISTRADOR DE SOCIEDADE LIMITADA UNIPessoal DENOMINADA TDZ ASSESSORIA EMPRESARIAL LTDA COM 100% DAS QUOTAS	10.000,00	10.000,00
105 - BRASIL			Bem com usufruto: Não	
Bem ou direito pertencente ao: Titular			CPF: 236.140.868-60	
CNPJ: 47.270.589/0001-01				
04	02	CDB/RDB BANCO DO BRASIL - AGENCIA 4385-0 CONTA CORRENTE 8612-6	1.276,41	3.619,29
105 - BRASIL			Bem com usufruto: Não	
Bem ou direito pertencente ao: Titular			CPF: 236.140.868-60	
CNPJ: 00.000.000/0001-91				

NOME: THIAGO D AVILA ZANOLI
CPF: 236.140.868-60
DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA
EXERCÍCIO 2026 **ANO-CALENDÁRIO 2025**

DECLARAÇÃO DE BENS E DIREITOS

(Valores em Reais)

GRUPO	CÓDIGO	DISCRIMINAÇÃO	SITUAÇÃO EM	
			31/12/2024	31/12/2025
04	02	CDB/RDB ITAU UNIBANCO	3,86	301,37
105 - BRASIL			Bem com usufruto: Não	
Bem ou direito pertencente ao: Titular			CPF: 236.140.868-60	
CNPJ: 60.701.190/0001-04				
06	01	CONTA CORRENTE ITAU UNIBANCO S.A.	1,00	1,00
105 - BRASIL			Bem com usufruto: Não	
Bem ou direito pertencente ao: Titular			CPF: 236.140.868-60	
CNPJ: 60.701.190/0001-04				
Banco: 341 Agência: 9395 Conta: 4829-2			Conta Pagamento? Não	
TOTAL			165.476,27	163.205,66

DÍVIDAS E ÔNUS REAIS

Sem Informações

DOAÇÕES A PARTIDOS POLÍTICOS E CANDIDATOS A CARGOS ELETIVOS

Sem Informações

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

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

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

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

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

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 - PESSOA IDOSA

Sem Informações

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

RESUMO

TRIBUTAÇÃO UTILIZANDO AS DEDUÇÕES LEGAIS

RENDIMENTOS TRIBUTÁVEIS

Recebidos de Pessoa Jurídica pelo titular	0,00
Recebidos de Pessoa Jurídica pelos dependentes	0,00
Recebidos de Pessoa Física/Exterior pelo titular	120.000,00
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	120.000,00

DEDUÇÕES

Contribuições às previdências oficial e complementar aberta ou fechada de que trata o § 15 do art. 40 da CF/1988 (até o limite do patrocinador)	0,00
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	0,00
Despesas com instrução	0,00
Despesas médicas	960,17
Pensão alimentícia judicial	0,00
Pensão alimentícia por escritura pública	0,00
Pensão alimentícia judicial (Rendimentos recebidos acumuladamente)	0,00
Livro caixa	84.000,00
TOTAL	84.960,17

IMPOSTO DEVIDO

Base de cálculo do imposto	35.039,83
Imposto devido	576,94
Dedução de incentivo	0,00
Imposto devido I	576,94
Imposto devido RRA	0,00
Alíquota efetiva (%)	0,48
Total do imposto devido	576,94

IMPOSTO A RESTITUIR

SALDO DE IMPOSTO A PAGAR 576,94

PARCELAMENTO

Valor da quota 288,47
Número de Quotas 2

IMPOSTO PAGO

Imposto retido na fonte do titular	0,00
Imp. retido na fonte dos dependentes	0,00
Carnê-Leão do titular	0,00
Carnê-Leão dos dependentes	0,00
Imposto complementar	0,00
Imposto pago no exterior	0,00
Imposto retido na fonte (Lei nº 11.033/2004)	0,00
Imposto retido RRA	0,00
Total do imposto pago	0,00

INFORMAÇÕES BANCÁRIAS

Débito automático: SIM
A partir da 1a quota

Banco 341
Agência (sem DV) 9395
Conta para débito 04829 2

NOME: THIAGO D AVILA ZANOLI

CPF: 236.140.868-60

DECLARAÇÃO DE AJUSTE ANUAL

IMPOSTO SOBRE A RENDA - PESSOA FÍSICA

EXERCÍCIO 2026

ANO-CALENDÁRIO 2025

EVOLUÇÃO PATRIMONIAL

Bens e direitos em 31/12/2024	165.476,27
Bens e direitos em 31/12/2025	163.205,66
Dívidas e ônus reais em 31/12/2024	0,00
Dívidas e ônus reais em 31/12/2025	0,00

OUTRAS INFORMAÇÕES

Rendimentos isentos e não tributáveis	281.522,35
Rendimentos sujeitos à tributação exclusiva/definitiva	99,61
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

Poá, March 10th, 2026

To Whom It May Concern,

Thiago D'Avila Zanoli, Brazilian, married under the partial community property regime, holder of passport No. GK879686, and a licensed accountant, has earned the following income over the past five (5) years, derived from the provision of accounting services, business consulting, and advisory services for both companies and individuals:

In 2021, total income of R\$ 76,419.67 - USD 14,838.77

In 2022, total income of R\$ 131,175.55 - USD 25,470.98

In 2023, total income of R\$ 316,022.13 - USD 61,363.52

In 2024, total income of R\$ 356,640.13 - USD 69,250.51


In 2025, total income of R\$ 393.387,23 - USD 76,385.87

The amounts are supported by his financial statements and income tax filings.

The values stands in BRL (Brazilian Real), and the converted ones to Dolar, used the currency conversion which was valid in the present date of this document. USD 1.00 > R\$ 5.15

Please feel free to contact me if further information is required.

Sincerely,


Renan Gomes da Silva
Accountant

Renan Gomes da Silva
CRC: 1SP306066/O-1

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What

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Where

Poá, SP



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Accountant Salary for Poá, SP

How much does a person earn in the position of Accountant in the town of Poá, SP?

Estimated salaries

R\$ 4.410

Pay for: Month ▾

Same within the national average

The estimated salary for the accountant position is R\$ 4,410 per month for Poá, SP.

Cities with the highest salaries for the position of Accountant near the town of Poá, SP

Osasco, SP R\$ 9.901 per month > 2 Salary reported	Limeira, SP R\$ 9.567 per month > 3 Salary reported	Sorocaba, SP R\$ 8.208 per month > 6 Salary reported
Barueri, SP R\$ 6.832 per month > 7 Salary reported	Campinas, SP R\$ 5.844 per month > 24 salary reported	Guarulhos, SP R\$ 5.418 per month > 14 Salary Reported
Indaiatuba, SP R\$ 5.400 per month > 8 Salary reported	São José dos Campos, SP R\$ 4.927 per month > 10 Salary Reported	São Paulo, SP R\$ 4.574 per month > 94 salary reported

Where does the position of Accountant earn the most?

Compare Salaries for Accountant Position in Different Locations

Enter the first location

Poá, SP



x

Enter the second location

Enter a location

Compare

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**Exhibit B.V: Eligibility
Criteria - Exceptional
Ability - Recognition
for your
achievements and
significant
contributions to your
industry or field by
your peers,
government entities,
professional or
business organization**

March 11th, 2026
To Whom It May Concern,

I, Sergio Alves Teixeira, write this letter in my capacity as a business owner and investor within the pharmaceutical retail sector to provide a professional evaluation of the technical competencies and professional contributions of Mr. Thiago D'Avila Zanoli. As the owner of Farmacia Droga bay LTDA, Farmacia Droga bay Ipe LTDA, and Farmacia Droga bay Poa LTDA, I have extensive experience overseeing complex commercial operations requiring rigorous financial and regulatory scrutiny.

My professional relationship with Mr. Zanoli began in 2022 when he assumed full responsibility for the accounting, tax management, and payroll operations of my three pharmacy businesses. Since the inception of our collaboration, Mr. Zanoli has been the primary professional responsible for the financial and compliance oversight of all three corporate entities, ensuring that our operations remain in strict alignment with regulatory requirements through consistent monthly reporting and strategic tax management.

The most significant impact of Mr. Zanoli's work has been the comprehensive financial restructuring and enhanced liquidity of my business operations achieved through a sophisticated methodology of tax optimization and strategic credit utilization. Rather than performing mere routine compliance, Mr. Zanoli conducted a deep technical audit that identified structural inefficiencies previously overlooked by other professionals. By applying an advanced interpretation of complex regulations regarding the State Value Added Tax (ICMS) and the non-cumulative regimes of PIS and COFINS, he implemented a proprietary fiscal framework that resulted in a monthly tax reduction exceeding 50 percent across all three pharmacies. This intervention effectively converted dense regulatory obligations into a tangible competitive advantage by providing the necessary cash flow to reinvest in inventory expansion and infrastructure improvements, thereby ensuring the long-term operational stability and economic resilience of the entire pharmacy group.

Furthermore, the modernization of our accounting and payroll governance under Mr. Zanoli's strategic guidance has led to a systemic increase in operational efficiency and legal security. He did not merely manage administrative routines; he engineered and established standardized, high-precision systems that now govern compliance for approximately 60 employees across my companies. By translating intricate labor and social security regulations into practical and automated financial workflows, Mr. Zanoli systematically mitigated significant compliance risks through rigorous bookkeeping and proactive tax monitoring. His ability to transform complex regulatory



requirements into structured organizational maturity has provided the professional foundation necessary for business expansion. This level of administrative sophistication did not exist previously and demonstrates his superior analytical capacity to turn bureaucratic burdens into drivers of economic efficiency and institutional stability.

The professional maturity and technical precision demonstrated by Mr. Zanoli throughout our ongoing collaboration since 2022 confirm his capacity to lead complex financial initiatives and provide high-level consultancy. His proven track record in modernizing accounting processes, implementing structured payroll systems, and achieving significant fiscal optimizations demonstrates a professional profile well-suited to contributing to the stability and formalization of business environments. Based on the consistent results and the high level of trust he has established through his technical performance, I fully support his professional development and his continued contributions to the field of accounting and financial management.

Sincerely,



Sérgio Alves Teixeira
Owner and Investor
Farmacia Drogabay LTDA; Farmacia Drogabay Ipe LTDA; Farmacia
Drogabay Poa LTDA
talvesergio38@hotmail.com
+55 1199343-5134

Contact

www.linkedin.com/in/renan-silva-software-engineer/ (LinkedIn)

Key Competencies

Amazon Web Services

Salesforce.com Development

English

Renan Silva

Software Engineer

Mogi das Cruzes, São Paulo, Brazil

Summary

Nice to meet you, I'm Renan

I have more than 15 years of experience in software development, with a focus on web and backend solutions. I work as a Software Engineer and Tech Lead, with expertise in both backend and frontend development.

In the backend, I primarily work with Node.js (TypeScript, Express, AdonisJS) and PHP (Laravel, Lumen, CodeIgniter, Yii). On the frontend, I develop modern user interfaces using Vue 3 (Composition API and Options API), Angular, React, vanilla JavaScript, Tailwind CSS, Less/SASS, and Flutter for Mobile applications.

I have solid experience with both relational and NoSQL databases, including MySQL, PostgreSQL, MongoDB, DynamoDB, Oracle (PL/SQL), and SQL Server.

I follow software development best practices, applying SOLID principles, Clean Code, and Design Patterns, as well as implementing automated tests using PHPUnit (PHP) and Jest (Node.js).

In recent years, I have been leading challenging teams and projects, including:

- # Implementation of scalable architectures

- # Complex API integrations

- # Process automation

- # Intelligent chatbots and AI applied to sales workflows (e.g., Meta WhatsApp Flows, Typebot, n8n, Chatwoot)

- # Cloud infrastructure using AWS and GCP

- # CI/CD environments, Docker, and DevOps practices

I have worked with international clients, participating in daily meetings and ceremonies conducted in English, which broadened my market perspective.

I hold a bachelor's degree in Systems Analysis and Development from the University of Mogi das Cruzes, and I am currently continuing to improve my English through courses at Open English.

I am genuinely passionate about solving real-world problems with technology, exploring new tools, and incorporating Artificial Intelligence into my projects.

If you'd like to connect or discuss an interesting opportunity, feel free to reach out!

Work Experience

Escale

Software Engineer

July 2024 - Present (1 year, 9 months)

São José do Rio Preto, São Paulo, Brazil

I work on developing Artificial Intelligence solutions applied to sales funnels, both in existing workflows and in the creation of new journeys from scratch.

I am involved from defining the technical strategy through to implementation, ensuring that the solutions deliver real impact on our partners' business results.

My responsibilities include:

- # Creation of intelligent bots, automations, and virtual assistants integrated with Meta WhatsApp Flows and internal systems.

- # Development of internal tools to facilitate the creation of intelligent workflows and AI-powered chat systems.

- # Integration of APIs, databases, and external services, with a focus on performance, scalability, and maintainability.

Technologies: Node.js, TypeScript, JavaScript, React, Next.js, Vue.js, Redis, SQL, AWS Lambda, Serverless, n8n, Typebot, Chatwoot.

Movida Aluguel de Carros

Senior Full-Stack Developer Analyst

June 2018 - June 2024 (6 years, 1 month)

Mogi das Cruzes, São Paulo, Brazil

I worked at Movida for nearly 6 years, starting as a Software Developer, progressing to Senior Software Developer, and later serving as a Tech Lead within an IT squad focused on Customer Service and Call Center operations.

Key responsibilities and achievements:

- # Technical leadership in the development of a new workflow system using Node.js, TypeScript, and MySQL, integrated with legacy PHP systems built without a framework.
- # Enhancement and maintenance of legacy systems using Laravel, Lumen, and native PHP.
- # Implementation of modern architectures with a clear separation between Frontend (Angular 14), Backend (Laravel/Node), and BFF (Backend for Frontend).
- # Utilization of Google Cloud Platform (GCP) for infrastructure, along with Jenkins for CI/CD pipelines and continuous deployment.
- # Active participation in the adoption of SCRUM within the organization, including the first official sprint.

Throughout this period, I was involved in both the development of new features and the maintenance and evolution of critical systems, always focusing on performance, stability, and software engineering best practices.

UnioIT Software House

Tech Lead / Senior Full-Stack Developer - Side Project

December 2023 - May 2024 (6 months)

Mogi das Cruzes, São Paulo, Brazil

Tech Lead / Senior Full-Stack Developer | UnioIT Software House

(January/2024 - June/2024 | Freelance)

I led a team of 3 developers on high-impact, challenging projects, focusing on frontend architecture and backend system integration.

Key responsibilities:

- # Definition of the standard Vue.js architecture for new company projects.
- # Development of solutions using Node.js, Electron, and WebSockets, focused on international clients.
- # Work on projects using Laravel, SQL Server, MongoDB, and AWS services (EC2, S3, EKS, SQS).
- # Application of Agile (SCRUM) practices, with a focus on continuous delivery and high-quality output.
- # Direct support and communication with international clients, using English in technical discussions and meetings.

My role combined technical leadership, full-stack development, and real-time support, always aiming to deliver value to the client with efficiency and quality.

BikeHero

Senior Full-Stack Developer - Side Project

January 2023 - August 2023 (8 months)

Mogi das Cruzes, São Paulo, Brazil

Responsible for the end-to-end development of a new web platform for Bike Hero over an eight-month period.

Key responsibilities and deliverables:

- # Creation of interactive dashboards and geographic filters for displaying customers and bicycle brands.
- # Implementation of social login, simplifying user access.
- # Development of a dynamic chat system integrated with WhatsApp, enabling direct communication between customers and brands.
- # Backend development using Node.js (Express) for the user API and Node.js (AdonisJS) for the chat API.
- # Data storage in DynamoDB and hosting on AWS (EC2).

Project with a strong focus on usability, performance, and integration with external platforms.

Havaianas USA

Senior Full-Stack Developer Analyst

July 2022 - January 2023 (7 months)

I contributed to the development of new features and the maintenance of the official Havaianas USA online store, with a focus on performance, usability, and integration with Salesforce Commerce Cloud.

Key Responsibilities:

- # Development of frontend components for the e-commerce platform using JavaScript, HTML5, and CSS3.
- # Creation of custom jobs and workflows within Salesforce Commerce Cloud, optimizing sales operations and customer service processes.
- # Active participation in Agile ceremonies (SCRUM) and daily meetings conducted entirely in English, collaborating directly with international teams.

This experience strengthened my expertise in e-commerce, large-scale platforms, and communication with global stakeholders.

University of Mogi das Cruzes

Systems Analyst

February 2015 - May 2018 (3 years, 4 months)

Mogi das Cruzes - São Paulo

I worked as a Full-Stack Developer and Project Analyst, focusing on the technological evolution of the university's internal systems.

Key Responsibilities:

- # Complete redesign of the Student Portal, with a focus on responsiveness and an improved mobile user experience.
- # Maintenance and development of systems using PHP (native PHP and CodeIgniter) and Oracle databases (PL/SQL).
- # Project analysis and coordination for the implementation of the university's first Distance Learning platform.
- # Production of technical documentation and monitoring of project timelines to ensure on-time delivery.

This experience was instrumental in strengthening my foundation in systems architecture, project management, and full-stack development.

AZClick

Web Developer

January 2014 - October 2014 (10 months)

Mogi das Cruzes

My first official experience as a Full-Stack Developer, actively contributing to the development of the Bombarco.com.br website.

Key Responsibilities:

- # Development of interactive and responsive user interfaces using jQuery, CSS, LESS, and Pure CSS.
- # Backend development using PHP (Yii Framework) and MySQL databases.
- # Focus on frontend performance, responsive design, and user experience.

Canal Onze

Web Content Developer

July 2013 - December 2013 (6 months)

Suzano - São Paulo

I worked as a Web Designer and Frontend Developer, creating and maintaining various institutional websites for the agency.

Key responsibilities:

- # Creation of WordPress websites, enabling efficient content management for clients.
- # Production of banners, promotional images, and graphic assets using CorelDRAW and Photoshop.
- # Focus on visual identity, usability, and responsiveness.

Prosystem Informatica

Intern

July 2012 - December 2012 (6 months)

Poá

My first experience in the development field.

Key responsibilities:

- # Maintenance of legacy systems developed in Delphi 5.
- # Provision of direct technical support to clients, troubleshooting software issues and ensuring system reliability.
- # First exposure to structured programming logic and end-user support.

Academic Background

University of Mogi das Cruzes

Bachelor's Degree in Systems Analysis and Development · (2010 - 2013)

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: June 17, 2026.

Contato

www.linkedin.com/in/renan-silva-software-engineer (LinkedIn)

Principais competências

Amazon Web Services

Desenvolvimento de Salesforce.com

Inglês

Renan Silva

Engenheiro de Software

Mogi das Cruzes, São Paulo, Brasil

Resumo

Prazer, sou o Renan

Tenho mais de 15 anos de experiência em desenvolvimento de software, com foco em soluções web e backend. Atuo como Engenheiro de Software e Tech Lead, com domínio tanto no desenvolvimento backend quanto frontend.

No backend, trabalho principalmente com Node.js (TypeScript, Express, AdonisJS) e PHP (Laravel, Lumen, CodeIgniter, Yii). No frontend, desenvolvo interfaces modernas usando Vue 3 (Composition API e Options API), Angular, React, JavaScript puro, Tailwind CSS, Less/SASS e Flutter para aplicações Mobile.

Tenho experiência sólida com bancos de dados relacionais e NoSQL, como MySQL, PostgreSQL, MongoDB, DynamoDB, Oracle (PL/SQL) e SQL Server.

Sou adepto de boas práticas de desenvolvimento, aplicando SOLID, Clean Code e Design Patterns, além de implementar testes automatizados com PHPUnit (PHP) e Jest (Node.js).

Nos últimos anos, tenho liderado times e projetos desafiadores, incluindo:

- # Implantação de arquiteturas escaláveis

- # Integrações complexas de APIs

- # Automação de processos

- # Chatbots inteligentes e IA aplicada a fluxos de vendas (ex: WhatsApp Flows da Meta, Typebot, n8n, Chatwoot)

- # Infraestrutura cloud com AWS e GCP

- # Ambientes com CI/CD, Docker e práticas DevOps

Já atendi clientes internacionais, participando de daily meetings e cerimônias em inglês, o que ampliou minha visão de mercado.

Sou formado em Análise e Desenvolvimento de Sistemas pela Universidade de Mogi das Cruzes, e atualmente sigo evoluindo meu inglês através de cursos na Open English.

Tenho verdadeira paixão por resolver problemas reais com tecnologia, por explorar novas ferramentas e por incorporar Inteligência Artificial em meus projetos.

Se quiser bater um papo ou tiver uma oportunidade interessante, é só me chamar!

Experiência

Escale

Engenheiro de software

julho de 2024 - Present (1 ano 9 meses)

São José do Rio Preto, São Paulo, Brasil

Atuo no desenvolvimento de soluções de Inteligência Artificial aplicadas a funis de vendas, tanto em fluxos existentes quanto na criação de novas jornadas do zero.

Participo desde a definição da estratégia técnica até a implementação, garantindo que as soluções entreguem impacto real nos resultados comerciais dos nossos parceiros.

Minhas atividades incluem:

Criação de bots inteligentes, automações e assistentes virtuais integrados ao WhatsApp Flows (Meta) e a sistemas internos.

Desenvolvimento de ferramentas internas para facilitar a construção de fluxos inteligentes e chats com IA.

Integração de APIs, bancos de dados e serviços externos, com foco em performance, escalabilidade e manutenibilidade.

Tecnologias: Node.js, TypeScript, JavaScript, React, Next.js, Vue.js, Redis, SQL, AWS Lambda, Serverless, n8n, Typebot, Chatwoot.

Movida Aluguel de Carros

Analista Desenvolvedor Fullstack Sênior

junho de 2018 - junho de 2024 (6 anos 1 mês)

Mogi das Cruzes, São Paulo, Brasil

Atuei por quase 6 anos na Movida, começando como Desenvolvedor Pleno, evoluindo para Desenvolvedor Sênior e, posteriormente, como Tech Lead em uma squad de TI focada em Atendimento ao Cliente e Call Center.

Principais responsabilidades e conquistas:

- # Liderança técnica na criação de um novo sistema de workflow utilizando Node.js, TypeScript e MySQL, integrando com sistemas legados em PHP sem framework.

- # Evolução de sistemas legados com Laravel, Lumen e PHP puro.

- # Implantação de arquiteturas modernas com separação clara entre Frontend (Angular 14), Backend (Laravel/Node) e BFF (Backend for Frontend).

- # Uso de Google Cloud Platform (GCP) para infraestrutura e Jenkins para CI/CD e deploy contínuo.

- # Participação ativa na implementação do SCRUM dentro da empresa, incluindo a primeira sprint oficial.

Ao longo do período, participei tanto no desenvolvimento de novas features, como na manutenção e evolução de sistemas críticos, sempre com foco em performance, estabilidade e boas práticas de engenharia de software.

UnioIT Software House

Tech Lead / Desenvolvedor Fullstack Sênior - Projeto Paralelo
dezembro de 2023 - maio de 2024 (6 meses)

Mogi das Cruzes, São Paulo, Brasil

Tech Lead / Senior Full Stack Developer | UnioIT Software House (Jan/2024 – Jun/2024 – Freelancer)

Liderei uma equipe de 3 desenvolvedores em projetos desafiadores de alto impacto, com foco em arquitetura frontend e integração de sistemas backend.

Principais atividades:

- # Definição da arquitetura padrão em Vue.js para novos projetos da empresa.

- # Desenvolvimento de soluções com Node.js, Electron e WebSockets, voltadas para clientes internacionais.

- # Atuação em projetos usando Laravel, SQL Server, MongoDB e serviços da AWS (EC2, S3, EKS, SQS).

- # Aplicação de práticas ágeis (SCRUM), com foco em entregas contínuas e de alta qualidade.

- # Atendimento e suporte direto a clientes internacionais, utilizando inglês nas comunicações técnicas e reuniões.

Meu papel combinava liderança técnica, desenvolvimento full stack e suporte em tempo real, sempre buscando entregar valor ao cliente com eficiência e qualidade.

BikeHero

Desenvolvedor Sênior Full Stack - Projeto Paralelo

janeiro de 2023 - agosto de 2023 (8 meses)

Mogi das Cruzes, São Paulo, Brasil

Fui responsável pelo desenvolvimento completo de uma nova plataforma web para a Bike Hero, com duração de 8 meses.

Principais atividades e entregas:

Criação de dashboards interativos e filtros geográficos para exibição de clientes e marcas de bicicletas.

Implementação de login social, facilitando o acesso dos usuários.

Desenvolvimento de um chat dinâmico integrado ao WhatsApp, permitindo comunicação direta entre clientes e marcas.

Backend desenvolvido em Node.js (Express) para a API de usuários e Node.js (AdonisJS) para a API de chat.

Armazenamento dos dados em DynamoDB e hospedagem na AWS (EC2).

Projeto com forte foco em usabilidade, performance e integração com plataformas externas.

Havaianas USA

Analista Desenvolvedor Sênior Full Stack

julho de 2022 - janeiro de 2023 (7 meses)

Atuei no desenvolvimento de novas funcionalidades e manutenção da loja online oficial da Havaianas USA, com foco em performance, usabilidade e integração com Salesforce Commerce Cloud.

Principais atividades:

Desenvolvimento de componentes frontend utilizando JavaScript, HTML5 e CSS3 para o e-commerce.

Criação de jobs e fluxos personalizados dentro da Salesforce Commerce Cloud, otimizando operações de venda e atendimento ao cliente.

