

**(CONVENIENCE TRANSLATION INTO ENGLISH FROM
THE ORIGINAL PREVIOUSLY ISSUED IN PORTUGUESE)**

FUNDO SOCIOAMBIENTAL CASA

**FINANCIAL STATEMENTS FOR THE
YEARS ENDED DECEMBER 31, 2022 AND 2021
REVIEW AND REPORT OF INDEPENDENT AUDITORS**

(CONVENIENCE TRANSLATION INTO ENGLISH FROM THE ORIGINAL PREVIOUSLY ISSUED IN PORTUGUESE)

FUNDO SOCIOAMBIENTAL CASA

FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

To the Board of Trustees and Directors of

Fundo Socioambiental Casa

Juquitiba/SP

Opinion

We have audited the financial statements of **FUNDO SOCIOAMBIENTAL CASA** which comprise the balance sheet as of December 31, 2022 and the related statements of income, changes in shareholders' equity and cash flows for the year then ended and As the corresponding explanatory notes, including the summary of significant accounting practices.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **FUNDO SOCIOAMBIENTAL CASA** as of December 31, 2022, the performance of its operations and its cash flows to the year ended on that date, in accordance with accounting practices adopted in Brazil.

Our audit was conducted in accordance with Brazilian and international auditing standards. Our responsibilities, in accordance with such standards, are described in the following section entitled "**Auditor's Responsibility for Auditing the Financial Statements.**" We are independent of the **FUNDO SOCIOAMBIENTAL CASA** in accordance with the relevant ethical principles set forth in the Professional Code of Ethics and Professional Standards issued by the Federal Accounting Council - CFC and we comply with all other ethical responsibilities in accordance with these standards. We believe that the audit evidence we have obtained is sufficient and appropriate to substantiate our opinion.

Other information accompanying the financial statements and the auditor's report

The management of the **FUNDO SOCIOAMBIENTAL CASA** is responsible for such other information as the Management Report. Our opinion on the financial statements does not cover the Management Report and we do not express any form of audit conclusion on this report.

In connection with the audit of the financial statements, our responsibility is to read the Management Report and, in so doing, to consider whether this report is materially inconsistent with the financial statements or with our knowledge obtained in the audit or, Otherwise appear to be materially distorted. If, based on the work performed, we conclude that there is a material misstatement in the Management Report we are required to report this fact. We have nothing to report in this regard.

Main audit issues

Main audit issues are those that, in our professional judgment, were the most significant in our current year's audit. These matters were addressed in the context of our audit of the financial statements as a whole and in the formation of our opinion on these financial statements and, therefore, we do not express a separate opinion on these matters. We have determined that the subject matter described below is the principal audit subject to be reported in our report.

Contracts and financial cooperation agreement

As presented in note 9, the **FUNDO SOCIOAMBIENTAL CASA** has several contracts with national and international institutions in the normal course of its activities. Due to the complexity and uncertainties related to the legal and constitutional aspects, we consider this issue as a significant issue in our audit work.

How our audit conducted this matter

Our audit procedures included evaluating the design of internal controls related to the identification, evaluation and measurement of accounting balances. We obtained the contracts with the financiers and analyzed the documentation related to the execution, as well as we made confirmation of the resources passed on to the financiers. Our procedures also included the evaluation of the disclosures made by the **FUNDO SOCIOAMBIENTAL CASA** in the financial statements.



INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

To the Board of Trustees and Directors of

Fundo Socioambiental Casa

Juquitiba/SP

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices adopted in Brazil and for the internal controls that it has determined to be necessary to enable the preparation of financial statements free of material misstatement, whether caused by fraud or error.

In preparing the financial statements, management is responsible for evaluating the capacity of **FUNDO SOCIOAMBIENTAL CASA** to continue operating, disclosing, when applicable, matters related to its operational continuity and the use of this accounting basis in the preparation of the financial statements, Unless the administration intends to liquidate the **FUNDO SOCIOAMBIENTAL CASA** or cease operations, or has no realistic alternative to avoid closing the operations.

Responsibilities of the auditor for the audit of the financial statements

Our objective is to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error, and to issue an audit report containing our opinion. Reasonable security is a high level of security, but not a guarantee that an audit conducted in accordance with Brazilian and international auditing standards will always detect any relevant material misstatements. Distortions may be due to fraud or error and are considered relevant when, individually or jointly, they can influence, from a reasonable perspective, the economic decisions of the users taken based on the said financial statements.

As part of an audit conducted in accordance with Brazilian and international auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. Besides that:

- We evaluate the overall presentation, structure and content of financial statements and whether they represent the corresponding transactions and events in a manner consistent with the appropriate presentation objective.
- We communicate with management, among other things, about the planned scope, timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we have identified during our work.
- We identify and evaluate the risks of material misstatement in the financial statements, whether caused by fraud or error, we plan and perform audit procedures in response to such risks, and we have obtained audit evidence that is appropriate and sufficient to support our opinion. The risk of not detecting material misstatement resulting from fraud is greater than that of error, since fraud may involve circumvention of internal controls, collusion, falsification, omission or false intentional representations.
- We obtain an understanding of the internal controls relevant to the audit to plan appropriate audit procedures in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **FUNDO SOCIOAMBIENTAL CASA** internal controls.
- We evaluate the adequacy of the accounting policies used and the reasonableness of the accounting estimates and respective disclosures made by management.

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

Juquitiba, February 15, 2023.

Vinicius dos Santos Batista
Diretor Executivo - CRC RJ 091.540/O-2
SEIER Auditoria Independente Ltda.
CRC 005.204/O-2

FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
December 31, 2022 and 2021

(Convenience translation into English from the original previously issued in Portuguese)

FUNDO SOCIOAMBIENTAL CASA

EXHIBIT 1 - BALANCE SHEETS

(In Brazilian reais)

Description	Note	YEARS ENDED DECEMBER 31	
		2022	2021
Current assets			
Cash and cash equivalents	3	40.901.959,79	15.297.894,64
Accounts receivable	-	36.966,04	23.782,00
Other receivables	4	317.642,55	287.364,31
Advance expenses	5	15.267,57	9.000,00
Total current assets		41.271.835,95	15.618.040,95
Non-current			
Fixed assets	6	127.451,93	64.888,76
Total non-current assets		127.451,93	64.888,76
TOTAL ASSETS		41.399.287,88	15.682.929,71

Description	Note	YEARS ENDED DECEMBER 31	
		2022	2021
Current Liabilities			
Tax liabilities	-	-	1.540,78
Labor obligations	7	18.665,41	7.182,94
Project Resources Agreement in execution	9	38.444.565,31	12.434.505,99
Project Resources Financial management	8	1.297.842,38	868.600,81
Total current liabilities		39.761.073,10	13.311.830,52
Non-current			
Long-term liabilities			
Provision for claims and litigations	10	150.000,00	150.000,00
		150.000,00	150.000,00
Equity Social			
Equity Social	11	1.488.214,78	2.221.099,19
		1.488.214,78	2.221.099,19
TOTAL LIABILITIES AND EQUITY SOCIAL		41.399.287,88	15.682.929,71

