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

INSTITUTO COMIDA DO AMANHÃ

Independent auditor's report

Accounting statements On December 31, 2022

RFPS/BB/TM 0414/24

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the INSTITUTO COMIDA DO AMANHÃ Rio de Janeiro - RJ

Opinion on the financial statements

We examined the financial statements of Instituto Comida do amanhã ("Entity"), which comprise the balance sheet as of December 31, 2022 and the respective statements of surplus, comprehensive income, changes in equity and cash flows 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 adequately present, in all material aspects, the equity and financial position of Instituto Comida do Ajante as of December 31, 2022, the performance of its operations and its cash flows for the year ended. on that date, in accordance with accounting practices adopted in Brazil applicable to non-profit entities (ITG 2002 (R1)) and small and medium-sized companies (CPC- PME), as issued by the Accounting Pronouncement Committee (CPC).

Basis for opinion on the financial statements

Our audit was conducted in accordance with Brazilian and international auditing standards. Our responsibilities, in accordance with such standards, are described in the section entitled "Auditor's responsibilities for the audit of financial statements". We are independent in relation to the Entity, in accordance with the relevant ethical principles set out in the Accountant's Code of Professional Ethics and in the professional standards issued by the Federal Accounting Council (CFC) and we comply with other ethical responsibilities in accordance with these standards. We believe that the audit evidence obtained is sufficient and appropriate to support our opinion.

Responsibility of the Board of Directors for the financial statements

The Entity's Board of Directors is responsible for the preparation and adequate presentation of these financial statements in accordance with the accounting practices adopted in Brazil, applicable to non-profit entities (ITG 2002 (R1)), small and medium-sized companies (CPC - PME), as issued by the Accounting Pronouncements Committee (CPC) and for the internal controls that it determined to be necessary to allow the preparation of these financial statements free from material distortion, regardless of whether caused by fraud or error.

When preparing the financial statements, the Board is responsible for assessing the Entity's ability 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 Board intends to liquidate the Entity or cease its operations, or has no realistic alternative to avoid closing operations.

Those responsible for the Entity's governance are those responsible for supervising the process of preparing the financial statements.



Auditor's responsibility for auditing financial statements

Our objectives are to obtain reasonable assurance that the financial statements, taken as a whole, 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 the audit carried out in accordance with Brazilian and international auditing standards will always detect any existing relevant distortions. Distortions may result from fraud or error and are considered material when, individually or together, they can influence, within a reasonable perspective, the economic decisions of users taken based on the aforementioned financial statements.

As part of the audit performed in accordance with Brazilian and international auditing standards, we 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, plan and perform audit procedures in response to such risks, and obtain sufficient appropriate audit evidence to support our opinion. The risk of not detecting a material misstatement resulting from fraud is greater than that arising from error, as fraud may involve the act of circumventing internal controls, collusion, forgery, omission or intentional false representations;
- We obtain an understanding of the internal controls relevant to the audit to plan audit procedures appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal controls;
- We evaluate the adequacy of the accounting policies used and the reasonableness of the accounting estimates and respective disclosures made by the Board;
- We conclude on the adequacy of the use, by the Board, of the operational continuity accounting basis and, based on the audit evidence obtained, whether there is relevant uncertainty in relation to events or conditions that may raise significant doubt in relation to the Entity's operational continuity capacity. If we conclude that there is material uncertainty, we must draw attention in our audit report to the related disclosures in the financial statements or include a change in our opinion if the disclosures are inadequate. Our conclusions are based on audit evidence obtained up to the date of our report. However, future events or conditions may lead the Entity to no longer maintain operational continuity;
- We evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the corresponding transactions and events in a manner consistent with the objective of fair presentation.

We communicate with those responsible for governance regarding, among other things, the planned scope, timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our work.

Rio de Janeiro, February 9, 2024.

BDO

BDO RCS Auditores Independentes SS Ltda.