Participação ativa em cerimônias ágeis (SCRUM) e daily meetings totalmente conduzidas em inglês, interagindo diretamente com times internacionais.

Essa experiência fortaleceu minha habilidade em e-commerce, plataformas de grande escala e comunicação com stakeholders globais.

Universidade de Mogi das Cruzes

Analista de Sistemas

fevereiro de 2015 - maio de 2018 (3 anos 4 meses)

Mogi das Cruzes - SP

Atuei como desenvolvedor full stack e também como analista de projetos, com foco na evolução tecnológica dos sistemas internos da universidade.

Principais atividades:

- # Redesenho completo do Portal do Aluno, com foco em responsividade e melhor experiência em dispositivos mobile.
- # Manutenção e desenvolvimento de sistemas usando PHP (Puro e com Codelgniter) e banco de dados Oracle (PL/SQL).
- # Atuação como analista de projetos na implantação do primeiro sistema de Educação a Distância (EAD) da universidade.
- # Produção de documentação técnica e acompanhamento de cronogramas para garantir a entrega dentro dos prazos.

Essa experiência foi essencial para fortalecer minha base em arquitetura de sistemas, gestão de projetos e desenvolvimento full stack.

AZClick

Programador web

janeiro de 2014 - outubro de 2014 (10 meses)

Mogi das Cruzes

Minha primeira experiência oficial como desenvolvedor full stack, participando ativamente no desenvolvimento do site Bombarco.com.br.

Principais atividades:

- # Desenvolvimento de interfaces interativas e responsivas usando jQuery, CSS, LESS e PURE CSS.
- # Atuação no backend com PHP (Yii Framework) e banco de dados MySQL.
- # Foco em performance frontend, layout responsivo e experiência do usuário.

Canal Onze

Desenvolvedor de conteúdo web

julho de 2013 - dezembro de 2013 (6 meses)

Suzano - SP

Atuei como Web Designer e Desenvolvedor Frontend, criando e mantendo diversos sites institucionais da agência.

Principais atividades:

Criação de sites WordPress, permitindo uma gestão de conteúdo ágil para os clientes.

Produção de banners, imagens promocionais e peças gráficas utilizando CorelDRAW e Photoshop.

Foco em identidade visual, usabilidade e responsividade.

Prosystem Informatica

Estagiário

julho de 2012 - dezembro de 2012 (6 meses)

Poá

Minha primeira experiência na área de desenvolvimento.

Principais atividades:

Manutenção de sistemas legados desenvolvidos em Delphi 5.

Prestação de suporte técnico direto aos clientes, solucionando problemas de software e garantindo o funcionamento dos sistemas.

Primeiro contato com lógica de programação estruturada e atendimento ao usuário final.

Formação acadêmica

Universidade de Mogi das Cruzes

Graduação, Análise e Desenvolvimento de Sistemas · (2010 - 2013)

03/11/2026

To the USCIS Immigration Officer,

I am Renan Felipe da Silva, and I currently serve as a Software Engineer and Tech Lead with over fifteen years of professional experience in the technology sector. My career has been defined by leading technical teams, developing high-performance architectures for major organizations such as Movida Car Rental and Escale, and providing specialized consultancy to international clients. Throughout my trajectory as a technology professional and business owner, I have consistently relied on high-level specialized services to ensure the financial and regulatory viability of my operations, as technical excellence in software must be matched by equivalent precision in business management.

I first established a professional relationship with Thiago D'Avila Zanolli in 2022, shortly after he opened his accounting firm, when my software development services were expanding beyond the scope of my initial business classification. As a Microempreendedor Individual (MEI), the entry-level tax regime for small businesses, I faced significant regulatory constraints that hindered my growth and limited my operational capacity. Mr. D'Avila Zanolli took responsibility for the full transformation of my business into a more robust corporate structure, overseeing all financial and advisory aspects of the entity. Since our initial collaboration, he has maintained rigorous oversight of my accounting routines and ongoing compliance requirements, ensuring that my business remains positioned for sustainable expansion.

Mr. D'Avila Zanolli's intervention led to an immediate and substantial increase in my company's profitability through a sophisticated tax restructuring. By carefully assessing my company's revenue structure and payroll composition under the Fator R rules of Brazil's Simples Nacional system, Mr. D'Avila Zanolli identified that my business could legally qualify for a more favorable tax treatment. Through his proper structuring of the pro labore and corresponding tax framework, he enabled my company's reclassification from Annex V to Annex III, reducing the applicable tax rate from 15 percent to 6 percent. This specific technical maneuver resulted in a tax reduction of over 50 percent, effectively lowering my obligations from 15 percent to 6 percent. This outcome was not merely a clerical adjustment but a strategic victory that significantly increased my net income, providing the necessary capital to reinvest in my technological infrastructure and professional tools.

Beyond these immediate financial gains, the work performed by Mr. D'Avila Zanolli provided my operations with financial stability and predictability essential for long-term success in the competitive software market. His precise management of service invoices and strategic planning for payroll and revenue ratios enabled me to



scale my operations without the risk of unexpected tax burdens or regulatory friction. This organizational clarity effectively transformed my business from a simple service provider into a financially mature entity, capable of handling more complex projects and higher revenue volumes with total security.

The professional maturity and technical vision demonstrated by Mr. D'Avila Zanoli have been fundamental to the continuity and health of my professional activities, as his ability to translate complex financial regulations into practical business advantages has directly contributed to my reputation and financial stability as a technology leader. Based on the consistent quality of his work and the significant results achieved through his advisory, I fully support his professional endeavors. His demonstrated competencies in financial organization and strategic leadership ensure he has the expertise to drive growth and efficiency in any professional environment requiring high-level financial and accounting management.

Sincerely,



Renan Felipe da Silva
Software Engineer and Tech Lead

renan.silva.tj@gmail.com
+55 11 96763-2824

March 09th, 2026

To the USCIS Immigration Officer,

My name is Marcio Roberto Albuquerque, and I am the owner of M1 Ar Condicionado Automotivo Ltda, an automotive air conditioning repair company that services passenger vehicles, trucks, and logistics fleets. I hold a degree in Actuarial Science and have built my career as a business owner and investor. Over the years, I have managed my company's financial and operational growth while navigating the regulatory and tax obligations of small and medium-sized enterprises in Brazil.

I first met Thiago D'Avila Zanoli while he was working at a previous accounting firm, before establishing his own practice. At that time, I initially knew him as a customer of my automotive HVAC shop. Our professional relationship evolved when he began assisting with my company's accounting under the supervision of his former employer, who allowed him to manage certain clients directly. In 2022, when Mr. Zanoli officially opened his own accounting firm, I transitioned with him as a full client. Since then, he has been responsible for all accounting, tax, payroll, and financial guidance for my company, as well as my personal tax matters.

Our most significant collaboration occurred during a period in which I was restructuring both my personal and professional life. As I rebuilt my company's structure and pursued new contracts with logistics operators, Mr. Zanoli provided ongoing guidance on compliance, tax structure, and financial organization. He closely monitored revenue patterns, interpreted regulatory requirements, and ensured that all corporate records were maintained with precision during a phase of rapid expansion.

One of the most impactful measures he implemented involved a compliant tax strategy within the Brazilian Simples Nacional system, a federal tax regime for small businesses in which taxes are calculated based on the previous 12 months of gross revenue. He advised the lawful creation of a second corporate registration, known in Brazil as a CNPJ, provided that the combined annual revenue did not exceed R\$ 4.800.000. By distributing revenue between two entities in accordance with the regulations, my company achieved an estimated thirty percent reduction in monthly tax liabilities. As a direct consequence, cash flow increased, enabling reinvestment in equipment, expansion of service capacity, and the securing of additional contracts. Since the beginning of our collaboration, the business has grown four to five times compared to the period when I first engaged his services.

Beyond technical execution, Mr. Zanoli consistently demonstrates advanced knowledge of Brazilian tax regulations, strategic capacity to design compliant financial structures aligned with business growth, and accuracy in meeting monthly compliance obligations. He also advises on pro labore withdrawals to ensure proper social security contributions and future retirement eligibility, and provides structured guidance on investments and asset acquisitions.

Based on my direct experience, his work was fundamental in stabilizing and expanding my company during a critical period. The combination of regulatory knowledge, strategic planning, and disciplined financial organization that he demonstrated reflects a level of professional maturity that can contribute meaningfully wherever applied.

Sincerely,



Marcio Roberto Albuquerque

Owner, M1 Ar Condicionado Automotivo Ltda

m01arcondicionado@gmail.com

+55 11 94760 6386

March 9th, 2026

To the USCIS Immigration Officer,

My name is Bruno da Costa Vieira, and I am a licensed accountant with a degree in Accounting Sciences. I am one of the owners of BR Assessoria Empresarial e Administrativo Ltda., a Brazilian firm dedicated to providing accounting, tax, payroll, and corporate compliance services to small and medium-sized businesses. As a licensed professional registered with the Regional Accounting Council in Brazil, I have been directly involved in the management and operational structuring of accounting services for companies operating under various tax regimes, including Simples Nacional, which is a simplified taxation system for small businesses in Brazil.

I first met Thiago D'Avila Zanoli in 2016, when he was beginning his undergraduate studies in Accounting. At that time, my firm was hiring its first employee, and we were introduced through a mutual professional contact. Shortly thereafter, Mr. Zanoli joined our firm and began working directly under my supervision. From the outset, our professional relationship was close and ongoing, as he became involved in all core areas of our operations, including bookkeeping, tax calculations, payroll processing, and corporate compliance.

A particularly significant period of our collaboration occurred during the structuring phase of our firm's internal operations and during the onboarding of a wave of new clients operating under the Simples Nacional regime. Mr. Zanoli handled end-to-end accounting processes for multiple companies, including maintaining financial records, calculating taxes, preparing payroll, and managing required corporate filings with public authorities. While I remained responsible for strategic decisions and overall oversight, I observed his ability to quickly assimilate complex accounting and tax concepts and apply them accurately and consistently. His autonomy in managing daily routines allowed me to rely on his work without constant supervision.

As our first employee, Mr. Zanoli was the primary architect of our firm's operational infrastructure, designing the core systems that remain the backbone of our efficiency to this day. Rather than merely assisting, he independently engineered and implemented our internal methodologies for client documentation and standardized delivery routines, creating a scalable workflow that ensured rigorous compliance across a diverse portfolio of companies. These technical frameworks were the catalyst for our firm's expansion; during his tenure, we achieved a 30% increase in our client base, a growth trajectory that was only sustainable because of the robust operational foundation he established. By developing these high-productivity systems and managing complex tax and payroll cycles with expert autonomy, Mr. Zanoli eliminated operational bottlenecks, allowing the



partners to focus exclusively on strategic business development. His contribution was not just supportive but foundational, as the digital workflows and organizational methods he pioneered continue to drive our firm's success years after their implementation.

Over the years, I consistently recognized his technical evolution, particularly his proficiency with digital accounting systems and technological workflows, his versatility in handling corporate procedures from company formation to dissolution, and his reliability in fulfilling regulatory obligations. Many of the internal processes and digital methods that he helped establish remain in use at our office and continue to contribute to our operational efficiency.

After becoming a licensed accountant and opening his own firm, Mr. Zanoli and I have continued to collaborate on shared projects. Based on my direct experience supervising his work and observing his professional maturity, I am confident that his technical competence, productivity, and structured approach position him to contribute meaningfully to complex professional environments. For these reasons, I fully support his professional endeavors.

Sincerely,



Bruno da Costa Vieira
BR Assessoria Empresarial e Administrativa Ltda.
bruno.contador@outlook.com
+55 11 99271 1312

March 19, 2026
+55 48 99217-0152
Leandro.conceito@outlook.com

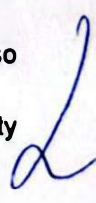
To the USCIS Immigration Officer,

As the founder and executive director of Conceito Consultoria Empresarial LTDA, a well-established accounting and business advisory firm in Brazil that currently manages a portfolio of over 400 active clients, I have dedicated my professional career to building an organization grounded in technical rigor, regulatory precision, and scalable operational systems. Our firm provides comprehensive tax planning, corporate structuring, accounting compliance, and strategic advisory services to small and medium-sized enterprises operating under diverse regulatory frameworks. I hold a degree in Administration, a technical qualification in Accounting Sciences, and maintain active registration with the Regional Accounting Council (Conselho Regional de Contabilidade, CRC). As a business owner and investor, I have led expansion initiatives across multiple states, always prioritizing structural organization and sustainable growth. It is from this professional perspective that I offer my unequivocal support for Mr. Thiago D'Avila Zanoli.

I first became acquainted with Mr. D'Avila Zanoli in 2016 while he was employed at BR Assessoria Empresarial e Administrativo Ltda., during a period in which our firms collaborated on various accounting and corporate compliance matters. Through these joint projects, I was able to closely observe his technical proficiency, his command of regulatory procedures, and his efficiency in managing complex, high-volume workflows. Recognizing his ability to combine accounting precision with operational organization, I personally invited him to join my firm at a strategic moment when we were seeking to professionalize and scale our internal structure. He assumed a central role in reorganizing and building the operational backbone necessary to support sustainable expansion.

Rather than merely reorganizing existing routines, Mr. D'Avila Zanoli designed and implemented a structured corporate services framework that did not previously exist within my organization. He established standardized protocols for business registrations, corporate amendments, company transformations, dissolutions, and compliance monitoring, consolidating dispersed procedures into a centralized and highly controlled system. One of his most impactful contributions involved leading the transition of a substantial number of Brazilian micro-entrepreneurs (MEIs) into more complex corporate entities as their revenues and operations expanded. He managed these transitions comprehensively, from regulatory filings and tax regime adjustments to structural reclassification and documentation control, ensuring full legal compliance while strategically positioning each business for continued growth. This structured approach reduced procedural inconsistencies, improved turnaround times, and strengthened the reliability of our corporate advisory services.

In addition to restructuring our corporate department, Mr. D'Avila Zanoli introduced concrete technological and operational advancements that materially elevated our firm's capacity. He implemented automated monitoring systems for electronic invoices and tax compliance, replacing manual verification processes that were prone to delays and human error. He also coordinated the full migration of our accounting database to a secure web-based platform, overseeing data validation, system integration, and workflow adaptation to ensure continuity and regulatory integrity throughout the transition. These measures significantly enhanced real-time compliance controls, reduced operational bottlenecks, and created standardized digital workflows, enabling our firm to absorb substantial growth without compromising quality.



The measurable impact of these initiatives was clear. During the nearly five years in which Mr. D'Avila Zanoli played a central operational role in my organization, our client portfolio increased by more than 80 percent, at times approaching a full doubling of our base. This expansion was not the result of market fluctuation alone, but rather the direct consequence of structural improvements that enabled scalability. By assuming responsibility for corporate filings, compliance supervision, administrative coordination, and technical problem-solving, he freed executive capacity and ensured that increased volume did not translate into increased risk or reduced service standards.

His technical maturity was equally evident in his ability to prepare complex corporate documentation and tax filings with exceptional speed and accuracy. He consistently handled high-demand periods involving multiple simultaneous corporate transformations while maintaining strict adherence to regulatory requirements. Furthermore, he served as a liaison between our accounting teams and software providers, resolving system inefficiencies and implementing digital solutions to minimize operational disruptions. His dual proficiency in accounting science and technological systems also supported our expansion into additional service areas, including trademark registration and advanced corporate compliance consulting, thereby diversifying our revenue streams and strengthening our institutional positioning.

Beyond technical skill, Mr. D'Avila Zanoli demonstrated strategic insight in structuring workflows that continue to sustain my firm's internal organization to this day. The operational architecture he developed transformed my office from a small-scale accounting practice into a structured, process-driven, and scalable enterprise capable of supporting hundreds of businesses consistently and with regulatory compliance. His work contributed directly to the formalization and financial stability of numerous growing enterprises, reinforcing the economic ecosystem in which we operate.

Based on the concrete results he delivered within my organization, his demonstrated ability to build efficient accounting systems from the ground up, and his proven capacity to scale operations while preserving compliance integrity, I offer my strongest professional endorsement. I am confident that Mr. D'Avila Zanoli's technical leadership, structural expertise, and commitment to operational excellence will generate meaningful economic contributions in any jurisdiction where he applies his knowledge.

Sincerely,

A handwritten signature in black ink that reads "Leandro Santana Silva". The signature is written in a cursive style and is positioned above a solid horizontal line.

Leandro Santana Silva

Owner and Founder, Conceito Consultoria Empresarial LTDA

To Whom It May Concern,

My name is Franclei Lourenço da Rocha, and I am a licensed accountant registered with the Regional Accounting Council (Conselho Regional de Contabilidade, CRC) in Brazil, with more than twenty years of professional experience in tax and fiscal management. I currently serve as a partner and director at XML Contabilidade Osasco Ltda (XML Accounting Osasco), a firm based in the greater São Paulo metropolitan area that provides accounting, tax planning, and fiscal compliance services to companies operating in multiple industries.

I came to know Thiago D'Avila Zanoli around 2017 and 2018 through a mutual professional contact, Leandro, who at the time owned Conceito Accounting Services, a firm with which I maintained a close working relationship. From our earliest interactions, it was evident that Mr. Zanoli possessed a highly specialized command of corporate regularization procedures and cross-agency compliance workflows. This level of technical depth, combined with his ability to execute independently, was immediately valuable to my practice.

As a tax and fiscal specialist, my ability to serve clients depends on one foundational condition: the companies under my management must be properly constituted, legally registered, and fully compliant operationally before any accounting and fiscal work can be performed. In Brazil, corporate formation, restructuring, and regularization often require sequential filings and approvals that span municipal, state, and federal authorities, each with its own documentation standards and procedural constraints. Although these steps are sometimes treated as routine administrative formalities, in practice, they frequently determine whether a company becomes operational efficiently or faces delays, rework, and compliance exposure. Recognizing that these procedures fall outside my core specialization, and recognizing Mr. Zanoli's expertise in this domain, I began delegating this work to him consistently in 2018. Our collaboration has remained active ever since.

Over the course of our professional relationship, Mr. Zanoli has executed approximately eighty corporate compliance and regularization projects on behalf of clients referred through my firm. These projects have included company openings, complex structural amendments, ownership modifications, updates to economic activity classifications, transfers and adjustments of municipal and state registrations, and formal dissolutions with the required final compliance steps. His work required more than the mechanical submission of forms. It demanded careful strategic sequencing of filings, rigorous documentary accuracy, and correct selection of business activity codes under the National Classification of Economic Activities (Classificação Nacional de Atividades Econômicas, CNAE), because errors at this stage can trigger cascading consequences across registrations, licensing, and downstream fiscal obligations. Mr. Zanoli consistently delivered these

FRANCLEI

processes end-to-end, coordinating requirements across different levels of government and returning to my firm's business structures that were not merely registered but legally sound, fully regularized, and ready to operate.

What distinguishes Mr. Zanoli from other professionals I have encountered is his combination of technical precision and operational independence in a domain where both qualities are uncommon at a high level. He does not require supervision, correction, or repeated intervention to complete complex, multi-step regulatory filings. He understands, anticipates, and resolves documentation issues before they become compliance risks, which has directly reduced the frequency of errors and the need for rework in the corporate structures of the clients I manage. In practical terms, his reliability has functioned as a growth enabler for my firm. By ensuring that new companies and reorganized entities arrive in my workflow with a fully regularized legal foundation, Mr. Zanoli has shortened our onboarding cycle and increased our capacity to take on additional clients without diluting service quality. This operational efficiency has allowed my team to allocate our time and resources almost entirely to our highest-value service lines, namely tax strategy, fiscal management, and ongoing compliance advisory, rather than diverting internal bandwidth to time-intensive corporate regularization tasks.

The consistency Mr. Zanoli has demonstrated across more than eighty completed projects over several years reflects professional maturity and specialized expertise that I consider essential to maintaining the standard of quality and credibility that XML Accounting Osasco delivers. I would readily recommend Mr. Zanoli to other accounting professionals and business advisors who require advanced paralegal and corporate compliance support, particularly in matters involving multi-agency filings and high documentation sensitivity. I also intend to continue working with him whenever these corporate regularization needs arise, because his accuracy and dependability have proven to be indispensable to my practice.

Based on my direct observations over many years of collaboration, I can state with confidence that Mr. Zanoli's technical background, his capacity for independent execution of complex regulatory procedures, and his consistent record of delivering compliant, legally defensible business structures position him exceptionally well to contribute meaningfully to any professional endeavor he chooses to pursue.

Sincerely,

FRANCLEI DA ROCHA LOURENÇO

Franclei Lourenço da Rocha

Licensed Accountant, CRC
XML Contabilidade Osasco Ltda

March 5th, 2026

Thiago Zanoli,

Good news!

I am pleased to extend an offer of work to you for the position of **Bookkeeper / General Admin Assistant**. We believe that your skills and experience will be an excellent fit for the team.

Position: **Bookkeeper / General Admin Assistant**

Reports to: **Bryan Tate**

Start Date: **Wednesday, March 11th at 9am EDT**

Compensation:

- 40 hours per week at \$1500/mo

Acceptance:

To accept this offer, please sign and date this letter and return it to us by **Friday, March 6th**. We are excited about the possibility of you joining the team.

If you have any questions or need further information, please do not hesitate to contact me at business@myherova.com.

Acceptance of Offer:

I, Thiago D'Avila Zanoli, accept the offer of employment for the position of Bookkeeper / General Admin Assistant

x _____

[Recipient's Signature]

x 03/05/2026

[Date]

COURSE

**U.S.
ACCOUNTING**
and Bookkeeping

CERTIFICATE OF COMPLETION



CERTIFICATE

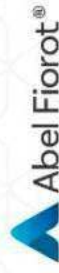
For successfully completing:

U.S. Accounting and Bookkeeping

Professional Development: **20 hours**

A handwritten signature in black ink, appearing to read "Abel Fiorot".

Abel Fiorot Loureiro
Course Mentor



02/01/2026

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



_____ Date: April 30, 2026.

CURSO

**CONTABILIDADE
AMERICANA**

e Bookkeeping

**CERTIFICATE
OF
COMPLETION**



CERTIFICADO

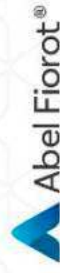
For successfully completing:

Contabilidade Americana e Bookkeeping

Professional Development: **20 hours**

A handwritten signature in black ink, appearing to read "Abel Fiorot".

Abel Fiorot Loureiro
Course Mentor



02/01/2026

Exhibit C.I: NIW - First Prong



**Dazan Accounting and
Bookkeeping Services LLC**



BUSINESS PLAN

2026

Name: Thiago D'Avila Zanoli
Phone: +55(11)94078-6820
E-mail: thiago_zanoli@hotmail.com
Position: General Manager and
Financial Operations Director



**Prepared by:
Nextus Plan**



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1.0 Executive Summary

Dazan Accounting and Bookkeeping Services LLC will be established by Mr. Thiago D’Avila Zanoli as a professional financial management and accounting services firm dedicated to improving financial organization, regulatory compliance, and operational efficiency for small and medium-sized businesses (SMEs) across the United States. The company will be headquartered in Saratoga Springs, Utah, a rapidly growing business environment within the Salt Lake City metropolitan region, which has experienced strong entrepreneurial expansion and increasing demand for professional financial services.

The company will provide structured accounting management, financial diagnostics, regulatory compliance support, and cross-border financial coordination services designed to help businesses maintain accurate financial records, improve financial transparency, and strengthen their operational stability. While many small businesses represent a significant portion of the U.S. economy, they often face challenges related to financial organization, regulatory compliance, and proper tax management due to limited internal accounting resources or lack of structured financial systems.¹

Inaccurate accounting practices and weak financial controls can result in significant operational inefficiencies, financial losses, and tax compliance issues. According to the Internal Revenue Service (IRS), tax reporting errors and noncompliance contribute to a substantial “tax gap,” representing the difference between taxes owed and taxes actually collected. The IRS estimates that this gap has exceeded **\$600 billion annually**, much of which is associated with underreporting and accounting inaccuracies among businesses and self-employed individuals.² These challenges highlight the importance of reliable accounting systems and proper financial management practices that help businesses maintain compliance and reduce avoidable financial losses.

Dazan Accounting and Bookkeeping Services LLC will address these challenges by delivering structured financial management services that help businesses maintain organized accounting records, improve financial reporting accuracy, and strengthen compliance with federal, state, and local regulations. By supporting companies in implementing reliable accounting systems and financial control mechanisms, the company aims to reduce financial inefficiencies, improve tax reporting accuracy, and contribute to a healthier business environment.

The company will contribute to improving financial management practices among small businesses, a sector that represents over **99 percent of all businesses in the United States and employs nearly half of the national workforce**.³ Many of these companies rely on external

¹ <https://www.uschamber.com/small-business/small-business-data-center>

² <https://www.irs.gov/statistics/irs-the-tax-gap>

³ <https://www.mckinsey.com/industries/public-sector/our-insights/beyond-financials-helping-small-and-medium-size-enterprises-thrive>



accounting support to maintain accurate financial records and comply with regulatory requirements. By providing accessible and structured financial services tailored to the needs of small businesses, the company will help entrepreneurs operate more efficiently while minimizing compliance risks and financial inefficiencies.

Founder Background

Mr. Thiago D'Avila Zanoli is an experienced accounting professional and business owner with extensive experience managing financial operations and regulatory compliance processes for small and medium-sized enterprises. He holds a Bachelor's degree in Accounting and has developed a strong professional background supporting companies with financial recordkeeping, tax compliance, payroll administration, and corporate regulatory procedures.