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

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FUNDO SOCIOAMBIENTAL CASA

EXHIBIT 2 - STATEMENT OF INCOME

(In Brazilian reais)

Description	Note	YEARS ENDED DECEMBER 31	
		2022	2021
OPERATING REVENUES			
Revenue Donations to Onlending	11.1	16.946.236,56	17.274.792,90
Operating Donations Revenue	11.2	7.676.989,04	5.763.896,34
Other Revenues		8.878,34	-
Volunteer work	19	92.988,00	108.486,00
		<u>24.725.091,94</u>	<u>23.147.175,24</u>
PURPOSES AND SOCIAL ACTIVITIES			
(-)Expenses with transfers to supporters	12	(16.946.236,56)	(17.318.383,20)
(-)Operating expenses with projects	13	(7.164.254,26)	(5.236.601,90)
(-)Other operating expenses	-	(622.271,32)	(321.314,27)
(-)Volunteer work	19	(92.988,00)	(108.486,00)
		<u>(24.825.750,14)</u>	<u>(22.984.785,37)</u>
(DEFICIT) SURPLUS FOR THE YEAR		<u>(100.658,20)</u>	<u>162.389,87</u>

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

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FUNDO SOCIOAMBIENTAL CASA

EXHIBIT 3 - STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY SOCIAL

(In Brazilian reais)

<u>Description</u>	<u>Social Equity</u>	<u>Income statement</u>	<u>Total</u>
BALANCE AT 31 DECEMBER 2018	2.466.286,59	-	2.466.286,59
Prior year adjustments	(128.400,00)	-	(128.400,00)
Surplus for the year	-	1.141.809,85	1.141.809,85
Transfer income for the year 2019	1.141.809,85	(1.141.809,85)	-
BALANCE AT 31 DECEMBER 2019	3.479.696,44	-	3.479.696,44
Prior year adjustments	(1.994,06)	-	(1.994,06)
Deficit the year	-	(1.557.333,19)	(1.557.333,19)
Transfer income for the year 2020	(1.557.333,19)	1.557.333,19	-
BALANCE AT 31 DECEMBER 2020	1.920.369,19	-	1.920.369,19
Prior year adjustments	138.340,13	-	138.340,13
Surplus for the year	-	162.389,87	162.389,87
Transfer income for the year 2021	162.389,87	(162.389,87)	-
BALANCE AT 31 DECEMBER 2021	2.221.099,19	-	2.221.099,19
Prior year adjustments	(632.226,21)	-	(632.226,21)
Surplus for the year	-	(100.658,20)	(100.658,20)
Transfer income for the year 2022	(100.658,20)	100.658,20	-
BALANCE AT 31 DECEMBER 2022	1.488.214,78	-	1.488.214,78

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

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EXHIBIT 4 - STATEMENT OF CASH FLOWS

(In Brazilian reais)

Description	YEARS ENDED DECEMBER 31	
	2022	2021
Operational Activities Cash Flow		
(Deficit) Surplus for the year	(100.658,20)	162.389,87
Adjustment to reconcile the (deficit) Exercise surplus to cash generated by operating activities		
Depreciation and amortization	11.804,89	10.556,79
	(88.853,31)	172.946,66
(Increase) decrease in current assets and non current		
Accounts receivable	(13.184,04)	(23.782,00)
Taxes recoverable	-	913,47
Other receivables	(30.278,24)	625.561,73
Advance expenses	(6.267,57)	(9.000,00)
	(49.729,85)	593.693,20
Increase (decrease) in current liabilities and non current		
Suppliers	-	(2.140,10)
Tax liabilities	(1.540,78)	250,18
Labor obligations	11.482,47	4.327,35
Project Resources Agreement in execution	26.010.059,32	(1.901.544,27)
Project Resources Financial management	429.241,57	(85.163,37)
Other payables	-	(126.000,00)
Prior year adjustments	(632.226,21)	138.340,13
	25.817.016,37	(1.971.930,08)
Net cash provided by operating activities	25.678.433,21	(1.205.290,22)
Investments Activities		
(+) Fixed Asset Acquisition	(74.368,06)	(26.843,56)
Net cash used in investing activities	(74.368,06)	(26.843,56)
Increase (Decrease) in cash and cash equivalents during the year	25.604.065,15	(1.232.133,78)
Cash and cash equivalents at beginning of year	15.297.894,64	16.530.028,42
Cash and cash equivalents at end of year cash	40.901.959,79	15.297.894,64
Increase (Decrease) in cash and cash equivalents during the year	25.604.065,15	(1.232.133,78)

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

1. OPERATING CONTEXT

The **FUNDO SOCIOAMBIENTAL CASA** is a not-for-profit association set up on May 26, 2006, with head office at Street Jorge Victor Vieira, 88 – Centro – Juquitiba - SP (Brazil).

CASA's main activities are as follows:

- a) Contribute to the sustainable development through environmental preservation, combat against poverty, strengthening of democracy and justice, valuation of peace and dignity and quality of life, with emphasis on initiatives originating from civil society groups by intermediating non-repayable loans to other civil society entities;
- b) Strengthen civil society organizations and initiatives by developing technical or financial assistance programs, capacity-building, training and service provisions directly to peer non-governmental organizations, public interest civil society organizations, social movements, as well as public and private institutions in the sustainable development realm;
- c) Support the development and use of information systems, technologies and mechanisms to advertise experiences and groups of the civil society which operate in sustainable development, social advancement and environmental preservation and integrity; and
- d) Nurture the expansion of the dialog and technical, financial or institutional cooperation among organizations from various society sectors, including public and private law organizations, whether or not for economic or profit purposes, so as to strengthen the civil society initiatives which deal with the social and environmental issues in providing sustainable development.

The financial statements were approved by the Organization's board of directors on February 15, 2023.

2. BASES OF PREPARATION AND PRESENTATION OF THE FINANCIAL STATEMENTS

2.1. Base for elaboration

The financial statements were elaborated and are being presented in accordance with the accounting practices adopted in Brazil, including the provisions of the Federal Accounting Council Resolution No. 1409/12, which approved the technical interpretation ITG 2002 (R1) - "Entities without purpose of profits" ("ITG 2002 (R1) ").

2.2. Functional currency and presentation currency

The financial statements are presented in real, which is the functional currency of the social and environmental fund.

2.3. Use of estimates

The preparation of the financial statements in accordance with the accounting practices adopted in Brazil requires that the Administration makes estimates for determining and recording certain assets, liabilities, income and expenses, as well as the disclosure of information about its financial statements. Such estimates are made based on the principle of continuity and supported by the best information available on the date of the presentation of the financial statements, as well as the management experience. Estimates are reviewed when new information becomes available or the situations on which they were based on. Settlement of transactions involving these estimates may result in values other than those estimated due to the inaccuracies inherent to the process of their determination.

