



Maria Vitória Rosa da Silva
Sworn Public Translator and Commercial Interpreter
Portuguese-English
 Registry at Junta Comercial do Estado do Rio de Janeiro No. 208
 Av. Almirante Barroso, 63/1117 – Centro – RJ – CEP: 20031-913
 Phone: (55 21) 3553-0883- litero@litero.com.br



Translation No. 12-39137

I, the undersigned, Sworn Translator and Commercial Interpreter in and for this City and State of Rio de Janeiro, Federative Republic of Brazil, duly appointed and commissioned by the Board of Trade of the State of Rio de Janeiro and registered therewith under No.208, DO HEREBY CERTIFY AND ATTEST that a document written in the Portuguese language was submitted to me for translation into English: -----

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AUDIT | CONSULTING -----

SPECIALIZATION, SECURITY AND CREDIBILITY IN THE
 THIRD SECTOR -----

Accounting Statements -----

ANGELA BORBA RESOURCE FUND FOR WOMEN - ELAS+ DOAR
 PARA TRANSFORMAR -----

December 31, 2021 and 2022 with Independent
 Auditor's Report -----

OUR OFFICES -----

São Paulo -----

Alameda Rio Negro, 503 - 1st floor -----

Set 108/109 - Alphaville -----

11 3661-9933 -----

saopaulo@grupoaudisa.com.br -----

SUPPORT UNITS -----

[There appeared icons] -----

Recife -----

recife@grupoaudisa.com.br -----



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riodejaneiro@grupoaudisa.com.br -----

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FCCC8-1B10E-3CAD8 -----

August, 01 2023 -----

To the counselors and administrators of the -----

ANGELA BORBA RESOURCE FUND FOR WOMEN - ELAS+ DOAR

PARA TRANSFORMAR -----

Ref.: Independent Auditor's Report on the

Accounting Statements -----

Dear Sir/Madam, -----

By the present, we are forwarding to the attention

of Your Honour the Independent Auditor's Report on



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the Accounting Statements for the years ending
 December 31, 2021 and 2022 of the ANGELA BORBA
 RESOURCE FUND FOR WOMEN - ELAS+ DOAR PARA
 TRANSFORMAR. -----

Best Regards, -----

Alexandre Chiaratti do Nascimento -----

Partner -----

Accounting Statements -----

December 31, 2021 and 2022 -----

SUMMARY: -----

Independent auditor's report -----

Attachments: -----

Balance sheet -----

Income statement for the period -----

Statement of changes in equity -----

Cash flow statement -----

Observations regarding the financial statements ---

CNPJ: 04.575.388/0001-00 -----

"INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
 STATEMENTS" -----

Opinion on the financial statements -----

We have examined the financial statements of the
 ANGELA BORBA RESOURCE FUND FOR WOMEN - ELAS+ DOAR



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PARA TRANSFORMAR, which comprise the balance sheet as of December 31, 2022, and the related income statement, statement of changes in equity, and cash flow statement for the year ending on that date, as well as the corresponding explanatory notes, including a summary of the main accounting policies. -----

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

Grounds for opinion -----

Our audit was conducted according to Brazilian and international audit standards. Our responsibilities, according to such standards, are described in the following section entitled "Auditor's responsibilities for the auditing of financial statements." We are independent with respect to the Entity, in accordance with the relevant ethical principles as set forth in the



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Accountant's Code of Professional Ethics and the professional standards issued by the Federal Accounting Council, and we have fulfilled our other ethical responsibilities in accordance with those standards. We believe that the audit evidence obtained is sufficient and appropriate to support our opinion. -----

Management's responsibility for financial statements -----

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in Brazil and for the internal controls it has determined as necessary to enable the preparation of financial statements free from material misstatement, whether due to fraud or error. -----

In the preparation of the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to its continuity and the use of that accounting basis in the financial statements, unless management intends



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to liquidate the Company or cease its operations,
 or has no realistic alternative but to do so. -----

Those responsible for the management of the Entity
 are those with responsibility for overseeing the
 process of preparing the financial statements. ----

Responsibilities of the auditor for the audit of
 the financial statements -----

Our objectives are to obtain reasonable assurance
 that the financial statements, taken as a whole,
 are free from material misstatement, whether due to
 fraud or error, and to issue an audit report
 containing our opinion. Reasonable assurance is a
 high level of assurance, but it is not a guarantee
 that audits conducted in accordance with Brazilian
 and international auditing standards will always
 detect any existing material misstatements.
 Distortions can arise from either fraud or error
 and are deemed material when, individually or in
 aggregate, they have the potential to reasonably
 influence the economic decisions of users based on
 the aforementioned financial statements. -----

As part of an audit in accordance with the
 Brazilian and international auditing standards, we



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exercise professional judgment and maintain professional skepticism throughout the audit.

