

FINANCIAL STATEMENTS

INSTITUTO DRA. LAILA DE LAGUICHE

**ON DECEMBER 31, 2024
AND INDEPENDENT AUDITORS' REPORT**

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Independent auditors' report on the financial statements

To the Directors and Members of
Instituto Dra. Laila de Laguiche
Curitiba - PR

Opinion

We have audited the financial statements of Instituto Dra. Laila de Laguiche ("Entity") which comprise the balance sheet as of December 31, 2024, and the related statement of income, comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including material accounting policies and other explanatory information.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Instituto Dra. Laila de Laguiche as of December 31, 2024, and its financial performance and cash flows for the year then ended, in accordance with accounting practices adopted in Brazil for small and medium-sized entities NBC TG 1000 (R1) - 'Accounting for Small and Medium-sized Entities' and General Technical Interpretation ITG 2002 (R1) - Non-profit Entities.

Basis for opinion

We conducted our audit in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are further described in the section below entitled "Auditor's Responsibilities for auditing the Financial Statements". We are independent of the Entity in accordance with the relevant ethical principles set out in the Code of Professional Ethics for Accountants and the professional standards issued by the Federal Accounting Council, and we have fulfilled our other ethical responsibilities in accordance with these standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and governance for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices adopted in Brazil for small and medium-sized entities - NBC TG 1000 (R1) - "Accounting for Small and Medium-sized Entities", the General Technical Interpretation ITG 2002 (R1) - Non-Profit Entity and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' responsibilities for auditing the financial statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect any material misstatement. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Brazilian and International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, since fraud can involve the act of circumventing internal controls, collusion, forgery, omission, or intentional misrepresentation;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Curitiba, April 01, 2025

Forvis Mazars Auditores Independentes – Sociedade Simples Ltda.
CRC 2SP023701/O-8 PR

Assinado por:

Rodrigo Santos

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Rodrigo Santos
Accountant CRC PR 051.001/O-6