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

FUNDO SOCIOAMBIENTAL CASA

FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2025, AND 2024 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, 2025, AND 2024

CONTENTS

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

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, 2025, and the related statements of income, changes in net equity and cash flows for the year then ended and 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, 2025, 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, March 20, 2026.

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

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

EXHIBIT 1 - BALANCE SHEETS

(In Brazilian reais)

Description	Note	YEARS ENDED DECEMBER 31 2025	2024
Current assets			
Cash and cash equivalents	3	155.962.655,95	61.745.515,59
Accounts receivable	-	-	8.096,00
Advances for projects	4	11.485,53	183.719,36
Other advances	5	317.910,40	22.645,37
Advance Expenses	6	101.912,03	159.635,58
Total current assets		**156.393.963,91**	**62.119.611,90**
Non-current			
Accounts receivable	-	-	5.060,00
Fixed assets	7	452.082,70	288.639,69
Total non-current assets		**452.082,70**	**293.699,69**
TOTAL ASSETS		**156.846.046,61**	**62.413.311,59**

Description	Note	YEARS ENDED DECEMBER 31 2025	2024
Current Liabilities			
Labor obligations	8	38.262,37	23.739,54
Project resources | Agreement in execution	9	155.393.483,50	60.564.705,66
Total current liabilities		**155.431.745,87**	**57.943.314,10**
Non-current			
Long-term liabilities			
Provision for claims and litigations	-	92.589,34	-
		92.589,34	**150.000,00**
Net Equity			
Equity Social	10	1.321.711,40	1.824.866,39
		1.321.711,40	**224.658,52**
TOTAL LIABILITIES AND NET EQUITY		**156.846.046,61**	**58.317.972,62**

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

EXHIBIT 2 - STATEMENT OF INCOME

(In Brazilian reais)

		YEARS ENDED DECEMBER 31	
Description	**Note**	**2025**	**2024**
OPERATING REVENUES			
(+) Revenue Donations to Onlending	12.1	47.176.673,28	26.265.765,15
(+) Operating Donations Revenue	12.2	16.872.309,42	13.681.017,52
(+) Other Revenues		316.337,14	654.905,89
(+) Volunteer work	18	240.000,00	156.800,00
		64.605.319,84	**40.758.488,56**
PURPOSES AND SOCIAL ACTIVITIES			
(-) Expenses with transfers to supporters	13	(47.176.673,28)	(26.265.765,15)
(-) Operating expenses with projects	-	(3.218.939,97)	(2.369.493,13)
(-) Indirect Support Expenses	-	(1.680.082,52)	(1.909.758,64)
(-) Monitoring & Institutional Development Expenses	-	(1.957.003,28)	(2.124.766,09)
(-) Staff & Consultants Expenses	-	(8.523.666,48)	(4.942.289,83)
(-) Partnership Expenses	-	(1.492.617,17)	(2.334.709,83)
(-) Other operating expenses	-	(337.778,73)	(369.693,23)
(-) Volunteer work	18	(240.000,00)	(156.800,00)
		(64.626.761,43)	**(40.473.275,90)**
DEFICIT | SURPLUS FOR THE YEAR		**(21.441,59)**	**285.212,66**

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

EXHIBIT 3 - STATEMENT OF CHANGES IN NET EQUITY

(In Brazilian reais)

Description	Social Equity	Income statement	Adjust to present value	Total
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**
Prior year adjustments	(85.418,61)	-	-	(85.418,61)
Adjust to present value	-	-	(1.216.970,91)	(1.216.970,91)
Surplus for the year	-	38.833,26	-	38.833,26
Transfer income for the year 2023	38.833,26	(38.833,26)	-	-
BALANCE AT 31 DECEMBER 2023	**1.441.629,43**	**-**	**(1.216.970,91)**	**224.658,52**
Prior year adjustments	98.024,30	-	-	98.024,30
Adjust to present value	-	-	1.216.970,91	1.216.970,91
Surplus for the year	-	285.212,66	-	285.212,66
Transfer income for the year 2024	285.212,66	(285.212,66)	-	
BALANCE AT 31 DECEMBER 2024	**1.824.866,39**	**-**	**-**	**1.824.866,39**
Prior year adjustments	(481.713,40)	-	-	(481.713,40)
Deficit for the year	-	(21.441,59)	-	(21.441,59)
Transfer income for the year 2025	(21.441,59)	21.441,59	-	-
BALANCE AT 31 DECEMBER 2025	**1.321.711,40**	**-**	**-**	**1.321.711,40**

