



**PRIVATE EQUITY [BRL]**



**I. EXTERNAL  
CONTROLLERSHIP**  
[EXPANSION OF FINANCIAL REVENUE]



**ACCOUNTING**  
STANDARDIZATION

**II. MULTIMARKET FUNDS**  
[CAPITAL LEVERAGE]



**FUNDRAISING**  
STRUCTURE

**III. PORTFOLIO  
ROYALTIES**  
[INCREASED SALES]



**TRADING**  
SCALE



**FIC CAPITAL S.A.** manages equity assets and promotes private investment funds, especially in favor of base industries with multinational potential, developed on the implementation of the following strategic pillars.

- I. EXTERNAL CONTROLLERSHIP** directed to the expansion of financial income through BRGAAP/USGAAP/IFRS certified expert accounting; adjusted liability control and SEFIN/SEFAZ/SRF tax grid; continued tax relief through IOF/IRPJ/CSLL tax exemptions via the structuring of FIC/FIM/FIDC/FII/FIP own funds; special incentive schemes ICMS.CONFAZ/II.IPI.CARF with discounted amortization of taxes for approved/budgeted credit rights backed by B<sup>3</sup> in FIDC LEGALCERT (CVM/N.0222305) managed by DTVM/IDSF (idsf.com.br); combined with the reimbursement of tax credits via forensic electronic parameterization for hypotheses of tax incidence on repetitions of ISS/ICMS/PIS/COFINS/IPI/INSS; suspension of collections for the deposit of securities guarantees (shares of investment funds), enabling PGM/PGE/PGFN administrative tax agreements/transactions; towards the international financial standardization of applied corporate assets/liabilities, and validated mapping of results by performance/profitability indexes EBITDA/ROI/ROE/ROIC/IRR/NPV/WACC;
- II. MULTIMARKET FUNDS** based on market forecasts of capital leverage with direct contributions via national and international funds, regulated by ANBIMA/CVM.BR and IIFA/SEC.US, such as those structured by METAL BANK ABM I (CVM/N.0222202), managed by DTVM/AZUMI (azumidtm.com.br), or by opening lines of credit, allocation of guarantees and securitized issues of financial instruments ACC/DCE/CCB/CRA/CRI/CPR/DEBÊNTURES/NOTA.COMERCIAL with generation resources for qualification in regulatory compliance of products, production processes and promotions;
- III. PORTFOLIO ROYALTIES** made possible by concessions of marketing rights to increase sales modulated through programmed payments via digital reset by ETC. Export Trading Company | FINTECH. Customer Profitability/Payroll Digital System | PLR. Private Label Rights | SAAS. Solution as a Service aimed at raising the value of invested companies;

**1:** FIC EQUITY AMERICAS LLC is the parent company headquartered in the United States, reconciled by SUNRISE ADVISORY and a subordinate shareholder that founded funds in Brazil such as **LEGALCERT FIDC** [Legal Assets (Cód. CVM 0222305)] and **METAL BANK ABM I** [Promotion of Mercantile Receivables (CVM Code 0222202)] regulated by CVM [Securities and Exchange Commission] and ANBIMA [Brazilian Association of Financial and Capital Market Entities].

**2:** We currently manage approximately US\$ 500 million invested in national Brazilian industries [Economic Sectors (Agribusiness, Food, Automotive, Pharmaceuticals, Real Estate, Metallurgy, Nutraceuticals, Logistics, Security and Technology)] and in the startups **LIV ECO HABITATS CONSTRUCTECH** and **RWB TELECOM INFRASTRUCTURE**; in proportion, integrating a direct team of senior professionals in the areas of administration, accounting, economic/tax law, engineering and corporate finance in Brazil and in the United States, and 1,100 employees integrated into developed companies.