Furthermore: -----

- We identify and assess the risks of material misstatement in the financial statements, regardless of whether caused by fraud or error. We plan and perform audit procedures in response to these risks and obtain appropriate and sufficient audit evidence to support our opinion. The risk of not detecting material misstatements resulting from fraud is higher than that arising from error because fraud can involve acts of circumventing internal controls, collusion, forgery, omission, or intentional misrepresentations. -----

- We obtain an understanding of the internal controls relevant to the audit in order to plan appropriate audit procedures under the circumstances, but not with the objective of expressing an opinion on the effectiveness of the Entity's internal controls. -----

- We assess the adequacy of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by



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management. -----

- We conclude on the adequacy of management's use of the going concern accounting basis and, based on the audit evidence obtained, whether there is a relevant uncertainty regarding events or conditions that may raise substantial doubt about the Entity's ability to continue as a going concern. If we conclude that there is a material uncertainty, we should draw attention in our audit report to the corresponding disclosures in the financial statements or include a modification in our opinion if the disclosures are inadequate. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may lead the Entity to no longer remain as a going concern. -----

- We have assessed the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. -----

We communicate with those charged with governance



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regarding, among other matters, the planned scope,
 timing of the audit, and significant audit
 findings, including any significant deficiencies in
 internal controls that we identified during our
 work. -----
 São Paulo-SP, August 1, 2023 -----
 AUDISA AUDITORES ASSOCIADOS -----
 CRC/SP 2SP 024298/O-3 -----
 ALEXANDRE CHIARATTI DO NASCIMENTO:14782348819 -----
 Digitally signed by ALEXANDRE CHIARATTI DO
 NASCIMENTO:14782348819 -----
 Data: 2023.08.01 01:00:56 PM -03'00' -----
 Alexandre Chiaratti do Nascimento -----
 Accountant -----
 CRC/SP 187.003/ O- 0 -----
 CNAI - SP - 1620 -----
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 ALEXANDRE CHIARATTI DO NASCIMENTO (14782348819) ---



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ANGELA BORBA RESOURCE FUND FOR WOMEN - ELAS+ DOAR
 PARA TRANSFORMAR -----

BALANCE SHEETS -----

On December 31, 2022 and 2021 -----

(In BRL) -----

ASSET	Note	2022	2021	LIABILITIES	Note	2022	2021
CURRENT				CURRENT			
Cash and cash equivalents	4	102,253.00	80.00	Accounts payables	9	194,827.52	51,506.40
Financial investment	5	14,509,793.53	14,085,906.40	Employment and Social Security Liabilities	10	351,191.23	282,155.95
Advances	6	26,137.92	1,200.00	Taxes and contributions payable	11	79.95	[nihil]
Funds Receivable from Donations and Projects	7	17,305,370.21	15,759,753.65	Contracts and financial cooperation agreements	12	29,522,435.95	28,488,853.59
Total current assets	[nihil]	31,943,554.66	29,846,940.05	Total current liabilities		30,068,534.65	28,822,515.94
	[nihil]			Equity		[nihil]	
NON-CURRENT		[nihil]		Equity	13	443,459.35	176,260.59
Fixed Assets	8	266,642.10	157,441.81	Contingency Fund	[nihil]	738,406.57	738,406.57
Total non-current assets	[nihil]	266,642.10	157,441.81	Previous exercise adjustment	[nihil]	300.00	(3,997.90)
	[nihil]			Surplus/(Deficit for the year)	[nihil]	959,496.19	271,196.66
	[nihil]				[nihil]	2,141,662.11	1,181,865.92
	[nihil]			TOTAL LIABILITIES AND	[nihil]	32,210,196.76	30,004,381.86



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TOTAL ASSETS	[nihil]	32,210,196.76	30,004,381.86	EQUITY	[nihil]
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The Explanatory Notes are an integral part of the financial statements. -----

Amália Eugênia Fischer Pfaeffle -----

CPF: 053.378.887-06 -----

[There appeared signature] -----

Marcelo Alves Caridade -----

Constador CRC/RJ 116.408/O-6 -----

INCOME STATEMENT -----

On December 31, 2022 and 2021 -----

(In BRL) -----

Description	Note	2022	2021
OPERATING REVENUES - SOCIAL ASSISTANCE		[nihil]	
Resources from National Entities	[nihil]	3,756,505.21	2,524,813.34
Funds from International Entities	[nihil]	21,881,564.50	8,316,131.82
Donations from Legal Entities	[nihil]	[nihil]	3,452.46
Donations from Individuals	[nihil]	[nihil]	9,752.91
Revenue from Services	[nihil]	[nihil]	[nihil]
Occasional Revenues	[nihil]	139,606.76	[nihil]
[nihil]		25,777,676.47	10,854,150.53
CORE AND SOCIAL ACTIVITIES			
Strengthening and Investing in Women's Organizations	14	(20,644,622.10)	(8,013,973.89)
GROSS OPERATING PROFIT	[nihil]	5,133,054.37	2,840,176.64
(EXPENSES) OPERATING REVENUES			
Expenses with personnel	15	(3,560,002.55)	(2,061,779.11)
Services Provided by Third Parties	16	(221,532.74)	(99,027.04)
Administrative Expenses	17	[nihil]	[nihil]
Infrastructure	[nihil]	(219,118.81)	(162,282.93)
Administrative	[nihil]	(667,603.42)	(272,958.48)
Taxes, Fees and Contributions	[nihil]	(14,678.29)	(12,759.88)
Net financial income	18	509,377.63	39,827.46
[nihil]		(4,173,558.18)	(2,568,979.98)
SURPLUS (DEFICIT) FOR THE YEAR	[nihil]	959,496.19	271,196.66
[nihil]			
The Explanatory Notes are an integral part of the Financial Statements.			