2.4. Cash and cash equivalents

The heading of cash are recorded balances of bank accounts and financial investments with high liquidity and are recorded at their market value. These balances have immediate liquidity and present insignificant risk of changes in value.

2.5. Fixed assets

• Recognition and measurement

Items of fixed assets are stated at historical cost of acquisition, less accumulated depreciation and accumulated impairment in value (impairment), where applicable.

Cost includes expenditures that are directly attributable to the acquisition of an asset.

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When parts of an item of property and equipment have different useful lives, they are accounted for as separate items (major components) of property.

Gains and losses on disposal of an item of property (calculated as the difference between the proceeds from disposal and the carrying amount of assets), are recognized in other operating income / expenses in income.

- **Depreciation**

Items of fixed assets are depreciated using the straight-line method in the income statement based on the useful lives of the assets. Items of fixed assets are depreciated from the date they are installed and available for use, or in the case of internally constructed assets, from the day when construction is completed, and the asset is available for use.

2.6. Other current and noncurrent assets and liabilities

An asset is recognized in the balance sheet whenever economic future benefits are likely to inure to the Entity and their cost or value can be reliably measured. On the other hand, a liability is recognized in the balance sheet whenever the Entity has a legal or constructive obligation in connection with a past event, and an economic resource is likely to be required to settle it, including, where applicable, related charges and monetary or exchange variations incurred. Provisions are recorded in light of the best estimates of the risk involved.

Assets and liabilities are classified as current whenever their realization or settlement is likely within the next 12 months. Otherwise, they are stated as noncurrent.

2.7. Determination of surplus or deficit

Donation revenue and financial revenue

Revenues from third party donors for transfer to supportees, in connection with non-repayable loan agreements, and other donations are recognized on a cash basis, as required by ITG 2002, applicable to not-for-profit entities, through a valid document upon actual receipt of funds. The Entity evaluated its revenues in accordance with specific criteria to determine whether it is performing as an agent or principal, ultimately concluding that it is performing as a principal in all transactions involving transfer donations and other.

Financial income is recorded on an accrual basis.

Administrative and general expenses and those with transfers to supporters.

Expenses are recorded on an accrual basis. Expenses with transfers are recorded in the statement of surplus (deficit) upon execution of the supporting agreement, which is similar to the date funds are actually transferred.



FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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3. CASH AND CASH EQUIVALENTS

On December 31, the cash availabilities of the Organization are composed by funds in Brazilian currency, deposited in financial institutions in operation in Brazil.

Description	31.12.2022	31.12.2021
Resources of Fundo Socioambiental Casa		
BTG pactual – Certificado de Depósito Bancário	1.159.552,10	1.712.100,32
	1.159.552,10	1.712.100,32
Project Resources		
BTG pactual – Certificado de Depósito Bancário Silicon Valley Community Foundation	26.603.165,17	-
BTG pactual – Certificado de Depósito Bancário Clua	2.714.360,56	-
BTG pactual – Certificado de Depósito Bancário Moore	268.099,81	2.652.226,63
BTG pactual – Certificado de Depósito Bancário Embaixada Noruega	1.094.175,43	502.486,01
BTG pactual – Certificado de Depósito Bancário Instituto Humanize	-	2,76
BTG pactual – Certificado de Depósito Bancário OAK Foundation	1.103.779,09	1.558.583,67
BTG pactual – Certificado de Depósito Bancário Rede IAF Aliança	413.714,54	331.443,22
BTG pactual – Certificado de Depósito Bancário Diversos projetos	4.999.418,41	7.818.379,14
BTG pactual – Certificado de Depósito Bancário Rede Wellspring	588.152,27	414.748,20
BTG pactual – Certificado de Depósito Bancário RFJS	270.621,02	125.950,72
Caixa Econômica Federal – Renda Fixa Rede IAF	436.248,10	181.973,97
Caixa Econômica Federal – Renda Fixa Embaixada da Noruega	1.250.673,21	-
	39.742.407,21	13.585.794,32
	40.901.959,71	15.297.894,64

The financial investments made by the Organization are highly liquid and readily convertible into a known amount of cash in order to meet the schedule of use of funds approved by the financiers. These financial investments refer mainly to investments in CDB remunerated at a floating rate equivalent to a percentage of the CDI, according to the value of the investment.

4. OTHER RECEIVABLES

Description	31.12.2022	31.12.2021
Project Advance	54.102,36	82.922,30
Advances to employees	5.540,20	-
Advances to suppliers	258.000,09	204.442,01
	317.642,65	287.364,31

5. ADVANCE EXPENSES

Description	31.12.2022	31.12.2021
Rent – Sala Rua Jorge Victor Vieira, 88	9.583,34	9.000,00
Agilintas Card	5.684,23	-
	15.267,57	9.000,00

FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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6. FIXED ASSETS

Description	31.12.2021	Addition	Low	31.12.2022
Computer Equipment	96.866,04	62.244,86	-	159.110,90
Furniture and utensils	8.203,90		-	8.203,90
Electronic appliances	-	12.123,20	-	12.123,20
Acquisition Cost	105.069,94	74.368,06		179.438,00
(-) Computer Equipment	(38.550,35)	(10.261,88)	-	(48.812,23)
(-) Furniture and utensils	(1.630,83)	(574,32)	-	(2.205,15)
(-) Electronic appliances	-	(968,69)	-	(968,69)
(-) Accumulated depreciation	(40.181,18)	(11.804,89)	-	(51.986,07)
	64.888,76	62.563,17	-	127.451,93

7. LABOR OBLIGATIONS

Descrição	31.12.2022	31.12.2021
Salaries payable	4.800,35	2.376,19
INSS Payable	4.595,54	2.105,33
Provision for vacation pay	13.865,06	4.806,75
Others	203,81	-
	18.665,41	7.182,94

8. PROJECT RESOURCES | FINANCIAL MANAGEMENT.

As of December 31, the amounts presented below refer to the resources managed by the **FUNDO SOCIOAMBIENTAL CASA** da **REDE DE FILANTROPIA PARA JUSTIÇA SOCIAL.**

Description	31.12.2022	31.12.2021
Rede WellSpring	588.152,27	414.748,20
Porticus Latin América	-	145.927,92
Inter-American Foundation - IAF	436.248,10	181.973,97
Fundo Socioambiental Casa	270.621,02	125.950,72
Seminário Rede	2.820,99	
	1.297.842,38	868.600,81

FUNDO SOCIOAMBIENTAL CASA
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9. PROJECT RESOURCES | AGREEMENT IN EXECUTION.

On December 31, the figures presented below are for the funds to be transferred by **FUNDO SOCIOAMBIENTAL CASA** as contracts and financial cooperation agreements.