# I. EXTERNAL CONTROLLERSHIP

## REVENUE INCREASE [ACCOUNTING STANDARTIZATION]

### I.1 CERTIFIED EXPERT ACCOUNTING > CHARTERED REPORTS

[PUBLIC INSTITUTIONAL QUERIES | EXPERT REPORTS AND INDEPENDENT FEEDBACKS (EX SERVANTS) | INTERNATIONAL STANDARD (IFRS)]

I.1.1. **ADJUSTED CONTROL OF LIABILITIES AND TAX NETWORK > DEBT CONTROLLING** [REGULATORY COMPLIANCE OF MAIN/ACCESSORY OBLIGATIONS **EPAT.PRODESP/SEFAZ** AND **ECF.EFD/RFB** | DOSSIERS/INVESTIGATIVE REPORTS OF CUSTOMERS/EMPLOYEES/SUPPLIERS (DUE DILIGENCES) | REDUCTION OF PROCEDURAL BURDENS BY PREVENTIVE ADJUSTMENTS, JURISPRUDENTIAL GUIDELINES, REIMBURSEMENT OF TAX CREDITS VIA FORENSIC ELECTRONIC PARAMETERIZATION FOR HYPOTHESES OF TAX IMPACT ON REPETITIONS OF ILLEGAL IPI/PIS/COFINS/INSS, SUSPENSION OF CHARGES FOR DEPOSIT OF GUARANTEES MO BILLIARIES (SHARES OF FUNDS OF INVESTMENT) AND INSTRUCTION OF ADMINISTRATIVE TAX TRANSACTIONS (MUNICIPAL "SEFIN/PGM" | STATE "SEFAZ/PGE" | FEDERAL "RFB/PGFN/CARF/CADE")]

### I.1.2. CONTINUED TAX EXEMPTION > TAX RELIEF

[DISCOUNTED AMORTIZATION OF TAXES FOR APPROVED/BUDGET CREDIT RIGHTS | SPECIAL ENCOURAGED REGIMES (**SEFAZ.ICMS**) | TAX EXEMPTION (**IOF/IRPJ/CSLL**) FOR OWN FUNDS STRUCTURING (**FIC FIM/FII/FIDC/FIP**)]

### I.1.3. INTERNATIONAL FINANCIAL STANDARDIZATION > IFRS PROTOCOLS

[PREPARATORY ACTS FOR CAPITALIZATION OPERATIONS BY INTERNATIONAL INVESTMENT FUNDS (IIFA. INTERNATIONAL INVESTMENT FUND ASSOCIATION) IN BRGAAP/USGAAP/IFRS FORMAT]

### I.2. CORPORATE MATRIX PLANNING > MASTER BUSINESS PLANNING

[TECHNICAL ECONOMIC REPORTS OF SECTOR ACTIVITIES (MARKETING/OPERATIONAL TECHNICAL/INVESTMENTS)]

### I.2.1. ASSET CERTIFICATION > ASSETS EVALUATION

[ASSET RECLASSIFICATION AND MECCEOLOGICAL RECLASSIFICATION]

### I.2.2. LAUNCH OF PRODUCTS/SERVICES > COMMERCIAL DEPLOYMENT

[COMMERCIAL ACTIVITIES MODULATION (**BI/SAAS/IFs/FIs**)]

### I.2.3. RESULTS MAPPING > PERFORMANCE MEASUREMENT

[PRESENT/PROJECTED STRATEGIC OPERATIONAL PLANNING (DASHBOARDS) + PROFITABILITY INDEXES (**EBITDA/ROI/ROE/ROIC/TIR/NPV/WACC**)]

### I.3. MARKETING PROGNOSTICS > FORECASTING

[MARKET RESEARCH (TREND ANALYSIS)]

### I.3.1. RESTORED BUDGET > BUDGETING

[PEAKS IN EFFICIENCY AND PROFITABILITY]

### I.3.2. COMPETITIVE REFERENCES > BENCHMARKING

[COMPARATIVE STUDIES OF COMPETITORS]

### I.3.3. PRODUCT TESTING > MARKET LEADING

[PERCEPTION OF PURCHASE VALUE (MARKUP FEEDBACK)]