Amália Eugênia Fischer Pfaeffle -----

CPF: 053.378.887-06 -----

General Coordinator -----



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Marcelo Alves Caridade -----

Constador CRC/RJ 116.408/O-6 -----

STATEMENT OF CHANGES IN SOCIAL EQUITY -----

On December 31, 2022 and 2021 -----

(In BRL) -----

Description	Equity Social	Accumulated Surplus/Deficit	Total
BALANCES AS OF DECEMBER 31, 2020	916,834.32	(2,167.16)	914,667.16
Surplus of the year	[nihil]	271,196.66	271,196.66
Adjustments from previous years	[nihil]	(3,997.90)	(3,997.90)
Transfer of the 2021 year's results	271,196.66	(271,196.66)	[nihil]
BALANCES AS OF DECEMBER 31, 2021	1,188,030.98	(6,165.06)	1,181,865.92
Surplus of the fiscal year	[nihil]	959,496.19	959,496.19
Adjustments from previous years	[nihil]	300.00	300.00
Transfer of the 2022 year's results	959,496.19	(959,496.19)	[nihil]
BALANCES AS OF DECEMBER 31, 2022	2,147,527.17	(5,865.06)	2,141,662.11

The Explanatory Notes are an integral part of the Financial Statements.

Amália Eugênia Fischer Pfaeffle -----

CPF: 053.378.887-06 -----

General Coordinator -----

[There appeared signature] -----

Marcelo Alves Caridade -----

Constador CRC/RJ 116.408/O-6 -----

CASH FLOW STATEMENT -----

On December 31, 2022 and 2021 -----

(In BRL) -----

Description	2022	2021
Cash flows from operating activities	[nihil]	[nihil]
(Deficit) Surplus for the year	959,496.19	271,196.66
Adjustment to reconcile profit for the year to cash generated from operating activities	[nihil]	[nihil]
Accumulated Depreciation	55,300.12	25,950.93
[nihil]	1,014,796.31	297,147.59
(Increase) decrease in current and non-current assets	[nihil]	[nihil]
Prepaid expenses with projects	[nihil]	[nihil]
Funds Receivable from Donations and Projects	(1,545,616.56)	(6,136,097.74)



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Cash in Transit	[nihil]	2,506,881.93
Several advances	(24,937.92)	(945.48)
[nihil]	(1,570,554.48)	(3,630,161.29)
Increase (decrease) in current and non-current liabilities	[nihil]	[nihil]
Suppliers	143,321.12	51,186.40
Employment and Social Security Liabilities	69,035.28	142,228.34
Taxes and contributions payable	79.95	[nihil]
Contracts and financial cooperation agreements	1,033,582.36	12,528,402.04
Adjustments from previous years	300.00	(3,997.90)
[nihil]	1,246,318.71	12,717,818.88
Net cash provided by operating activities	690,560.54	9,384,805.18
Investment activities	[nihil]	[nihil]
Acquisition of fixed assets	(164,500.41)	(89,979.60)
Financial investment	(423,887.13)	(9,294,830.26)
Net cash consumed by investing activities	(588,387.54)	(9,384,809.86)
(Decrease) in cash and cash equivalents during the year	102,173.00	(4.68)
Cash and cash equivalents at the beginning of the fiscal year	80.00	84.68
Cash and cash equivalents at the end of the fiscal year	102,253.00	80.00
(Decrease) in cash and cash equivalents during the year	102,173.00	(4.68)

The Explanatory Notes are an integral part of the
Financial Statements. -----

Amália Eugênia Fischer Pfaeffle -----

CPF: 053.378.887-06 -----

General Coordinator -----

[There appeared signature] -----

Marcelo Alves Caridade -----

Constador CRC/RJ 116.408/O-6 -----

EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEARS ENDED DECEMBER 31, 2022, AND 2021. -----

1. OPERATIONAL CONTEXT -----

ELAS + Doar para transformar was created 23 years
ago as a strategy to advance women's protagonism.
We understand that investing in them is the fastest
path to development. When you invest in women, the
lives of their daughters and sons, as well as those



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around them, also transform, yielding results in their communities, cities, states, and countries. - Our mission is to promote and strengthen women's protagonism and rights, mobilizing resources and investing in their initiatives. Since 2000, ELAS+ has been conducting philanthropy for social justice. Approximately 1,000 supports have already been provided to initiatives led by women and transgender individuals through 36 calls for proposals. -----

We support and connect groups of women and transgender individuals from all over Brazil through transparent calls for proposals, to create new opportunities, develop skills for their empowerment, and bring their solutions to life for a better world for all of us. These are women who work for ethnic and racial equity, a fair and sustainable environment, health, financial autonomy, access to culture, communication, sports, arts, and always for the end of violence. -----

2. PRESENTATION OF THE FINANCIAL STATEMENTS -----

The financial statements were prepared in accordance with the accounting practices adopted in



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Brazil, following the accounting guidelines prescribed by corporate legislation (Law No. 6,404/76), including the new provisions introduced and repealed by Law No. 11,638/07 and Law No. 11,941/09, as well as the pronouncements, interpretations, and guidance issued by the Technical Pronouncements Committee and the Brazilian Accounting Standards - Resolution 1,409/12 - Non-profit entities, issued by the Federal Accounting Council. -----

The preparation of financial statements in accordance with the accounting practices adopted in Brazil requires management, based on estimates, to record certain transactions that affect assets and liabilities, revenues, costs, and expenses, as well as disclose information about the data in their financial statements. The final outcomes of these transactions and information, upon their actual realization in subsequent periods, may differ from these estimates. -----