As the owner of an accounting firm in Brazil, Mr. Zanoli has managed accounting operations for dozens of companies across multiple sectors, overseeing financial reporting, tax calculations, payroll management, and corporate compliance processes. His professional experience includes the implementation of organized accounting workflows, the optimization of financial reporting procedures, and the coordination of regulatory filings required by government authorities. This hands-on experience provides him with a comprehensive understanding of the financial and operational challenges that small businesses face in maintaining organized financial systems.

As General Manager and Financial Operations Director, Mr. Zanoli will oversee the company's strategic direction, financial service delivery, and operational development. He will lead the implementation of financial diagnostics methodologies and accounting organization frameworks designed to help businesses improve financial accuracy and strengthen compliance practices.

National Impact and Economic Relevance

The proposed endeavor carries national importance because it addresses structural financial management challenges faced by small and medium-sized businesses across the United States. Financial mismanagement, disorganized accounting systems, and tax reporting errors can create significant economic inefficiencies, not only for individual companies but also for the broader economy.

When businesses maintain inaccurate financial records or fail to properly structure their accounting systems, they may encounter penalties, tax miscalculations, regulatory compliance issues, and operational inefficiencies that hinder business growth.⁴ These issues also contribute to broader fiscal challenges, including the tax gap identified by federal authorities. Improving financial reporting accuracy and strengthening accounting practices among small businesses can therefore contribute to improved economic transparency and more reliable tax reporting.

By providing accessible financial management services tailored to the needs of small and medium-sized enterprises, Dazan Accounting and Bookkeeping Services LLC will help businesses

⁴ <https://www.netsuite.com/portal/resource/articles/accounting/inaccurate-financial-reporting.shtml>



maintain accurate financial systems, reduce operational inefficiencies, and improve regulatory compliance. These improvements can contribute to stronger financial stability among small businesses, which are essential drivers of job creation, innovation, and economic activity throughout the United States.

The company's operations will also generate economic activity through the creation of professional employment opportunities. Over its first five years of operation, Dazan Accounting and Bookkeeping Services plans to gradually expand its team by hiring professionals such as bookkeepers, payroll specialists, accountants, financial analysts, and administrative staff. These positions will contribute to the professional services workforce and support the company's ability to serve an expanding client base.

Alignment with U.S. Economic Priorities

Dazan Accounting and Bookkeeping Services aligns with key economic priorities in the United States by strengthening financial transparency, improving regulatory compliance among small businesses, and supporting the stability of the entrepreneurial ecosystem. The company's services will contribute to:

- improving financial management practices among small and medium-sized businesses
- strengthening tax reporting accuracy and regulatory compliance
- reducing operational inefficiencies associated with disorganized financial systems
- supporting the stability and sustainability of small business operations
- facilitating international economic activity between the United States and Brazil
- creating professional employment opportunities within the financial services sector

Operating from Saratoga Springs with a flexible service model that combines digital accounting platforms with direct professional support, Dazan Accounting and Bookkeeping Services LLC will be positioned to assist businesses across the United States. By promoting organized financial management systems and improving accounting transparency, the company aims to contribute to a stronger and more efficient small business ecosystem within the American economy.

1.1 Nature and Scope of the Business

Dazan Accounting and Bookkeeping Services LLC will operate as a professional financial management and accounting services firm providing structured financial organization, regulatory compliance support, and operational financial analysis for small and medium-sized businesses operating in the United States. The company will focus on helping businesses maintain organized accounting systems, structured financial reporting processes, and properly documented regulatory records required for ongoing business operations.

The firm will deliver services through the use of modern cloud-based accounting platforms, digital financial management systems, and standardized accounting workflows designed to



ensure accuracy, efficiency, and reliable financial recordkeeping. This operational structure allows the company to support clients remotely while maintaining the ability to provide direct assistance when required.

The scope of the company's activities includes the organization and maintenance of accounting records, financial diagnostics and operational analysis, regulatory documentation support, and financial preparation for businesses establishing or expanding operations in the United States. These services will be delivered primarily to small and medium-sized enterprises that require structured financial management support but may not maintain full in-house accounting departments.

In addition to supporting domestic businesses, the company will assist entrepreneurs who intend to establish operations in the United States. By providing financial structuring and accounting organization guidance during the early stages of business formation, the company will help these businesses establish compliant financial systems and maintain properly organized operational structures.

The company will operate through a scalable service model that combines digital accounting platforms, secure document management systems, and direct professional support. This structure enables the firm to serve clients across multiple industries while maintaining efficient service delivery and consistent financial management practices.

Core Business Services

1. **Financial Integrity and Compliance Management:** The company will provide ongoing bookkeeping, payroll administration, financial record maintenance, and compliance support to ensure that client businesses maintain organized financial records and meet applicable reporting requirements.
2. **Financial Diagnostics and Operational Gap Identification:** Dazan Accounting and Bookkeeping Services will conduct structured financial reviews that analyze accounting records, financial statements, and operational financial workflows in order to identify inconsistencies, inefficiencies, and areas where financial management processes can be improved.
3. **Business Structure and Regulatory Organization:** The company will assist entrepreneurs in establishing and maintaining properly organized business entities through support with corporate registrations, documentation updates, and regulatory record organization.
4. **Market Entry Financial Structuring for International Businesses:** The firm will support international entrepreneurs planning to establish operations in the United States by helping them prepare financial structures, accounting systems, and organizational frameworks prior to launching business activities.
5. **U.S.–Brazil Business Integration and Financial Coordination:** Dazan Accounting and Bookkeeping Services will provide financial coordination support for businesses



operating between the United States and Brazil, helping them navigate differences in accounting structures, financial reporting practices, and operational procedures between the two markets.

1.2 Mr. Thiago D'Avila Zanoli's Expertise

Mr. Thiago D'Avila Zanoli is an accounting professional with solid experience in financial management, regulatory compliance, payroll administration, and corporate organizational procedures for small and medium-sized businesses. Throughout his career, he has developed expertise in maintaining structured accounting systems, improving financial organization, and ensuring that companies operate in accordance with applicable tax and regulatory requirements.

Mr. Zanoli holds a Bachelor's degree in Accounting from the Universidade de Mogi das Cruzes in Brazil and is professionally registered with the Regional Accounting Council of the State of São Paulo. His academic background, combined with practical experience, has enabled him to develop strong technical skills in financial reporting, accounting operations, and compliance processes.

Since 2022, Mr. Zanoli has served as the owner and lead accountant of TDZ Assessoria Empresarial Ltda., an accounting firm based in São Paulo, Brazil. In this role, he manages the full operational structure of the firm while providing accounting and financial organization services to a portfolio of small and medium-sized companies across multiple industries. His responsibilities include overseeing bookkeeping routines, preparing financial statements, performing bank reconciliations, managing payroll processes, and ensuring compliance with federal, state, and municipal tax obligations. He also leads corporate regulatory processes, including business registrations, amendments, dissolutions, and full compliance with government agencies.

In addition to his experience in Brazil, Mr. Zanoli currently holds an active role within the United States accounting environment, serving as a Bookkeeper for Peach State Epoxy Floors LLC (United States, remote) since March 2026. In this position, he is responsible for managing and reconstructing the company's financial records using QuickBooks Online, including the cleanup and reorganization of accounting data dating back several years.

His work includes the design and implementation of a structured Chart of Accounts, categorization of financial transactions, automation of bookkeeping processes, and the establishment of standardized accounting procedures. He also manages accounts receivable and accounts payable workflows, including invoice creation, payment tracking, expense classification, and vendor coordination. Additionally, he supports the integration of accounting systems with operational platforms such as payroll, job management, and financial reporting tools, contributing to improved financial visibility and operational organization.



Prior to establishing his own firm, Mr. Zanoli worked as Paralegal Leader at Conceito Assessoria Empresarial Ltda., where he supervised corporate compliance processes for more than 200 companies. In this role, he coordinated regulatory filings, maintained communication with government authorities, and managed high-volume administrative workflows related to corporate registrations and compliance procedures. He also contributed to team training and process standardization, improving efficiency and reducing operational errors.

Earlier in his career, Mr. Zanoli worked as an Accounting Assistant at BR Assessoria Empresarial e Administrativo Ltda., where he gained hands-on experience across accounting, payroll, tax, and corporate compliance functions. This role provided him with a comprehensive understanding of the operational structure of accounting firms and the financial management needs of small businesses.

In addition to his professional experience, Mr. Zanoli has completed specialized training in American accounting and bookkeeping systems and holds QuickBooks Online certifications (Level 1 and Level 2). These qualifications strengthen his ability to operate within widely used accounting platforms in the United States and to support businesses in maintaining organized and compliant financial systems.

Through his combined experience in Brazil and the United States, Mr. Zanoli has developed a practical and operational understanding of the financial challenges faced by small and medium-sized businesses, including issues related to disorganized records, compliance gaps, and inefficient financial processes. This background positions him to effectively lead the implementation of the services proposed for Dazan Accounting and Bookkeeping Services LLC and to support businesses in maintaining structured financial management and regulatory compliance.

2.0 The Company

Dazan Accounting and Bookkeeping Services LLC will be established as a professional accounting and financial management firm dedicated to supporting small and medium-sized businesses operating in the United States. The company will provide structured financial organization, accounting management, regulatory compliance support, and financial diagnostics services designed to help businesses maintain accurate financial records and organized operational structures.

As demand for the company's services increases, Dazan Accounting and Bookkeeping Services will gradually expand its workforce in order to support client growth and operational capacity. The hiring plan reflects the company's intention to build a team of accounting professionals, compliance specialists, financial analysts, and administrative staff capable of delivering structured financial services while supporting business development activities.



By the fifth year of operations, the company expects to establish a multidisciplinary team responsible for financial management services, regulatory coordination, financial analysis, and client support.

The projected team structure by Year 5 includes:

- **General Manager & Financial Operations Director – Mr. Thiago D’Avila Zanoli:** Mr. Zanoli will oversee the strategic direction and operational management of the company. His responsibilities will include supervising financial service delivery, managing accounting operations, coordinating compliance procedures, and overseeing the development of financial diagnostics methodologies designed to improve financial organization and reporting accuracy for client businesses.
- **3 Payroll and Compliance Specialists:** These professionals will manage payroll processing, employee documentation, and labor-related compliance procedures. They will ensure that payroll records are accurately maintained and that businesses meet applicable employment and reporting requirements.
- **3 Staff Accountants:** Staff Accountants will be responsible for maintaining financial records, performing reconciliations, preparing financial statements, and supporting tax reporting processes. Their work will contribute to maintaining organized accounting systems and accurate financial documentation for client organizations.
- **3 Financial Analysts:** Financial Analysts will conduct financial reviews and operational analyses designed to identify inefficiencies, expense inconsistencies, and financial management gaps within client businesses. These professionals will support the development of financial diagnostic reports that help companies improve financial decision-making and operational efficiency.
- **1 Business Registration and Compliance Coordinator:** This professional will assist entrepreneurs with company formation procedures, regulatory filings, and the organization of corporate documentation required for maintaining compliant business operations.
- **2 Business Development Specialists:** Business Development Specialists will focus on expanding the company’s client base by developing relationships with entrepreneurs, promoting the firm’s services, and identifying new business opportunities within the small business community.
- **1 Administrative Manager:** The Administrative Manager will oversee internal administrative processes, documentation management, and operational coordination to ensure efficient office operations.
- **2 Customer Service Representatives:** Customer Service Representatives will manage client communications, coordinate service requests, and provide ongoing support to ensure that businesses receive responsive assistance throughout their engagement with the company.



Through this structured workforce expansion strategy, Dazan Accounting and Bookkeeping Services will build a professional team capable of supporting the financial management needs of a growing client base while maintaining high standards of accounting accuracy, regulatory compliance, and operational organization.

2.1 Company's Target

Dazan Accounting and Bookkeeping Services LLC will focus on supporting small and medium-sized businesses operating in the United States that require reliable financial management, accounting organization, and regulatory compliance support. Many entrepreneurs and growing companies operate with limited internal accounting resources, which can lead to disorganized financial records, reporting inaccuracies, and compliance challenges.

Primary Market Focus

1. Small and Medium-Sized Businesses (SMEs)

Small and medium-sized businesses represent the majority of enterprises in the United States and are responsible for a significant portion of national job creation and economic activity. Despite their importance, many of these businesses operate without dedicated internal accounting departments and rely on external financial service providers to maintain accurate financial records and regulatory compliance.

Dazan Accounting and Bookkeeping Services will support these businesses by providing bookkeeping, payroll administration, financial diagnostics, and compliance support services that help entrepreneurs maintain organized financial management systems. These services will assist companies in improving financial transparency, reducing reporting errors, and maintaining proper documentation required for business operations.

Secondary Market Focus

2. Entrepreneurs Establishing New Businesses in the United States

Many entrepreneurs require professional support when forming new companies in the United States, particularly in areas related to financial organization and regulatory documentation. The company will assist entrepreneurs with business structuring support, corporate registration coordination, and accounting system preparation necessary for establishing organized business operations.

3. International Entrepreneurs Entering the U.S. Market

International business owners who intend to operate in the United States frequently encounter challenges related to financial organization, regulatory documentation, and compliance procedures. Dazan Accounting and Bookkeeping Services will provide financial structuring guidance that helps international entrepreneurs prepare compliant accounting systems and properly organized business operations before launching activities in the U.S. market.



4. Businesses Operating Between the United States and Brazil

Companies that conduct business between the United States and Brazil often face differences in accounting systems, financial reporting practices, and regulatory requirements. The company will support these businesses through financial coordination services designed to help them navigate operational and financial management procedures across both markets.

2.2 Needs for the Company's Services

Small and medium-sized businesses across the United States frequently face challenges related to financial organization, regulatory compliance, and proper accounting management. Many entrepreneurs focus primarily on operational activities while financial recordkeeping and regulatory documentation are often handled with limited structure or insufficient accounting oversight.

As a result, businesses may experience financial inconsistencies, inaccurate reporting, compliance risks, and operational inefficiencies. Disorganized accounting systems can also lead to tax reporting errors and regulatory complications that create financial and administrative burdens for companies.

These challenges are particularly common among small businesses that do not maintain dedicated internal accounting departments and rely on external professionals to manage financial documentation, payroll administration, and compliance procedures.

Dazan Accounting and Bookkeeping Services will address these needs by providing structured financial management services designed to improve financial organization, strengthen accounting accuracy, and ensure that businesses maintain proper regulatory documentation.

The company will focus on helping businesses address several common challenges faced by small and growing companies:

1. Disorganized Financial Records

Many businesses maintain incomplete or inconsistent financial records, which can create difficulties when preparing financial reports, managing cash flow, or filing taxes.⁵ The company will assist clients in implementing structured bookkeeping systems that improve financial organization and reporting accuracy.

2. Compliance and Regulatory Documentation Challenges

Businesses must comply with various federal, state, and local reporting requirements. Entrepreneurs who lack experience with regulatory procedures may encounter difficulties maintaining the documentation required to keep their companies in good standing. The

⁵ <https://accountingandcontrol.com/lack-of-documentation-addressing-poor-financial-record-keeping>



company will assist businesses in maintaining organized regulatory records and fulfilling required reporting obligations.

3. Limited Internal Financial Management Capacity

Many small businesses do not employ internal accounting teams capable of managing payroll administration, financial reporting, and compliance monitoring.⁶ Dazan Accounting and Bookkeeping Services will provide professional financial management support that allows entrepreneurs to focus on their core business activities while ensuring that financial operations remain properly organized.

4. Challenges Faced by International Entrepreneurs

Entrepreneurs entering the United States market often require assistance understanding financial systems, accounting standards, and regulatory documentation requirements.⁷ The company will help these businesses prepare structured financial systems that support compliant and organized operations.

Services Provided to Address Market Needs

To address these market needs, Dazan Accounting and Bookkeeping Services will provide:

- Financial Integrity and Compliance Management
- Financial Diagnostics and Operational Gap Identification
- Business Structure and Regulatory Organization
- Market Entry Financial Structuring for International Businesses
- U.S.–Brazil Business Integration and Financial Coordination

Through these services, the company will support entrepreneurs in maintaining organized financial systems, improving financial transparency, and ensuring compliance with regulatory requirements necessary for stable and sustainable business operations.

2.3 Company's Expansion

Dazan Accounting and Bookkeeping Services LLC will implement a structured growth strategy designed to expand its accounting and financial management services while strengthening its presence within the U.S. small business ecosystem. The company will initially focus on delivering its core financial management services and gradually expand its operational capacity as its client base grows.

The company's expansion strategy will focus on service development, geographic reach, workforce growth, and strategic partnerships that support international business activity between the United States and Brazil.

⁶<https://www.adp.com/spark/articles/2025/01/avoiding-payroll-pitfalls-how-to-do-payroll-for-small-business.aspx>

⁷ <https://www.forvismazars.us/forsights/2025/01/launching-a-foreign-owned-business-entity-in-the-united-states>



1. Service Expansion

During its early operational stage, Dazan Accounting and Bookkeeping Services will concentrate on its primary service areas, including financial integrity and compliance management, financial diagnostics, and business regulatory organization. As the company grows, it will expand its capabilities by strengthening financial analysis services, supporting more complex financial structuring needs, and assisting international entrepreneurs entering the U.S. market.

These expanded services will allow the company to support a broader range of small and medium-sized businesses that require structured financial management, accounting organization, and regulatory compliance support.

2. Geographic Expansion

Although headquartered in **Saratoga Springs, Utah**, the company will serve clients throughout the United States through a flexible service model supported by cloud-based accounting platforms, digital financial management tools, and secure communication systems. This structure allows the company to assist businesses nationwide while maintaining efficient service delivery without requiring extensive physical expansion.

Saratoga Springs provides a favorable environment for professional financial services due to its location within **Utah County**, one of the fastest-growing economic regions in the United States. The area benefits from strong population growth, expanding small business activity, and proximity to the **Silicon Slopes technology corridor**, which hosts a large number of startups, professional service firms, and growing companies that require structured financial management, accounting support, and regulatory compliance services.

Utah has consistently ranked among the leading states for economic growth, entrepreneurship, and business development, creating a dynamic environment for companies that support small and medium-sized enterprises. In addition, the growing economic relationship between the United States and Brazil continues to generate opportunities for cross-border business operations. According to data reported by the Brazilian National Confederation of Industry, Brazilian investments in the United States increased **52.3% over the past decade**, reflecting the strengthening economic relationship between the two countries and creating new opportunities for financial and business coordination services.⁸

3. Team Growth

To support increasing demand for its services, Dazan Accounting and Bookkeeping Services will progressively expand its workforce over the first five years of operation. The company plans to build a multidisciplinary team composed of accounting professionals, financial analysts, compliance specialists, and administrative staff capable of supporting a growing client base.

⁸ <https://noticias.portaldaindustria.com.br/noticias/internacional/investimentos-brasileiros-nos-eua-cresceram-523-em-uma-decada/>



By Year 5, the company is projected to have a total of **16 positions**, reflecting its structured growth and increasing operational capacity. This workforce expansion will allow the company to scale its service delivery while maintaining high standards of financial accuracy, regulatory compliance, and client support.

4. Strategic Partnerships

As part of its expansion strategy, the company will pursue strategic partnerships with business associations, financial professionals, and international business networks that support entrepreneurs operating between the United States and Brazil.

These partnerships will help the company expand its client base while strengthening its ability to support international entrepreneurs who require financial organization and regulatory compliance assistance when establishing operations in the United States.

5. Continuous Professional Development

To maintain high service standards, Dazan Accounting and Bookkeeping Services will invest in the continuous professional development of its team. This includes training in modern accounting platforms, financial management technologies, regulatory compliance updates, and best practices in financial diagnostics and business financial organization.

Through this structured expansion strategy, the company aims to strengthen its position as a reliable financial services provider for small businesses while supporting entrepreneurs operating within increasingly complex financial and regulatory environments.

2.4 Company's Economic Benefits

Under the leadership of Mr. Thiago D'Avila Zanoli, Dazan Accounting and Bookkeeping Services LLC is projected to achieve consistent financial growth while contributing to economic activity, job creation, and improved financial management practices within the United States. The company's financial projections reflect the increasing demand for professional accounting, financial diagnostics, regulatory compliance support, and financial structuring services among small and medium-sized businesses.

During its first year of operation, Dazan Accounting and Bookkeeping Services is expected to generate approximately **\$370,500 in revenue**, reflecting the initial demand for bookkeeping services, financial diagnostics, compliance support, and business structuring services. As the company expands its client base and operational capacity, revenues are projected to grow steadily, reaching approximately **\$2.11 million by the fifth year of operations**.

This growth is supported by a scalable service model typical of professional financial services firms. Gross margins are projected to increase from approximately **\$340,860 in Year 1 to \$1,944,587 in Year 5**, reflecting the efficiency and scalability of structured accounting and financial management services. Net profits are also expected to grow steadily, rising from



approximately **\$48,633 in the first year to \$415,625 by Year 5**, as the company expands its service capacity and operational structure.

In addition to direct financial performance, Dazan Accounting and Bookkeeping Services will contribute to government revenues through federal, state, and payroll tax payments. Over the five-year projection period, the company is expected to generate approximately **\$729,396 in total tax contributions**, including **\$406,086 in federal and state taxes and \$323,310 in payroll-related taxes**.

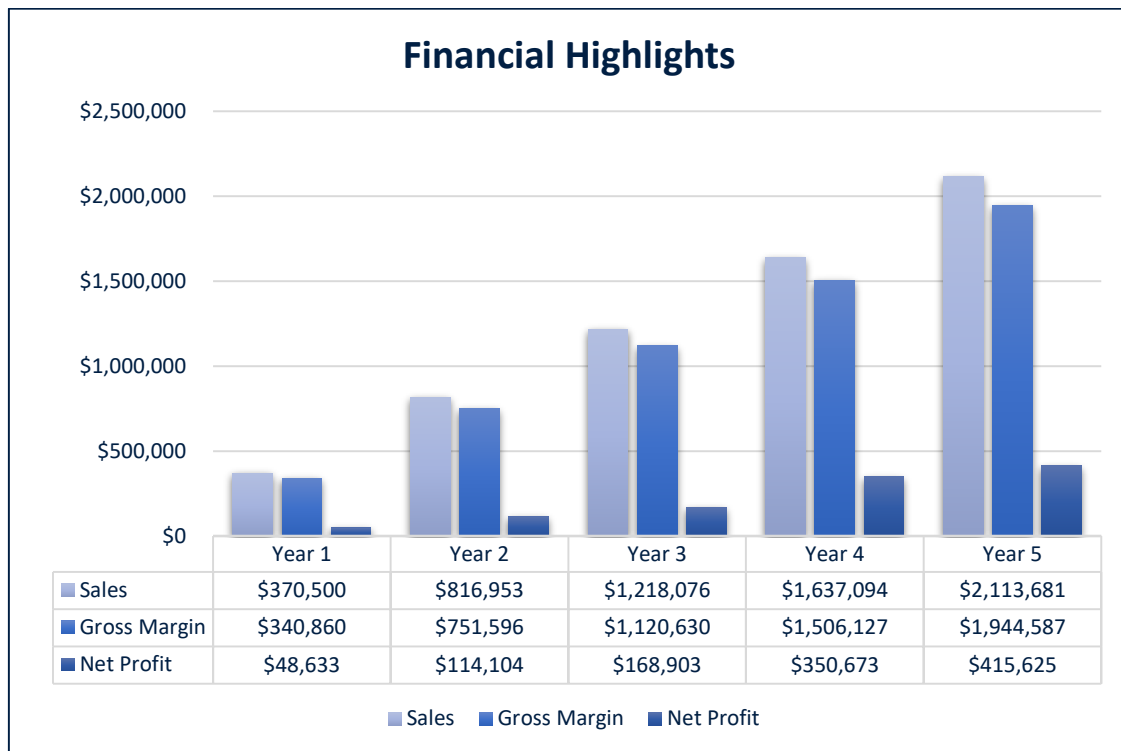
Beyond its direct financial contributions, the company will support economic activity by helping businesses maintain accurate financial records, strengthen regulatory compliance, and improve financial organization. By assisting entrepreneurs and small businesses in implementing structured accounting systems and financial management practices, Dazan Accounting and Bookkeeping Services will contribute to improved financial transparency and operational stability across the small business sector.

As the company expands its workforce over the first five years of operation, it will create new professional employment opportunities in areas such as accounting services, financial analysis, payroll administration, compliance coordination, business development, and client support. These positions will contribute to the growth of the professional services workforce while supporting entrepreneurs and businesses operating throughout the United States.