Descrição	31.12.2022	31.12.2021
Charles Stewart Mott Foundation	33.561,07	1.108.889,73
Global Grengnants Fund – GGF	155.239,19	101.290,05
OAK Foundation	1.294.523,44	2.341.142,63
Climate and Land use Alliance (“CLUA”)	1.637.568,26	45.116,26
Angelim	255.092,16	395.823,47
Donor Advised	476.075,44	117.855,34
Gordon and Betty Moore Foundation	336.215,58	2.646.891,19
Open Society Policy Center (“OSPC”)	81.005,95	1.167.225,96
Emergencial COVID	126.142,80	210.652,06
Embaixada Noruega	1.616.291,03	427.417,21
FULL Circle Foundation	27.631,70	35.320,90
Inter-American Foundation - IAF	389.158,93	331.443,22
Emergencial Quilombola	21.795,63	628.695,65
Indígena Cultural	18.070,56	140.500,00
Emergencial Queimadas	206.232,87	578.052,05
Emergencial Guarani	371.717,88	-
CIFF Rockefeller	256.052,94	1.214.400,00
Embaixada da Irlanda	1.245.829,24	-
Silicon Valley Community Foundation	26.603.165,17	-
Outros Projetos	3.293.195,47	943.789,27
	38.444.565,31	12.434.505,99

10. PROVISION FOR CLAIMS AND LITIGATIONS

The Organization engages service providers to run activities related to its operation and understands that this is a usual procedure in its area of service. Nevertheless, to protect itself from possible different interpretations by the social security authorities, the Administration sets up a provision for contingencies on this matter.

At December 31, 2022 the Organization kept an allowance for legal and administrative claims for R\$150.000,00 (R\$150.000,00 in December 31, 2021), associated with risks of engagement of service providers, including probable disbursements to settle underlying social security charges.

11. SOCIAL EQUITY

The corporate assets are composed by surplus and deficits inherent to the Organization activities, determined at the end of each fiscal year.

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FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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12. INSTITUTIONAL REVENUE

12.1. DONATION FOR SUPPORTING REPORTS

Description	31.12.2022	31.12.2021
OAK Foundation	2.235.798,61	3.512.353,54
Emergencial COVID	101.351,16	1.703.595,35
Gordon and Betty Moore Foundation	1.407.054,53	1.544.096,53
Global Grengnants Fund – GGF	1.428.000,86	972.363,98
Donor Advised	643.006,01	771.094,45
Angelim	244.470,86	585.466,68
FULL Circle Foundation	7.579,20	98.766,25
Lideranças Indígenas	10.000,00	460.000,00
Indígena Cultural	412.690,22	-
Open Society Policy Center (“OSPC”)	121.526,73	496.562,74
Embaixada Noruega	2.071.120,67	1.361.315,66
Embaixada da França	303.501,20	-
Climate and Land use Alliance (“CLUA”)	972.283,04	618.219,06
Fundo Sulamericano	543.296,52	446.244,36
Instituto Humanize	-	109.967,30
Inter-American Foundation - IAF	862.572,85	628.800,00
Fundo Socioambiental Caixa	-	74.754,34
Emergencial Queimadas	1.130.369,69	1.380.712,30
Emergencial Quilombola	653.566,82	35.000,00
Emergencial Guarani	235.650,00	-
Both Ends	308.959,32	327.082,50
Porticus Latin América	104.987,18	764.884,62
Aliança APIB	31.625,00	528.641,00
POOLED Funds	780.936,66	774.065,22
CIFF Rockfeller	1.121.124,40	-
Other projects	1.214.765,03	80.807,02
	16.946.236,56	17.274.792,90

Funds are received through non-earmarked financing agreements, mostly from international foundations, whose amounts are transferred by the Entity to other non-profit institutions (Supported), for the development of socio-environmental projects. The non-repayable financing does not foresee a return of funds during or at the end of the term of the contracts.

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12.2. OPERATIONAL DONATION

Description	31.12.2022	31.12.2021
Charles Stewart Mott Foundation	420.326,38	167.004,54
Inter-American Foundation - IAF	84.571,02	65.910,00
Global Grengnants Fund – GGF	527.514,52	-
OAK Foundation	1.733.165,16	1.892.657,89
Embaixada Noruega	286.573,52	357.604,09
Gordon and Betty Moore Foundation	1.105.684,77	229.501,19
Participação COP27	472.242,10	-
Open Society Policy Center (“OSPC”)	506.966,66	246.863,15
Forest Trends	-	15.000,00
Porticus Latin América	278.060,55	15.454,52
Lideranças Indígenas	17.000,00	14.000,00
Climate and Land use Alliance (“CLUA”)	162.264,64	233.753,00
Fundo Socioambiental Caixa	-	1.364.186,69
Both Ends	-	290.844,74
Rede de Filantropia para Justiça Social	745.448,52	441.286,94
Instituto Humanize	-	6.600,00
Angelim	7.146,00	21.700,00
Emergencial COVID	-	87.140,00
Emergencial Queimadas	50.870,12	187.649,04
Embaixada da França	27.350,00	20.800,00
Indígena Cultural	72.008,61	9.500,00
Silicon Valley Community Foundation	376.040,30	-
Other projects	1.224.082,55	96.440,55
	7.676.989,04	5.763.896,34

These are donations received by the **FUNDO SOCIOAMBIENTAL CASA** from funders in order to maintain administrative and operational activities related to investment in capacity building activities for groups and workshops and meetings.

13. OPERATING EXPENSES WITH PROJECTS

Description	31.12.2022	31.12.2021
Institutional Development (i)	(740.266,19)	(188.544,61)
Operation and Monitoring Expense (ii)	(4.214.546,29)	(3.294.540,32)
Expenses with Supported Meetings & Workshops (iii)	(1.463.993,27)	(1.342.007,79)
Expenses as Fiscal Sponsor (iv)	(745.448,51)	(411.509,18)
	(7.164.254,26)	(5.236.601,90)

(i) Refers to expenses with articulation and national and international relationship travel, participation of conferences, as well as communication materials that support fundraising in institutional development.

(ii) Refers basically to service spending and establishes the minimum for operational meetings (board and team) and day-to-day maintenance to be done in the development of operations.

(iii) Refers to the development of actions by the **FUNDO SOCIOAMBIENTAL CASA**, for the strengthening of capacities with the exchange of experiences of supported groups.

(iv) The **FUNDO SOCIOAMBIENTAL CASA**, acts as inspector of some partners managing their resources for the development of specific projects.

FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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14. EXPENSES WITH TRANSFERS TO SUPPORTEES.