CRC 2 ES-004955/F-4

Rafael Favacho Pereira da Silva Accountant CRC RJ 106634/0-3

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CNPJ:31.370.383/0001-13

BALANCE SHEET

On December 31, 2022 and 2021

(In Reais)

	Explanatory note _	31/12/2022	31/12/2021
ACTIVE CURRENT ASSETS CASH AND CASH EQUIVALENTS BANK WITH MOVEMENT – RESOURCES WITHOUT RESTRICTIONS FINANCIAL APPLICATIONS – RESOURCES WITH RESTRICTIONS	4 4	492.981,85 10,00 10,00 492.971,85	200.831,53 698,50 698,50 200.133,03
TOTAL ACTIVE	-	492.981,85	200.831,53
PASSIVE CURRENT LIABILITIES RESOURCES OF CURRENT PROJECTS	5	326.580,94	174.789,52
NET WORTH ACCUMULATED SURFACE/DEFICIT	6	166.400,91	26.042,01
TOTAL LIABILITIES	-	492.981,85	200.831,53

CNPJ: 31.370.383/0001-13

COMPREHENSIVE INCOME STATEMENT ON 12/31/2022

STATEMENT OF RESULTS FOR THE YEAR ON 12/31/2022

Description	Explanatory note	31/12/2022	31/12/2021
MISCELLANEOUS RECIPES			
RESOURCES OF CURRENT PROJECTS	9	705.175,72	329.260,91
CONTRIBUTIONS AND VOLUNTARY DONATIONS	9	164.115,48	32.133,14
NET REVENUE		869.291,20	361.394,05
MEDICAL EXAM	7	0,00	(45,00)
INTERNS	7	0,00	(10.260,00)
INSURANCE	7	0,00	(40,53)
CONSULTANCY	7	(56.562,75)	(106.189,02)
REIMBURSEMENT	7	(12.662,25)	(2.209,40)
SERVICES PROVIDED	7	(677.078,20)	(228.773,20)
ACCOUNTING	7	(4.613,00)	(3.298,00)
		(750.916,20)	(350.815,15)
FINANCIAL INCOME			
INTEREST ON APPLICATIONS	9	27.070,74	4.864,70
OTHER OPERATING EXPENSES			
RATE	8	(1.365,25)	(645,45)
IOF	8	(88,56)	0,00
		(1.453,81)	
RESULT BEFORE PROVISIONS		143.991,93	14.798,14
NET PROFIT FOR THE YEAR		143.991,93	14.798,14

CNPJ: 31.370.383/0001-13

COMPREHENSIVE INCOME STATEMENT ON 12/31/2022

	31/12/2022	31/12/2021
NET PROFIT FOR THE YEAR	143.991,93	13.963,98
Other Results	0,00	0,00
TOTAL COMPREHENSIVE RESULT OF THE EXERCISE	143.991,93	13.963,98

CNPJ: 31.370.383/0001-13 Statements of changes in equity On December 31, 2022 and 2023

	Social heritage	Surplus (deficit) accumulated	Total
Balances on December 31, 2020	11.243,87	11.243,87	11.243,87
Financial year surplus Incorporation of the year's surplus into social equity		14,798.14 26.042,01	14,798.14 26.042,01
Balances on December 31, 2021	26.042,01	26.042,01	26.042,01
Financial year surplus Incorporation of the year's surplus into social equity		143.991,93 26.042,01	143.991,93 26.042,01
Balances on December 31, 2022	166.400,91	170.033,94	170.033,94

CNPJ: 31.370.383/0001-13

Cash flow statements

Financial years ending December 31, 2022 and 2021

(In Reais)

	12/31/2022		12/31/2021
OPERATIONAL ACTIVITIES Period result	143.991,93		14.798,14
GROSS OPERATING PROFIT BEFORE CHANGES IN WORKING CAPITAL	143.991,93		14.798,14
CHANGES IN ASSETS AND LIABILITIES	0,00		0,00
Increase (Decrease) in other current assets	292.150,32		28.337,66
Increase (Decrease) current liabilities resources from projects in progress Increase (Reduction) in Income Tax and Social Contribution	151.991,42		13.339,52
CASH FROM OPERATIONS	R\$ 443.941,74	R\$	41.877,18
NET CASH ARISING FROM OPERATIONAL ACTIVITIES	587.933,67		56.675,32
(Reduction) Increase in cash and cash equivalents AVAILABILITY - AT THE BEGINNING OF THE PERIOD	587.933,67 200.831,53		56.675,32 172.493,87
AVAILABILITY - AT THE END OF THE PERIOD	492.981,85		200.831,53



INSTITUTE COMIDA DO AMANHÃ

(CNPJ no. 31.370.383/0001-13)

Explanatory notes to the financial statements In 31 from December 2022 It is 2021

1. Context Social

O Institute Comida do Amanhã is a non-profit and economic entity, under private law, registered at the Record Civil of people Legal in 08/28/2019.