# II. MULTIMARKET FUNDS

## CAPITAL LEVERAGE [FUNDRAISING STRUCTURE]

### II.1. CAPITALIZATION > CORPORATE FINANCE

#### II.1.1. WEIGHTED RISK INVESTMENTS > VENTURE CAPITAL

[ENTREPRENEUR FINANCIAL SUPPORT (FUND CONTRIBUTION WITH OPTION OF CONVERSION INTO SHAREHOLDING)]

#### II.1.1.1. FINANCIAL FOMENTATION > VENTURE DEBT

[OPERATIONAL LIABILITIES FINANCING BY ANTICIPATING COMMERCIAL/JUDICIAL RECEIVABLES, ISSUE OF SECURITIZABLE FINANCIAL INSTRUMENTS AND/OR PROFITABILITY OF CONSIGNED PAYROLL]

#### II.1.2. CORPORATE PARTICIPATION > PRIVATE EQUITY

[CORPORATE PURCHASE (SHARES/PRIVATE EQUITY SHARES) FOR EXPANSION OF ECONOMIC ACTIVITIES OF A CLOSED-CLOSE PRIVATE COMPANY]

#### II.1.3. FINANCIAL VIABILITY OF PROJECTS > PROJECT FINANCE

[PROJECT FINANCING VIA DEVELOPMENT FUNDS (PROJECT FINANCE)]

### II.1. GUARANTEE > DUE GUARANTEE

#### II.1.1. ALLOCATION OF GUARANTEE > COLATERAL PLACEMENT

[SHARES OF PACKAGED INVESTMENT FUNDS (B<sup>3</sup>) SUBRROGATION > GUARANTEE RESERVE FOR COMMERCIAL, ADMINISTRATIVE AND JUDICIAL OPERATIONS (**3% > 12% B.Y.**)]

#### II.1.2. OPENING CREDIT LINES > CREDIT ENHACEMENT

[FINANCIAL RISK RATING RECLASSIFICATION (**BACEN/SERASA/SPC**) PAY-UP OF ALLOCED EQUITY ASSETS]

#### II.1.3. ASSET PROTECTION > SECURITIZATION

[CONTINGENCY RESERVE FOR OWN FUNDS (**FIC FIM/FII/FIDC/FIP**) OR ISSUE OF "B3" FINANCIAL INSTRUMENTS (**ACC/DCE/CCB/CRA/CRI/CPR/DEBÊNTURES/NOTA COMERCIAL**)]

### II.3. INTERNATIONALIZATION > OFF SHORE SETUP

#### II.3.1. INTERNATIONAL CORPORATION > FOREIGN ESTABLISHMENT

[LEGAL PERSONALITY IN CONSOLIDATED MARKETS]

#### II.3.2. GLOBAL COMMERCIAL PRESENCE > SALES ABROAD

[ECONOMIC PROTECTION BY DIVERSIFICATION OF CONSUMER MARKETS]

#### II.3.3. REGULATORY SUPPORT > REGULATION GUIDANCE

[["INC."][“LTD”][“CO”][“LLC”] | INTERNATIONAL CORPORATE FINANCING AND CORPORATE STRUCTURE WITH IDENTITY SAFETY OF INDIVIDUAL MEMBERS/CORPORATE ANNONYMITY [US.DELAWARE.NEVADA (SAFE/ID)]

# III. PORTFOLIO ROYALTIES

## INCREASED SALES [TRADING SCALE]

### III.1. PRODUCTS > REGULATORY COMPLIANCE > TECHNICAL COMPLIANCE

#### III.1.1. LICENSING > PRIVATE LABEL RIGHTS

[REGULATORY AGENCIES]

#### III.1.2. INTELLECTUAL PROPERTY MANUAL > BRANDING

[TRADEMARKS / PATENTS / UTILITY MODELS]

#### III.1.3. CUSTOMS PARAMETERIZATION > CUSTOMS CLEARANCE

[TAX/OPERATIONAL/LOGISTICS/HEALTHCARE]

### III.2. PROCESSES > PRODUCTION OPTIMIZATION > MANUFACTURING OPTIMIZATION

#### III.2.1. QUALIFIED PURCHASES OF INPUTS > PROCUREMENT

[SUPPLY CHAIN SYSTEMATIZATION]