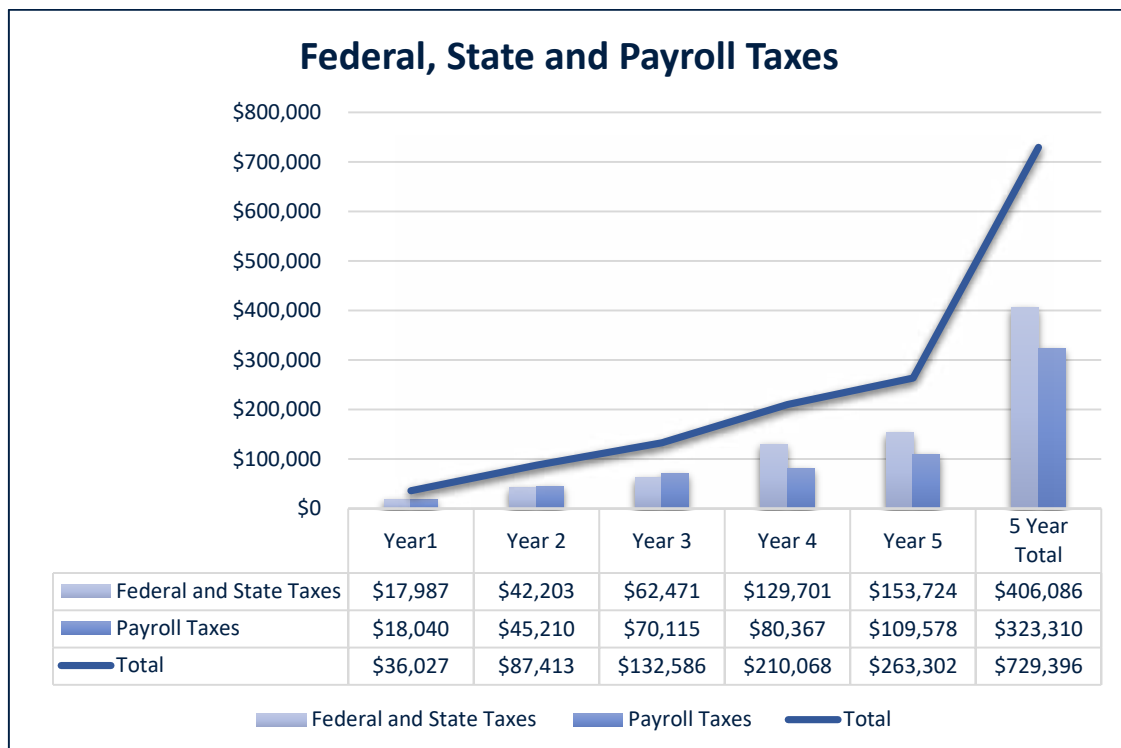
In summary, Dazan Accounting and Bookkeeping Services' projected financial performance, workforce expansion, and support for structured financial management position the company as a growing participant in the U.S. professional financial services sector. Through the delivery of reliable accounting services and financial organization support, the company will contribute to stronger small business operations, increased regulatory compliance, and sustained economic activity within the American business environment.



2.4.1 Financial Highlights Chart



2.4.2 Federal, State and Payroll Taxes Chart





2.5 Summary of Investment

Dazan Accounting and Bookkeeping Services LLC will be launched with an initial investment of **\$30,000**, funded through personal capital provided by Mr. Thiago D'Avila Zanolli. This investment will support the company's operational setup, financial management infrastructure, and early-stage business development activities required to establish its presence in the accounting and financial services market.

Of the total investment, approximately **\$13,500** will be allocated to startup expenses, covering the essential resources required to initiate the company's operations. These expenses include business registration, licensing, legal setup, and business insurance necessary to ensure that the company operates within the regulatory framework required for professional financial services firms.

A portion of the investment will be directed toward the company's technology infrastructure, including computers, accounting software platforms, and professional digital tools used to manage financial records, payroll systems, and secure document management. These resources are essential for delivering reliable bookkeeping, financial diagnostics, and compliance support services.

Additional funds will support the company's marketing and business development efforts, including the creation of its website, branding materials, and initial advertising campaigns designed to attract early clients and establish the company's presence within the small business financial services market.

Operational resources such as office equipment and basic administrative infrastructure will also be acquired to support daily business activities and client service coordination.

The remaining **\$16,500 will be maintained as working capital**, providing financial flexibility during the company's early operational phase. These funds will support initial operating costs as the company begins building its client portfolio and expanding its service activities.

This investment structure provides Dazan Accounting and Bookkeeping Services with the financial resources necessary to establish a stable operational foundation while supporting the company's initial market entry. Through this financial commitment, Mr. Zanolli demonstrates his intention to build a sustainable professional services firm capable of delivering reliable accounting, financial management, and compliance support services to businesses operating in the United States.



2.5.1 Startup Requirements Table

Startup	
Requirements	
Startup Expenses	
Business Registration, Legal & Licensing	\$500
Business Insurance	\$1,500
Website Development and Branding	\$2,000
Marketing and Advertising (Initial Campaigns)	\$2,500
Computers, Workstations, and IT Equipment	\$1,500
Accounting Software, Licenses, and Digital Financial Tools	\$2,500
Office Equipment and Furniture	\$3,000
Total Startup Expenses	\$13,500
Startup Assets	
Cash Required	\$16,500
Startup Inventory	\$0
Other Current Assets	\$0
Long-term Assets	\$0
Total Assets	\$16,500
Total Requirements	\$30,000

3.0 Company's Services

Dazan Accounting and Bookkeeping Services LLC will provide a portfolio of professional financial management services designed to support the operational stability, regulatory compliance, and financial organization of small and medium-sized businesses operating in the United States.

The company will provide the following core services:

1. Financial Integrity and Compliance Management

Dazan Accounting and Bookkeeping Services will provide ongoing accounting management and compliance support to ensure that businesses maintain accurate financial records and meet regulatory reporting requirements.

This service includes bookkeeping management, financial record organization, transaction reconciliation, payroll administration support, and preparation of financial documentation necessary for regulatory and tax reporting. By maintaining well-organized financial records, businesses can operate with greater financial transparency and reduced compliance risk.

Many small businesses struggle with maintaining structured accounting systems, which may lead to reporting inconsistencies, regulatory challenges, and operational inefficiencies. Through this service, the company will help clients maintain organized financial records while supporting compliance with federal and state reporting requirements.



2. Financial Diagnostics and Operational Gap Identification

This service focuses on analyzing financial records and operational structures in order to identify inconsistencies, inefficiencies, and financial management gaps within business operations.

Dazan Accounting and Bookkeeping Services will conduct financial reviews designed to detect irregularities in expense structures, cash flow management practices, payroll processes, and financial reporting procedures. These analyses allow business owners to better understand how financial management practices impact their operational performance.

Through financial diagnostics, the company will provide business owners with structured financial insights that support improved decision-making and help identify opportunities to improve financial organization and operational efficiency.

3. Business Structure and Regulatory Organization

Dazan Accounting and Bookkeeping Services will assist entrepreneurs and small businesses in establishing and maintaining properly structured business entities within the United States.

This service includes support for business registration, regulatory documentation organization, compliance coordination, and the structuring of financial systems that align with U.S. regulatory requirements. Many entrepreneurs, particularly new business owners, face challenges when navigating federal, state, and local regulatory processes.

By providing guidance on business structure organization and compliance documentation, the company will help ensure that businesses operate within established regulatory frameworks while maintaining proper financial organization.

4. Market Entry Financial Structuring for International Businesses

Dazan Accounting and Bookkeeping Services will support international entrepreneurs who plan to establish or expand business operations in the United States.

Entering the U.S. market often requires navigating unfamiliar financial reporting standards, accounting practices, and regulatory documentation requirements. This service will assist international businesses in structuring financial operations, organizing accounting systems, and adapting financial practices to meet U.S. regulatory expectations.

By helping international entrepreneurs implement structured financial systems from the beginning of their operations, the company will support smoother market entry and reduce the risks associated with poorly organized financial management practices.

5. U.S.–Brazil Business Integration and Financial Coordination

Given the increasing economic relationship between the United States and Brazil, Dazan Accounting and Bookkeeping Services will also provide financial coordination support for businesses operating between the two countries.



Brazilian investments in the United States have increased significantly over the past decade, reflecting a growing flow of entrepreneurs and companies seeking opportunities in the American market. These businesses frequently encounter challenges related to differences in accounting practices, financial documentation, and regulatory environments.

Through this service, the company will assist businesses in organizing financial documentation, coordinating financial records between jurisdictions, and supporting financial management practices that facilitate smoother business operations between the United States and Brazil.

In summary, the services offered by Dazan Accounting and Bookkeeping Services are designed to help businesses strengthen financial organization, maintain regulatory compliance, and operate with greater financial transparency. By supporting entrepreneurs with structured accounting systems and financial management practices, the company will contribute to the stability and efficiency of small business operations within the United States.

4.0 Industry Overview

The accounting and financial management services industry plays a fundamental role in the U.S. economy by supporting businesses in maintaining organized financial records, complying with regulatory requirements, and managing financial operations efficiently. Companies across the United States rely on structured accounting systems, payroll management processes, financial reporting procedures, and regulatory compliance frameworks to operate within a complex financial and legal environment.

The industry operates within a mature and highly regulated framework shaped by federal and state tax laws, payroll regulations, financial reporting standards, and corporate documentation requirements. Businesses must maintain accurate financial records, comply with tax obligations, manage payroll responsibilities, and organize financial documentation to support operational decision-making and regulatory reporting. As regulatory requirements continue to evolve, companies increasingly seek professional service providers capable of delivering reliable accounting management, compliance support, and financial organization services.

The United States represents one of the largest markets in the world for accounting and financial management services. Small and medium-sized businesses represent the majority of enterprises nationwide and often operate without internal accounting departments capable of managing bookkeeping, payroll compliance, financial organization, and regulatory documentation independently. As a result, demand remains strong for outsourced bookkeeping, payroll administration, financial diagnostics, and business compliance support services delivered by experienced professionals.

Industry demand is also influenced by the increasing complexity of financial management requirements and the need for businesses to maintain organized financial systems. According to the Internal Revenue Service (IRS), the United States experiences a significant tax gap,



representing hundreds of billions of dollars in taxes that are either underreported or not paid annually. A large portion of this gap is associated with inaccurate reporting, inadequate financial recordkeeping, and insufficient financial management practices among businesses. This reality highlights the importance of structured accounting services and financial organization support that help businesses maintain accurate financial records and comply with regulatory obligations.

Within this market context, Dazan Accounting and Bookkeeping Services LLC is positioned to support businesses by providing structured financial management services designed to improve financial organization, regulatory compliance, and operational stability. The company will provide services including financial integrity and compliance management, financial diagnostics and operational gap identification, business structure and regulatory organization, financial structuring for international market entry, and financial coordination support for businesses operating between the United States and Brazil.

Supported by Mr. Thiago D'Avila Zanoli's professional background and experience in financial and operational management, the company is positioned to deliver reliable accounting and financial organization services that help businesses operate with greater financial transparency and regulatory compliance within the United States.

4.1 Industry Analysis

The U.S. accounting, tax compliance, and financial management services industry represents a critical infrastructure component of the American economy. Businesses across all sectors depend on structured financial reporting, regulatory compliance, payroll management, and organized accounting systems to operate effectively within a complex and highly regulated environment.

Unlike discretionary professional services, accounting and tax compliance are statutory requirements for virtually all businesses operating in the United States. Companies must maintain accurate financial records, report financial information to tax authorities, manage payroll obligations, and maintain organized documentation to comply with federal and state regulations. As a result, demand for accounting and financial management services remains stable across economic cycles and is reinforced by ongoing regulatory changes, evolving tax legislation, and increasing financial reporting complexity.

The United States represents one of the largest professional services markets globally, supported by a broad base of small, medium, and large enterprises that require ongoing accounting and financial management support.



Key Industry Indicators

- **Industry Size:** According to IBISWorld, the U.S. Accounting Services industry (NAICS 54121) is valued at approximately **\$145 billion in 2024**, reflecting steady demand for tax preparation, bookkeeping, payroll services, and financial management support.⁹
- **Number of Firms:** The U.S. Census Bureau reports that there are more than **140,000 accounting and bookkeeping firms** operating nationwide.¹⁰
- **Small Business Market Base:** According to the U.S. Small Business Administration (SBA), **small businesses account for 99.9% of all U.S. businesses**, representing over **36 million companies**. These businesses frequently rely on outsourced accounting services due to limited internal financial departments.¹¹

Small business count by size and industry				
Industry	Without employees	1-19 employees	20-499 employees	All small businesses
Professional, Scientific, and Technical Services	4,013,209	815,006	53,523	4,881,738
Transportation and Warehousing	3,854,720	211,295	23,868	4,089,883
Other Services (except Public Administration)	3,132,683	683,865	43,971	3,860,519
Construction	2,875,590	718,831	62,361	3,656,782
Real Estate and Rental and Leasing	3,145,367	352,076	13,246	3,510,689
Administrative, Support, and Waste Management	2,819,562	332,032	39,958	3,191,552
Health Care and Social Assistance	2,256,042	593,927	95,515	2,945,484
Retail Trade	2,170,322	585,925	57,190	2,813,437
Arts, Entertainment, and Recreation	1,679,020	130,479	17,063	1,826,562
Accommodation and Food Services	624,030	446,628	125,836	1,196,494
Finance and Insurance	782,618	227,525	15,185	1,025,328
Educational Services	859,958	82,088	19,928	961,974
Wholesale Trade	445,919	236,359	38,270	720,548
Manufacturing	397,797	177,779	57,309	632,885
Information	396,260	78,210	9,777	484,247
Agriculture, Forestry, Fishing and Hunting	263,748	21,137	1,361	286,246
Mining, Quarrying, and Oil and Gas Extraction	77,387	14,122	2,881	94,390
Utilities	17,263	5,293	1,273	23,829
Management of Companies and Enterprises	*	5,245	12,795	18,040
Industries not classified	*	8,458	40	8,498
All industries	29,811,495	5,720,093	654,501	36,186,089

* Not reported by the Census Bureau

Sources: Nonemployer Statistics, 2022 (Census); Statistics of U.S. Businesses, 2022 (Census)



Small business exports

A total of 277,799 identified firms exported goods worth \$1.8 trillion from the United States in 2023. Of those exporters, 270,014—or 97.2 percent—were small. At \$588.4 billion, exports by small firms made up 33.0 percent of exports by identified firms.

Source: A profile of U.S. importing and exporting companies, 2022-2023 (Census)

⁹ <https://www.ibisworld.com/united-states/market-research-reports/accounting-services-industry/>

¹⁰ <https://www.census.gov/programs-surveys/susb.html>

¹¹ https://advocacy.sba.gov/wp-content/uploads/2025/06/United_States_2025-State-Profile.pdf



- **Employment and Wage Data:** The U.S. Bureau of Labor Statistics (BLS) reports more than **1.4 million accountants and auditors employed nationwide**, reflecting the scale and importance of financial reporting and compliance services within the American economy.¹²
- **Industry Growth Outlook:** The BLS projects continued growth in accounting and financial services employment over the next decade, driven by globalization, regulatory changes, and increasing scrutiny of financial records.¹³

Industry Demand Drivers

Several structural factors continue to drive demand for accounting and financial management services in the United States:

- **Regulatory Complexity:** Ongoing changes to federal and state tax laws increase the need for professional support in financial organization and compliance management.
- **Financial Reporting Requirements:** Businesses must maintain accurate financial statements for lenders, investors, tax authorities, and regulatory agencies.
- **Payroll and Employment Compliance:** Expanding labor regulations increase the demand for reliable payroll administration and employment tax compliance services.
- **Business Formation Activity:** New business registrations in the United States consistently exceed **5 million applications annually**, generating strong demand for business formation and financial structuring services.
- **Outsourcing Trends:** Many small and medium-sized businesses prefer outsourcing accounting functions rather than maintaining full internal departments, creating sustained demand for professional accounting service providers.
- **Cross-Border Business Growth:** Economic ties between the United States and Brazil have strengthened significantly in recent years. According to the Brazilian National Confederation of Industry, **Brazilian investments in the United States increased by 52.3% over the past decade**, reflecting the growing number of entrepreneurs and companies seeking to establish operations in the U.S. market.¹⁴

Implications for Dazan Accounting and Bookkeeping Services LLC

The scale of the U.S. accounting and financial management services industry, combined with the structural necessity of financial compliance and reporting, positions this sector as stable and resilient. With more than 36 million small businesses requiring ongoing financial organization and compliance support, the addressable market remains substantial.

¹² <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

¹³ <https://www.bls.gov/emp/>

¹⁴ <https://agenciabrasil.ebc.com.br/en/economia/noticia/2025-07/brazilian-investment-us-523-over-10-years>



Dazan Accounting and Bookkeeping Services LLC, through its service model combining financial integrity and compliance management, financial diagnostics, business structuring support, market entry financial preparation, and U.S.–Brazil financial coordination services, is entering an industry characterized by recurring demand and long-term client relationships.

Supported by Mr. Thiago D’Avila Zanoli’s professional background in accounting, financial management, and regulatory documentation, the company is positioned to establish a sustainable presence within the U.S. professional financial services market and to support a growing client base seeking structured and reliable financial management solutions.

4.2 Major Market Segmentation

The U.S. accounting and financial management services market is composed of several distinct client segments that require recurring financial management support, regulatory compliance services, and organized financial reporting.

Because accounting and tax compliance are statutory requirements for virtually all businesses operating in the United States, demand for these services spans multiple industries and economic cycles. Small businesses, new entrepreneurs, and companies expanding operations frequently require external financial service providers to manage accounting systems and regulatory documentation.

Primary Market Segments

- **Small and Mid-Sized Businesses (SMBs):** This segment includes companies across retail, professional services, healthcare practices, construction firms, service providers, and technology startups. Many SMBs lack internal accounting departments and rely on outsourced professionals for bookkeeping, payroll management, tax filings, and financial organization. Demand in this segment is driven by regulatory compliance requirements and the need for reliable financial reporting systems.
- **New Business Formations and Entrepreneurs:** Each year millions of new businesses are formed in the United States. According to the U.S. Census Bureau, more than **5 million new business applications** are filed annually. These companies require assistance with entity formation, EIN registration, compliance setup, and accounting system organization.
- **Growing Small Businesses:** Businesses experiencing growth often require more structured financial management systems, including improved financial reporting, expense monitoring, payroll organization, and cash flow tracking. These organizations benefit from services such as financial diagnostics and financial organization support.
- **Professional Service Firms:** Law firms, medical practices, engineering firms, consultants, and other professional service providers require structured financial reporting, cost control, payroll management, and regulatory documentation support. These companies frequently rely on external accounting firms to maintain organized financial systems.



- **International Entrepreneurs and Cross-Border Businesses:** Foreign entrepreneurs establishing operations in the United States require assistance with business formation, financial organization, and regulatory documentation. Companies operating between Brazil and the United States also require coordination between accounting systems, financial records, and reporting standards in both jurisdictions.

Strategic Implications for Dazan Accounting and Bookkeeping Services LLC

By serving multiple client segments, including small businesses, entrepreneurs forming new companies, growing organizations, professional service firms, and international entrepreneurs Dazan Accounting and Bookkeeping Services LLC will benefit from a diversified and resilient client base.

The recurring nature of bookkeeping, payroll management, and compliance services provides predictable revenue streams, while additional services such as financial diagnostics and international financial coordination support business growth and long-term client relationships.

This segmentation strategy reduces dependency on any single industry or client profile and allows the company to expand its services across a broad spectrum of businesses operating in the United States. By combining financial organization services with regulatory compliance support and cross-border coordination capabilities, Dazan Accounting and Bookkeeping Services positions itself as a reliable financial services provider for a diverse and growing business market.

4.3 Business Location

Dazan Accounting and Bookkeeping Services LLC will be headquartered in Saratoga Springs, Utah, a rapidly growing city located in Utah County, one of the most dynamic economic regions in the western United States. The location provides a favorable environment for professional financial services due to its expanding population, strong entrepreneurial activity, and increasing concentration of small and medium-sized businesses.

Utah has consistently ranked among the top states for business growth, economic stability, and entrepreneurial activity in the United States.¹⁵ According to the U.S. Census Bureau and the Utah Governor's Office of Economic Opportunity, Utah has been one of the fastest-growing states in the country over the past decade, driven by strong population growth, a diversified economy, and a business-friendly regulatory environment.¹⁶

Saratoga Springs itself has experienced significant expansion in recent years. The city's population has grown rapidly, increasing from fewer than 20,000 residents in 2010 to more than 45,000 residents today,¹⁷ reflecting sustained residential and economic development. This growth has contributed to the creation of new businesses, professional services firms,

¹⁵ <https://business.utah.gov/accolades/>

¹⁶ <https://www.census.gov/library/stories/state-by-state/utah.html>

¹⁷ <https://www.neilsberg.com/insights/saratoga-springs-ny-population-by-year/>



construction companies, and service-based enterprises that require organized financial management, accounting support, payroll administration, and regulatory compliance services.

Utah County is also recognized as part of the “Silicon Slopes” technology corridor, a major regional technology hub that includes cities such as Lehi, Provo, and American Fork. This ecosystem hosts hundreds of startups, technology companies, professional service firms, and small businesses that rely on structured financial systems and regulatory compliance support to manage their operations.

According to the U.S. Small Business Administration, Utah has more than 370,000 small businesses, representing approximately 99.3% of all businesses in the state. These enterprises employ a substantial portion of the state’s workforce and frequently rely on external accounting professionals to support bookkeeping, payroll management, financial organization, and tax compliance.¹⁸

Small business count by size and industry

Industry	Without employees	1–19 employees	20–499 employees	All small businesses
Professional, Scientific, and Technical Services	50,302	11,440	801	62,543
Real Estate and Rental and Leasing	42,060	5,813	185	48,058
Construction	22,808	11,562	992	35,362
Other Services (except Public Administration)	28,350	5,219	337	33,906
Retail Trade	25,824	5,959	899	32,682
Transportation and Warehousing	26,999	2,089	306	29,394
Health Care and Social Assistance	17,640	6,908	941	25,489
Administrative, Support, and Waste Management	20,235	4,299	480	25,014
Arts, Entertainment, and Recreation	17,858	1,286	164	19,308
Finance and Insurance	9,920	3,285	258	13,463
Educational Services	10,818	1,039	291	12,148
Accommodation and Food Services	4,509	3,262	1,296	9,067
Manufacturing	5,182	2,438	745	8,365
Wholesale Trade	4,629	2,098	575	7,302
Information	4,973	1,083	208	6,264
Agriculture, Forestry, Fishing and Hunting	1,971	104	5	2,080
Mining, Quarrying, and Oil and Gas Extraction	490	275	66	831
Utilities	241	94	17	352
Management of Companies and Enterprises	*	128	136	264
Industries not classified	*	94	0	94
All industries	294,809	68,400	8,360	371,569

* Not reported by the Census Bureau

Sources: *Nonemployer Statistics, 2022* (Census); *Statistics of U.S. Businesses, 2022* (Census)



Small business exports

A total of 3,801 identified firms exported goods worth \$16.4 billion from Utah in 2023. Of those exporters, 3,233—or 85.1 percent—were small. At \$9.9 billion, exports by small firms made up 60.2 percent of exports by identified firms.

Source: *A profile of U.S. importing and exporting companies, 2022-2023* (Census)

¹⁸ https://advocacy.sba.gov/wp-content/uploads/2025/06/Utah_2025-State-Profile.pdf



In addition, Utah continues to experience strong business formation activity. Recent data from the U.S. Census Bureau's Business Formation Statistics shows that Utah consistently ranks among the states with the highest rate of new business applications per capita, reflecting a highly entrepreneurial economic environment.

The location in Saratoga Springs also provides access to a well-educated workforce and a strong regional economy supported by industries such as technology, construction, healthcare, professional services, retail, and logistics. This diversified economic base contributes to a steady demand for accounting and financial management services across multiple sectors.

Another factor supporting the company's location strategy is the growing presence of international entrepreneurs and cross-border business activity in the United States. As economic integration between the United States and Brazil continues to expand with Brazilian investments in the U.S. increasing significantly over the past decade, businesses operating across jurisdictions require structured financial coordination, regulatory alignment, and organized accounting systems.

From its headquarters in Saratoga Springs, Dazan Accounting and Bookkeeping Services LLC will be strategically positioned to support businesses throughout Utah County and the broader Utah market while also serving clients across the United States through remote financial management services and digital communication platforms.

By establishing operations in Saratoga Springs, the company positions itself within a rapidly expanding economic region where population growth, business formation, and entrepreneurial activity continue to create sustained demand for professional accounting, financial organization, and compliance services.

5.0 Strategy and Implementation

The Strategy and Implementation section outlines how Dazan Accounting and Bookkeeping Services LLC will position itself within the accounting, financial management, and regulatory compliance services industry, establish a strong market presence, and build long-term relationships with businesses operating in the United States. Through a combination of professional expertise, targeted marketing initiatives, and strategic professional relationships, the company will focus on expanding its client base while maintaining high standards of financial organization and regulatory compliance support.

The following components will guide the company's strategy and implementation approach:

- 1. SWOT Analysis:** Dazan Accounting and Bookkeeping Services will conduct a comprehensive evaluation of its strengths, weaknesses, opportunities, and potential market challenges. This analysis will help the company identify competitive advantages such as professional accounting expertise, experience in financial organization and regulatory compliance, and the ability to support both domestic and international businesses. It will also allow the



company to assess market opportunities, particularly among small and medium-sized businesses and international entrepreneurs, while identifying potential operational risks and refining its strategic positioning within the professional financial services sector.