Descrição	31.12.2022	31.12.2021
OAK Foundation	(2.235.798,61)	(3.512.353,54)
Diversos Financiadores Emergencial COVID	(101.351,16)	(1.703.595,35)
Gordon and Betty Moore Foundation	(1.407.054,53)	(1.544.096,53)
Global Grengnants Fund – GGF	(1.428.000,86)	(972.363,98)
Donor Advised	(643.006,01)	(771.094,45)
Angelim	(244.470,86)	(585.466,68)
FULL Circle Foundation	(7.579,20)	(98.766,25)
Lideranças Indígenas	(10.000,00)	(460.000,00)
Open Society Policy Center (“OSPC”)	(121.526,73)	(496.562,74)
Embaixada Noruega	(2.071.120,67)	(1.361.315,66)
Embaixada da França	(303.501,20)	-
Climate and Land use Alliance (“CLUA”)	(972.283,04)	(618.219,06)
Charles Stewart Mott Foundation	(543.296,52)	(446.244,36)
Instituto Humanize	-	(109.967,30)
Inter-American Foundation - IAF	(862.572,85)	(628.800,00)
Fundo Socioambiental Caixa	-	(74.754,34)
Both Ends	308.959,32	(327.082,50)
Porticus Latin América	(104.987,18)	(764.884,62)
Emergencial Queimadas	(1.130.369,69)	(1.380.712,30)
Emergencial Quilombola	(653.566,82)	-
Emergencial Guarani	(235.650,00)	-
POOLED Fund	(780.936,66)	(774.065,22)
ALIANÇA APIB	(31.625,00)	(528.641,00)
Indígena Cultural	(412.690,22)	-
CIFF Rockefeller	(1.121.124,40)	-
Outros	(1.214.765,03)	(159.397,32)
	(16.946.236,56)	(17.318.383,20)

It refers to transfers other non -profit (supported) institutions for the development of social and environmental projects, of the resources received through a funding contract to the lost fund of organizations.

15. TAX IMMUNITIES

15.1. TAX IMMUNITIES - IRPJ E CSLL.

The **FUNDO SOCIOAMBIENTAL CASA**, for its purpose and objectives and to meet the requirements of the legislation in force, enjoy immunity from Corporate Income Tax (IRPJ) and Social Contribution on Net Income (CSLL) on eventual surpluses of the fiscal years, as determined the article 150 of the Federal Constitution.

15.2. TAX IMMUNITIES - PIS E COFINS

The **FUNDO SOCIOAMBIENTAL CASA** for its purpose and objectives and to meet the requirements of current legislation, enjoy exemption from PIS and COFINS on billing, according to Article 46 of Decree Nº 4.524/2002. The Foundation collect only the PIS / PASEP-Social Integration Program and Public Server Training in the percentage of 1% of the payroll.

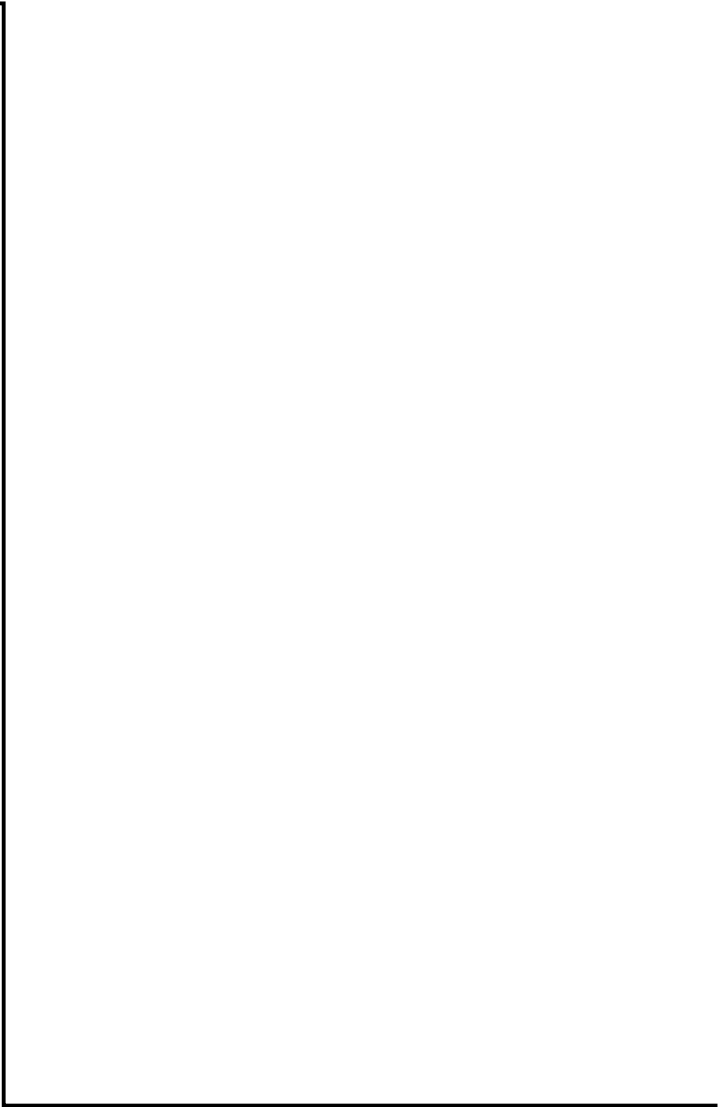
FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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15.3. TAX IMMUNITIES AND AUFERID CONTRIBUTIONS

In accordance with the disclosures required by NBC ITG 2002 - "Non-Profit Entities" if the Entity were not exempt the current rates for collection would be as follows:

Description	31.12.2022	31.12.2021
Income tax + additional (*)	-	24.358,48
Social Contribution on Net Income (*)	-	14.615,09
	-	38.973,57
Contribution to Social Security Financing - COFINS	741.752,76	694.415,26
Total the Tax Immunities and Auferid Contributions	741.752,76	694.415,26

() On December 31, 2022, income and social contribution taxes were calculated as a result of the deficit*



FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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16. CURRENT CONTRACTS WITH FINANCERS