#### III.2.2. HORIZONTALIZATION OF CUSTOMIZATION BENEFITED ACCESSORY > OUTSOURCING + DISTRIBUTION ETC

[PARTNERS IN PRIVATE LABELS > JOINT VENTURES (LICENSEES) + EXPORT TRADING COMPANY ]

#### III.2.3. VERTICALIZATION OF MAIN PRODUCTIVE AUTOMATION > INDUSTRIAL RETROFIT

[INDUSTRIAL/INTELLECTUAL PROPERTY/SECRET > PLANT/OPERATIONAL MACHINERY REDESIGN (MACHINERY INSERT) > PROFIT BY TRANSFORMING THE PRODUCTIVE MIX BY SECTORAL IMPROVEMENT]

### III.3. PROMOTIONS > MERCHANTABILITY CONCESSIONS > DIGITAL RESET

#### III.3.1. TRADITIONAL AND CONCEPTUAL CHANNELS > CONCEPT STORES

[CONCEPT STORES (EXPONENTIALIZING EVENTS AND LOCATIONS)]

#### III.3.2. ECOMMERCE

[SEO (SEARCH ENGINE OPTIMIZATION) | MEDIA/SOCIAL PLATFORMS (ENDORSEMENTS)]

#### III.3.3. FINTECHS + SAAS

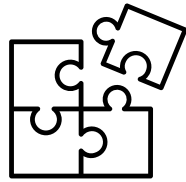
[DIGITAL FINANCIAL SERVICES PLATFORM (CUSTOMIZED) BASED ON A FUND FOR INVESTMENT IN CREDIT RIGHTS (FIDC) OR DIRECT CREDIT COMPANY (SCD) + SOLUTION AS A SERVICE]



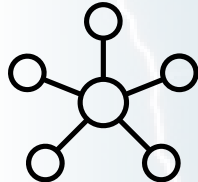
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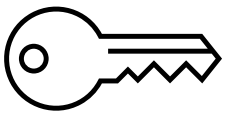
GROWTH



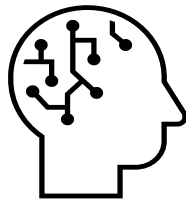
SCALE



FLEXIBILITY



IDENTITY



INNOVATION



SUSTAINABILITY





I. EXTERNAL CONTROLLERSHIP

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**ACCOUNTING** STANDARTIZATION

# **I.1. CERTIFIED EXPERT ACCOUNTING**

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CHARTERED REPORTS



# I. EXTERNAL CONTROLLERSHIP [ACCOUNTING STANDARTIZATION]

## I.1. CERTIFIED EXPERT ACCOUNTING

### CHARTERED REPORTS



**I.1.1. ADJUSTED CONTROL OF LIABILITIES AND TAX NETWORK > DEBT CONTROLLING** [CONSOLIDATED BY INSTITUTIONAL PUBLIC CONSULTATIONS, AUTONOMOUS ACCOUNTING/ECONOMIC/TAX REPORTS AND INDEPENDENT TAX LEGAL OPINIONS (FOR PUBLIC TREASURY EMPLOYEES AND NATIONAL TREASURY SECRETARY) WITH INTERNATIONAL CERTIFICATION STANDARD (BRGAAP/USGAAP/IFRS); REGULATORY COMPLIANCE WITH PRINCIPAL/ACCESSORY OBLIGATIONS (TAX COMPLIANCE) EPAT."SEFAZ" AND EFD."RFB" | INVESTIGATIVE DOSSIERS ON CORPORATE SAFETY WITH CIRCUMSTANCE REPORTS FROM CUSTOMERS/EMPLOYEES/SUPPLIERS (DUE DILIGENCES) | REDUCTION OF PROCEDURAL CHARGES FOR PREVENTIVE ADJUSTMENTS, JURISPRUDENTIAL GUIDELINES, APPROVED REFUND OF TAX CREDITS (RFB.IPI/PIS/COFINS/INSS), SUSPENSION OF CHARGES FOR DEPOSIT OF SECURITIES (INVESTMENT FUNDS SHARES) AND INSTRUCTION OF TAX AGREEMENTS/TRANSACTIONS S ADMINISTRATIVE (MUNICIPAL "SEFIN/PGM" | STATE "SEFAZ/PGE" | FEDERAL "RFB/PGFN/CARF/CADE")]