The Comida do Amanhã Institute is a non-profit, institutionally independent and non-partisan think tank that supports the transition to healthy and sustainable, inclusive and empowering, biodiverse and culturally integrated food systems .

From a systemic view of food, the Institute produces, adapts and communicates content and research; organizes and facilitates meetings, events and fertile territories for reflection and proposition; and participates in public policy debates. The Institute works in an interdisciplinary and intersectoral way to raise awareness and impact individuals, institutions and decision-makers, with two objectives: promoting a change in behavior and understanding about food and its impacts; and advocate for public policies centered on the right to adequate food.

The Institute's activities and products are always aligned with one or more of its 3 areas of activity, namely: Food and Cities, Food and Climate and Food and Culture, and its actions dialogue with various themes linked to the 2030 Agenda, mainly the SDGs 2, 10, 11, 12, 13, 16 and 17. The Institute's activities and content always seek to highlight the systemic, holistic and interdisciplinary nature of food systems, which tends to connect all agendas. The definition of these 3 areas indicates the organization's priority themes, where more content needs to be disseminated and more reflections need to be made.



The operation is aimed especially at the general, non-specialized public, who can be defined as "urban consumers". In the scope of advocacy and focus on decision makers, the Institute's work is focused on local government and public policies of a municipal nature.

Comida do Amanhã products and projects are generally intended to communicate and disseminate specialized, scientific or reference content to the "lay" public, seeking to raise awareness among the target audience of the impacts of food systems and the need for behavioral change individual, collective, and the demand for policies that ensure the fundamental right to food.

The Comida do Amanhã Institute is an organization recognized in the defense of healthy and sustainable food systems for everyone, with projects, participation and presence in national and international spaces for dialogue and action. It is, therefore, an organization with international articulation, even though it has its central operations in Brazilian territory. It operates intersectorally and has a network of partner and supporting organizations in Brazil and around the world.

2. Presentation of demonstrations accounting

To the main policies accounting adopted at elaboration of demonstrations accounting they are defined below. To the policies they were applied in consistency with all the exercises presented.

The financial statements have been prepared and are being presented in accordance with accounting practices adopted in Brazil, based on provisions contained in the Resolution of the Federal Accounting Council - CFC no 1,409/12, which approved ITG 2002 (R1) - Non-purpose entities of profits, and also through NBC TG 1000 (R1) - Accounting for Small and Medium Companies.



3. Main practices accounting

To the demonstrations accounting they were elaborate with base in the practices accounting adopted in the Brazil, The to know:

a. Coin functional

The Entity's Board of Directors defined that its functional currency is the Real, in in accordance with the standards described in the CPC PME technical pronouncement - Accounting for small and averages companies.

Transactions in coin foreign, this It is, all those what nocarried out at coin functional, they are converted for the rate in exchange ofdates in each transaction. Active It is liabilities monetary in coinforeign they are converted for The coin functional for the rate in exchangefrom the date of closure.

Gains and losses from changes in exchange rates on assetsIt is you liabilities monetary they are recognized in the demonstrations of the results.

b. Determination of result

Income and expenses are recorded on an accrual basis. O surplus or deficit relating to the Entity's activities is incorporated to the patrimony Social only to the termination in each exercise Social.

The resources were applied to their institutional purposes, in conformity with your Statute Social, demonstrated by your expenses and investments assets.

The Entity's expenses are calculated through invoices, sheetsin payment in guys It is receipts, in conformity with to the legal requirements It is taxes.



c. Estimates accounting

The preparation of financial statements in accordance with practices accounting rules adopted in Brazil require the Board to use judgmentat determination It is record in estimates accounting. Active significant amounts subject to these estimates and assumptions include the value residual fixed assets. The settlement of transactions involving These estimates may result in values different from those estimated, due to inaccuracies inherent in the process of its determination. A Entity reviews estimates and assumptions at least annually. To the main estimates related to the demonstrations accounting refer to provisions relating to legal proceedings, the fair value of assets and liabilities, useful life of fixed assets, provision for losses asset, between others.

d. Box It is equivalents in boxes

Cash and cash equivalents are represented by cash and cash equivalents in coin national, applications financial in short term what possesshigh liquidity, whose operations mature on the effective date acquisition, is equal to or less than 90 days. Present negligible riskin change in value fair, It is they are used for management in your commitments short term.

e. Instruments financial

(i) Active financial

Financial investments: are recorded at fair value through the result, which include bonds and securities for the purposeto be negotiated at any time and at the discretion of the Board of Directors Entity, being recorded at fair value and classified in assets current, in which unrealized gains or losses on these roles they are recognized at demonstration in result.



f. Active circulating It is no circulating

Rights are demonstrated by realization values, including related income of applications financial.

q. Liabilities circulating It is no circulating

They are demonstrated by known or calculable values, plus, where applicable, the corresponding charges, monetary variations incurred of obligations beatable until The date of balance.