Financiadores 2022	Valor do(s) Contrato(s)		Valores Recebidos Acumulados		Valores Recebidos 2022		Valores a Receber	
	R\$	US\$ / EUR	R\$	US\$ / EUR	R\$	US\$ / EUR	R\$	US\$ / EUR
GLOBAL GREEN GRANTS FUND	R\$ 4.192.875,00	\$ 770.000,00	R\$ 3.192.875,00	\$ 570.000,00	R\$ 2.466.975,00	\$ 470.000,00	R\$ 1.000.000,00	\$ 200.000,00
STICHTING BOTH ENDS	R\$ 906.322,98	€ 152.000,00	R\$ 830.322,98	€ 136.800,00	R\$ 830.322,98	€ 136.800,00	R\$ 76.000,00	€ 15.200,00
STICHTING BOTH ENDS	R\$ 104.968,05	\$ 20.405,00	R\$ 97.255,55	\$ 18.862,50	R\$ 97.255,55	\$ 18.862,50	R\$ 7.712,50	€ 1.542,50
OAK FOUNDATION	R\$ 12.028.936,00	\$ 2.336.536,27	R\$ 9.495.309,66	\$ 480.466,00	R\$ 2.361.490,39	\$ 480.466,00	R\$ 2.533.626,34	\$ 506.725,27
AMAZON WATCH INC	R\$ 720.610,65	\$ 138.395,00	R\$ 720.610,65	\$ 138.395,00	R\$ 720.610,65	\$ 138.395,00	R\$ -	\$ -
STIFTUNG AUXILIUM - PORTICUS //REDE	R\$ 50.887,80	€ 9.978,00	R\$ 50.887,80	€ 9.978,00	R\$ 50.887,80	€ 9.978,00	R\$ -	\$ -
IAF - INTER-AMERICAN FOUNDATION //REDE	R\$ 1.595.812,96	\$ 308.072,00	R\$ 1.368.038,45	\$ 261.618,00	R\$ 509.618,60	\$ 109.243,00	R\$ 227.774,51	\$ 46.454,00
IAF - INTER-AMERICAN FOUNDATION	R\$ 2.014.900,00	\$ 397.000,00	R\$ 2.014.900,00	\$ 397.000,00	R\$ 998.340,00	\$ 203.000,00	R\$ -	\$ -
EMBAIXADA REAL DA NORUEGA	R\$ 13.630.815,40	kr 27.700.000,00	R\$ 3.419.386,53	kr 10.700.000,00	R\$ 3.419.386,53	kr 4.841.760,00	R\$ 10.211.428,87	kr 17.000.000,00
WELLSPRING PHILANTHROPIC FUND	R\$ 793.500,00	\$ 150.000,00	R\$ 793.500,00	\$ 150.000,00	R\$ 793.500,00	\$ 150.000,00	R\$ -	\$ -
WELLSPRING PHILANTHROPIC FUND // REDE	R\$ 804.750,00	\$ 150.000,00	R\$ 804.750,00	\$ 150.000,00	R\$ 387.750,00	\$ 75.000,00	R\$ -	\$ -
THOUSEND CURRENT	R\$ 205.326,17	\$ 39.601,21	R\$ 205.326,17	\$ 39.601,21	R\$ 205.326,17	\$ 39.601,21	R\$ -	\$ -
ROCKEFELLER PHILANTHROPY ADVISORS	R\$ 562.500,00	\$ 280.000,00	R\$ 562.500,00	\$ 280.000,00	R\$ 314.100,00	\$ 60.000,00	R\$ -	\$ -
INSTITUTO SOCIEDADE, POPULAÇÃO E NATUREZA-ISP/N	R\$ 520.500,00	\$ 104.100,00	R\$ 520.500,00	\$ 104.100,00	R\$ 370.500,00	\$ 74.100,00	R\$ -	\$ -
WWF BRASIL	R\$ 14.000,00	\$ 2.800,00	R\$ 14.000,00	\$ 2.800,00	R\$ 14.000,00	\$ 2.800,00	R\$ -	\$ -
EMBAIXADA DA FRANÇA	R\$ 344.000,00	\$ 68.800,00	R\$ 344.000,00	\$ 68.800,00	R\$ 344.000,00	\$ 68.800,00	R\$ -	\$ -
REDE PARCEIROS	R\$ 115.850,00	\$ 23.170,00	R\$ 115.850,00	\$ 23.170,00	R\$ 115.850,00	\$ 23.170,00	R\$ -	\$ -
FUNDATION LUXEMBOURG	R\$ 87.753,50	€ 14.975,00	R\$ 87.753,50	€ 14.975,00	R\$ 87.753,50	€ 14.975,00	R\$ -	\$ -
FULL CIRCLE FOUNDATION LIMITED	R\$ 617.400,00	\$ 120.000,00	R\$ 617.400,00	\$ 120.000,00	R\$ 617.400,00	\$ 120.000,00	R\$ -	\$ -
GLOBAL GIVING FOUNDATION	R\$ 143.732,48	\$ 26.110,00	R\$ 143.732,48	\$ 26.110,00	R\$ 143.732,48	\$ 26.110,00	R\$ -	\$ -
THE RODDICK FOUNDATION	R\$ 360.010,00	\$ 63.000,00	R\$ 360.010,00	\$ 63.000,00	R\$ 360.010,00	\$ 63.000,00	R\$ -	\$ -
THE SAVITRI WANNEY CHARITABLE TRUST	R\$ 90.131,25	\$ 17.250,00	R\$ 90.131,25	\$ 17.250,00	R\$ 90.131,25	\$ 17.250,00	R\$ -	\$ -
FONDO DE ACCIÓN URGENTE FAU	R\$ 72.454,16	\$ 14.237,00	R\$ 72.454,16	\$ 14.237,00	R\$ 72.454,16	\$ 14.237,00	R\$ -	\$ -
FRONT LINE DEFENDERS	R\$ 37.114,99	\$ 7.325,00	R\$ 37.114,99	\$ 7.325,00	R\$ 37.114,99	\$ 7.325,00	R\$ -	\$ -
BE THE EARTH FOUNDATION	R\$ 117.700,00	20.000,00	R\$ 117.700,00	20.000,00	R\$ 117.700,00	20.000,00	R\$ -	\$ -
SYNCHRONICITY FOUNDATION	R\$ 113.424,30	\$ 22.110,00	R\$ 113.424,30	\$ 22.110,00	R\$ 113.424,30	\$ 22.110,00	R\$ -	\$ -
CLIMATE AND LANCE USE ALLIANCE	R\$ 2.665.200,00	\$ 580.000,00	R\$ 2.665.200,00	\$ 580.000,00	R\$ 2.665.200,00	\$ 580.000,00	R\$ -	\$ -
QXZ/MELLEPEDE FOUNDATION LIMITED	R\$ 102.600,00	\$ 20.000,00	R\$ 102.600,00	\$ 20.000,00	R\$ 102.600,00	\$ 20.000,00	R\$ -	\$ -
DEPARTMENT OF FOREIGN	R\$ 1.251.200,00	€ 230.000,00	R\$ 1.251.200,00	€ 230.000,00	R\$ 1.251.200,00	€ 230.000,00	R\$ -	\$ -
MARIN COMMUNITY FOUND	R\$ 102.600,00	\$ 20.000,00	R\$ 102.600,00	\$ 20.000,00	R\$ 102.600,00	\$ 20.000,00	R\$ -	\$ -
FRANCIS+ CHRISTINE	R\$ 79.800,00	\$ 15.000,00	R\$ 79.800,00	\$ 15.000,00	R\$ 79.800,00	\$ 15.000,00	R\$ -	\$ -
SHWARZ ANTONIS ALEXANDER	R\$ 53.200,00	\$ 10.000,00	R\$ 53.200,00	\$ 10.000,00	R\$ 53.200,00	\$ 10.000,00	R\$ -	\$ -
LUSH	R\$ 162.450,00	\$ 30.000,00	R\$ 162.450,00	\$ 30.000,00	R\$ 162.450,00	\$ 30.000,00	R\$ -	\$ -
EMERGER FONDO SOCIOAMBIENTAL COLOMB	R\$ 224.840,00	\$ 44.000,00	R\$ 224.840,00	\$ 44.000,00	R\$ 224.840,00	\$ 44.000,00	R\$ -	\$ -
ASOCIACION FONDO CENTOAMERICA	R\$ 149.241,81	\$ 28.811,16	R\$ 149.241,81	\$ 28.811,16	R\$ 149.241,81	\$ 28.811,16	R\$ -	\$ -
THE WATERLOO FOUNDATION	R\$ 435.459,38	\$ 59.926,05	R\$ 435.459,38	\$ 59.926,05	R\$ 435.459,38	\$ 59.926,05	R\$ -	\$ -
THE ECOLOGY TRUST	R\$ 165.600,00	\$ 30.000,00	R\$ 165.600,00	\$ 30.000,00	R\$ 165.600,00	\$ 30.000,00	R\$ -	\$ -
INSTITUTO MERAKI	R\$ 340.000,00	\$ 68.000,00	R\$ 340.000,00	\$ 68.000,00	R\$ 340.000,00	\$ 68.000,00	R\$ -	\$ -
SILICON VALLEY COMMUNITY FOUNDATION	R\$ 24.711.750,00	\$ 5.000.000,00	R\$ 24.711.750,00	\$ 5.000.000,00	R\$ 24.711.750,00	\$ 5.000.000,00	R\$ -	\$ -
FUNDO BRASIL DIREITORS HUMANOS	R\$ 25.173,00	\$ 5.034,60	R\$ 25.173,00	\$ 5.034,60	R\$ 25.173,00	\$ 5.034,60	R\$ -	\$ -