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

EXHIBIT 4 - STATEMENT OF CASH FLOWS

(In Brazilian reais)

	YEARS ENDED DECEMBER 31	
Description	**2025**	**2024**
Operational Activities Cash Flow		
Deicit | Surplus for the year	**(21.441,59)**	**285.212,66**
Adjustment to reconcile the Deficit | Surplus of the year		
to the cash generated by operational activities		
Depreciation and amortization	49.289,31	33.772,45
Adjust to present value		1.216.970,91
	27.847,72	**1.535.956,02**
(Increase) decrease in current assets and non current		
Accounts receivable	13.156,00	1.518,00
Taxes receivable	-	2.216,87
Advances for projects	172.233,83	235.936,86
Other advances	(295.265,03)	150.808,48
Advance expenses	57.723,55	(140.721,88)
	(52.151,65)	**249.758,33**
Increase (decrease) in current liabilities and non current		
Tax liabilities	14.522,83	8.906,24
Project resources | Agreement in execution	94.828.777,84	4.253.666,23
Project resources | Financial management	-	(1.617.441,37)
Provision for claims and litigations	92.589,34	(150.000,00)
Prior year adjustments	(481.713,40)	98.024,30
	94.454.176,61	**2.593.155,40**
Net cash provided by operating activities	**94.429.872,68**	**4.378.869,75**
Investments Activities		
(+) Fixed asset acquisition	(232.827,16)	(97.443,20)
(-) Fixed asset write-off	20.094,84	**28.008,99**
Net cash used in investing activities	**(212.732,32)**	**(69.434,21)**
Increase in cash and cash equivalents during the year	**94.217.140,36**	**4.309.435,54**
Cash and cash equivalents at beginning of year	61.745.515,59	57.436.080,05
Cash and cash equivalents at end of year cash	155.962.655,95	61.745.515,59
Increase in cash and cash equivalents during the year	**94.217.140,36**	**4.309.435,54**

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

1. OPERATING CONTEXT

The **FUNDO SOCIOAMBIENTAL CASA**, headquartered at Rua Jorge Victor Vieira, 88 - Centro, CEP: 06950-000, Juquitiba – SP, was established on May 26, 2006, through a Deed of Incorporation recorded on pages 162/163 of Book A90, registered at the 4th Registry Office of Legal Entities under number 38.156 on May 26, 2006. The Entity is a private law association, non-profit, in accordance with Law No. 8.742, of 07/12/1993, Complementary Law 187/2021, Decree 11.791 of November 21, 2023, and adheres to the Principle of Universality of Service, aiming at social assistance and the promotion of human rights, especially seeking the defense of the rights of particularly vulnerable groups, according to Resolution 27 of the National Council of Social Assistance – CNAS, dated 09/19/2011. The **FUNDO SOCIOAMBIENTAL CASA** is in accordance with Article 14 of the National Tax Code, which states: (i) to apply all of its resources within the country to the maintenance of its institutional objectives and (ii) to keep accounting records of its income and expenses in books with formalities capable of ensuring their accuracy.

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 if 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 March 20, 2026.

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 is 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.

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.

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	31.12.2025	31.12.2024
Resources of Fundo Socioambiental Casa		
Caixa Econômica Federal – Renda Fixa – Certificado de Depósito Bancário	-	1.012.816,67
	-	**1.012.816,67**
Project Resources		
BTG pactual – Certificado de Depósito Bancário | Silicon Valley Community Foundation	109.384.430,45	26.179.928,62
BTG pactual – Certificado de Depósito Bancário | Porticus	3.030.789,79	-
BTG pactual – Certificado de Depósito Bancário | Imaginable Future	5.758.397,52	7.908.526,04
BTG pactual – Certificado de Depósito Bancário | Clua	-	4.340.567,21
Caixa Econômica Federal – Renda Fixa | Projeto reconstruir RS	614.216,12	976.685,91
Caixa Econômica Federal – Renda Fixa | FSA Caixa	19.129.548,73	112.434,86
Caixa Econômica Federal – Renda Fixa | Embaixada da Irlanda	873.759,9	5.301.514,30
Caixa Econômica Federal – Renda Fixa | Embaixada Noruega	769.415,37	1.948.883,23
Caixa Econômica Federal – Renda Fixa | Moore	108.119,17	2.763.936,47
Caixa Econômica Federal – Renda Fixa | CLUA	6.018,42	41.794,11
Caixa Econômica Federal – Renda Fixa | Various projects	16.287.960,48	11.158428,17
	155.962.655,95	**60.732.698,92**
	155.962.655,95	**61.745.515,59**

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. ADVANCES FOR PROJECTS.