H. Patrimony liquid

Represented by the social heritage of Instituto Comida do Ajante plus annual surplus or deficit results, according to the case.

I. Standards, changes and interpretations

The third sector covers non-profit private sector organizations that provide public services such as: NGOs, foundations, community associations, trade associations, philanthropic entities, political parties and other entities that do not aim for profit and have development as their objective. and social well-being. Accounting standards for non-profit entities must follow the equity structure set out in the S/A Law (Law 6,404/1976), while the specific accounting criteria and procedures for these are set out in NBC T 10.19, which is part of the Brazilian Accounting Standards. In non-profit entities, the positive result is not allocated to the holders of equity and the profit or loss are called, respectively, surplus or deficit. The main accounting standards applied to the third sector are: presentation of financial statements, balance sheet, demonstration of surplus or deficit for the year. The analysis carried out showed that, through donations, the entity is managing to pay all its expenses, leaving a positive surplus/deficit.



4. Box It is equivalents in box

A board adopt one policy conservative for O management in box, applying available resources, when permitted by donors, to Bank Deposit Certificates and securities issued and committed per institutions financial Brazilian in first line, It is have liquidityimmediate.

To the revenues arising of these applications they are reinvested at own institution or in the project itself, when required by the financier and are highlighted in the demo from the result:

Box It is equivalents in box	2022	2021
Boxes It is Banks	10.00	698.50
applications Financial	492,971.85	200,133.03
Total	492,981.85	200,831.53

applications Financial

Application		2021	2022
Bco Itaú- C/C no. 99788-3	Automatic Application		3,496.97
Bco Brazil - C/C no. 32432-9	BB CDI	200,133.03	
Bco Brazil - C/CN° 32432-9	BB Income Easy		11,346.77
Bco Brazil - C/CN° 32432-9	BB Trust DI		478,128.11
Total		200,133.03	492,971.85

Immediate Liquidity Applications: Financial applications are demonstrated by the original values applied, plus income pro-rata to the balance sheet date. Financial investments increased inbalances in 2022 due to the Application for the execution of projects foreseen in exercise.

5. Others Obligations/ Projects It is Agreements

They are registered in this rubric you values of donations what entered It is they left, in this field demonstrated, as COMIDA DO AMANHA needs to leave in provides evidence to the donor or financing institution of the projects and/or agreements, the values that remained at the end of the year, such as provision of accounts. In this field are the values of the donations that entered, and those that saras, are project costs.



Projects 2022

Code	Description from the balance	account	Previous 2021	Debit	CreditBalance Current
775	PROJECTS	174,589.52C	786,571.14	938,562.56	326,580.94C
862	ICS	0.00	40,455.70	40,455.70	0.00
777	POLLINATE HEINRICH BOLL	40,000.00C	82,988.85	42,988.85	0.00
778	LUPPA 1	134,589.52C	219,597.68	85,008.16	0.00
863	LUPPA two	0.00	246,417.50	440,000.00	193,582.50C
851	LUPPA SEVERAL	0.00	0.00	131,388.21	131,388.21C
845	PROJECT (FAO)	0.00	174,008.16	174,008.16	0.00
846	PROJECT (WWF)	0.00	23,103.25	24,713.48	1,610.23C

LUPPA is a collaborative platform and a continuous learning program, to support and facilitate cities to promote food policies with a systemic approach, in an intersectoral, coherent and participatory way. The main objective is for more Brazilian cities to have strategic, multi-year policies for food, based on participatory governance structures ("FNS Plan").

Because policies planned with coherence, social participation and a systemic vision of food, focused on territorial dynamics and the right to food, lead to effective, lasting, legitimate and, therefore, effective results.

The Project was separated into 3 groups of donors.

Luppa Project 2- Includes ICS and Ibirapitanga;

Luppa Project Miscellaneous - There is a group of various donors such as Comida do Amanhã, HSI, MFA, ACT for the Luppa 2 project;

WWF Project - Also part of Luppa 2 but as a separately highlighted donor.