3. MAIN ACCOUNTING PRACTICES -----

a. Calculation of incoming and expenses -----

Income and expenses are recorded under the accrual



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basis. The surplus or deficit related to -----
 activities of the Entity is incorporated into the
 social equity. -----

b. Cash and cash equivalents -----

The cash and cash equivalents line item includes
 the balances of current bank accounts and highly
 liquid financial investments, and they are recorded
 at their market value. These balances have
 immediate liquidity and present an insignificant
 risk of value changes. -----

c. Funds Receivable from Donations and Projects ---

This refers to contracts signed with donors and
 funders, for which the receipt will occur in future
 periods, and they are presented at their updated
 contractual value, when applicable, considering the
 foreign exchange variation for the period. -----

d. Fixed Assets -----

Recognition and measurement -----

Items of fixed asset are measured at their
 historical cost of acquisition or construction,
 less accumulated depreciation and accumulated
 impairment losses when applicable. -----

The cost includes expenses that are directly



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attributable to the acquisition of an asset. -----

When parts of a fixed asset have different useful lives, they are recorded as individual components (major components) of fixed asset. -----

Gains and losses on the disposal of a fixed asset (determined by the difference between the proceeds from the disposal and the carrying amount of fixed asset) are recognized in other operating income/expense in the income statement. -----

Depreciation -----

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

e. Current and non-current liabilities -----

Stated at known or calculable values, adjusted to present value when applicable, based on discount rates that reflect the best market assessments of the time value of money and the specific risks



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associated with these liabilities, and increased, when applicable, by the corresponding charges and monetary and exchange rate fluctuations incurred. -

f. Contracts and financial cooperation agreements -
The resources for social projects represent the obligations that the institution has to allocate the resources from contracts entered into for the institution's social projects and the fulfillment of institutional activities. -----

g. Revenue recognition -----
Revenues from resources, signed in contractual instruments and destined to the social activities developed by the institution, are recognized as the entity's obligation to donors and partners and are initially accounted for in Liabilities. These obligations are recognized in the Operating Revenue account from the effective realization of expenses.

h. Provisions for contingencies -----
Provisions for tax, labor, and other contingencies are established based on the expectation of probable loss in the respective ongoing actions, as expressed by external legal advisors of the Organization. -----



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i. Accounting estimates -----

The preparation of financial statements in accordance with the accounting practices adopted in Brazil requires the organization's Management to rely on estimates for the recording of certain transactions affecting assets and liabilities, revenues and expenses, as well as the disclosure of information about the data in their financial statements. Regarding to accounting estimates, we consider the provision for doubtful debts, the settlement of transactions involving these estimates that may result in values different from the estimated ones due to inherent uncertainties in the determination process. -----

4. CASH AND CASH EQUIVALENTS -----

The bank account is intended for the receipt of funds from the Organization's operations and the settlement of current expenses, with no restrictions, as well as judicial blocks to its movements. -----

Description	2022	2021
Banco do Brasil - AG 3071-6 - CA 7086-6	102,173.00	[nihil]
Itaú - AG 9161/10568-0	10.00	10.00
Itaú - AG 9161/10569-8	10.00	10.00
Itaú - AG 9161/10570-6	10.00	10.00
Itaú - AG 9161/10572-2	10.00	10.00
Itaú - AG 9161/10573-0	10.00	10.00
Itaú - AG 9161/10593-8	10.00	10.00
Itaú - AG 9161/13933-3	10.00	10.00



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Itaú - AG 9161/14000-0	10.00	10.00
[nihil]	102,253.00	80.00

5. FINANCIAL APPLICATION -----

Description	2022	2021
Itaú - AG 9161/10568-0 - CDB - FIXED INCOME	1,084,859.88	1,448,165.19
Itaú - AG 9161/10569-8 - CDB - FIXED INCOME	251,541.31	553,954.76
Itaú - AG 9161/10570-6 - CDB - FIXED INCOME	553,237.44	618,410.77
Itaú - AG 9161/10572-2 - CDB - FIXED INCOME	194,458.77	152,168.86
Itaú - AG 9161/10573-0 - CDB - FIXED INCOME	1,788,187.67	2,144,118.98
Itaú - AG 9161/10593-8 - CDB - FIXED INCOME	481,631.69	1,655,141.01
Itaú - AG 9161/13933-3 - CDB - FIXED INCOME	1,954,269.84	1,039,660.95
Itaú - AG 9161/14000-0 - CDB - FIXED INCOME	6,624,432.64	5,485,183.81
Banco do Brasil - AG 6519-X/106444-4 - AUTO	10,949.94	10,476.71
Banco do Brasil - AG 6519-X/106444-4 - CDB-DI	4,321.10	3,962.77
Banco do Brasil - AG 3519-X/106444-4 - FIXED INCOME	632.38	583.1
Banco do Brasil - AG 3519-X/107086-X - AUTO	495,142.75	418,497.79
Banco do Brasil - AG 3519-X/107086-X - FIXED INCOME	602,529.73	555,581.70
Itaú - AG 9161/10593-8 - CDB PLUS	454,265.77	[nihil]
Banco do Brasil AG 6519-X/106444-4 - SAVINGS	9,332.62	[nihil]
[nihil]	14,509,793.53	14,085,906.40

Highly liquid financial investments are readily convertible into a known amount of cash and are subject to an insignificant risk of value change. These financial investments refer substantially to investments in CBD remunerated at a post-fixed rate equivalent to a percentage of the CDI, according to the value of the investment. -----

6. ADVANCES -----

Description	2022	2021
Advances to employees	400.00	1,200.00
Advances activities	22,117.00	[nihil]
Holiday Advance	3,620.92	[nihil]
[nihil]	26,137.92	1,200.00