(*) The values receivable may vary upon receipt due to the exchange rate variation.

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- **GLOBAL GRENGRANTS FUND - GGF** signed a funding term lost in 2021 in the amount of \$ 325,000.00 (three hundred and twenty -five thousand dollars), which were disbursed in (02) two installments of \$ 162,500, 00 (one hundred and sixty -two and five hundred thousand dollars) paid and executed by the end of the first half of 2022, this same year, in the second half of 2022, the contract that deals with the execution period of 01/07 was signed. 2022 to 06/30/2023 in the total amount of US \$ 400,000.00 (four hundred thousand dollars) like 02 equal installments. Of the amount received in 2022, a total of R \$ 2,466,975.00 (two million four hundred and sixty -six thousand, nine hundred and seventy -five reais), were directed to direct donation R \$ 1,811,700.18 (one million eight hundred and eleven thousand seven hundred reais and eighteen cents).
- **STICHTING BOTH ENDS**, regarding the **PROGRAMA GAGGA** worth € 112,500.00 (one hundred and twelve thousand and five hundred euros) and two more contracts directed to focusing supports in women and resilience. In total there were € 136,800.00 (one hundred and thirty six thousand and eight hundred euros) and US\$ 18,862 (eighteen thousand eight hundred and sixty -two dollars) equivalent to R\$ 927,578, (nine hundred and twenty seven thousand, five hundred and seventy -seventy eight reais) of this amount R\$ 531,761.26 (five hundred and thirty one thousand seven hundred and sixty one reais) were directed to direct donation.
- **OAK FOUNDATION** for the **OAK TRANSITION** contract signed in 2021, the total amount of the contract is R \$ 12,028,936.00 (twenty -eight nineteen and thirty -six reais), by 2022 the amount received according to the schedule of Budgets was R \$ 2,361,490.39 (two million, three hundred and sixty one thousand four hundred and ninety reais), of this amount R \$ 2,000.749 (two million seven hundred and forty -nine reais) were directed to direct and indirect donation, the contract It lasts until 2025.
- **AMAZON WATCH INC** disbursed in 2022 the amount of \$ 138,395.00 (one hundred and thirty -eight thousand three hundred and ninety -five dollars) equivalent to R \$ 720,610.65 (seven hundred and twenty thousand six hundred and ten reais) part for donations DIRECTED OWNER ADVISION AND FACES TO THE BURNED PROGRAM, TOTTING THE PERCENTAGE OF 99% FOR DIRECTIONS.
- **WELLSPRING PHILANTHROPIC FUND** disbursed, referring to the contract signed in 2022, the total amount of R\$ 793,500.00 (seven hundred and ninety -three thousand and five hundred reais) of this amount R\$ 789,849.90 (seven hundred and eighty -nine thousand eight hundred and forty and nine reais) were used for direct donation in the Burned Program.
- **CLUA - CLIMATE AND LANCE USE ALLIANCE** with a contract signed by 2022 disbursed US\$ 550,000 (five hundred and fifty thousand dollars) equivalent to R\$ 2,665,200 (two million six hundred and sixty -five thousand and two hundred reais) of this amount R\$ 1,431,762 , 00 (one million four hundred and thirty one thousand seven hundred and sixty -two reais) submitted to direct donations.
- Contract signed in 2021, between **FUNDO SOCIOAMBIENTAL CASA** and **ROCKEFELLER PHILANTHROPY ADVISORS** worth \$ 280,000 (two hundred and eighty thousand dollars). The first installment was disbursed in December 2021 worth US\$ 220,000 (two hundred and twenty thousand dollars), equivalent to R\$ 1,214,400.00 (one million two hundred and fourteen thousand and four hundred reais) of which R\$ 966,000 (Nine hundred and sixty -six thousand) were for donation and the last installment disbursed in \$ 60,000.00 (sixty thousand dollars) equivalent to R\$ 314,100.00 (three hundred and fourteen thousand and one hundred reais) whose amount of R\$ 287,925.00 (two hundred and eighty -seven reais nine hundred and twenty -five reais) were subjected to direct donation.
- In 2021 the **FUNDO SOCIOAMBIENTAL CASA** and **INSTITUTO CLIMA E SOCIEDADE, POPULAÇÃO E NATUREZA - ISPN** signed a contract with a deadline until March 2022 in the amount of R\$ 520,500 (five hundred and twenty thousand and five hundred reais) to be paid in three installments, First was paid in November 2021 in the amount R\$ 150,000 (one hundred and fifty thousand reais) of which R\$ 70,000 (seventy thousand reais) were for donation, in 2022 were disbursed R\$ 370,500.00 (three hundred and seventy thousand and five hundred reais) Of this amount R\$ 330,000.00 (three hundred and thirty thousand reais) were subjected to direct donation.