6. Patrimony liquid

a. Patrimony Social

The Entity's Social Assets are made up of contributions, financial income, donations, subsidies and legacies, deducted from expenses incurred to each exercise.

b. Surplus of exercise

Refers to the result of year chain. After approval for the Assembly, those values they are incorporated to the Patrimony Social of the Institution It is you eventual results positive will be reinvested us goals social, as provided at the statute.

7. Costs It is expenses operational

Values referents basically to the desk of Institute Comida do Amanhã, as demonstrated in frame below:

	2022	2021
Expense with guys	-	10,305.00
Expenses Administrative	750,916.20	340,510.15
Total	750,916.20	350,815.15



Description	2022	2021
Administrative costs	(750,916.20)	(350,815.15)
Medical exam	0.00	(45.00)
Interns	0.00	(10,260.00)
Insurance	0.00	(40.53)
Reimbursement	(12,662.25)	(2,209.40)
Consultancy	(56,562.75)	(106, 189.02)
Services provided	(677,078.20)	(228,773.20)
Accounting	(4,613.00)	(3,298.00)

8 Expenses with taxes It is financial

O amount registered refers to the IOF (tax about operations financial) incident about operations in exchange, to the GO (tax in income)incident on financial investments, bank fees and expenses with fines and interest.

	2022	2021
Expenses Financial	1,453.81	645.46

9 Revenues Operational - without restriction and with restriction

Register you resources received in donors for O Institute Comida do Amanhã.

	2022	2021
Donations	164,115.48	32,133.14
Resources of ongoing projects	705,175.72	329,260.91
Revenues Financial	27,070.74	4,864.70
Total	896,361.94	366,258.75



Quotients assets

LIOUIDITY IMMEDIATELY	2022		2021	
Cash and cash equivalents Current Liabilities	492,981.85 326,580.94	1.51	200,831.53 174,789.52	1.15
LIQUIDITY CHAIN Current Assets Currente Liabilities	<u>492,981.85</u> 326,580.94	1.51	<u>200,831.53</u> 174,789.52	1.15
LIQUIDITY GENERAL Asset Current + non-current asset Liabilities Current + Non-current liabilities	492,981.85+0.00 326,580.94 + 0.00	1.92	200,831.53 +0.00 174,789.52+ 0.00	1.15

10 Exemptions tax

As a non-profit entity, Instituto Comida do Ajante enjoy in exemption of tax in income It is contribution Social in agreement with O article 15 from the Law no. 9532/97 It is enjoy also in exemption in others taxes federal, like COFINS It is the PIS.

11 Instruments financial

A Entity no participate in operations involving instruments financial instruments designed to reduce exposure to market risks, currency and/or rate in fees, there is View no to possess operations with these characteristics. O value accounting of the too much instruments financial presented us balance sheets assets no differs substantially of values in Marketplace.



- a. Value in Marketplace in instruments financial You balances accounting in availabilities (banks It is applications financial assets) and current liabilities correspond to the market value in reason in O maturity to occur in date next The of balance.
- b. Others types in instruments financial A Entity no keeps instruments financial no registeredaccounting in 31 in December in 2022 It is 2021, neither, realizedoperation with financial derivatives in the year ended 31 December December 2022 and 2021.

12 Date in approval of demonstrations accounting

The financial statements were approved and authorized for issuance by the Board in 15 May 2023.

13 Events subsequent

On February 8, 2023, the Federal Supreme Court (STF) judged the Themes 881 - Resources Extraordinary no. 949,297 It is 885 - Resource Extraordinary no. 955,227.

You ministers what participated of these themes concluded, per unanimity, what decisions judicial sockets in form definitive The favor of the taxpayers must to be canceled if, after, O Supreme have understanding different about O theme. Or it is, if years back one companyit achieved authorization from the Justice for to leave in to recall some tax, this permission will automatically lose validity if, and when, the STF to understand that the payment is due.



The Board assessed with its legal advisors the possible impacts of this decision of STF It is concluded what The decision of STF no results, basedin evaluation by the board supported by its legal advisors, and in consonance with O CPC25/IAS37 Provisions, Liabilities Contingents It is Active Contingents It is O CPC24/IAS10 Events Subsequent, in impacts significant in its financial statements as of December 31, 2022.

Francine Teixeira Xavier

Amilton Cazimiro Fernandes

President

Reg. CRC R.J. No. 057313/0-7

CPF: 902.517.847-20

CPF: 334.830.007-04