7. FUNDS RECEIVABLE FROM DONATIONS AND PROJECTS ---

The resources from donations and receivables from projects, intended for the execution of statutory activities and established in contractual instruments, are recognized as assets, with a



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corresponding obligation of the Institution to the donors and/or partners. -----

The balance of this group is composed as follows: -

Description	2022	2021
Wellspring Philanthropic Fund	[nihil]	1,012,500.00
Ford Foundation - Contract 131440	[nihil]	1,200,000.00
Fondo Lunária	[nihil]	853,200.00
Unibanco Institute	[nihil]	75,000.00
Channel Fondation	270,000.00	810,000.00
- Climate and Society Institute - ICS (Instituto Clima e Sociedade)	[nihil]	100,000.00
OAK OFIL Contract 20-114	1,325,698.65	1,325,698.65
New Venture Fund	401,250.00	802,500.00
Fondation Chanel	840,000.00	1,680,000.00
Bertha Foundation	[nihil]	176,855.00
Ford Foundation - Contract 140800	3,500,000.00	7,000,000.00
Daniela Maria	10,000.00	100,000.00
The Global Fund For Women	104,000.00	624,000.00
OAK OFIL Contract 22-209	10,854,421.56	[nihil]
[nihil]	17,305,370.21	15,759,753.65

8. FIXED ASSETS -----

Description	Annual Depreciation Rates	Net amount 12/31/2021	Acquisitions	Write-offs	Depreciation / Amortization	Net amount 12/31/2021
Computer Equipment	20%	130,542.55	163,240.41	[nihil]	(51,513.06)	242,269.90
Furniture and Utensils	10%	18,422.67	1,260.00	[nihil]	(2,613.24)	17,069.43
Machinery and Equipment	20%	8,171.20	[nihil]	[nihil]	(1,173.82)	6,997.38
Installations	10%	305.39	[nihil]	[nihil]	[nihil]	305.39
[nihil]		157,441.81	164,500.41	[nihil]	(25,950.93)	266,642.10

9. ACCOUNTS PAYABLE -----

Description	2022	2021
Provider Payable	3,500.00	1,206.40
Checks in Clearing	191,327.52	50,300.00
[nihil]	194,827.52	51,506.40

10. LABOR AND SOCIAL OBLIGATIONS PAYABLE -----

Description	2022	2021
INSS Payable - Employees	[nihil]	47,822.36
INSS Payable - Third Parties	[nihil]	1,741.58
IRRF Payable - Employees	[nihil]	17,623.52
IRRF Payable - Third Parties	[nihil]	365.12
PIS on Payroll Payable	[nihil]	1,331.52
Holiday provision	329,221.78	213,271.85
FGTS Payable	21,969.45	[nihil]
[nihil]	351,191.23	282,155.95

11. TAXES AND CONTRIBUTIONS PAYABLE -----

Description	2022	2021
IRRF w/o Legal Entity Services (1708)	19.50	[nihil]
PIS/COFINS/CSLL without Legal Entity Services (5952)	60.45	[nihil]
[nihil]	79.95	[nihil]



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12. CONTRACTS FOR RECEIPTS OF FUNDS FROM
 INTERNATIONAL COOPERATION AND PRIVATE PHILANTHROPY

The balance represents the amounts transferred by financiers within the scope of donations, projects, and current agreements, net of the respective expenses incurred up to December 31, and increased by the resources receivable as per the contract. --

Description	Contract No.	Financial Balance	Receipts	Transfer to	Other costs with Projects	Financial Balance	Funds Receivable	Balance of the Project to be Executed
		12.31.2021	2022	Organizations		12.31.2022		
Article 19	w/o No.	180,000.00	[nihil]	(80,000.00)	(100,000.00)	[nihil]	[nihil]	[nihil]
Asociación Fondo de Mujeres de Centroamérica	w/o No.	[nihil]	705,417.18	(339,888.57)	(365,528.61)	[nihil]	[nihil]	[nihil]
Asociación Fondo de Mujeres de Centroamérica	w/o No.	[nihil]	263,079.56	[nihil]	[nihil]	263,079.56	[nihil]	263,079.56
Bem te Vi Association	w/o No.	[nihil]	100,000.00	[nihil]	(20,000.00)	80,000.00	[nihil]	80,000.00
Banco Itaú [Itaú Bank]	0	79,433.65	[nihil]	[nihil]	(79,433.65)	[nihil]	[nihil]	[nihil]
Bertha Foundation	w/o No.	176,855.00	72,267.72	[nihil]	(233,622.61)	15,500.11	[nihil]	15,500.11
Channel Fondation	w/o No.	810,000.00	(24,210.66)	(171,000.00)	(25,651.37)	589,137.97	[nihil]	589,137.97
Charities Aid Foundation America	w/o No.	553,637.00	[nihil]	(304,500.00)	(249,137.00)	[nihil]	[nihil]	[nihil]
Daniela Maria Moreau	w/o No.	192,088.58	[nihil]	(142,088.58)	[nihil]	50,000.00	[nihil]	50,000.00
Individual Donors	w/o No.	80,000.00	[nihil]	(80,000.00)	[nihil]	[nihil]	[nihil]	[nihil]
Equality Fund	E2-2022-15	[nihil]	1,640,411.18	(968,224.00)	(324,021.11)	348,166.78	[nihil]	348,166.78
Fondation Chanel	w/o No.	2,539,900.77	(18,645.89)	(635,031.64)	(651,506.52)	1,234,716.72	[nihil]	1,234,716.72
Fondo de Mujeres Del Sur	w/o No.	135,825.58	975,211.06	(582,566.37)	(528,470.27)	[nihil]	[nihil]	[nihil]
Fondo Lunária Mujer	w/o No.	853,200.00	(63,279.91)	(624,936.78)	(51,517.36)	113,465.95	[nihil]	113,465.95
Ford Foundation	131440	3,823,064.36	452,926.18	(1,210,745.65)	(441,181.97)	2,624,062.92	[nihil]	2,624,062.92
Ford Foundation	140800	10,166,385.70	392,465.22	(2,624,660.47)	(160,632.17)	7,773,558.28	[nihil]	7,773,558.28
Foundation To Promote	w/o No.	188,510.26	2,333,984.41	(1,570,000.00)	(224,784.87)	727,709.80	[nihil]	727,709.80