Description	31.12.2025	31.12.2024
Angelin	11.485,53	-
Renováveis Nordeste 2024	-	165.848,46
GAGGA | 2023	-	8.515,91
GAGGA | 2024	-	7.376,07
Outros	-	1.978,92
	11.485,53	**183.719,36**

5. OTHER ADVANCES.

Description	31.12.2025	31.12.2024
Advances to employees	26.250,40	12.645,37
Advances to suppliers	291.660,00	10.000,00
	317.910,40	**22.645,37**

6. ADVANCE EXPENSES.

Description	31.12.2025	31.12.2024
Rent – Sala Rua Jorge Victor Vieira, 88	99.200,00	137.600,00
Agilitas Card	2.712,03	22.035,58
	101.912,03	**159.635,58**

7. FIXED ASSETS.

Description	31.12.2024	addition	low	31.12.2025
Computer Equipment	273.823,61	169.824,15	(15.834,84)	427.812,92
Furniture and utensils	63.516,98	10.175,00	(4.260,00)	69.431,98
Electronic appliances	16.137,10	52.828,01		68.965,11
Acquisition Cost	**353.477,69**	**232.827,16**	**(20.094,84)**	**566.210,01**
(-) Computer Equipment	(55.292,91)	(42.120,05)	-	(97.412,96)
(-) Furniture and utensils	(5.064,78)	(4.802,93)	1.366,75	(8.500,96)
(-) Electronic appliances	(4.480,31)	(3.733,08)	-	(8.213,39)
(-) Accumulated depreciation	**(64.838,00)**	**(50.656,06)**	**1.366,75**	**(114.127,31)**
	288.639,69	**182.171,10**	**18.728,09**	**452.082,70**

8. LABOR OBLIGATIONS.

Description	31.12.2025	31.12.2024
INSS payable	14.241,72	19.738,67
FGTS payable	3.423,58	4.000,87
Vacation provisions and social charges	20.597,07	-
	38.262,37	**23.739,54**

9. PROJECT RESOURCES.

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

Description	31.12.2025	31.12.2024
Silicon Valley Community Foundation **(MSCOTT)**	109.384.431,95	26.179.930,12
Chamada Teia da Socio Biodiversidade **(CAIXA ECONÔMICA FEDERAL)**	19.174.488,72	-
Chamada Bem Viver Indígena e Quilombola **(IMAGINABLE FUTURE FOUNDATION)**	6.979.445,59	8.067.071,97
Climate and Land use Alliance **("CLUA")**	224.044,25	5.135.298,06
Embaixada da Irlanda	1.118.396,23	3.345.473,31
Gordon and Betty Moore Foundation	2.657.514,17	2.763.936,01
OAK Foundation	3.460.302,37	2.560.793,66
Embaixada Noruega	2.237.605,13	1.974.041,20
Pooled Fund **(DIVERSOS FINANCIADORES (i))**	1.699.720,49	1.680.575,07
Chamada Mata Atlântica **(DIVERSOS FINANCIADORES (ii))**	660.906,26	906.138,24
Wellspring	283.704,93	843.704,93
Porticus Latin América	3.055.244,86	618.731,45
Chamada Amazônia Resiliente **(ICS/CLUA)**	59.882,46	279.429,43
Angelim **(AMAZON WATCH/ YIELD GIVING/MSCOTT)**	-	237.024,47
Global Grengrants Fund – GGF	404.650,14	225.712,64
Re:wild	-	188.022,97
Inter-American Foundation - IAF	8.298,11	129.468,28
Emergencial Guarani	12.425,30	49.121,23
Donor Advised	51.907,65	31.190,08
Charles Stewart Mott Foundation	54.670,42	29.302,90
Emergencial Queimadas	-	3.000,00
Other projects	3.865.844,47	5.316.739,64
	155.393.483,50	**60.564.705,66**

VARIOUS FUNDERS

(i) FULL CIRCLE | INSTITUTO MERAKI |SCHAWARZ ANTONIS ALEXANDER/THE WATERLOO FOUNDATION/ONE SMALL PLANET/THE FRANCIS AND CHRISTINE MARTIN FOUNDATION/THE MALLINCKRODT FOUDATION/THE SAVITRI WANEY CHARITABLE TRUST/THE RODDICK FOUNDATION/SYNCHRONICITY EARTH

(ii) THE SAVITRI WANEY CHARITABLE TRUST /INSTITUTO ITAUSA/YIELD GIVING/MSCOTT

9.1. FUNDS RECEIVED

In the fiscal year 2025, the values presented below refer to the resources received to be transferred by the **FUNDO SOCIOAMBIENTAL CASA**, according to the contracts and financial cooperation agreements.