2. **Website:** The company's website will serve as a central platform for presenting Dazan Accounting and Bookkeeping Services' service offerings, professional expertise, and financial management capabilities. The website will provide information about the company's services, including financial integrity and compliance management, financial diagnostics, business structuring support, and financial coordination for international entrepreneurs. It will also function as a key channel for attracting prospective clients, generating inquiries, and communicating the company's professional brand and value proposition.
3. **Digital Marketing:** Dazan Accounting and Bookkeeping Services will implement a structured digital marketing strategy designed to reach businesses seeking reliable accounting, bookkeeping, payroll, and financial organization services. These activities will include search engine optimization (SEO), targeted digital advertising, educational content, and email outreach campaigns aimed at entrepreneurs, small business owners, and companies requiring structured financial management support. Through these initiatives, the company will increase its visibility among businesses seeking reliable accounting service providers.
4. **Social Media:** Professional networking platforms such as **LinkedIn**, along with other digital channels, will allow Dazan Accounting and Bookkeeping Services to share financial management insights, regulatory updates, and educational content related to accounting organization and compliance practices. These platforms will help strengthen the company's professional visibility while facilitating engagement with business owners, entrepreneurs, and industry professionals.
5. **Industry Events and Networking:** Participation in business networking events, small business forums, professional accounting events, and entrepreneurial community gatherings will allow Dazan Accounting and Bookkeeping Services to build relationships with business owners and professional service providers. These events provide opportunities to connect with entrepreneurs who require accounting services, financial organization support, and regulatory compliance assistance.
6. **Referrals and Professional Relationships:** Client referrals will play an important role in the company's business development strategy. By delivering reliable accounting services and maintaining high standards of financial organization and regulatory compliance, Dazan Accounting and Bookkeeping Services will build strong relationships with its clients and encourage recommendations within professional networks. Positive client experiences will contribute to long-term partnerships and continued growth through word-of-mouth referrals.

In Sections 5.3 and 5.4, the company will further detail its sales strategy and projected sales performance. The sales strategy will describe how Dazan Accounting and Bookkeeping Services plans to identify potential clients, present its services, and establish long-term relationships with



businesses requiring financial management and compliance support. The sales forecast will present financial projections based on expected demand for accounting services, market trends, and the company's planned growth trajectory within the U.S. financial services industry.

5.1 Swot Analysis

A SWOT analysis evaluates the internal strengths and weaknesses of Dazan Accounting and Bookkeeping Services LLC, as well as the external opportunities and potential challenges present in the U.S. accounting and financial management services market.

Strengths

- **Specialized Financial Management Expertise:** The company will provide structured accounting, financial organization, and compliance support designed to help businesses maintain accurate financial records and meet regulatory requirements.
- **Focus on Small and Medium-Sized Businesses:** Dazan Accounting and Bookkeeping Services will focus on SMEs, a segment that represents more than 99% of all U.S. businesses and frequently requires outsourced accounting services.
- **Comprehensive Service Offering:** The company will provide integrated services including financial diagnostics, compliance management, business structuring support, and financial coordination services for international entrepreneurs.
- **Experience with Cross-Border Business Operations:** The company will be well positioned to assist businesses operating between the United States and Brazil, supporting financial coordination and regulatory organization across jurisdictions.
- **Flexible and Scalable Service Model:** Through the use of cloud-based accounting platforms and digital financial management tools, the company will be able to serve clients across the United States efficiently.
- **Strategic Business Location:** The company's location in Saratoga Springs, Utah places it within a rapidly growing economic region with expanding small business activity.
- **High Demand for Compliance Services:** Accounting and financial compliance services are essential for businesses and remain in demand regardless of economic cycles.
- **Founder's Professional Experience:** Mr. Thiago D'Avila Zanoli's professional background and expertise in financial operations and regulatory organization strengthen the company's ability to deliver reliable services.

Weaknesses

- **New Market Entry:** As a newly established company, Dazan Accounting and Bookkeeping Services will initially need to build brand recognition and credibility within the U.S. accounting services market.
- **Limited Initial Workforce:** During the early stages of operation, the company will operate with a relatively small team, which may limit the number of clients served simultaneously.



Opportunities

- **Large Small Business Market:** With more than 36 million small businesses in the United States, the demand for outsourced accounting and financial management services remains significant.
- **Growing Business Formation Rates:** More than 5 million new businesses are formed annually in the United States, creating ongoing demand for financial structuring and accounting setup services.
- **Increasing Regulatory Complexity:** Frequent changes in tax regulations and reporting requirements increase the need for professional financial management services.
- **Expansion of Outsourced Accounting Services:** Many businesses prefer outsourcing accounting functions rather than maintaining internal accounting departments.
- **Growth of International Entrepreneurship:** The increasing presence of international entrepreneurs in the U.S. market creates demand for services related to financial structuring and regulatory coordination.
- **Strengthening U.S.–Brazil Economic Relations:** Brazilian investment in the United States has increased significantly over the past decade, creating opportunities for cross-border financial coordination services.
- **Digital Accounting Technologies:** Cloud-based accounting platforms allow accounting firms to serve clients across multiple geographic regions efficiently.
- **Regional Economic Growth in Utah:** Utah’s expanding economy and strong entrepreneurial environment create favorable conditions for professional financial services providers.

Threats

- **Market Competition:** The accounting services industry is highly competitive, with many firms offering bookkeeping, payroll, and tax preparation services.
- **Regulatory Changes:** Changes in tax laws or financial regulations may require ongoing adaptation of accounting procedures and service offerings.

5.2 Website and Digital Marketing

Dazan Accounting and Bookkeeping Services LLC will prioritize the development of a strong digital presence to establish credibility, communicate its professional expertise, and reach businesses seeking reliable accounting, bookkeeping, and financial management services. The company’s website and digital marketing strategy will play a central role in client acquisition, particularly as many entrepreneurs and small business owners search for financial service providers through online platforms.



Website

Dazan Accounting and Bookkeeping Services' website will serve as the primary platform for presenting the company's services, professional expertise, and financial management capabilities. The website will be designed to clearly communicate the company's focus on accounting organization, regulatory compliance support, financial diagnostics, and business structuring assistance for small and medium-sized enterprises.

Key Features of the Website

- 1. Professional Design:** The website will feature a clean and professional design that reflects the company's expertise in accounting services, financial organization, and regulatory compliance management.
- 2. Service Offerings:** The website will present detailed descriptions of the company's core services, including financial integrity and compliance management, financial diagnostics and operational gap identification, business structure and regulatory organization, financial structuring for international entrepreneurs, and U.S.–Brazil business financial coordination.
- 3. Educational Content and Resources:** The company will publish informative articles and insights related to accounting organization, financial management practices, compliance requirements, and small business financial planning. These materials will demonstrate the company's professional expertise while providing valuable guidance to business owners.
- 4. Contact and Inquiry Channels:** The website will provide accessible contact options such as inquiry forms, email communication, and consultation request channels to facilitate communication with potential clients.
- 5. Mobile Optimization:** The platform will be fully responsive and optimized for mobile devices, ensuring accessibility for users accessing the website through smartphones and tablets.
- 6. Search Engine Optimization (SEO):** The website will follow SEO best practices to improve visibility in search engines, allowing businesses searching for accounting services, bookkeeping support, and financial management assistance to discover Dazan Accounting and Bookkeeping Services more easily.

Digital Marketing

Dazan Accounting and Bookkeeping Services will implement a targeted digital marketing strategy designed to increase brand visibility and reach businesses requiring professional accounting and financial organization services. The company will focus on building a professional reputation and attracting clients seeking reliable financial management support.



Components of Digital Marketing

1. Search Engine Optimization (SEO):

- The company will optimize its online content using keywords related to bookkeeping services, accounting support, payroll services, financial compliance, and small business accounting.
- SEO strategies will help attract entrepreneurs and business owners searching for reliable accounting professionals.

2. Pay-Per-Click (PPC) Advertising:

- Dazan Accounting and Bookkeeping Services may utilize targeted advertising campaigns through platforms such as Google Ads and professional business networks.
- These campaigns will focus on keywords related to bookkeeping services, accounting support, payroll management, and business compliance services.

3. Email Marketing:

- Email communication will be used to share company updates, regulatory updates, financial management insights, and service information with potential clients and professional contacts.
- Periodic newsletters may highlight accounting tips, financial organization practices, and regulatory updates relevant to business owners.

4. Content Marketing:

- The company will publish articles and insights related to financial organization, accounting best practices, tax preparation readiness, and compliance management.
- These materials will help strengthen the company's professional credibility within the financial services sector.

5. Professional Networking and Social Media:

- Platforms such as LinkedIn will be used to connect with entrepreneurs, business owners, and professional service providers.
- Dazan Accounting and Bookkeeping Services will share industry insights, financial management tips, and company updates to strengthen its professional presence.

6. Analytics and Performance Monitoring:

- Digital marketing performance will be monitored using analytical tools that track website traffic, user engagement, and lead generation metrics.
- These insights will help the company refine its outreach strategy and improve marketing effectiveness.



Through the integration of a professional website and structured digital marketing activities, Dazan Accounting and Bookkeeping Services will strengthen its online presence and expand its reach among businesses seeking reliable accounting and financial organization services.

5.3 Sales Strategy

A structured sales strategy will support Dazan Accounting and Bookkeeping Services' efforts to expand its client base and establish long-term relationships with businesses requiring accounting, bookkeeping, and financial management services. The company will focus on delivering reliable financial organization and regulatory compliance support while maintaining strong communication and professional collaboration with its clients.

1. Understanding the Customer: Dazan Accounting and Bookkeeping Services will continuously analyze the needs of small and medium-sized businesses that require organized financial records, payroll management, and regulatory compliance support. This understanding will allow the company to tailor its services to each client's operational and financial management needs.

2. Unique Value Proposition: The company will differentiate itself through its focus on financial integrity, compliance management, and financial diagnostics designed to help businesses identify operational inefficiencies and improve financial organization. In addition, the company's ability to assist international entrepreneurs, particularly those operating between the United States and Brazil, creates a specialized service capability.

3. Relationship Building: Maintaining strong relationships with clients will be a central component of the company's growth strategy. By delivering reliable accounting services and maintaining transparent communication, Dazan Accounting and Bookkeeping Services aims to establish long-term partnerships with its clients.

4. Leveraging Professional Referrals: Satisfied clients and successful service delivery will generate referrals within professional networks. These recommendations may serve as an important source of new business opportunities.

5. Digital Engagement: The company will use its website, professional networking platforms, and digital publications to present its services and connect with entrepreneurs and businesses seeking accounting and financial management support.

6. Professional Partnerships: Relationships with attorneys, tax professionals, business advisors, and financial service providers may generate additional client referrals and collaborative opportunities.

7. Performance Metrics: Dazan Accounting and Bookkeeping Services will monitor sales performance using indicators such as client acquisition rates, customer retention levels, service utilization rates, and client satisfaction metrics. These indicators will support continuous improvement of the company's sales strategy.



Through this structured sales strategy, Dazan Accounting and Bookkeeping Services will work to expand its client base, strengthen professional relationships, and position itself as a reliable provider of accounting and financial management services in the United States.

5.4 Sales Forecast

Dazan Accounting and Bookkeeping Services LLC will offer a portfolio of professional financial management and compliance services designed to support small and medium-sized businesses operating in the United States. The company's sales forecast reflects gradual market entry followed by steady growth as the firm expands its client base and strengthens its reputation in accounting, financial organization, and regulatory compliance services.

Demand for reliable accounting, compliance management, and financial organization services continues to grow as businesses face increasing regulatory requirements, payroll obligations, and financial reporting responsibilities. Additionally, the growing number of new business formations and the expansion of cross-border entrepreneurship contribute to sustained demand for professional accounting support.

The company's projected sales growth reflects the increasing need for structured financial management services among small businesses and international entrepreneurs seeking to operate within the U.S. regulatory environment.

Sales Forecast Details

- **Financial Integrity and Compliance Management:** This recurring service will support businesses in maintaining organized accounting records, payroll compliance, and regulatory documentation. The company projects 54 service engagements in Year 1, increasing to 258 engagements by Year 5. Unit pricing is projected to increase from \$500 in Year 1 to \$607.75 in Year 5, with revenue growing from \$27,000 to \$156,584.
- **Financial Diagnostics and Operational Gap Identification:** This service will focus on identifying financial management inefficiencies and improving financial organization practices. The company projects 60 engagements in Year 1, increasing to 286 engagements by Year 5. Unit pricing is projected to increase from \$1,000 to \$1,215.51, with revenue rising from **\$60,000 to \$347,965**.
- **Business Structure and Regulatory Organization:** This service will support entrepreneurs establishing compliant business structures and organized financial systems. The company projects 40 engagements in Year 1, expanding to 191 engagements by Year 5. Revenue is expected to grow from \$32,000 to \$185,582 over the projection period.
- **Market Entry Financial Structuring for International Businesses:** This service will assist international entrepreneurs entering the U.S. market with financial organization and regulatory preparation. The company projects 43 engagements in Year 1, increasing to 200 engagements by Year 5, with revenue growing from \$107,500 to \$608,476.



- **U.S.–Brazil Business Integration and Financial Coordination:** This service will support businesses operating between the United States and Brazil by assisting with financial coordination and operational alignment. The company projects 36 engagements in Year 1, expanding to 168 engagements by Year 5. Revenue from this service is expected to increase from \$144,000 to \$815,074.

Overall, total sales are projected to grow from **\$370,500 in Year 1 to \$2,113,681 by Year 5**, reflecting the company’s expanding market presence and the increasing demand for structured financial management and compliance services.

Direct Costs Forecast

The direct costs associated with delivering these services include accounting software platforms, operational tools, document management systems, and service delivery resources required to support financial management activities.

Direct costs will increase gradually as the number of clients served expands. Total direct costs of sales are projected to increase from **\$29,640 in Year 1 to \$169,094 in Year 5**, reflecting the growth in service delivery volume while maintaining efficient operational management.

Despite this increase in operational activity, the company is expected to maintain strong margins due to the scalable nature of professional financial services supported by digital accounting platforms and structured financial processes.

Overall Financial Outlook

The sales forecast demonstrates the company’s potential for steady financial growth within the U.S. accounting and financial services industry. By expanding its client base, strengthening professional relationships, and providing specialized financial management services, Dazan Accounting and Bookkeeping Services expects to build a sustainable and scalable revenue stream.

As demand for organized financial systems and regulatory compliance support continues to grow among small businesses and international entrepreneurs, the company will be well positioned to expand its operations while contributing to the financial organization and regulatory stability of businesses operating in the United States.

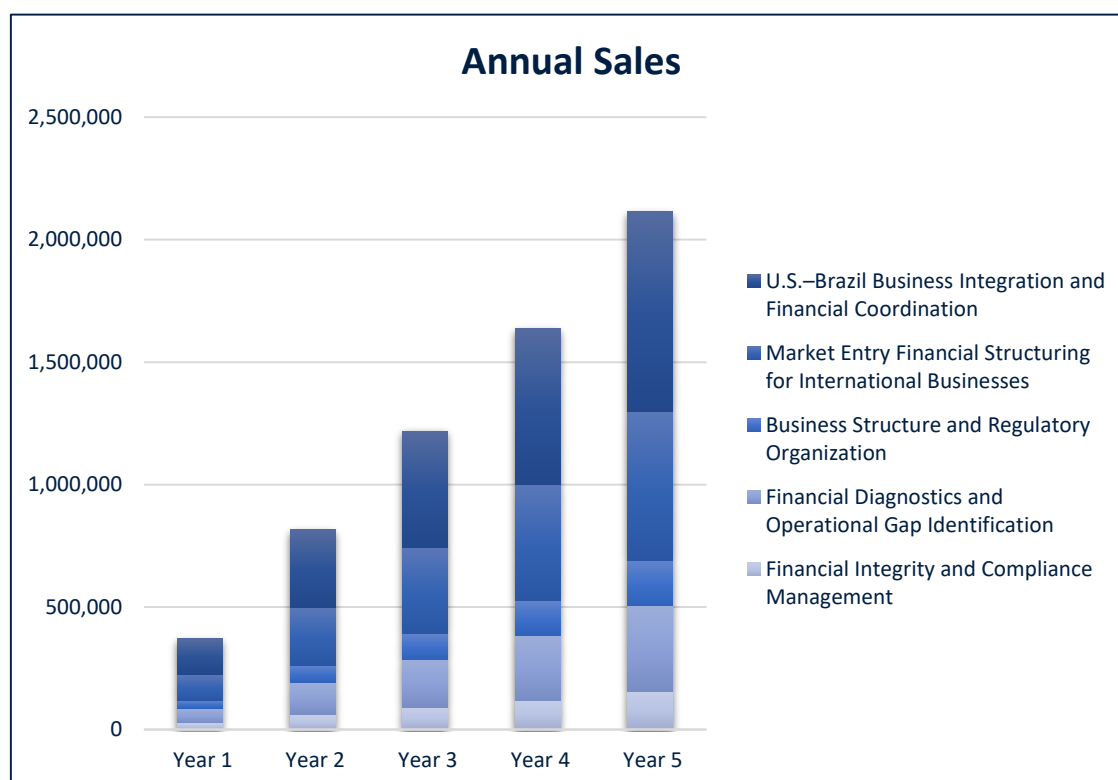


5.4.1 Annual Sales Forecast Table and Chart

Sales Forecast					
	Year 1	Year 2	Year 3	Year 4	Year 5
Unit Sales					
Financial Integrity and Compliance Management	54	113	161	206	258
Financial Diagnostics and Operational Gap Identification	60	126	179	229	286
Business Structure and Regulatory Organization	40	84	119	153	191
Market Entry Financial Structuring for International Businesses	43	90	128	164	200
U.S.–Brazil Business Integration and Financial Coordination	36	76	107	137	168
Total Unit Sales	233	489	695	889	1,103
Unit Prices	Year 1	Year 2	Year 3	Year 4	Year 5
Financial Integrity and Compliance Management	\$500.00	\$525.00	\$551.25	\$578.81	\$607.75
Financial Diagnostics and Operational Gap Identification	\$1,000.00	\$1,050.00	\$1,102.50	\$1,157.63	\$1,215.51
Business Structure and Regulatory Organization	\$800.00	\$840.00	\$882.00	\$926.10	\$972.41
Market Entry Financial Structuring for International Businesses	\$2,500.00	\$2,625.00	\$2,756.25	\$2,894.06	\$3,038.77
U.S.–Brazil Business Integration and Financial Coordination	\$4,000.00	\$4,200.00	\$4,410.00	\$4,630.50	\$4,862.03
Sales					
Financial Integrity and Compliance Management	\$27,000	\$59,535	\$88,767	\$119,302	\$156,584
Financial Diagnostics and Operational Gap Identification	\$60,000	\$132,300	\$197,259	\$265,116	\$347,965
Business Structure and Regulatory Organization	\$32,000	\$70,560	\$105,205	\$141,395	\$185,582
Market Entry Financial Structuring for International Businesses	\$107,500	\$237,038	\$353,423	\$475,000	\$608,476
U.S.–Brazil Business Integration and Financial Coordination	\$144,000	\$317,520	\$473,422	\$636,280	\$815,074
Total Sales	\$370,500	\$816,953	\$1,218,076	\$1,637,094	\$2,113,681
Direct Unit Costs	Year 1	Year 2	Year 3	Year 4	Year 5
Financial Integrity and Compliance Management	\$40.00	\$42.00	\$44.10	\$46.31	\$48.62
Financial Diagnostics and Operational Gap Identification	\$80.00	\$84.00	\$88.20	\$92.61	\$97.24
Business Structure and Regulatory Organization	\$64.00	\$67.20	\$70.56	\$74.09	\$77.79
Market Entry Financial Structuring for International Businesses	\$200.00	\$210.00	\$220.50	\$231.53	\$243.10



U.S.–Brazil Business Integration and Financial Coordination	\$320.00	\$336.00	\$352.80	\$370.44	\$388.96
Direct Cost of Sales					
Financial Integrity and Compliance Management	\$2,160	\$4,763	\$7,101	\$9,544	\$12,527
Financial Diagnostics and Operational Gap Identification	\$4,800	\$10,584	\$15,781	\$21,209	\$27,837
Business Structure and Regulatory Organization	\$2,560	\$5,645	\$8,416	\$11,312	\$14,847
Market Entry Financial Structuring for International Businesses	\$8,600	\$18,963	\$28,274	\$38,000	\$48,678
U.S.–Brazil Business Integration and Financial Coordination	\$11,520	\$25,402	\$37,874	\$50,902	\$65,206
Subtotal Direct Cost of Sales	\$29,640	\$65,356	\$97,446	\$130,968	\$169,094



6.0 Management Structure

As previously mentioned, Mr. Thiago D’Avila Zanoli will be the General Manager & Financial Operations Director of Dazan Accounting and Bookkeeping Services. The Personnel Plan shows that the company expects to make gradual investments in personnel in the first years of operation, and by the year 5, the company will have 16 employees, including Mr. Thiago D’Avila Zanoli.



6.1 Staffing Requirements

Dazan Accounting and Bookkeeping Services LLC has developed a structured personnel plan designed to support its operations and expansion within the accounting, financial management, and regulatory compliance services sector. This staffing strategy outlines the company's projected workforce structure, headcount growth, and salary framework over a five-year period, ensuring that human resources remain aligned with increasing client demand, operational capacity, and sustainable financial growth.

In Year 1, Dazan Accounting and Bookkeeping Services will begin operations with an initial team of four professionals, including Mr. Thiago D'Avila Zanolli serving as General Manager & Financial Operations Director. The initial team will focus on delivering accounting services, financial diagnostics, and compliance management for small and medium-sized businesses. Hiring during the first year will occur progressively as the company establishes its client base and operational structure.

Beginning in Year 2, the company will expand its workforce to support increasing demand for accounting services, payroll administration, financial analysis, and regulatory compliance support. By **Year 5**, Dazan Accounting and Bookkeeping Services is projected to employ **16 professionals**, supporting service delivery, business development, and administrative operations.

Key roles and their progression in staffing and compensation include:

- **General Manager & Financial Operations Director – Mr. Thiago D'Avila Zanolli:** Mr. Zanolli will lead the company's strategic and operational activities throughout the five-year period. His responsibilities will include overseeing financial operations, supervising accounting services, ensuring regulatory compliance, and guiding the company's overall growth strategy. His salary is projected to increase from \$88,000 in Year 1 to \$157,411 by Year 5, reflecting expanded leadership responsibilities as the company grows.
- **Payroll and Compliance Specialists:** These professionals will manage payroll processing, employment tax compliance, and regulatory reporting for client businesses. The company will begin with one specialist in Year 1, expanding to three specialists by Year 5. Total compensation for this role will grow from \$44,400 in Year 1 to \$160,447 by Year 5.
- **Staff Accountants:** Staff Accountants will be responsible for maintaining financial records, preparing financial reports, and supporting bookkeeping and accounting operations for client organizations. The company will initially employ one Staff Accountant, expanding to three professionals by Year 5 as the client portfolio grows. Total compensation for this role will increase from \$28,000 to \$175,033.
- **Financial Analysts:** Financial Analysts will support financial diagnostics, operational gap identification, and financial reporting analysis for client businesses. This role will be introduced



in Year 2 and will expand to three professionals by Year 5. Compensation for this position is projected to reach \$226,084 by Year 5.

- **Business Registration & Compliance Coordinator:** This role will focus on supporting entrepreneurs with business formation processes, regulatory documentation, and compliance organization. The position will be introduced in Year 2 with a salary of \$73,500, increasing to \$85,085 by Year 5.

- **Business Development Specialists:** Business Development Specialists will support client acquisition, professional networking, and service promotion. The company will employ one specialist in Year 1, expanding to two professionals by Year 4 and Year 5.

In Year 1, the Business Development Specialist will be hired in Month 9, with a total compensation of \$5,000 for the year, as detailed in the Appendix. From Year 2 onward, compensation will be structured on a full annual basis, contributing to total payroll growth from \$20,000 in Year 1 to \$116,689 by Year 5.

- **Administrative Manager:** The Administrative Manager will oversee internal coordination, operational organization, documentation management, and general administrative functions. This role will be introduced in Year 2, with salary increasing from \$63,000 to \$72,930 by Year 5.

- **Customer Service Representatives:** Customer Service Representatives will support client communication, service coordination, and scheduling of accounting services. This role will be introduced in Year 3, expanding to two professionals by Year 5 as the company's client base grows. Total compensation for this role will reach \$102,103 by Year 5.

Overall, the company's workforce will expand from **4 employees in Year 1 to 16 employees by Year 5**, reflecting Dazan Accounting and Bookkeeping Services' planned operational growth and increasing demand for accounting, financial organization, and regulatory compliance services.

Total payroll is projected to increase from **\$180,400 in Year 1 to \$1,095,781 by Year 5**, consistent with the company's phased hiring strategy and expansion of service capacity as its client base grows.