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Open Society								
Fundacion Apthapi Jopueti - Fondo de Mujeres Bolivia	w/o No.	50,924.08	33,501.86	(33,501.86)	(50,924.08)	[nihil]	[nihil]	[nihil]
Fundacion Colectivo Alquimia	w/o No.	16,475.36	[nihil]	[nihil]	(16,475.36)	[nihil]	[nihil]	[nihil]
Climate and Society Institute - ICS	w/o No.	426,027.04	4,427.91	(288,084.33)	(142,370.62)	[nihil]	[nihil]	[nihil]
Galo da Manhã Institute	w/o No.	55,000.00	[nihil]	(55,000.00)	[nihil]	[nihil]	[nihil]	[nihil]
Unibanco Institute	w/o No.	325,000.33	7.87	(100,000.00)	(75,008.20)	150,000.00	[nihil]	150,000.00
Renner Institute	w/o No.	[nihil]	1,975,435.06	(1,500,000.00)	(382,940.64)	92,494.42	[nihil]	92,494.42
MADRE Fighting for Feminist Futures	w/o No.	51,197.26	152,756.08	(100,000.00)	(54,337.03)	49,616.31	[nihil]	49,616.31
Mama Cash	438199	[nihil]	162,670.10	[nihil]	(12,773.05)	149,897.05	[nihil]	149,897.05
New Venture Fund	w/o No.	960,671.81	[nihil]	[nihil]	(438,076.76)	522,595.05	[nihil]	522,595.05
OAK Foundation 22-209	OFIL-22-209	[nihil]	3,060,850.58	(3,001,524.00)	[nihil]	59,326.58	10,854,421.56	10,913,748.14
OAK Foundation 20-114	OFIL 20-114	2,809,709.29	[nihil]	(972,306.31)	(567,019.75)	1,270,383.23	[nihil]	1,270,383.23
Social Justice Philanthropy Network (Rede de Filantropia de Justiça Social)	w/o No.	[nihil]	11,500.00	[nihil]	(6,162.01)	5,337.99	[nihil]	5,337.99
Sigrid Rausing Trust	w/o No.	1,251,205.55	833,578.43	(816,368.70)	(434,836.85)	833,578.43	[nihil]	833,578.43
Silicon Valley Community Foundation	188661 -	[nihil]	2,617,279.03	(1,542,512.78)	[nihil]	1,074,766.25	[nihil]	1,074,766.25
The Global Fund For Women	2056873 R	734,735.74	(822.33)	(67,409.23)	(209,430.12)	457,074.06	[nihil]	457,074.06
The Global Fund For Women	21-58916R	221,471.48	(391.92)	(100,000.00)	(103,636.24)	17,443.32	[nihil]	17,443.32
Wellspring Philanthropic Fund	[nihil]	1,641,431.14	312,500.00	(1,062,699.02)	(891,232.12)	[nihil]	[nihil]	[nihil]
Institutional Projects	[nihil]	166,103.61	[nihil]	[nihil]	[nihil]	166,103.61	[nihil]	166,103.61
TOTAL	[nihil]	28,488,853.59	15,992,918.72	(18,973,048.29)	(6,840,710.34)	18,668,014.38	10,854,421.56	29,522,435.95

The resources received from donation agreements,



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grants, partnerships, and projects are recorded and controlled in the Liabilities until the effective execution of activities and the incurrence of expenses (transfers to organizations, social activities, and institutional strengthening), at which point they are transferred to revenue. -----

Positive balances remain stated in Liabilities until the actual realization of expenses. The negative balances of projects and agreements refer to expenses that were prepaid for the execution of planned activities, and these amounts are represented in the Assets account. -----

The difference in value between notes 12 and 14, regarding the transfer to other organizations, pertains to a donation made with ELAS+'s own resources to support a women's organization with the goal of sustainability in activism through strengthening their protection strategies, collective care, and well-being. -----

Summary of 2022 Programs -----

End Violence against Women -----

End Violence against Activists - The Women's Violence Response Program, in partnership with



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Sigrid Rausing Trust, aims to support the sustainability of activism by strengthening protection strategies, collective care, and well-being. The program also had individual donor resources. The 2022 support cycle of the End Violence Against Activists program supported 26 projects. -----

Sexual Autonomy -----

The program focuses on expanding women's access to health. Partnership with OAK Foundation, Fondo Lunária Mujer/On The Right Track and Galo da Manhã Institute. In 2022, 3 projects were supported with the participation of 15 organizations/networks to act in alliance. -----