**I.1.2. CONTINUED TAX EXEMPTION > TAX RELEIF** [DISCOUNTED AMORTIZATION OF TAXES FOR APPROVED/BUDGET CREDIT RIGHTS | SPECIAL ENCOURAGED REGIMES (SEFAZ.ICMS) TAX EXEMPTION (IOF/IRPJ/CSLL) FOR OWN FUNDS STRUCTURING (FIC FIM/FII/FIDC/FIP)]

**I.1.2.1. AMORTIZATION OF FEDERAL/STATE/MUNICIPAL TAX LIABILITIES.** [INSTRUCTION OF EXCEPTIONAL AND INDIVIDUAL TAX TRANSACTIONS [RESET OF LIABILITIES DUE TO EXCLUSION OF IRREGULARITIES (ANATOCISMS, PUNITIVE FINES, DEADLINES, INTERCURRENT PRESCRIPTIONS, DUPLICITIES OF COLLECTION) + REGULATORY CONDITIONAL DISCOUNTS + ACCUMULATED TAX LOSS AND CALCULATION BASE N CSLL EGATIVE + DEFERRAL/MORATORY REDUCED INITIAL INSTALLMENTS + PAYMENT OF THE RESIDUAL BALANCE BY FEDERAL CREDIT/CREDIT RIGHTS (PGFN ORDINANCE No. 10.826/2022 ASSOCIATED WITH REGISTRATION IN ACTIVE DEBT OR TRADING ACCOUNT)];

**I.1.2.2. LIQUIDATION OF TAXES FOR CREDIT RIGHTS TRANSFERRED IN JUDGMENT WITH BUDGETARY ALLOCATION RELIEF** PAYMENT OF FEDERAL TAX DEBTS [RFB/PGFN (EMPLOYMENT INSS/IRPJ/CSLL/PIS/COFINS/IPI)], STATE [SEFAZ.PGE/SP (ICMS)] AND MUNICIPAL [ISS/IPTU] BY CREDIT RIGHTS/APPROVED/BUDGET WITH MONETARY CORRECTION PARITY [SELIC], AND JUDICIAL SUBSCRIPTION OF THE TAXPAYER IN THE PROCEDURE ACTIVE POLE [BENEFICIARY OF PAYMENTS TO THE ADMINISTRATIVE TRADING ACCOUNT], BACKED BY FIDCs [INVESTMENT FUNDS IN CREDIT RIGHTS] ON B<sup>3</sup> [STOCK EXCHANGE], MANAGED BY DTVM (BONDS AND SECURITIES DISTRIBUTOR) REGULATED BY ANBIMA/CVM (SECURITIES COMMISSION);

**I.1.2.3. ENABLING SPECIAL TAX REGIMES [ECONOMIC SEGMENT] AND TAX EXEMPTIONS FOR COMMERCIAL ACTIVITY.** INSTALLATION OF INDUSTRIAL PLANTS AND DISTRIBUTION/LOGISTICS CENTERS BY STATE RECOF [IPI (ZERO RATE) INPUTS BENEFITED FOR DIRECT OR INDIRECT EXPORT] DRAWBACK [II/IPI (ZERO RATE) ON IMPORTS OF INPUTS BENEFITED FOR EXPORT] CONFAZ [ICMS DEFERRED IMPORT ( 70% REDUCED) LIQUIDATION BY APPROVED PRECAUTIONS];