6.2 Annual Personnel Plan Table

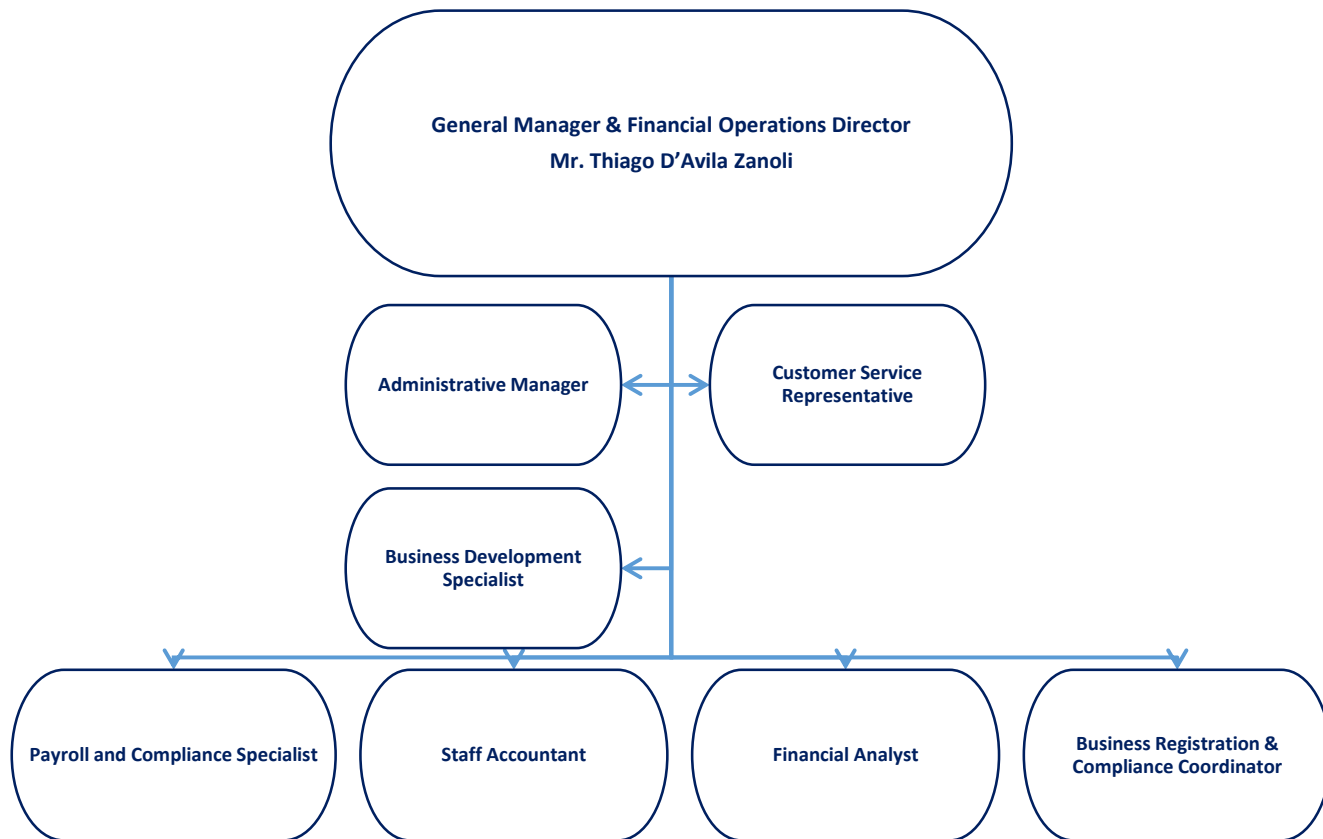
<i>Personnel Plan</i>	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Financial Operations Director - Mr. Thiago D'Avila Zanoli	\$88,000	\$103,500	\$119,025	\$136,879	\$157,411
Payroll and Compliance Specialist	\$44,400	\$46,200	\$97,020	\$101,871	\$160,447
Staff Accountant	\$28,000	\$50,400	\$105,840	\$111,132	\$175,033
Financial Analyst	\$0	\$65,100	\$136,710	\$143,546	\$226,084
Business Registration & Compliance Coordinator	\$0	\$73,500	\$77,175	\$81,034	\$85,085
Business Development Specialist	\$20,000	\$50,400	\$52,920	\$111,132	\$116,689
Administrative Manager	\$0	\$63,000	\$66,150	\$69,458	\$72,930
Customer Service Representative	\$0	\$0	\$46,305	\$48,620	\$102,103
Total People	4	7	11	12	16
Total Payroll	\$180,400	\$452,100	\$701,145	\$803,671	\$1,095,781

6.3 Five-Year Personnel Plan Table

<i>Personnel Plan</i>	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Financial Operations Director - Mr. Thiago D'Avila Zanoli	1	1	1	1	1
Payroll and Compliance Specialist	1	1	2	2	3
Staff Accountant	1	1	2	2	3
Financial Analyst	0	1	2	2	3
Business Registration & Compliance Coordinator	0	1	1	1	1
Business Development Specialist	1	1	1	2	2
Administrative Manager	0	1	1	1	1
Customer Service Representative	0	0	1	1	2
Total Payroll	4	7	11	12	16



6.4 Organizational Chart – Year 5



6.5 Duties and Responsibilities

General Manager & Financial Operations Director – Mr. Thiago D'Avila Zanoli

- Oversee the company's overall strategic direction and operational management, ensuring that accounting and financial management services are delivered efficiently and in compliance with regulatory requirements.
- Supervise financial operations, including accounting oversight, financial diagnostics processes, and compliance management services provided to client businesses.
- Develop and implement operational procedures, financial workflows, and service delivery standards to maintain high levels of accuracy, transparency, and regulatory compliance.
- Manage financial reporting systems and ensure the proper organization of accounting records, payroll documentation, and regulatory filings.
- Guide financial diagnostics and operational gap identification processes to help businesses improve financial organization and compliance practices.



- Oversee business structuring and regulatory organization services for entrepreneurs establishing or expanding business operations in the United States.
- Coordinate financial integration services for businesses operating between the United States and Brazil, ensuring proper financial documentation and regulatory alignment.
- Lead the company's growth strategy by supervising team members, managing client relationships, and identifying opportunities to expand accounting and financial management services.

Payroll and Compliance Specialist

- Process payroll services for client businesses, ensuring compliance with federal, state, and local employment tax regulations.
- Maintain payroll records, employee compensation documentation, and tax reporting systems for client organizations.
- Monitor changes in labor and tax regulations to ensure that payroll processes remain compliant with applicable laws.
- Assist clients in organizing payroll documentation and employment-related financial records required for regulatory reporting.

Staff Accountant

- Maintain accurate accounting records and bookkeeping systems for client businesses.
- Prepare financial statements and accounting reports to support business financial management and regulatory compliance.
- Organize financial documentation including expenses, revenue records, and accounting entries.
- Assist in maintaining structured accounting systems that support business financial transparency and operational organization.

Financial Analyst

- Conduct financial diagnostics to identify operational gaps, inefficiencies, and financial management risks within client businesses.
- Analyze financial statements, expense structures, and operational financial data to support informed business decision-making.
- Prepare analytical financial reports that highlight opportunities for improved financial organization and cost management.
- Support business owners in understanding financial performance indicators and improving financial control systems.



Business Registration & Compliance Coordinator

- Assist entrepreneurs with business registration processes and regulatory documentation required to establish companies in the United States.
- Coordinate compliance documentation related to EIN registration, corporate structure setup, and regulatory filings.
- Maintain organized records of legal and financial documentation required for business compliance.
- Support clients in maintaining compliance with administrative and regulatory requirements for operating businesses.

Business Development Specialist

- Identify potential clients and business opportunities within the small and medium-sized business market.
- Develop professional relationships with entrepreneurs, startups, and international business owners seeking accounting services.
- Promote the company's services through networking activities, digital outreach, and professional events.
- Support client acquisition efforts by presenting the company's accounting and financial management services.

Administrative Manager

- Oversee internal administrative processes, documentation management, and operational coordination.
- Maintain organized company records, financial documentation, and internal reporting systems.
- Coordinate communication between team members and support operational efficiency within the organization.
- Assist in managing scheduling, documentation workflows, and administrative procedures.

Customer Service Representative

- Serve as the primary contact point for clients seeking information about accounting and financial services.
- Coordinate client appointments, service requests, and communication between clients and accounting staff.
- Maintain accurate client records and service documentation within the company's systems.
- Provide general support to ensure positive client experiences and effective service coordination.



7.0 Financial Summary

The financial plan for Dazan Accounting and Bookkeeping Services is a critical analysis of the company's financial projections, including revenue, expenses, and overall financial performance. It offers a comprehensive overview of the expected financial trajectory over a specific period of time and determines the company's financial feasibility. The plan encompasses essential aspects such as startup funding, profit and loss, cash flow, and balance sheet. The financial plan plays a crucial role in determining the company's success and helps in making informed decisions to ensure that the company achieves its financial objectives.

7.1 Break-even Analysis

The Break-even Analysis is an indispensable financial metric for Dazan Accounting and Bookkeeping Services, offering crucial insights into when the company's total revenues will match its total costs. For Dazan Accounting and Bookkeeping Services, this pivotal financial equilibrium is attained when monthly sales hit 16 units, leading to a break-even revenue of \$24,841. This calculation rests on a set of fundamental assumptions:

1. **Average Revenue Per Unit:** The revenue expected from each unit sold is projected to average \$1,590.13.
2. **Average Variable Cost Per Unit:** The average variable cost associated with each unit is estimated to be \$ 127.21.
3. **Monthly Fixed Costs:** The company anticipates incurring consistent monthly fixed costs amounting to \$22,853, which remain constant regardless of the number of units sold.

Grasping the break-even point is critical for guiding the strategic direction of Dazan Accounting and Bookkeeping Services. It acts as a crucial benchmark for establishing attainable sales goals, judiciously managing expenditures, and steering the company toward financial health and profitability. Reaching this break-even point signifies a noteworthy achievement for the company, marking the transition from experiencing losses to starting to generate profits.

7.1.1 Break-even Analysis Table

<i>Break-even Analysis</i>	
Monthly Units Break-even	16
Monthly Revenue Break-even	\$24,841
Assumptions:	
Average Per-Unit Revenue	\$1,590.13
Average Per-Unit Variable Cost	\$127.21
Estimated Monthly Fixed Cost	\$22,853



7.2 Profit and Loss Assumptions

Dazan Accounting and Bookkeeping Services LLC has developed a financial structure designed to support the growth of a professional accounting and financial management services firm focused on compliance management, financial diagnostics, business structuring, and cross-border financial coordination services.

To support its growth trajectory, Dazan Accounting and Bookkeeping Services will implement a structured marketing strategy combining digital outreach, professional networking, and targeted engagement with small businesses and international entrepreneurs. These efforts are expected to strengthen the company's visibility among organizations seeking reliable accounting and financial organization services.

Based on the projected sales model, company revenue is expected to grow steadily from \$370,500 in Year 1 to \$2,113,681 by Year 5 as the company expands its client base and increases service delivery capacity.

Direct costs of sales are projected to increase from \$29,640 in Year 1 to \$169,094 by Year 5, reflecting the scaling of service delivery activities as client demand increases.

The company's gross margin is projected to remain stable at approximately 92%, increasing from \$340,860 in Year 1 to \$1,944,587 by Year 5. This margin reflects the nature of professional financial services, where value creation is primarily driven by professional expertise and financial management capabilities rather than material production costs.

Operating expenses will grow gradually as the company expands its workforce and operational infrastructure. Total operating expenses are projected to increase from \$274,240 in Year 1 to \$1,375,238 by Year 5, primarily driven by payroll expansion and operational scaling.

Profitability is expected to improve steadily as revenue increases. EBITDA is projected to rise from \$66,620 in Year 1 to \$576,849 by Year 5, demonstrating the company's ability to scale its operations efficiently.

Net profit is projected to grow from \$48,633 in Year 1 to \$415,625 by Year 5, with net profit margins increasing from 13.13% to approximately 19.66% over the projection period. These results reflect the company's ability to expand its services while maintaining operational efficiency and financial discipline. A detailed breakdown of revenue, operating costs, and payroll projections is presented in the financial tables included in the appendix, providing a comprehensive overview of the company's financial outlook during its first five years of operation.

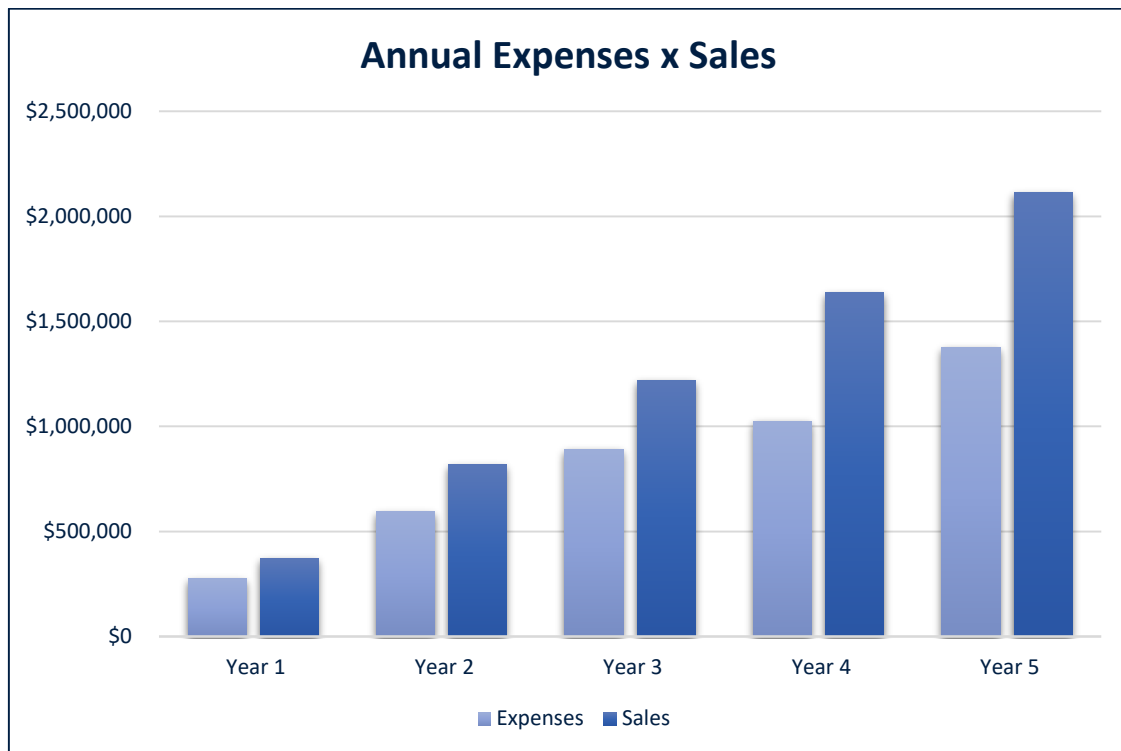


7.2.1 Annual Profit and Loss Table and Charts

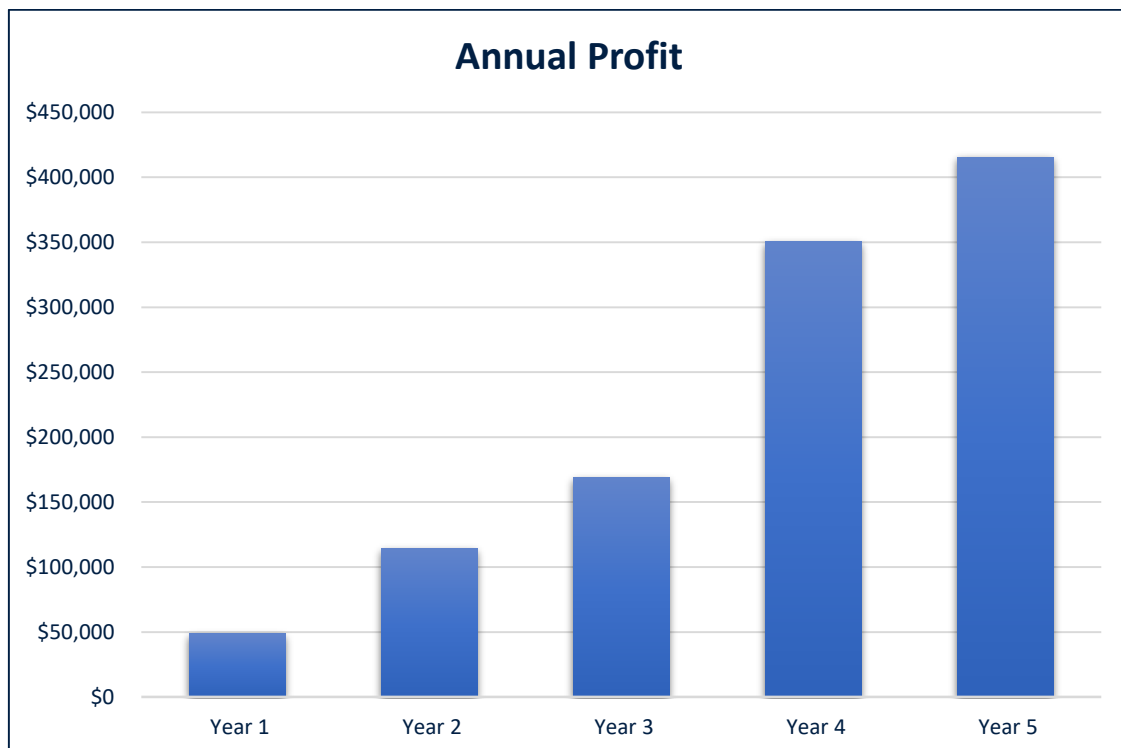
<i>Pro Forma Profit and Loss</i>	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	\$370,500	\$816,953	\$1,218,076	\$1,637,094	\$2,113,681
Direct Cost of Sales	\$29,640	\$65,356	\$97,446	\$130,968	\$169,094
Total Cost of Sales	\$29,640	\$65,356	\$97,446	\$130,968	\$169,094
Gross Margin	\$340,860	\$751,596	\$1,120,630	\$1,506,127	\$1,944,587
Gross Margin %	92.00%	92.00%	92.00%	92.00%	92.00%
Expenses					
Payroll	\$180,400	\$452,100	\$701,145	\$803,671	\$1,095,781
Payroll Taxes	\$18,040	\$45,210	\$70,115	\$80,367	\$109,578
Depreciation	\$0	\$3,000	\$4,500	\$6,000	\$7,500
Rent	\$24,000	\$28,800	\$34,560	\$41,472	\$49,766
Insurance	\$3,000	\$3,600	\$4,320	\$5,184	\$6,221
Marketing/Promotion	\$12,000	\$14,400	\$17,280	\$20,736	\$24,883
Utilities/Internet/Phone	\$2,400	\$2,880	\$3,456	\$4,147	\$4,977
Employees Education	\$0	\$8,000	\$9,600	\$11,520	\$13,824
Software & Licenses	\$18,000	\$18,900	\$22,680	\$27,216	\$32,659
Equipment	\$14,000	\$16,000	\$19,200	\$23,040	\$27,648
Accountant	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
Total Operating Expenses	\$274,240	\$595,290	\$889,256	\$1,025,753	\$1,375,238
Profit Before Interest and Taxes	\$66,620	\$156,306	\$231,375	\$480,374	\$569,349
EBITDA	\$66,620	\$159,306	\$235,875	\$486,374	\$576,849
Taxes Incurred	\$17,987	\$42,203	\$62,471	\$129,701	\$153,724
Net Profit	\$48,633	\$114,104	\$168,903	\$350,673	\$415,625
Net Profit/Sales	13.13%	13.97%	13.87%	21.42%	19.66%



7.2.2 Annual Expenses x Sales Chart



7.2.3 Annual Profit Chart





7.3 Cash Flow Assumptions

Dazan Accounting and Bookkeeping Services LLC's Pro Forma Cash Flow statement demonstrates a positive and steadily improving cash position as the company expands its operations and increases service delivery capacity.

In Year 1, total cash inflows from operations are projected to reach \$370,500, generated through accounting services, financial diagnostics, compliance management, and business structuring support.

As the company grows and serves additional businesses, operational cash inflows are projected to increase to \$2,113,681 by Year 5, reflecting growth in service demand and expansion of the client portfolio.

Operational expenditures consist primarily of payroll expenses and payments related to business operations such as rent, marketing, accounting software platforms, and administrative costs.

Cash spending related to payroll is projected to increase from \$180,400 in Year 1 to \$1,095,781 by Year 5, reflecting the company's expanding workforce and service delivery capacity.

Bill payments associated with operational expenses are projected to increase from \$128,205 in Year 1 to \$585,074 by Year 5, supporting the company's operational infrastructure and business development efforts.

Overall operational expenditures are projected to increase from \$308,605 in Year 1 to \$1,680,856 by Year 5 as the company scales its operations.

Additional cash expenditures include dividend payments beginning in Year 2, increasing gradually from \$20,000 in Year 2 to \$75,000 by Year 5.

Despite these increasing expenditures, the company is expected to maintain positive cash flow throughout the projection period. Net cash flow is projected to increase from \$61,895 in Year 1 to \$357,825 in Year 5, demonstrating strong operational sustainability.

As a result of these positive cash flows, the company's cash balance is projected to grow from \$78,395 in Year 1 to \$1,004,323 by Year 5, providing a solid liquidity position to support continued operational expansion.

Additional details regarding cash inflows and operational expenditures are presented in the financial tables included in the appendix.

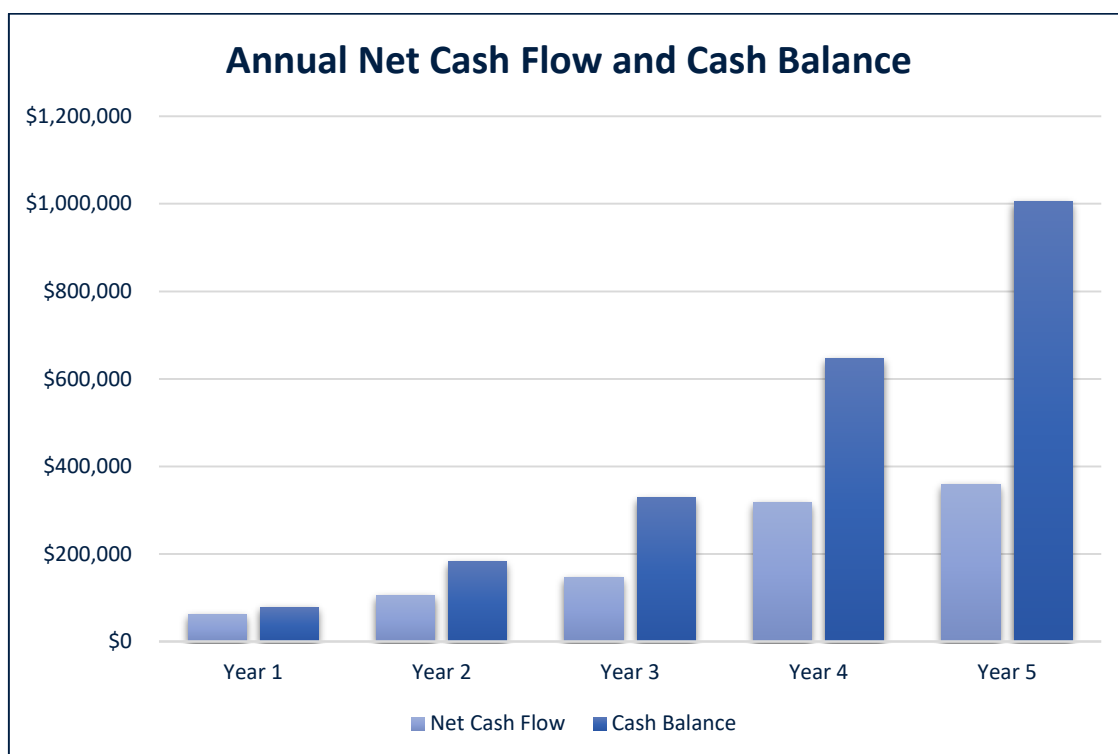


7.3.1 Annual Cash Flow Table and Chart

Pro Forma Cash Flow					
	Year 1	Year 2	Year 3	Year 4	Year 5
Cash Received					
Cash from Operations					
Cash Sales	\$185,250	\$408,476	\$609,038	\$818,547	\$1,056,841
Cash from Receivables	\$185,250	\$408,476	\$609,038	\$818,547	\$1,056,841
Subtotal Cash from Operations	\$370,500	\$816,953	\$1,218,076	\$1,637,094	\$2,113,681
Additional Cash Received					
Non-Operating (Other) Income	\$0	\$0	\$0	\$0	\$0
Sales Tax, VAT, HST/GST Received	\$0	\$0	\$0	\$0	\$0
New Current Borrowing	\$0	\$0	\$0	\$0	\$0
New Other Liabilities (interest-free)	\$0	\$0	\$0	\$0	\$0
New Long-term Liabilities	\$0	\$0	\$0	\$0	\$0
Sales of Other Current Assets	\$0	\$0	\$0	\$0	\$0
Sales of Long-term Assets	\$0	\$0	\$0	\$0	\$0
New Investment Received	\$0	\$0	\$0	\$0	\$0
Subtotal Cash Received	\$370,500	\$816,953	\$1,218,076	\$1,637,094	\$2,113,681
Expenditures	Year 1	Year 2	Year 3	Year 4	Year 5
Expenditures from Operations					
Cash Spending	\$180,400	\$452,100	\$701,145	\$803,671	\$1,095,781
Bill Payments	\$128,205	\$240,648	\$335,655	\$465,801	\$585,074
Subtotal Spent on Operations	\$308,605	\$692,748	\$1,036,800	\$1,269,472	\$1,680,856
Additional Cash Spent					
Non-Operating (Other) Expense	\$0	\$0	\$0	\$0	\$0
Sales Tax, VAT, HST/GST Paid Out	\$0	\$0	\$0	\$0	\$0
Principal Repayment of Current Borrowing	\$0	\$0	\$0	\$0	\$0
Other Liabilities Principal Repayment	\$0	\$0	\$0	\$0	\$0
Long-term Liabilities Principal Repayment	\$0	\$0	\$0	\$0	\$0
Purchase Other Current Assets	\$0	\$0	\$0	\$0	\$0
Purchase Long-term Assets	\$0	\$0	\$0	\$0	\$0
Dividends	\$0	\$20,000	\$35,000	\$50,000	\$75,000
Subtotal Cash Spent	\$308,605	\$712,748	\$1,071,800	\$1,319,472	\$1,755,856
Net Cash Flow	\$61,895	\$104,204	\$146,276	\$317,623	\$357,825
Cash Balance	\$78,395	\$182,599	\$328,875	\$646,498	\$1,004,323



7.3.2 Annual Net Cash Flow and Cash Balance Chart



7.4 Balance Sheet Assumptions

Dazan Accounting and Bookkeeping Services LLC's Pro Forma Balance Sheet reflects a financially stable structure characterized by increasing assets, controlled liabilities, and growing equity throughout the five-year projection period.