Mulheres em Movimento -----

The Building Movements Program - Mulheres em Movimento in 2022 received support from the following donors/partners: Equality Fund, Ford Foundation, Foundation Chanel, Channel Foundation, Levi's, Wellspring Philanthropic Fund, Unibanco Institute, Global Fund for Women, OAK Foundation, Sigrid Rausing Trust, Silicon Valley Community Foundation, MADRE Fighting for Feminist Futures,



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Artigo 19 Brasil Association, Itaú Bank, Climate and Society Institute. The initiative aims to expand partnerships and alliances among inter-movements, inter-countries, and inter-generations in the field of women's rights and the rights of LBT+ populations. -----

In 2022, the Mulheres em Movimento Program provided 134 supports, including those made through the Liderando Desde el Sur, GAGGA initiatives, and intermediate OAK supports. Supported groups/organizations received flexible resources for institutional strengthening. -----

LDS - Liderando Desde el Sur is an initiative aimed at financing and supporting projects of women's organizations, movements and networks at regional, national and community levels. The initiative is implemented through an alliance of women's funds from the global south and funded by the Ministry of Foreign Affairs of the Netherlands, MFA. Within the actions of the initiative, ELAS + supported 9 groups and organizations in 2022. -----

The GAGGA initiative aims to strengthen community-based organizations working for climate justice,



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led by women and/or transgender people from all over Brazil. Result of articulation with GAGGA (Global Alliance for Green and Gender Actions), it is an alliance between Latin American Women's Funds, Both Ends, and MamaCash in partnership with the Ministry of Foreign Affairs of the Netherlands. In 2022, 7 groups were supported as part of the Mulheres em Movimento program. -----

Aliança Negra -----
 The initiative is a partnership between ELAS+ and the Ford Foundation and aims to strengthen civil society organizations that work in the fight against racism in Brazil. In 2022, 16 groups/organizations were supported, selected by the Aliança Negra Notice. -----

Empodera -----
 It is an initiative that aims to strengthen groups and organizations led by women and trans people by developing projects within the fashion chain with a focus on fair, inclusive and responsible fashion. In 2022, 21 groups and organizations were supported through the partnership between ELAS+, Lojas Renner Institute, and UN Women. -----



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Economia do Cuidado - The initiative aims to strengthen the institutional capacity and activism of FENATRAD and affiliated associations and unions of domestic workers, especially those led by women and/or transgender individuals throughout Brazil, with flexible financial support and encouragement of collective action. This is a partnership between ELAS+ and the Open Society Foundation, which in 2022 supported 22 organizations selected through an Invitation Letter. -----

13. SHAREHOLDERS' EQUITY -----

It consists of the surplus and deficit inherent to the Organization's activities, calculated at the end of each fiscal year. -----

In 2020, a Contingency Fund was established, with the general objective of allowing the institution to have financial conditions to meet emergency and/or unforeseen situations, with a balance of R\$738,406.57 on December 31, 2022. -----

14. STRENGTHENING AND INVESTMENTS IN WOMEN 'S ORGANIZATIONS -----

Description	2022	2021
Donations to National Groups	(19,023,642.17)	(7,551,205.97)
Third-Party Services from Individuals.	(6,000.00)	(26,682.00)
Third-Party Services Legal Entity	(237,101.15)	(217,134.78)
Training and events	(115,500.00)	(70,900.00)
Transport	(84,527.69)	(999.16)



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Snacks and Meals	(38,463.81)	[nihil]
Travel and Lodging	(1,235.05)	(1,084.12)
Project Activities	(37,500.55)	(64,676.08)
Material for Events	(13,260.30)	(4,489.08)
Airline Tickets	(500,194.57)	[nihil]
Digital Marketing and Communication	(36,730.00)	(37,610.05)
Consulting and Advisory	[nihil]	(39,192.65)
[nihil]	(20,644,622.10)	(8,013,973.89)

15. PERSONNEL EXPENSES -----

Description	2022	2021
Compensations	(2,546,693.40)	(1,461,098.21)
Social Charges	(904,036.03)	(579,464.77)
Benefits	(109,273.12)	(21,216.13)
[nihil]	(3,560,002.55)	(2,061,779.11)

16. SERVICES PROVIDED BY THIRD PARTIES -----

Description	2022	2021
Services provided - Individual	(18,981.64)	(14,269.80)
INSS Serv. Provided - Individual	(4,996.31)	(4,452.36)
Consulting and Advisory	(194,425.55)	(74,821.73)
Life Insurance	(1,612.24)	(1,783.15)
Services Provided Legal Entity	(1,517.00)	(3,700.00)
	(221,532.74)	(99,027.04)