**I.1.3. INTERNATIONAL FINANCE REPORT STANDARDIZATION** [IFRS (INTERNATIONAL FINANCE REPORT STANDARDIZATION) PROTOCOLS]. IMPLEMENTATION OF PERIODIC FINANCIAL REPORTS WITH TRANSPARENT MEASUREMENT OF RESULTS AND PROJECTIONS TO PARTNERS AND INVESTORS, VALIDATING BALANCE SHEETS WITH UNIVERSAL FINANCIAL RATIOS (EBITDA/ROI/ROE/ROIC/TIR/NPV/WACC) WITH DYNAMIC GRAPHICS (DASHBOARDS), RECONCILING ACCOUNTING REGIMES WITH TAX OBLIGATIONS (MAIN AND ANCILLARY), SIMPLIFIED BY CUSTOMIZED TAX DESIGNS FOR INFRASTRUCTURE AND/OR AUTOMATION PROJECTS. PREPARATORY ACTS AND STANDARDIZATION OF CONJUNCTURAL REPORTS FOR CAPITALIZATION THROUGH INVESTMENT FUNDS, NATIONAL (B3. STOCK EXCHANGE) AND INTERNATIONAL (IIFA. INTERNATIONAL INVESTMENT FUND ASSOCIATION) IN BRGAAP/USGAAP/IFRS FORMAT

I. EXTERNAL CONTROLLERSHIP

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**ACCOUNTING** STANDARTIZATION



## I.2. CORPORATE MATRIX PLANNING

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MASTER BUSINEES PLANNING







# I. EXTERNAL CONTROLLERSHIP [**ACCOUNTING** STANDARTIZATION]

## I.2. CORPORATE MATRIX PLANNING

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### MASTER BUSINESS PLANNING



I.2.1. **ASSET CERTIFICATION > ASSETS EVALUATION** [APPLIED ASSET AND MYTHOLOGICAL RECLASSIFICATION]. AIMED AT RAISING FUNDS BY IMPROVING THE CORPORATE CLASSIFICATION THROUGH THE STRENGTHENING OF COMPETITIVE ADVANTAGES THROUGH THE BROAD QUANTIFICATION OF ASSETS [TANGIBLE (REAL ESTATE, MACHINERY AND EQUIPMENT) AND INTANGIBLE (INTELLECTUAL PROPERTY, PORTFOLIO, SUPPLY CHAIN)], WHICH CAN BE CORROBORATED BY INDEPENDENT AUDIT, AUTONOMOUS RISK AGENCY AND STANDARDIZATION ENTITIES FOR QUALITATIVE AND QUANTITATIVE MEASUREMENT OF PRODUCTION PROCESSES [ISO (INTERNATIONAL ORGANIZATION FOR STANDARDIZATION) CERTIFICATIONS];

I.2.2. **LAUNCH OF PRODUCTS/SERVICES > COMMERCIAL DEPLOYMENT** [MODULATION OF COMMERCIAL ACTIVITIES (BI/SAAS/IFS/FIS)]. INSTRUMENTS THAT ENABLE A PRODUCT/SERVICE TO ENTER THE MARKET FOR THE PUBLIC, BRINGING PROFITABILITY TO COMMERCIAL ENTERPRISES. SUCH A LAUNCH REQUIRES RESEARCH, DEVELOPMENT AND COGNITION OF COMPETING COMPANIES ON THE MARKET AND THEIR CUSTOMERS, ANALYSIS AND KNOWLEDGE OF THE MARKET AND COMPETITORS [MARKET ANALYSIS], PRICING STRATEGY OF PRODUCTS/SERVICES, METHODOLOGY AND STANDARDIZATION IN THE PRODUCTION OF GOODS. ABSORPTION OF MARKET DATA AND TRANSFORMATION TO DASHBOARDS AND CONJUNCTURAL REPORTS [BI (BUSINESS INTELLIGENCE)]. OFFERING A SOLUTION THAT SEEKS TO INTEGRATE DIFFERENT SYSTEMS, IMPROVE PROJECT RISKS AND REDUCE TURNAROUND TIME. [SAAS (SOLUTION AS A SERVICE)].