In Year 1, the company's total current assets are projected at \$78,395, consisting primarily of cash generated from operations. As profitability increases and positive cash flow accumulates, total assets are expected to grow steadily throughout the projection period.

By Year 5, the company's total assets are projected to reach \$1,004,323, reflecting accumulated cash reserves and operational growth.

The company does not anticipate maintaining significant inventory levels, as its operations are service-based. Accounts receivable will remain limited due to structured payment schedules and efficient billing practices.

Long-term assets will remain relatively modest during the projection period, as the company's primary investments relate to human capital, accounting systems, and operational tools rather than large physical infrastructure.

Accumulated depreciation will increase gradually over time as equipment and operational tools are depreciated.



On the liabilities side, the company maintains a conservative financial structure with limited debt exposure. Current liabilities consist primarily of accounts payable associated with operational expenses.

Dazan Accounting and Bookkeeping Services does not anticipate relying on external borrowing or long-term debt during the projection period, maintaining financial independence and operational flexibility.

Paid-in capital will remain at \$30,000, representing the founder's initial investment in the company. Retained earnings will increase steadily as profits accumulate over time.

7.4.1 Annual Balance Sheet Table

<i>Pro Forma Balance Sheet</i>	Year 1	Year 2	Year 3	Year 4	Year 5
Assets					
Current Assets					
Cash	\$78,395	\$182,599	\$328,875	\$646,498	\$1,004,323
Accounts Receivable	\$0	\$0	\$0	\$0	\$0
Inventory	\$0	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0	\$0
Total Current Assets	\$78,395	\$182,599	\$328,875	\$646,498	\$1,004,323
Long-term Assets					
Long-term Assets	\$0	\$0	\$0	\$0	\$0
Accumulated Depreciation	\$0	\$3,000	\$7,500	\$13,500	\$21,000
Total Long-term Assets	\$0	(\$3,000)	(\$7,500)	(\$13,500)	(\$21,000)
Total Assets	\$78,395	\$179,599	\$321,375	\$632,998	\$983,323
Liabilities and Capital	Year 1	Year 2	Year 3	Year 4	Year 5
Current Liabilities					
Accounts Payable	\$13,262	\$20,363	\$28,235	\$39,185	\$48,886
Current Borrowing	\$0	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0	\$0
Subtotal Current Liabilities	\$13,262	\$20,363	\$28,235	\$39,185	\$48,886
Long-term Liabilities	\$0	\$0	\$0	\$0	\$0
Total Liabilities	\$13,262	\$20,363	\$28,235	\$39,185	\$48,886
Paid-in Capital	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Retained Earnings	(\$13,500)	\$15,133	\$94,236	\$213,140	\$488,813
Earnings	\$48,633	\$114,104	\$168,903	\$350,673	\$415,625
Total Capital	\$65,133	\$159,236	\$293,140	\$593,813	\$934,437
Total Liabilities and Capital	\$78,395	\$179,599	\$321,375	\$632,998	\$983,323
Net Worth	\$65,133	\$159,236	\$293,140	\$593,813	\$934,437



8.0 Mr. Thiago D'Avila Zanolí's National-level Impact

Strengthening Financial Compliance and Business Financial Organization in the United States

Reliable financial management and regulatory compliance are essential components of the United States economic infrastructure. Businesses across all industries depend on accurate financial records, organized accounting systems, and regulatory compliance practices to operate within the complex U.S. tax and financial reporting environment. Financial transparency and structured accounting systems are critical for maintaining business stability, supporting economic productivity, and ensuring compliance with federal and state regulations.

Through the establishment of Dazan Accounting and Bookkeeping Services LLC, Mr. Thiago D'Avila Zanolí will contribute to strengthening financial management practices among businesses operating in the United States. By providing services focused on financial integrity, regulatory compliance management, financial diagnostics, and business structuring support, the company will help organizations maintain organized financial systems and operate within established regulatory frameworks.

These services contribute to improving financial transparency, strengthening regulatory compliance, and supporting the broader economic stability of the U.S. business environment.

Improving Financial Compliance and Regulatory Organization for Businesses

One of the most significant national impacts of Mr. Zanolí's work involves improving financial compliance practices among small and medium-sized businesses. Many organizations face challenges in maintaining organized financial records, managing payroll compliance, and navigating complex tax and reporting requirements.¹⁹

Dazan Accounting and Bookkeeping Services will assist businesses by implementing structured financial management processes that support accurate bookkeeping, payroll administration, and regulatory documentation. By helping businesses maintain organized financial records and meet compliance requirements, the company will contribute to improving financial transparency and operational stability across the business sector.

Improved financial organization reduces the risk of reporting errors, regulatory penalties, and operational inefficiencies, allowing businesses to operate more effectively within the U.S. financial system.

Supporting Financial Stability for Small and Medium-Sized Businesses

Small and medium-sized enterprises represent a critical component of the U.S. economy. According to the U.S. Small Business Administration, small businesses account for 99.9% of all U.S. businesses and employ a substantial portion of the national workforce. However, many of

¹⁹ <https://rsmus.com/insights/services/financial-management/successfully-navigating-emerging-payroll-reporting-challenges-and-compliance.html>



these businesses operate without dedicated internal financial management departments and rely on external professionals to support accounting organization and compliance requirements.

Dazan Accounting and Bookkeeping Services will address this need by providing structured financial diagnostics, accounting management, and regulatory organization services designed to support small businesses in maintaining accurate financial systems. By improving financial visibility and operational organization, these services will help businesses manage resources more effectively and maintain long-term financial stability.

Strengthening financial management practices among small businesses contributes directly to economic resilience and sustainable business growth across the United States.

Facilitating Business Formation and Regulatory Organization

Another important national contribution of Mr. Zanolli's proposed endeavor involves supporting entrepreneurs during the business formation and regulatory organization process. Each year, 19 million of new businesses are created in the United States, and many entrepreneurs require assistance navigating entity formation requirements, financial organization practices, and regulatory compliance procedures.²⁰

Through services focused on business structure and regulatory organization, Dazan Accounting and Bookkeeping Services will assist entrepreneurs in establishing compliant financial structures and organized accounting systems from the early stages of business development. This support helps new businesses establish operational stability and comply with financial reporting obligations from the beginning of their operations.

Facilitating organized business formation contributes to a more structured and transparent business environment across the U.S. economy.

Supporting Cross-Border Business Operations Between the United States and Brazil

As international business activity continues to expand, companies operating across borders must coordinate financial systems and regulatory obligations in multiple jurisdictions. Economic ties between the United States and Brazil have strengthened significantly in recent years, with Brazilian investment in the United States increasing substantially over the past decade.

Through its U.S.–Brazil Business Integration and Financial Coordination services, Dazan Accounting and Bookkeeping Services will support entrepreneurs and companies operating between the two countries by assisting with financial organization, documentation coordination, and regulatory alignment.

These services help businesses maintain organized financial records across jurisdictions, reduce compliance risks, and facilitate smoother cross-border business operations.

²⁰<https://www.americanprogress.org/article/entrepreneurship-startups-and-business-formation-are-booming-across-the-u-s/>



Supporting Economic Productivity and Financial Transparency

Structured financial management practices contribute directly to economic productivity and business stability. Accurate accounting systems allow businesses to manage expenses, maintain regulatory compliance, and make informed financial decisions that support long-term growth.

By helping organizations implement organized financial systems, maintain compliance with reporting requirements, and improve financial visibility, Dazan Accounting and Bookkeeping Services will contribute to strengthening the operational stability of businesses across multiple sectors of the U.S. economy.

In addition to improving financial organization among client businesses, the company will also contribute to job creation within the professional financial services sector. Over its first five years of operation, Dazan Accounting and Bookkeeping Services plans to create 16 professional positions supporting accounting services, financial analysis, payroll management, business development, and administrative operations.

These employment opportunities will contribute to workforce development while expanding the availability of professional financial services for businesses operating in the United States.

Alignment with National Priorities in Financial Compliance and Economic Stability

Mr. Zanoli's proposed endeavor aligns with broader national priorities related to strengthening financial transparency, supporting small business stability, and improving regulatory compliance within the U.S. business environment.

As regulatory complexity continues to increase and businesses face growing financial reporting obligations, the need for reliable accounting and financial management services continues to expand. Through Dazan Accounting and Bookkeeping Services, Mr. Zanoli will apply his professional expertise in financial organization, compliance management, and business structuring to support businesses operating within the United States.

By improving financial management practices, supporting regulatory compliance, and assisting businesses in maintaining organized accounting systems, Mr. Zanoli's work will contribute to strengthening the financial infrastructure that supports economic activity across the United States.

9.0 Indirect jobs creation - Economic Policy Institute

Each industry has backward linkages to economic sectors that provide the materials needed for the industry's output, just as each industry has forward linkages to the economic sectors where the industry's workers spend their income. Therefore, in addition to the jobs directly supported by an industry, a large number of indirect jobs may also be supported by that industry. The subtraction or addition of jobs and output in industries with strong backward and forward linkages to other economic sectors can cause large ripple effects.



According to the national job multipliers published by the Economy Policy Institute (EPI) on January 23, 2019,²¹ 100 direct jobs in the Management, scientific, and technical consulting services industry generate a total of 207.6 total indirect jobs, as demonstrated in the following table:

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

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
129	Computer systems design and related services	100.0	134.1	149.3	283.4
130	Management, scientific, and technical consulting services	100.0	91.1	116.5	207.6
131	Scientific research and development services	100.0	519.3	323.7	842.9
132	Advertising, public relations, and related services	100.0	460.9	270.7	731.6
133	Other professional, scientific, and technical services	100.0	70.8	83.6	154.3

Since Mr. Zanoli will create 16 direct jobs by the end of Year 5, the total number of indirect jobs to be generated in the same period will reach 33 according to the multipliers provided by the EPI. In addition to its in-house team, Dazan Accounting and Bookkeeping Services will hire a number of independent contractors on a project basis, including legal professionals and technicians. Additionally, the company will mediate in the hiring of professionals that will perform services that are deemed to be required. Therefore, the company will stimulate the employment of a number of workers of different profiles. Furthermore, the company will hire an outsourced marketing company to develop its website and work with marketing campaigns.

The direct and indirect job creation by Dazan Accounting and Bookkeeping Services, as well as the utilization of independent contractors and outsourced services, will have a significant positive impact on the local and national economy, fostering job growth, generating income, and contributing to overall economic prosperity.

Dazan Accounting and Bookkeeping Services' expansion plans, under the leadership of Mr. Thiago D'Avila Zanoli, encompass the creation of direct and indirect employment opportunities, the payment of substantial taxes, and the utilization of local resources and services. By

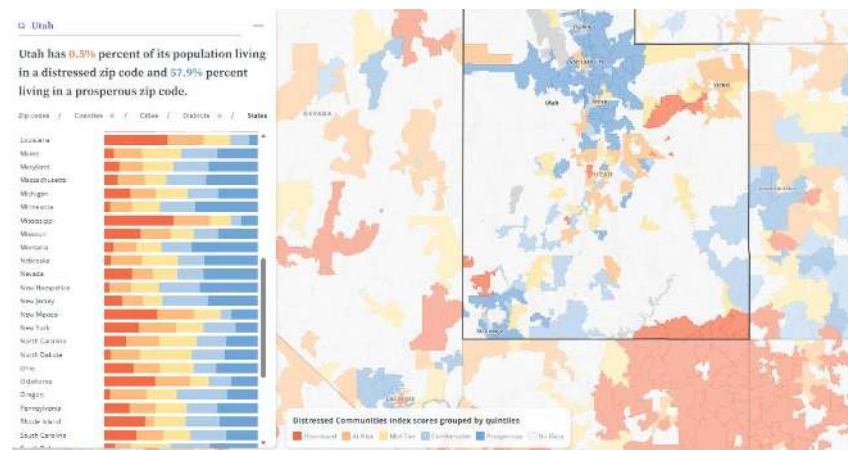
²¹ <https://www.epi.org/publication/updated-employment-multipliers-for-the-u-s-economy/>



contributing to job creation, tax revenue, and economic growth, Dazan Accounting and Bookkeeping Services aims to make a lasting and positive impact on both the local community and the broader U.S. economy.

9.1 Community Profile and Business Environment

This section examines the socioeconomic and business environment of ZIP Code 84045 in Saratoga Springs, Utah, where Dazan Accounting and Bookkeeping Services LLC will be located. Saratoga Springs has a distress score of 2.6, ranking 23 out of 214 ZIP codes in Utah, which places it among the most economically stable and prosperous areas in the state. This classification indicates a strong local economy supported by employment growth, expanding business activity, and favorable demographic indicators. For businesses seeking to establish operations in a growing and economically healthy market, Saratoga Springs offers a stable environment with strong long-term demand potential.²²



For a professional financial services firm such as Dazan Accounting and Bookkeeping Services LLC, understanding the demographic and socioeconomic characteristics of the community provides important insight into the region's business environment, workforce quality, and client base. The profile of ZIP Code 84045 reflects a location well suited for a company focused on accounting, financial organization, compliance support, and business structuring services.

Demographic and Socioeconomic Profile

- **Economic Strength:** ZIP Code 84045 is classified as prosperous, with a very low distress score of 2.6, indicating strong economic performance compared to state and national averages. The area has experienced substantial economic growth, including 82.8% growth in employment and 61.4% growth in business establishments, both significantly above national benchmarks.
- **Income and Poverty Levels:** The community demonstrates strong financial stability, with a median income ratio of 128.0% of the national median, indicating that local household income

²²<https://eig.org/distressed-communities-interactive/?regions%5B0%5D=49&geo=states&lat=39.03&lon=-110.95&z=6.24>



levels are well above the national average. The poverty rate is 4.9%, substantially below the national average of 11.1%, reflecting a relatively affluent and economically secure population.

- **Education Levels:** Saratoga Springs has a highly educated population. Only 1.3% of residents lack a high school diploma, compared to the national average of 10.6%. In addition, 52.2% of residents hold a bachelor's degree or higher, exceeding both comparison areas and indicating a strong base of educated professionals, entrepreneurs, and business owners.
- **Business and Workforce Environment:** The region's rapid employment and establishment growth indicates a highly dynamic business environment. While 22.6% of adults are not currently working, the overall labor market remains strong and is supported by continued economic expansion and a growing population base.
- **Demographic Composition:** The population is predominantly Non-Hispanic White (82.6%), followed by Hispanic or Latino residents (11.8%), with smaller percentages representing other racial and ethnic groups. The area also includes a foreign-born population of 5.9%, reflecting some degree of international diversity within the community.

Business Implications

- **Strong Market Potential:** The economic strength of Saratoga Springs supports demand for professional services such as accounting, payroll management, financial diagnostics, and regulatory compliance support. A growing population and expanding business base create favorable conditions for long-term client development.
- **Entrepreneurial Environment:** The high growth in business establishments indicates a strong and expanding entrepreneurial ecosystem. This environment is particularly favorable for a company serving small and medium-sized businesses, new business formations, and entrepreneurs requiring accounting and compliance support.
- **Skilled Workforce Availability:** The region's high educational attainment supports access to a qualified labor pool for professional and administrative positions, which benefits the company's future hiring strategy.
- **Stable Client Base:** Higher household income levels and lower poverty rates contribute to a more stable local business community, increasing the likelihood of sustained demand for professional financial management services.
- **Regional Growth Opportunities:** As Saratoga Springs continues to grow, the expansion of local businesses and professional activities is likely to generate additional demand for business structuring, financial organization, and compliance services.

Establishing operations in Saratoga Springs, Utah provides Dazan Accounting and Bookkeeping Services LLC with a favorable business environment characterized by strong economic fundamentals, business growth, and an educated population.



APPENDIX

Monthly Sales Forecast Table

<i>Sales Forecast</i>	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Unit Sales												
Financial Integrity and Compliance Management	3	4	4	3	2	3	4	5	6	7	8	5
Financial Diagnostics and Operational Gap Identification	4	5	4	2	4	5	6	8	9	10	2	1
Business Structure and Regulatory Organization	2	2	3	4	5	4	3	2	2	2	6	5
Market Entry Financial Structuring for International Businesses	2	3	3	4	5	3	2	3	3	3	4	8
U.S.–Brazil Business Integration and Financial Coordination	1	2	2	3	3	4	5	4	3	4	2	3
Total Unit Sales	12	16	16	16	19	19	20	22	23	26	22	22
Unit Prices												
Financial Integrity and Compliance Management	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Financial Diagnostics and Operational Gap Identification	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Business Structure and Regulatory Organization	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00
Market Entry Financial Structuring for International Businesses	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
U.S.–Brazil Business Integration and Financial Coordination	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Sales												
Financial Integrity and Compliance Management	\$1,500	\$2,000	\$2,000	\$1,500	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500	\$4,000	\$2,500
Financial Diagnostics and Operational Gap Identification	\$4,000	\$5,000	\$4,000	\$2,000	\$4,000	\$5,000	\$6,000	\$8,000	\$9,000	\$10,000	\$2,000	\$1,000
Business Structure and Regulatory Organization	\$1,600	\$1,600	\$2,400	\$3,200	\$4,000	\$3,200	\$2,400	\$1,600	\$1,600	\$1,600	\$4,800	\$4,000



Market Entry Financial Structuring for International Businesses	\$5,000	\$7,500	\$7,500	\$10,000	\$12,500	\$7,500	\$5,000	\$7,500	\$7,500	\$7,500	\$7,500	\$10,000	\$20,000
U.S.–Brazil Business Integration and Financial Coordination	\$4,000	\$8,000	\$8,000	\$12,000	\$12,000	\$16,000	\$20,000	\$16,000	\$12,000	\$16,000	\$16,000	\$8,000	\$12,000
Total Sales	\$16,100	\$24,100	\$23,900	\$28,700	\$33,500	\$33,200	\$35,400	\$35,600	\$33,100	\$38,600	\$38,600	\$28,800	\$39,500
Direct Unit Costs													
Financial Integrity and Compliance Management	8.00%	Month 1 \$40.00	Month 2 \$40.00	Month 3 \$40.00	Month 4 \$40.00	Month 5 \$40.00	Month 6 \$40.00	Month 7 \$40.00	Month 8 \$40.00	Month 9 \$40.00	Month 10 \$40.00	Month 11 \$40.00	Month 12 \$40.00
Financial Diagnostics and Operational Gap Identification	8.00%	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00
Business Structure and Regulatory Organization	8.00%	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00	\$64.00
Market Entry Financial Structuring for International Businesses	8.00%	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
U.S.–Brazil Business Integration and Financial Coordination	8.00%	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00
Direct Cost of Sales													
Financial Integrity and Compliance Management		\$120	\$160	\$160	\$120	\$80	\$120	\$160	\$200	\$240	\$280	\$320	\$200
Financial Diagnostics and Operational Gap Identification		\$320	\$400	\$320	\$160	\$320	\$400	\$480	\$640	\$720	\$800	\$160	\$80
Business Structure and Regulatory Organization		\$128	\$128	\$192	\$256	\$320	\$256	\$192	\$128	\$128	\$128	\$384	\$320
Market Entry Financial Structuring for International Businesses		\$400	\$600	\$600	\$800	\$1,000	\$600	\$400	\$600	\$600	\$600	\$800	\$1,600
U.S.–Brazil Business Integration and Financial Coordination		\$320	\$640	\$640	\$960	\$960	\$1,280	\$1,600	\$1,280	\$960	\$1,280	\$640	\$960
Subtotal Direct Cost of Sales		\$1,288	\$1,928	\$1,912	\$2,296	\$2,680	\$2,656	\$2,832	\$2,848	\$2,648	\$3,088	\$2,304	\$3,160



Monthly Personnel Plan Table

Personnel Plan	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
General Manager & Financial Operations Director - Mr. Thiago D'Avila Zanoli	\$0	\$6,000	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$10,000	\$10,000	\$10,000
Payroll and Compliance Specialist	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700
Staff Accountant	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Financial Analyst	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Registration & Compliance Coordinator	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Development Specialist	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Administrative Manager	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service Representative	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total People	2	2	2	2	2	3	3	3	4	4	4	4
Total Payroll	\$3,700	\$9,700	\$9,700	\$9,700	\$11,700	\$15,700	\$15,700	\$15,700	\$20,700	\$22,700	\$22,700	\$22,700

Monthly Profit and Loss Table

<i>Pro Forma Profit and Loss</i>												
	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Sales	\$16,100	\$24,100	\$23,900	\$28,700	\$33,500	\$33,200	\$35,400	\$35,600	\$33,100	\$38,600	\$28,800	\$39,500
Direct Cost of Sales	\$1,288	\$1,928	\$1,912	\$2,296	\$2,680	\$2,656	\$2,832	\$2,848	\$2,648	\$3,088	\$2,304	\$3,160
Other Costs of Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost of Sales	\$1,288	\$1,928	\$1,912	\$2,296	\$2,680	\$2,656	\$2,832	\$2,848	\$2,648	\$3,088	\$2,304	\$3,160
Gross Margin	\$14,812	\$22,172	\$21,988	\$26,404	\$30,820	\$30,544	\$32,568	\$32,752	\$30,452	\$35,512	\$26,496	\$36,340
Gross Margin %	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%
Expenses												
Payroll	\$3,700	\$9,700	\$9,700	\$9,700	\$11,700	\$15,700	\$15,700	\$15,700	\$20,700	\$22,700	\$22,700	\$22,700
Payroll Taxes	\$370	\$970	\$970	\$970	\$1,170	\$1,570	\$1,570	\$1,570	\$2,070	\$2,270	\$2,270	\$2,270
Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Insurance	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250
Marketing/Promotion	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Utilities/Internet/Phone	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
Employees Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Software & Licenses	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Equipment	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Accountant	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
Total Operating Expenses	\$9,220	\$15,820	\$15,820	\$15,820	\$18,020	\$24,420	\$24,420	\$24,420	\$29,920	\$32,120	\$32,120	\$32,120
Profit Before Interest and Taxes	\$5,592	\$6,352	\$6,168	\$10,584	\$12,800	\$6,124	\$8,148	\$8,332	\$532	\$3,392	(\$5,624)	\$4,220
EBITDA	\$5,592	\$6,352	\$6,168	\$10,584	\$12,800	\$6,124	\$8,148	\$8,332	\$532	\$3,392	(\$5,624)	\$4,220
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes Incurred	\$1,510	\$1,715	\$1,665	\$2,858	\$3,456	\$1,653	\$2,200	\$2,250	\$144	\$916	(\$1,518)	\$1,139
Net Other Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Profit	\$4,082	\$4,637	\$4,503	\$7,726	\$9,344	\$4,471	\$5,948	\$6,082	\$388	\$2,476	(\$4,106)	\$3,081
Net Profit/Sales	25.36%	19.24%	18.84%	26.92%	27.89%	13.47%	16.80%	17.09%	1.17%	6.41%	-14.26%	7.80%



Monthly Cash Flow Table

<i>Pro Forma Cash Flow</i>	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Cash Received												
Cash from Operations												
Cash Sales	\$8,050	\$12,050	\$11,950	\$14,350	\$16,750	\$16,600	\$17,700	\$17,800	\$16,550	\$19,300	\$14,400	\$19,750
Cash from Receivables	\$8,050	\$12,050	\$11,950	\$14,350	\$16,750	\$16,600	\$17,700	\$17,800	\$16,550	\$19,300	\$14,400	\$19,750
Subtotal Cash from Operations	\$16,100	\$24,100	\$23,900	\$28,700	\$33,500	\$33,200	\$35,400	\$35,600	\$33,100	\$38,600	\$28,800	\$39,500
Additional Cash Received												
Non-Operating (Other) Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax, VAT, HST/GST Received	0.00%											
New Current Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Other Liabilities (Interest-free)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Long-term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales of Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales of Long-term Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Investment Received	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Cash Received	\$16,100	\$24,100	\$23,900	\$28,700	\$33,500	\$33,200	\$35,400	\$35,600	\$33,100	\$38,600	\$28,800	\$39,500
Expenditures												
Expenditures from Operations												
Cash Spending	\$3,700	\$9,700	\$9,700	\$9,700	\$11,700	\$15,700	\$15,700	\$15,700	\$20,700	\$22,700	\$22,700	\$22,700
Bill Payments	\$277	\$8,366	\$9,761	\$9,750	\$11,313	\$12,475	\$13,054	\$13,754	\$13,757	\$12,059	\$13,317	\$10,323
Subtotal Spent on Operations	\$3,977	\$18,066	\$19,461	\$19,450	\$23,013	\$28,175	\$28,754	\$29,454	\$34,457	\$34,759	\$36,017	\$33,023
Additional Cash Spent												
Non-Operating (Other) Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax, VAT, HST/GST Paid Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Repayment of Current Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Liabilities Principal Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long-term Liabilities Principal Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchase Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchase Long-term Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dividends	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Cash Spent	\$3,977	\$18,066	\$19,461	\$19,450	\$23,013	\$28,175	\$28,754	\$29,454	\$34,457	\$34,759	\$36,017	\$33,023
Net Cash Flow	\$12,123	\$6,034	\$4,439	\$9,250	\$10,487	\$5,025	\$6,646	\$6,146	(\$1,357)	\$3,841	(\$7,217)	\$6,477
Cash Balance	\$28,623	\$34,657	\$39,096	\$48,346	\$58,833	\$63,858	\$70,504	\$76,650	\$75,293	\$79,134	\$71,917	\$78,395



Monthly Balance Sheet Table

<i>Pro Forma Balance Sheet</i>	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Assets												
Starting Balances												
Current Assets												
Cash	\$16,500	\$28,623	\$34,657	\$48,346	\$58,833	\$63,858	\$70,504	\$76,650	\$75,293	\$79,134	\$71,917	\$78,395
Accounts Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Current Assets	\$16,500	\$28,623	\$34,657	\$48,346	\$58,833	\$63,858	\$70,504	\$76,650	\$75,293	\$79,134	\$71,917	\$78,395
Long-term Assets												
Long-term Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Long-term Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Assets	\$16,500	\$28,623	\$34,657	\$48,346	\$58,833	\$63,858	\$70,504	\$76,650	\$75,293	\$79,134	\$71,917	\$78,395
Liabilities and Capital												
Current Liabilities												
Accounts Payable	\$0	\$8,041	\$9,438	\$10,898	\$12,041	\$12,595	\$13,294	\$13,357	\$11,611	\$12,976	\$9,865	\$13,262
Current Borrowing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Current Liabilities	\$0	\$8,041	\$9,438	\$10,898	\$12,041	\$12,595	\$13,294	\$13,357	\$11,611	\$12,976	\$9,865	\$13,262
Long-term Liabilities												
Long-term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Liabilities	\$0	\$8,041	\$9,438	\$10,898	\$12,041	\$12,595	\$13,294	\$13,357	\$11,611	\$12,976	\$9,865	\$13,262
Paid-in Capital	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Retained Earnings	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)
Earnings	\$0	\$4,082	\$8,719	\$20,948	\$30,292	\$34,763	\$40,711	\$46,793	\$47,181	\$49,658	\$45,552	\$48,633
Total Capital	\$16,500	\$20,582	\$25,219	\$37,448	\$46,792	\$51,263	\$57,211	\$63,293	\$63,681	\$66,158	\$62,052	\$65,133
Total Liabilities and Capital	\$16,500	\$28,623	\$34,657	\$48,346	\$58,833	\$63,858	\$70,504	\$76,650	\$75,293	\$79,134	\$71,917	\$78,395
Net Worth	\$16,500	\$20,582	\$25,219	\$37,448	\$46,792	\$51,263	\$57,211	\$63,293	\$63,681	\$66,158	\$62,052	\$65,133

**Exhibit C.II: NIW -
Second Prong -
Financial Feasibility
for Business Plan**

March 08th, 2026

To Whom It May Concern,

My name is Gustavo Alves Teixeira, and I am currently a business owner and investor in the pharmaceutical retail sector, operating my own pharmacy business in Brazil, with several years of experience in managing and growing companies in this industry. I have built a career focused on retail pharmacy operations, business development, and strategic investment management.