Description	REAIS	U$S
Alianza Global	5.943,00	1.050,00
Amazon Watch	23.140,00	4.000,00
Associação Bem Te-Vi-Diversidade	800.000,00	106.000,00
Associação Brazil Foundation	900.000,00	180.000,00
Both ENDS	723.742,51	113.831,29
Charity Projects (Comic Relief)	1.081.706,14	142.767,26
Dinamo Lab	500.000,00	100.000,00
Diversos Doadores - Pessoa Fisíca	507.113,42	71.012,68
Embaixada Noruega	2.660.441,46	497.731,62
Fundação Arymax	250.000,00	46.438,19
Fundacion Avina	215.108,60	39.910,00
Fundo Socioambiental CAIXA	39.451.767,84	7.890.353,57
Fundo Socioambiental Casa	132.330,96	19.881,47
Global Giving Foudation	595.486,01	83.131,22
Global Greengrants Fund - GGF	3.045.637,50	555.625,00
GS Donor Advised Philanthropy Fund for Wealth Mana | Yield Giving	81.391.500,00	15.000.000,00
ICS - Instituto Clima e Sociedade	780.000,00	156.000,00
Instituto Incube	60.800,00	12.160,00
Instituto Meraki	285.000,00	46.070,40
Lush LTD.	377.088,57	76.451,80
Luxembourg	58.679,50	9.988,00
Marin Communit Foudation	292.600,00	50.000,00
Moore Foundation	2.822.500,00	457.968,05
Mott Foudation	987.875,00	175.000,00
OAK Foundation	497.432,78	92.793,00
One Small Planet	185.280,00	31.801,20
Porticus	3.498.005,76	574.052,50
Prospera	400.000,00	40.400,00
Rede Comuá	33.000,00	6.600,00
Ruth Cristina Menks de Andrade	14.983,00	232,65
Sall Family Foundation	397.500,00	75.000,00
Schawarz Antonis Alexander	60.700,00	10.000,00
Synchronicity/Hempel	1.726.169,70	224.796,06
The Francis and Christine Martin Foundation	112.500,00	19.200,80
The Mallinckrodt Foudation	224.100,00	30.000,00
The Roddick Foundation	170.436,79	32.464,15
THE SAVITRI WANEY CHARITABLE TRUST	275.802,00	51.600,00
The Waterloo Foundation	512.133,27	72.437,52
Wellspring	831.000,00	150.000,00
WWF Brasil	1.702.304,20	288.481,24
Others	608.127,50	113.379,54
	149.197.935,51	**27.648.609,21**