I.2.3. **MAPPING RESULTS > PERFORMANCE MEASUREMENT** (PRESENT & PROJECTED)]. TOOLS TO ASSESS CORPORATE LIQUIDITY, BUSINESS EXPENSE EXPERTISE AND BENCHMARK CORPORATE AND EXTERNAL INVESTOR PROFITABILITY THROUGH VALIDATIONS OF NET PRESENT VALUE [NPV], LEVERAGED BUYOUT ACTUAL [LBO] AND/OR CAPITAL ASSETS {DCF [DISCOUNTED CASH FLOW], WACC [WEIGHTED COST OF CAPITAL], ADJUSTED EBITDA, TIR [INTERNAL RATE OF RETURN (IRR) MARKET OPERATIONS], ROI [RETURN ON INVESTMENT (SPECIFIC PROJECTS)], COMPS (COMPARABLE COMPANIES), PAST TRANSACTIONS (PT)], PRESENCE OF LABOR REGULATIONS [OPERATING STRUCTURE OF WORKFORCE], FREE CASH FLOW TO THE FIRM OR TO EQUITY [FCFF/FCFE], SUM OF THE PARTS [SOTP] AND ACCOUNTING ATTESTATION REPORT [FIELD TABLE] IN RELATION TO ENTERPRISE VALUE AND EQUITY MULTIPLES};



I. EXTERNAL CONTROLLERSHIP

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**ACCOUNTING** STANDARTIZATION

## **I.3. MARKETING PROGNOSTICS**

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FORECASTING

# I. CONTROLADORA EXTERNA [ACCOUNTING STANDARTIZATION]

## I.3. PROGNÓSTICOS MERCADOLÓGICOS

### FORECASTING



I.3.1. **BUDGET RESTORED > BUDGETING** [PEAK EFFICIENCY/PROFITABILITY]. INVESTMENT PLAN WITH DEFINITION OF TARGETS LINKED BY PERIODIC MEASUREMENT OF RESULTS AND CONTINGENCY PLANNING THROUGH ESTIMATION OF REVENUES AND EXPENSES, COMPILED IN SPECIFIC REPORTS FOR FIXED ASSETS [PP&E] AND WEIGHTED COST OF CAPITAL [WACC], RE-EVALUATED UNDER THE AEGIS OF CONTINGENCIES APPROPRIATE TO THE FINANCIAL STATEMENTS {BALANCE SHEET [FINANCIAL TRANSACTIONS], REVENUES [PREPAYMENTS, ACCRUED EXPENSES, NON-OPERATING BILLINGS] AND CASH FLOW [OPERATING, INVESTMENTS AND FINANCING], CONSIDERING ASSETS, LIABILITIES AND EQUITY;

I.3.2. **COMPETITIVE REFERENCES > BENCHMARKING** [COMPARATIVE STUDIES OF COMPETITORS]. LONG-TERM PERSPECTIVE OF OPERATIONS THROUGH A GROUNDED STUDY OF ECONOMIC SCENARIOS (UPSIDE, DILUTION AND SENSITIVITY MARKETS) CONSIDERING INCREMENTAL ACTIVITY BASED ON VALUE PROPOSITION WITH CONSIDERABLE SAFETY MARGIN [BREAK-EVEN/VARIANCE] BY QUANTITATIVE ESTIMATES (MOVING AVERAGE, SIMPLE AND MULTIPLE LINEAR REGRESSION), OPERATIONAL SOURCING FOR INPUT PROCUREMENT [SUPPLY CHAIN DESIGN], ANALYSIS, USING BUDGETING TOOLS (TARGETS, SOLVE, CONSOLIDATE AND PIVOT TABLES) TO APPLY VALIDATION OF PROGRAMMATIC RISK ANALYSIS [RMP/SHAMPU/RFA], DETAILED WITH MITIGATION STRATEGIES FOR FINANCIAL SCENARIOS [SECTOR PROFITABILITY / CURRENCY HEDGE];

I.3.3. **PRODUCT TESTING > MARKET LEADING** [PERCEIVED PURCHASE VALUE (MARKUP FEEDBACK)]. MARKET DOMINANCE, AIMING TO OUTPERFORM COMPETITORS WITH OTHER METRICS INCLUDING BRAND LOYALTY, PERCEIVED VALUE, DISTRIBUTION COVERAGE, IMAGE, HIGH PRICE INFORMATION, PROMOTIONAL EXPENDITURE AND PROFITABILITY. AIMING TO INNOVATE IN THE MARKET BY DEVELOPING A HIGH DEGREE OF INFORMATION ABOUT THE GOOD/SERVICE AND ABOUT PRODUCTION PROCESSES AND METHODOLOGIES.