FUNDO SOCIOAMBIENTAL CASA
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- The **FUNDO SOCIOAMBIENTAL CASA** and the **EMBAIXADA REAL DA NORUEGA**, signed a contract of KR 9,700,000.00 (nine million seven hundred thousand Norwegian crowns) in 2020, in 2022 the house received R\$ 2,897,193.32 (two Millions eight hundred and ninety -seven thousand one hundred and ninety -three reais) for the last installment of this contract. That same year there was a signing of a new contract of KR 18,000,000.00 (eighteen million Norwegian crowns) already with the release of the first installment of R\$ 522,193.21 (five hundred and twenty-two thousand one hundred and ninety and three reais).
- In 2022 **DEPARTMENRT OF FOREIGN (EMBAIXADA DA IRLÂNDA)**, the Norway embassy was joined in the new contract, and disbursed R\$ 1,251,200 (one million two hundred fifty-one thousand and two hundred reais) to be used in 1 year, of this amount R\$ 1,050,000.00 (one million and fifty thousand reais) are for direct donation.
- **EMBAIXADA DA FRANÇA NO BRASIL** disbursed the amount, referring to the contract signed in 2022, totaling R\$ 330,000.00 (three hundred and thirty thousand reais) used for direct donation.
- In 2021 **FUNDO SOCIOAMBIENTAL CASA** marries in partnership with **FUNDO BAOBÁ DE EQUIDADE RACIAL E FUNDO BRASIL DE DIREITOS HUMANOS** signed the contract with **IAF-INTER-AMERICAN FOUNDATION** worth US\$ 397,000 (three hundred and ninety-seven thousand dollars) to form “ Alliance ”and establish a COVID-19 subsidiary the Quilombola community in 2022 received US \$ 203,000 (two hundred and three thousand dollars) equivalent to R\$ 998,340, (nine hundred and ninety-eight thousand three hundred and forty reais), Total R\$ 718,620.00 (seven hundred and eighteen thousand six hundred and twenty reais) were submitted for direct donation.
- The **FUNDO SOCIOAMBIENTAL CASA** Named Fiscal Sponsor of the **REDE COMUÁ** received a total amount of R\$ 115,850.00 (one hundred and fifteen thousand eight hundred and fifty reais), referring to annuities of the organizations Affiliated Network, as well as contributions to the 10 -year seminar held in September/2022. In addition, financiers **IAF - INTER -AMERICAN FOUNDATION, WELLSPRING PHILANTHROPIC FUND, STIFTUNG AUXILIUM - PORTICUS** disbursed in 2022,
 - R\$ 509,618 (five hundred and nine thousand six hundred and eighteen reais), R\$ 387,750.00 (three hundred and eighty-seven, seven hundred and fifty reais) and R\$ 50,887 (fifty thousand eight hundred and eighty -seven reais) respectively. The Porticus appeal was to cover expenses with the seminar, while IAF resources R\$ 186,674.64 (one hundred and eighty -six thousand six hundred and seventy -four reais) were intended for institutional support for organizations.
- The **FUNDO SOCIOAMBIENTAL CASA** received the **SILICON VALLEY COMMUNITY FOUADATION** prize of US\$ 5,000,000.00 (five million dollars) that will be used from 2023, according to the Guidelines of the Deliberative Council and Statutory Records.
- **ALLIANZA POOLED FUND** is a doares background in alliance, homemade partners for two years. It was created so that together they can make donations to base communities. In 2022 the amount disbursed for direct donation was R\$ 1,030,756.75 (one million and thirty thousand seven hundred and fifty -six reais).
- COP27 Participation In 2022 **CONFERÊNCIA DO CLIMA DA ORGANIZAÇÃO DAS NAÇÕES UNIDAS** place, the **FUNDO SOCIOAMBIENTAL CASA** captured with 5 funders the total amount of R\$ 490,747.80 (four hundred and ninety thousand seven hundred and forty -seven reais) so that part of the team and Civil society leaders engaged with their communities could participate in this important conference.

FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
December 31, 2022 and 2021

17. RISK MANAGEMENT

The main risk factors to which the **FUNDO SOCIOAMBIENTAL CASA** is exposed are the following:

(a) Capital management

The **FUNDO SOCIOAMBIENTAL CASA** manages its capital to ensure the continuity of its normal activities, while at the same time seeking to maximize the return of its operations, through the optimization of the use of debt and equity instruments.

The indebtedness index at December 31 are as follows:

Description	31.12.2022	31.12.2021
Institutional development (*)	(39.911.073,10)	(13.461.830,52)
Cash and cash equivalents	40.901.959,79	15.297894,64
Accounts receivable and other receivables	36.966,04	23.782,00
	1.027.852,73	1.859.846,12
Social equity	1.488.214,78	2.221.099,19
Total net debt	-	-

() Institutional development is defined by the sum of circulating liabilities and non -circulating liability*

18. RISK MANAGEMENT AND VALUATION OF FINANCIAL INSTRUMENTS

a) Valuation of financial instruments

The main financial instruments of assets at December 31, 2022 are as follows:

- Cash and cash equivalents: the fair values of current account balances are equal to book balances; and
- Marketable securities: the fair values of short-term investments are equal to book balances.

b) Derivatives transactions

The Entity did not engage in any speculative transaction, whether involving derivatives or any other risk assets. At December 31, 2022 and 2021 there were no asset or liability balances backed by derivatives.

19. VOLUNTARY WORK

The Organization, following the guidelines of item 19 of CFC Resolution No. 1,409 / 2012, which approves ITG 2002 - Entity with No Purpose of Profit, amended in 2015 by DOU 09/02/2015, recognized in its financial statements the voluntary work, of members of management bodies, in the exercise of their functions, at the fair value of the provision of the service as if the financial disbursement had occurred.

20. FINANCIAL RATIOS

Description	31.12.2022	%	31.12.2021	%
CURRENT LIQUIDITY (i)				
Current assets	41.271.835,95	1,04	6.283.656,15	2,48
Current liabilities	39.761.073,10		2.534.963,40	
GENERAL LIQUIDITY (ii)				
Current assets + long-term receivables	41.271.835,95	1,03	6.388.067,11	2,52
Current liabilities + long-term	39.911.073,10		2.534.963,40	

FUNDO SOCIOAMBIENTAL CASA
Notes to the Financial Statements at
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(i) Current (or common) liquidity quotient indicates the ability to pay short -term obligations (currents) using the short -term cash transformable assets and rights. This quotient determines how much the institute has in circulating values for every R\$ 1.00 of debts. The higher the current liquidity quotient, the better the institute's situation. The results are analyzed as follows:

Greater than 1 - demonstrates that there is reasonable margin in available for possible liquidation of obligations.

Equal to 1 - the values of short -term rights and obligations are equivalent;

Less than 1 - Demonstrates that there is not enough availability to pay off the obligations in the short term if necessary.

(ii) General liquidity studies the ability to pay their short and long -term obligations. For this, all the values that the institute can turn into money in the short and long term are added and, dividing this value by the total of short and long term obligations, it is determined how much the institute has assets for every R\$ 1 00 of liabilities. The higher the overall liquidity quotient, the better its situation.

21. SUBSEQUENT EVENTS

It is not of our knowledge of any event following the date of closure of the year to date, which may affect the patrimonial and financial position, as well as the result of the period, preventing the normal continuity of the activities of the House Socio - Environmental Fund.

FUNDO SOCIOAMBIENTAL CASA

RENATO PEGAS PAES DA CUNHA
PRESIDENTE
CPF: 180.278.907-30

ESCRITÓRIO CONTÁBIL JUQUITIBA LTDA.
MARTA GARAJAU SABINI
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