10. NET EQUITY.

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

11. INSTITUTIONAL REVENUE.

11.1. DONATION FOR SUPPORTING REPORTS.

Description	31.12.2025	31.12.2024
Chamada Teia da Socio Biodiversidade (**CAIXA ECONÔMICA FEDERAL)**	17.963.958,93	-
Chamada Amazônia Viva - Gordon and Betty Moore Foundation	2.861.878,83	2.324.848,52
Chamada Reconstruir RS **(DIVERSOS FINANCIADORES (i))**	2.535.581,25	2.166.188,70
Prevenção de incêndios Florestais **(DIVERSOS FINANCIADORES (ii))**	2.411.535,40	-
Projeto Bem Viver Indígena e Quilombola (**IMAGINABLE FUTURE FOUNDATION)**	2.289.688,62	172.920,47
Embaixada da Irlanda	2.206.326,15	1.634.975,71
Embaixada Noruega	1.865.199,80	1.709.651,61
Global Greengrants Fund – GGF	1.806.226,49	1.662.862,24
Chamada Agenda Climática (**PRÓSPERA/ MSCOTT YIELD GIVING/MSCOTT)**	1.370.016,81	-
World Wide Fund for Nature - WWF **(VAC)**	1.340.333,20	1.252.125,89
Chamada Mata Atlântica **(DIVERSOS FINANCIADORES (iii))**	1.263.910,99	122.136,09
Chamada Matopiba - OAK Foundation	1.147.989,22	3.570.859,41
Chamada Mata Atlântica (**SYNCHRONICITY EARTH/HEMPEL FOUNDATION)**	806.466,65	-
Chamada Amazônia Resiliente (**CHARITY PROJECTS /COMIC RELIEF)**	794.652,71	-
Pooled Fund **(DIVERSOS FINANCIADORES (iv))**	720.275,43	592.045,67
Climate and Land use Alliance **("CLUA")**	341.908,00	106.240,88
Angelim (**AMAZON WATCH/ YIELD GIVING/MSCOTT)**	263.126,77	217.450,00
Re:wild	192.993,99	164.091,69
Chamada Amazônia Resiliente (**ICS/CLUA)**	167.661,60	2.464.896,50
Chamada Renováveis Nordeste (**INSTITUTO CLIMA E SOCIEDADE – ICS)**	154.665,38	942.348,46
Chamada Juventude 2024 (**INYLBRA/ YIELD GIVING/MSCOTT)**	133.521,96	1.604.037,26
Demanda Espontânea "antigo administrativo" (**YIELD GIVING/MSCOTT)**	3.486.360,27	1.777.458,01
Other projects	1.052.394,83	3.780.628.04
	47.176.673,28	**26.265.765,15**

VARIOUS FUNDERS

(i) GLOBAL GIVING | BOTH ENDS | ASSOCIAÇÃO BRAZIL FOUDATION | DINAMO LAB (REGENERA RS)

(ii) FUNDACIÓN AVINA/INSTITUTO ITAUSA/ASSOCIAÇÃO BEM-TE-VI DIVERSIDADES/CLUA-CLIMATE AND LAND USE ALLIANCE/POOLED FUND

(iii) THE SAVITRI WANEY CHARITABLE TRUST /INSTITUTO ITAUSA/YIELD GIVING/MSCOTT

(iv) FULL CIRCLE | INSTITUTO MERAKI |SCHAWARZ ANTONIS ALEXANDER/THE WATERLOO FOUNDATION/ONE SMALL PLANET/THE FRANCIS AND CHRISTINE MARTIN FOUNDATION/THE MALLINCKRODT FOUDATION/THE SAVITRI WANEY CHARITABLE TRUST/THE RODDICK FOUNDATION/SYNCHRONICITY EARTH

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.

11.2. OPERATIONAL DONATION.

Description	**31.12.2025**	**31.12.2024**
Climate and Land use Alliance **("CLUA")**	3.522.821,06	2.970.931,80
Teia de Socio biodiversidade **(CAIXA ECONÔMICA FEDERAL)**	3.141.190,15	1.179.100,00
Rede de Filantropia para Justiça Social **(REDE COMUÁ)**	-	2.334.709,83
OAK Foundation	532.116,47	1.271.927,64
Projeto Bem Viver Indígena e Quilombola **(IMAGINABLE FUTURE FOUNDATION)**	320.485,51	703.839,28
Global Greengrants Fund – GGF	1.090.911,21	668.118,33
Participação COP *	1.084.458,24	646.376,87
Charles Stewart Mott Foundation	-	579.067,42
Re:wild	-	457.706,07
Porticus Latin América	673.085,73	383.903,12
Gordon and Betty Moore Foundation	611.039,32	342.708,55
Embaixada da Irlanda	500.610,42	335.902,78
Embaixada Noruega	626.755,49	308.970,02
Other projects	4.768.835,82	1.497.755,81
	16.872.309,42	**13.681.017,52**

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.