I had the opportunity to meet Thiago D'Avila Zanoli through a long-standing personal and professional relationship, and I have worked closely with him since 2022, when he became responsible for the accounting, tax planning, and financial management of my business. After reviewing his professional background and his proposed business plan for expansion into the United States, I was highly impressed by both the technical strength of his expertise and the clarity of his execution strategy.

I am pleased to express my intention to invest in the amount of \$30,000 USD in this project. Based on my direct experience working with Mr. Zanoli, I am confident in his ability to deliver strong financial results, maintain regulatory compliance, and build a scalable and sustainable business. I believe this investment represents a solid opportunity and that it will contribute meaningfully to the growth and success of the venture.

Should you have any questions or require additional information, please feel free to contact me directly.
Sincerely,



Gustavo Alves Teixeira

Business Owner and Investor – Pharmaceutical Retail Sector

DROGARIA PONTO CERTO SAO RAFAEL LTDA

gustavo@drogariapontocerto.com.br

Avenida Baronesa de Muritiba, 922, Parque São Rafael, São Paulo – SP, CEP – 08311-080

+5511946561996



678-889-0660 | info@peachstateepoxy.com
503 Hickory Ridge Trail Suite 140, Woodstock, GA 30157
www.peachstateepoxy.com

LETTER OF INTENT TO RETAIN SERVICES

May 20, 2026

To: U.S. Citizenship and Immigration Services (USCIS)

Letter of Intent to Retain Professional Services - Thiago Zanolli

To whom it may concern,

I, Bryan Jeffrey Tate, writing in my capacity as Owner and authorized representative of Peach State Epoxy LLC, located in Woodstock, Georgia, United States, hereby formally declare our intent to retain the professional accounting and financial consulting services of Dazan Accounting and Bookkeeping Services LLC, under the management of Thiago Zanolli, upon the approval of his National Interest Waiver and subsequent work authorization in the United States.

Peach State Epoxy LLC is a contractor specializing in high-performance floor coatings for residential and commercial infrastructure. Beyond our external operations, our company relies on a structured internal workflow where accounting and financial oversight are critical. Mr. Zanolli is currently positioned within this internal system as a remote professional, providing essential bookkeeping and administrative support that ensures our financial transparency and operational stability.

Since March 2021, our financial records have lacked professional oversight, creating a significant backlog. Mr. Zanolli assumed these responsibilities in March 2026 and performed a comprehensive account cleanup. His work within our financial systems involves rebuilding our structure in QuickBooks Online, integrating historical bank



678-889-0660 | info@peachstateepoxy.com
503 Hickory Ridge Trail Suite 140, Woodstock, GA 30157
www.peachstateepoxy.com

records, and ensuring our operations are prepared for rigorous tax compliance.

Upon engaging Mr. Zanolli, I was presented with his professional business plan and informed of his project to establish Dazan Accounting and Bookkeeping Services LLC in the United States. Although our immediate operational urgency led us to hire him in his individual capacity for remote work, his exceptional background and the results he has delivered make him the ideal partner for our long-term needs.

It is our firm intent to transition from the current individual engagement to a formal business-to-business contract with Dazan Accounting and Bookkeeping Services LLC. We intend to use the firm's specialized services to manage our internal financial processes, with Mr. Zanolli overseeing these operations in his roles as General Manager and Financial Operations Director.

I strongly support Mr. Zanolli's initiative to establish his business in the United States, as I have experienced firsthand how his practical approach to financial oversight directly benefits a company's operational health. Having witnessed the efficiency with which he reconstructed our internal systems and his mastery of American accounting tools, I am confident that his expertise offers a proven solution to the real-world challenges faced by the small-business sector. The high level of technical skill he demonstrated at Peach State Epoxy LLC clearly addresses the critical need for reliable financial infrastructure in the American market, and I recognize that the professional framework outlined in his business plan is exactly what is necessary to ensure the long-term sustainability of companies like ours across the country.



678-889-0660 | info@peachstateepoxy.com
503 Hickory Ridge Trail Suite 140, Woodstock, GA 30157
www.peachstateepoxy.com

I remain at your disposal for any further information.

Sincerely,

Bryan Tate

Bryan Tate

+1 (678) 224-0003

btate@peachstateepoxy.com

503 Hickory Ridge Trail, Suite 140, Woodstock, GA 30188

Exhibit D: Personal Documents

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



_____ Date: April 30, 2026.



FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS



To verify the authenticity of this document, scan the printed QR Code or access the electronic address: <https://selodigital.tjsp.jus.br>

MARRIAGE CERTIFICATE

Current name of spouses	CPF
THIAGO D'AVILA ZANOLI	236.140.868-60

SABRINA DOS SANTOS ZANOLI	227.805.288-85
---------------------------	----------------

Registration
115873 01 55 2025 2 00122 285 0036507-92

1st Spouse	Date of Birth		
THIAGO D'AVILA ZANOLI	11	18	1996

Nationality	Marital Status	City of Birth	State
Brazilian	Single	Suzano	São Paulo

Filiation
EDUARDO ZANOLI; ANA PAULA D'AVILA

Name 1st Spouse Adopted
THIAGO D'AVILA ZANOLI

2nd Spouse	Date of Birth		
SABRINA DOS SANTOS MONTEIRO	02	01	2001

Nationality	Marital Status	City of Birth	State
Brazilian	Single	Suzano	São Paulo

Filiation
FRANCISCO JUCIER MONTEIRO; NORBELIA ALVES DOS SANTOS

Name 2nd Spouse Adopted
SABRINA DOS SANTOS ZANOLI

Date of the marriage ceremony or, in the case of a stable union conversion, date of registration			
March twenty-fourth, two thousand twenty-five	03	24	2025

Marital Property Regime
Partial Community of Property

Date of the marriage registration			
March twenty-fourth, two thousand twenty-five	03	24	2025

Notes / Annotations
NO RECORD

CNS No. 11587-3
Civil Registry Office of Natural Persons and of
Interdictions and Guardianships of the Registered Office and Judicial District of Poá - SP

The content of this certificate is true. I certify.



Poá-SP

Poá-SP, 03/24/2025

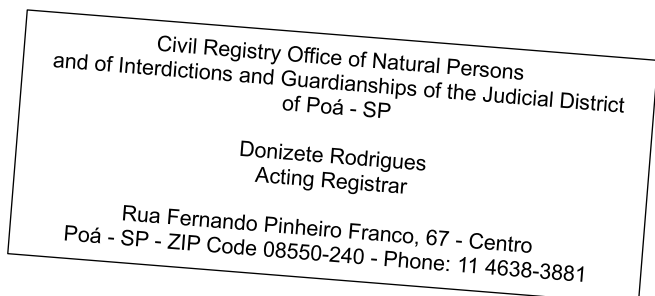
DONIZETE RODRIGUES
Civil Registry Registrar

---//signature//---

Rua Fernando Pinheiro Franco, 67
08550-240-Poá-SP

GILSON GOMES ROCHA

Authorized Clerk
1ST COPY - EXEMPT FROM FEES





REPÚBLICA FEDERATIVA DO BRASIL
 15 de Novembro de 1889
 CERTIDÃO DE CASAMENTO



REGISTRATION STANDARD		DETAILED INFORMATION OF THE REGISTRATION	
	DETAILING		YEAR OF REGISTRATION
	NATIONAL REGISTRY OFFICE CODE (UNIQUE IDENTIFICATION OF THE REGISTRY OFFICE)		TYPE OF BOOK BEING: 1: BOOK A (BIRTH) 2: BOOK B (MARRIAGE) 3: BOOK B (RELIGIOUS MARRIAGE REGISTRATION FOR CIVIL PURPOSES) 4: BOOK C (DEATH) 5: AUXILIARY BOOK C (STILLBIRTH REGISTRATION) 6: BOOK D (PUBLICATION OF Banns REGISTRATION) 7: BOOK E (OTHER ACTS RELATED TO CIVIL REGISTRATION)
	ARCHIVE CODE BEING: 01 - OWN ARCHIVE OTHER - INCORPORATED ARCHIVES		BOOK NUMBER
	TYPE OF SERVICE PROVIDED, BEING: S1: NOTARY SERVICE S2: TITLE PROTEST SERVICE S3: REAL ESTATE REGISTRATION SERVICE S4: TITLE AND DOCUMENT REGISTRATION SERVICE AND CIVIL REGISTRATION OF LEGAL ENTITIES S5: CIVIL REGISTRATION SERVICE OF NATURAL PERSONS S6: MARITIME CONTRACT REGISTRATION SERVICE		PAGE NUMBER
			ENTRY NUMBER
			CHECK DIGIT

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



_____ Date: April 29, 2026.

1158732PV0781AA0114470257



REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

Para conferir a procedência deste documento
efetue a leitura do QR Code impresso ou acesse
o endereço eletrônico <https://selodigital.tjsp.jus.br>

CERTIDÃO DE CASAMENTO

Nome atual dos cônjuges	Número do CPF
THIAGO D'AVILA ZANOLI	236.140.868-60
SABRINA DOS SANTOS ZANOLI	227.805.288-85

Matrícula
115873 01 55 2025 2 00122 285 0036507-92

1º Cônjuge		Data de nascimento	
THIAGO D'AVILA ZANOLI	18	11	1996
Nacionalidade	Estado Civil	Município de naturalidade	UF
brasileira	Solteiro	Suzano	SP
Genitor(es) EDUARDO ZANOLI; ANA PAULA D'AVILA			

Nome que passou a utilizar
THIAGO D'AVILA ZANOLI

2º Cônjuge		Data de nascimento	
SABRINA DOS SANTOS MONTEIRO	01	02	2001
Nacionalidade	Estado Civil	Município de naturalidade	UF
brasileira	Solteira	Suzano	SP
Genitor(es) FRANCISCO JUCIER MONTEIRO; NORBELIA ALVES DOS SANTOS			

Nome que passou a utilizar
SABRINA DOS SANTOS ZANOLI

Data da Celebração do casamento ou, se for o caso de conversão da união estavel, data do registro
vinte e quatro de março de dois mil e vinte e cinco

24	03	2025
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Regime de Bens
Comunhão Parcial de Bens

Data de registro do casamento
vinte e quatro de março de dois mil e vinte e cinco

24	03	2025
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Anotações/Averbacões
NÃO CONSTA

CNS nº11587-3
Oficial de Registro Civil das Pessoas Naturais e de
Interdições e Tutelas da Sede e Comarca de Poá - SP

O conteúdo da certidão é verdadeiro, Dou fé.

Poá-SP
DONIZETE RODRIGUES
Oficial de Registro Civil
Rua Fernando Pinheiro Franco, 67
08550240-Poá-SP

Poá-SP, 24/03/2025

GILSON GOMES ROCHA

Escrevente Autorizado
1ª VIA - ISENTA DE EMOLUMENTOS

Oficial de Registro Civil das Pessoas
Naturais e de Interdições e Tutelas
da Comarca Poá - SP

Donizete Rodrigues
Oficial Interino

Rua Fernando Pinheiro Franco, 67 - Centro
Poá - SP - CEP 08550-240 - Tel.: 11 4638-3881



115873 - AA 000114470 1124



REPÚBLICA FEDERATIVA DO BRASIL
 15 de Novembro de 1889

CERTIDÃO DE CASAMENTO



DETALHAMENTO DA MATRÍCULA		ANO DO REQUISITO
MATRÍCULA		
PARÁGRAFO		
DETALHAMENTO		
CÓDIGO NACIONAL DA SERVENTIA (IDENTIFICAÇÃO ÚNICA DO CARTÓRIO)		
CÓDIGO DO ACRÍVIO, SENDO: 01 - ACÍVIO PRÓPRIO OUTROS - ACÍVIOS INCORPORADOS		
TIPO DE SERVIÇO PRESTADO, SENDO: 01 - SERVIÇO DE NOTAS 02 - SERVIÇO DE REGISTRO DE TÍTULOS 03 - SERVIÇO DE REGISTRO DE IMÓVEIS 04 - SERVIÇO DE REGISTRO DE TÍTULOS E DOCUMENTO CIVIL DE PESSOA JURÍDICA 05 - SERVIÇO DE REGISTRO CIVIL DAS PESSOAS NATURAIS 06 - SERVIÇO DE REGISTRO DE CONTRATO MARÍTIMOS 07 - REGISTRO DE DISTRIBUIÇÃO		
		TIPO DO LIVRO, SENDO: 1 - LIVRO A (NASCIMENTO) 2 - LIVRO B (CASAMENTO) 3 - LIVRO C (REGISTRO DE CASAMENTO RELIGIOSO PARA FINS CIVIS) 4 - LIVRO D (ÓBITO) 5 - LIVRO E AUXILIAR (REGISTRO DE NATALIDADES) 6 - LIVRO F (REGISTRO DE PROCLAMAÇÃO) 7 - LIVRO G (DEMÁS ATOS RELATIVOS AO REGISTRO CIVIL)
		NÚMERO DO LIVRO
		NÚMERO DA FOLHA
		NÚMERO DO TERMO
		DÍGITO VERIFICADOR



FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY OF NATURAL PERSONS

FULL BIRTH CERTIFICATE

NAME

SABRINA DOS SANTOS MONTEIRO

CPF

227.805.288-85

REGISTRATION

117630 01 55 2001 1 00098 238 0058721 58

I **CERTIFY**, upon verbal request of an interested party, that upon reviewing the Registry Office books of Birth Records, in Book No. **A-0098**, on page **238**, under No. **58721**, I found the following content: On the eighth day of February in the year two thousand one of the Christian Era, in this city of Ferraz de Vasconcelos, Judicial District of Poá, State of São Paulo, Federative Republic of Brazil, at the Registry Office, appeared FRANCISCO JUCIER MONTEIRO, Brazilian, 25 years old, occupation bricklayer, born in Porteiras - Ceará, ID No. 36.509.107- 8 - SP (01/29/99), and declared that on the first day of February of the year two thousand one (2001), at one hour and twenty-four minutes (01:24 a.m.), at the Santa Casa de Misericórdia Hospital, in Suzano - São Paulo, a female child was born, who was named SABRINA DOS SANTOS MONTEIRO, daughter of the declarant FRANCISCO JUCIER MONTEIRO and NORBELIA ALVES DOS SANTOS, Brazilian, 30 years old, occupation seamstress, born in Malhadas de Pedras - Bahia, ID No. 23.480.837-8 SP (03/24/88), residing at Rua Gregório Slechticus No. 390, Jardim São José, in this city - São Paulo. He is single; she is divorced, and at this act the mother gives her consent; paternal grandparents: RAIMUNDO NONTEIRO DA SILVA and FRANCISCA CLAUDIO MONTEIRO; maternal grandparents: JOSE ROCHA DOS SANTOS and VALDECI COQUEIRO ALVES. Nothing further was declared. Exempt from fees (Law 9.534/97). Read and found correct, signed by the declarant. Witnesses are waived (Law 9.997 of 08/17/2000, published in the Federal Official Gazette on 08/18/00). I, Chacon Monteiro de Castro, Registrar, typed, certify and signed it. Exempt from fees (Law 9.534/97). Guide 033/2000. Live Birth Certificate (DNU) No. 7153840 / File 40 / pages 169 (as applicable). As stated in the record. At the margin of the record: NOTES, ANNOTATIONS AND AMENDMENTS - ANNOTATION: Under National Council of Justice (CNJ) Provision 63/2017, I make the necessary annotation to record that the registered is enrolled in the CPF/MF under No. 22780528885, which I certify. Ferraz de Vasconcelos, 03/19/2025. I, Tatiane Mendes Viana, clerk, wrote it. I, Sidneya Chacon Monteiro de Castro, registrar, signed it. ANNOTATION: The registered MARRIED THIAGO D' AVILA ZANOLI, and began signing as SABRINA DOS SANTOS ZANOLI, according to a record issued on 03/24/2025 by the Civil Registry Office of Poá - São Paulo, Book B-122, page 285, No. 36507. Ferraz de Vasconcelos, 04/09/2025. I, ALINE KESSY MARTINS VIANA, Clerk, typed it. I, Sidneya Chacon Monteiro de Castro, registrar, signed it. Nothing further. This is the content of the said birth record.

CNS No. 117630

Civil Registry Office of Natural Persons

Ferraz de Vasconcelos - SP

Sidneya Chacon Monteiro de Castro - Registrar

Rua Otávio Rodrigues Barbosa, No. 168 - Vila Romanópolis

ZIP Code: 08500410 - Phone (11)46781270

email: ro@cartoriodeferraz.com.br

The content of the certificate is true. I certify.

Ferraz de Vasconcelos - SP, 02/09/2026.

Digital seal: 1176302CE0000009604349269

Amount charged for this certificate: Fees

To the Registrar: R\$ 76.83 ISS (service tax): R\$ 2.38

To the State Finance Department: R\$ 15.37 Total: R\$ 94.58

Typed by: PAULA

Checked and printed by: PAULA APARECIDA

ALVES GOMES



Electronically signed by: Paula Aparecida Alves Gomes - 02/09/2026 11:33:55 AM, pursuant to Article 19 of Law No. 6.015/73, and Article 228-F of the National Code of Norms of the Judicial Administrative Department of the National Council of Justice - Extrajudicial Forum (CNN/CNJ-Extra)
CNS (Civil Registry Number): 117630 - Clerk - São Paulo - Ferraz de Vasconcelos
Validation: <https://certidao.registrocivil.org.br/validar> Validation Code: 3ncd-zhwn
[Click here to validate the certificate](#)

SERP: Electronic System for the Registration of Persons / RCPN: Civil Registry of Natural Persons

The QR Code of the inspection seal of the State Courts of Justice will be available in the validation table of this certificate at the address mentioned below when it is not present in the certificate itself. This certificate may be issued in physical form within 30 days from the date of its issuance at any Civil Registry Office for Natural Persons in Brazil.

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



_____ Date: April 30, 2026.



REPÚBLICA FEDERATIVA DO BRASIL
REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO EM INTEIRO TEOR NASCIMENTO

NOME

SABRINA DOS SANTOS MONTEIRO

Número do CPF

227.805.288-85

MATRICULA

117630 01 55 2001 1 00098 238 0058721 58

C E R T I F I C O, a pedido verbal de pessoa interessada, que revendo em Cartório os livros de Registros de Nascimento, deles o de nº **A-0098**, à folha **238**, sob nº **58721**, verifiquei constar o seguinte teor: Ao oitavo dia do mês de fevereiro do ano de dois mil e um da Era Cristã, neste município de Ferraz de Vasconcelos, Comarca de Poá, Estado de São Paulo, República Federativa do Brasil, em Cartório, compareceu FRANCISCO JUCIER MONTEIRO, nacionalidade brasileira, de 25 anos de idade, profissão pedreiro, natural de Porteiras - CE, RG:36.509.107- 8 - SP (29.01.99) e declarou que no dia (1) um de fevereiro de dois mil e um (2001), à uma hora e vinte e quatro minutos (01:24 h), na Irmandade Santa Casa de Misericórdia, em Suzano - SP, nasceu uma criança do sexo feminino, que recebeu o nome de SABRINA DOS SANTOS MONTEIRO, filha dele o declarante FRANCISCO JUCIER MONTEIRO e de NORBELIA ALVES DOS SANTOS, nacionalidade brasileira, de 30 anos de idade, profissão costureira, natural de Malhadas de Pedras - BA, RG:23.480.837-8 SP (24.03.88) residentes rua Gregorio Slechtičius nº 390 Jd. São Jose - nesta cidade - SP. Ele solteiro; Ela divorciada que neste ato a genitora anui; sendo avós paternos RAIMUNDO NONTEIRO DA SILVA e FRANCISCA CLAUDIO MONTEIRO e avós maternos JOSE ROCHA DOS SANTOS e VALDECI COQUEIRO ALVES. Nada mais foi declarado. Isento de Custas (Lei 9.534/97). Lido e achado conforme, assina o declarante. E dispensado as testemunhas (Lei 9.997, de 17.08.2000, Publicado no D.O 18.08.00) Eu (a.) Chacon Monteiro de Castro, Oficial, o digitei, subscrevi, dou fé e assino. Isento de Custas (Lei 9.534/97) Guia 033/2000 N° DNV 7153840/ Pasta 40/ fls169 (a.a.) As constantes do termo. Consta à margem do termo: ANOTAÇÕES, AVERBAÇÕES E RETIFICAÇÕES - AVERBAÇÃO: Nos termos do Provimento 63/2017 do CNJ, procedo a necessária averbação para fazer constar que a registrada é inscrita no CPF/MF sob nº 22780528885, do que dou fé. F. Vasconcelos, 19/03/2025. Eu (a.) Tatiane Mendes Viana, Escrevente, o escrevi. Eu (a.) Sidneya Chacon Monteiro de Castro, oficial, o subscrevi. ANOTAÇÃO: A registrada CASOU-SE com THIAGO D' AVILA ZANOLI, passando a assinar SABRINA DOS SANTOS ZANOLI, conforme registro lavrado aos 24/03/2025, pelo RCPN de Poá-SP, sobre Livro B-122, fls. 285, nº 36507. F. Vasconcelos, 09/04/2025. Eu, ALINE KESSY MARTINS VIANA, Escrevente, o escrevi. Eu, Sidneya Chacon Monteiro de Castro, oficial, o subscrevi. Nada mais. Era o que se continha em dito registro de nascimento.

CNS Nº 117630

Oficial de Registro Civil das Pessoas Naturais
Ferraz de Vasconcelos - SP

Sidneya Chacon Monteiro de Castro - Oficial

Rua Otávio Rodrigues Barbosa, nº 168 - Vila Romanópolis
CEP: 08500410 - Fone: (11)46781270
e-mail: rc@cartoriodeferraz.com.br

O Conteúdo da certidão é verdadeiro. Dou fé.

Ferraz de Vasconcelos - SP, 09/02/2026.

Selo digital: 1176302CE0000009604349269

Valor cobrado por esta certidão: Emolumentos
Ao Oficial: R\$ 76,83 ISS: R\$ 2,38 A Sec. Faz. R\$
15,37 Total: R\$ 94,58.

Digitado por: PAULA

Conferido e Impresso por: PAULA APARECIDA
ALVES GOMES



Assinado eletronicamente por: Paula Aparecida Alves Gomes - 09/02/2026 11:33:55, nos termos do artigo 19 da Lei nº 6.015/73, e do artigo 228-F do Código Nacional de Normas da Corregedoria Nacional de Justiça do Conselho Nacional de Justiça - Foro Extrajudicial (CNN/CN/Extra)
CNS: 117630 - Escrevente - SP - Ferraz de Vasconcelos
Validação: <https://certidao.registrocivil.org.br/validar>
Clique aqui para validar a certidão

Código Validador: 3ncd-zhwn