17. ADMINISTRATIVE EXPENSES -----

Description	2022	2021
Infrastructure		
Rent	(70,736.40)	(58,136.40)
Condominium Fee	(40,834.94)	(36,114.46)
Telephone, Fax, Internet	(9,369.53)	(7,889.39)
Electricity	(9,759.29)	(6,425.54)
Conservation and Maintenance of the Property	(14,910.83)	(2,577.70)
Conservation and Maintenance. Equip. Informatics	(2,568.75)	(14,940.00)
Conservation Maint. Machinery and Equipment	(1,500.00)	[nihil]
Conservation and Maintenance. Vehicle	(2,266.50)	[nihil]
Location of Machines and Equipment	(1,280.00)	[nihil]
Space Rental	(6,299.67)	(5,452.82)
Assets of a Permanent Nature	(3,529.15)	(1,234.65)
Expenses with Insurance	(763.63)	(3,561.04)
Depreciation and Amortization	(55,300.12)	(25,950.93)
	(219,118.81)	(162,282.93)
Administrative		
Computer Equipment	(29,521.97)	(3,247.99)
Consumables and Office	(13,000.77)	(7,321.99)
Sanitation and Cleaning Supplies	(7,159.25)	(3,562.18)
Kitchenware	(4,324.64)	(371.96)
Snacks and meals (i)	(14,388.05)	(1,320.94)
Copies, Bindings, and Printing Services	(69.80)	(320.00)
Notary Offices	(1,013.15)	(737.00)
Post Office	(407.25)	(209.70)
Transportation	(29,332.23)	(41,787.31)
Annuities	(13,463.49)	(31,067.44)
Travel and representations	(155,727.14)	(13,087.47)
Digital Marketing and Communication	(124,728.48)	(135,344.52)
Gifts and Social Events	(15,315.06)	[nihil]
Others	[nihil]	(12,994.65)
Services Provided Legal Entity	(253,969.24)	(15,574.87)
Training, Courses and Events	(5,185.90)	(6,010.46)



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	(667,603.42)	(272,958.48)
Taxes, fees and contributions		
IPTU	(11,100.48)	[nihil]
Taxes and fees	(3,577.81)	(10,601.49)
ISSs/NF	[nihil]	(945.75)
[nihil]	(14,678.39)	(11,547.24)

(i) The increase of this item in 2022 from 1,320.94 to 14,388.05 was due to the coffee break of the celebration of the 22nd anniversary of ELAS+ Doar para transformar at the institution's headquarters and brunch and lunch expenses at the meetings of the General Meeting and Deliberative Council. -----

18. NET FINANCIAL RESULT -----

Description	2022	2021
Financial Revenue	[nihil]	[nihil]
Income from Financial Sources	664,973.88	85,203.97
[nihil]	664,973.88	85,203.97
Financial Expenses	[nihil]	[nihil]
Bank Fees	(29,204.16)	(22,668.32)
Penalties and Late Interest	(34.00)	(93.24)
Income Tax on Financial Investments	(116,980.53)	(15,521.54)
IOF w/o Application	(67.74)	(6,725.41)
Exchange Rate Variation	(4,044.61)	(368.00)
IOF w/o Exchange	(5,265.21)	[nihil]
[nihil]	(155,596.25)	(45,376.51)
Net Financial Result	509,377.63	39,827.46

19. COMMITMENTS AND CONTINGENCIES -----

The Organization is subject to legal proceedings, claims and contingencies resulting from the ordinary course of business. When such amounts can be estimated, the Organization's Management, in accordance with CVM Resolution No. 489/05, adopts a procedure to classify the causes filed according to the risk of loss, based on the opinion of its legal advisors, as follows: -----



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 Phone: (55 21) 3553-0883- litero@litero.com.br



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- For causes whose negative outcome for the Organization is considered as probable, provisions are made; -----

- For cases in which a negative outcome for the Organization is considered possible, the corresponding information is disclosed in the Notes to the Financial Statements, and -----

- For cases in which a negative outcome for the Organization is considered remote, only information that, at the discretion of the Management, is deemed relevant for a full understanding of the financial statements is disclosed in the Notes to the Financial Statements. -----

As of December 31, 2022, the Organization had no ongoing lawsuit. -----

20. IRPJ IMMUNITY -----

The Organization, by its purpose and objectives, and in accordance with Article 170 of the Income Tax Regulation (RIR - Regulamento do Imposto de Renda), is not subject to Corporate Income Tax. ---

21. SUBSEQUENT EVENTS -----

It is not within our knowledge of any event, subsequent to the closing date of the fiscal year



Maria Vitória Rosa da Silva
Sworn Public Translator and Commercial Interpreter
Portuguese-English

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until the authorization for the issuance of the
 Financial Statements, that could affect the
 financial position and results of the period,
 impeding the normal continuity of ELAS+ Doar para
 transformar. -----

[There appeared signature] -----

Amália Eugênia Fischer Pfaeffle -----

CPF: 053.378.887-08 -----

General Coordinator -----

[There appeared signature] -----

Marcelo Alves Caridade -----

Accountant CRC/RJ 116408/O-6 -----



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This was the full text of said document. -----

Given under my hand on October 27, 2023, in Rio de Janeiro. -----

Maria Vitória Rosa da Silva

15º 15º Ofício de Notas da Comarca da Capital do Estado do Rio de Janeiro
 Rua do Ouvidor, 89 – Centro | Tel.: 21 3233-2600 | www.cartorio15.com.br
 Av. das Américas, 500- Bloco 11 Ljs 104 e 106 – Barra da Tijuca | Tel.: 21 3154-7161

088641
 AF498521

Reconheço por **SEMELHANÇA** as firmas de:
 MARIA VITORIA ROSA DA SILVA.....

 Huelson Sampaio da Silva.....

 Escrivente
 Matr. 84-007419

Rio de Janeiro, 27 de outubro de 2023.

HUELDSON SAMPAIO DA SILVA - ESCRIVENTE

Emol.: R\$ R\$ 7,18 - T.J.+Fundos: R\$ 5,42 - Total: R\$ 12,6
 Selc(s): EEPT93975-RTV

Consulte em <http://www4.tjrj.jus.br/Portal-Extrajudicial/consultaseio/>