12. EXPENSES WITH TRANSFERS TO SUPPORTEES.

Description	31.12.2025	31.12.2024
Chamada Teia da Socio Biodiversidade (**CAIXA ECONÔMICA FEDERAL)**	17.963.958,93	-
Chamada Amazônia Viva - Gordon and Betty Moore Foundation	2.861.878,83	2.324.848,52
Chamada Reconstruir RS **(DIVERSOS FINANCIADORES (i))**	2.535.581,25	2.166.188,70
Prevenção de incêndios Florestais **(DIVERSOS FINANCIADORES (ii))**	2.411.535,40	-
Projeto Bem Viver Indígena e Quilombola **(IMAGINABLE FUTURE FOUNDATION)**	2.289.688,62	172.920,47
Embaixada da Irlanda	2.206.326,15	1.634.975,71
Embaixada Noruega	1.865.199,80	1.709.651,61
Global Greengrants Fund – GGF	1.806.226,49	1.662.862,24
Chamada Agenda Climática (**PRÓSPERA/ MSCOTT YIELD GIVING/MSCOTT)**	1.370.016,81	-
World Wide Fund for Nature - WWF **(VAC)**	1.340.333,20	1.252.125,89
Chamada Mata Atlântica **(DIVERSOS FINANCIADORES (iii))**	1.263.910,99	122.136,09
Chamada Matopiba - OAK Foundation	1.147.989,22	3.570.859,41
Chamada Mata Atlântica **(SYNCHRONICITY EARTH/HEMPEL FOUNDATION)**	806.466,65	-
Chamada Amazônia Resiliente (**CHARITY PROJECTS /COMIC RELIEF)**	794.652,71	-
Pooled Fund **(DIVERSOS FINANCIADORES (iv))**	720.275,43	592.045,67
Climate and Land use Alliance **("CLUA")**	341.908,00	106.240,88
Angelim (**AMAZON WATCH/ YIELD GIVING/MSCOTT)**	263.126,77	217.450,00
Re:wild	192.993,99	164.091,69
Chamada Amazônia Resiliente **(ICS/CLUA)**	167.661,60	2.464.896,50
Chamada Renováveis Nordeste (**INSTITUTO CLIMA E SOCIEDADE – ICS)**	154.665,38	942.348,46
Chamada Juventude 2024 **(INYLBRA/ YIELD GIVING/MSCOTT)**	133.521,96	1.604.037,26
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Other projects	1.052.394,83	3.780.628.04
	47.176.673,28	**26.265.765,15**

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.

13. TAX IMMUNITIES.

13.1. 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.

13.2. 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.

13.3. 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	31.12.2025	31.12.2024
Income tax + additional (15% +10%)	-	47.303,17
Social contribution on net income (9%)	-	25.669,15
	-	**72.972,30**
Contribution to social security financing - COFINS		
	1.912.469,48	1.198.403,48
Total the Tax Immunities and Auferid Contributions	**1.912.469,48**	**1.198.403,48**

The table above shows the contracts signed with the **FUNDO SOCIOAMBIENTAL CASA** in 2024 or earlier and which are in execution during this period. Some calls are composed of resources from only one of these contracts/funders, while other calls are composed of several donors. Most of these contracts have their majority, if not all, directed towards donations for DIRECT SUPPORT.

14. 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	31.12.2025	31.12.2024
Institutional development ***(current liabilities and non-current liabilities)***	(155.524.335,21)	(60.588.445,20)
Cash and cash equivalents	155.962.655,95	61.745.515,59
Accounts receivable and other receivables	-	196.875,36
	438.320,74	**1.353.945,75**
Net worth	1.321.711,40	1.824.866,39
Total net debt	**Zero**	**Zero**

15. RISK MANAGEMENT AND VALUATION OF FINANCIAL INSTRUMENTS.

a) Valuation of financial instruments

The main financial instruments of assets at December 31, 2025 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, 2025 and 2024 there were no asset or liability balances backed by derivatives.

16. 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.

17. FINANCIAL RATIOS.

Description	31.12.2025	R$	31.12.2024	R$
CURRENT LIQUIDITY (i)				
Current assets	156.393.963,91	1,01	62.119.611,90	1,03
Current liabilities	155.431.745,87		60.588.445,20	
GENERAL LIQUIDITY (ii)				
Current assets + long-term receivables	156.393.963,91	1,01	62.124.671,90	1,03
Current liabilities + long-term	155.524.335,21		60.588.445,20	

(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.

18. 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

FUNDO SOCIOAMBIENTAL CASA:08053735000195

Assinado de forma digital por FUNDO SOCIOAMBIENTAL CASA:08053735000195
Dados: 2026.07.24 14:23:35 -03'00'

RENATO PEGAS PAES DA CUNHA
PRESIDENTE
CPF: 180.278.907-30

MARTA GARAJAU SABINO:17921591884

Assinado de forma digital por MARTA GARAJAU SABINO:17921591884
Dados: 2026.07.23 08:09:35 -03'00'

ESCRITÓRIO CONTÁBIL JUQUITIBA LTDA.
MARTA GARAJAU SABINI
TÉCNICA CONTÁBIL - CRC 1SP252187/O-4