II. MULTIMARKET FUNDS

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**FUNDRAISING** STRUCTURE

## II.1 CAPITALIZATION

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CORPORATE FINANCE

The background of the slide features a blurred image of several US dollar bills, including a prominent one in the foreground, appearing to grow out of a mound of dark brown soil. The scene is set against a bright, hazy background of a green field under a blue sky with light clouds, suggesting a metaphorical 'growth' of capital.

## II. MULTIMARKET FUNDS [FUNDRAISING STRUCTURE]

II.1.1. **RISK-WEIGHTED INVESTMENTS > VENTURE CAPITAL** [CONTRIBUTION OF FUNDS WITH OPTION TO CONVERT INTO EQUITY PARTICIPATION] ENTREPRENEURIAL FINANCIAL SUPPORT FOR THE DEVELOPMENT OF COMPANIES WITH GROWTH POTENTIAL FOR INTERNATIONALIZATION OF PORTFOLIO WITH ESTIMATED PROFITABILITY ABOVE AVERAGE, ADDING TECHNICAL EXPERTISE WITH MANAGERIAL PARTICIPATION FOR THE DEVELOPMENT OF COMMERCIAL ACTIVITIES VIA SUBSIDIES FOR THE ACQUISITION OF RAW MATERIALS, MACHINERY AND EQUIPMENT OR LEASING OF INFRASTRUCTURE [SALE LEASE BACK [SALE WITH RETROACTIVE LEASE (PURCHASE OPTION) OF REAL ESTATE].

### II.1. CAPITALIZATION

#### CORPORATE FINANCE



BRASIL  
BOLSA  
BALCÃO

II.1.1.1 **FINANCIAL DEVELOPMENT > VENTURE DEBT** [OPERATIONAL LIABILITY FINANCING]. FINANCING OF OPERATING LIABILITIES BY ANTICIPATION OF COMMERCIAL/COURT RECEIVABLES, ISSUANCE OF SECURITIZABLE FINANCIAL INSTRUMENTS AND/OR MONETIZATION OF PAYROLL, CONSIGNING FUNDRAISING OPERATIONS TAILORED TO THE VIABILITY OF SPECIFIC PROJECTS OR ONGOING BUSINESS ACTIVITIES, FINANCING STRATEGIC INPUTS OF THE SUPPLY CHAIN THROUGH COMMERCIAL OR REAL ESTATE LEASES, SECURITIZATION TOOLS THROUGH THE ISSUANCE OF FINANCIAL INSTRUMENTS BY LETTER OF INVITATION TO INVESTMENT FUNDS SUCH AS ACC (ADVANCES ON FOREIGN EXCHANGE CONTRACTS), CCB (BANK CREDIT BILLS), DCE (DERIVATIVES CONTRACTED ABROAD), CRI (CERTIFICATES OF REAL ESTATE RECEIVABLES), CRA (CERTIFICATES OF AGRIBUSINESS RECEIVABLES), CPR (RURAL PRODUCT BILLS), DEBENTURES (PRE-FIXED SECURITIES) AND COMMERCIAL NOTES WITH HYBRID GUARANTEES, SUCH AS REAL ESTATE ASSETS, SECURITIES, OR REVOLVING STOCK CERTIFIED BY AN INDEPENDENT REGULATORY COMPLIANCE AGENCY WITH A REFERENCE RATE TO THE BORROWER, REFERENCED AT LESS THAN 4%.

II.1.2. **CORPORATE PARTICIPATION > PRIVATE EQUITY** [PORTFOLIO EXPANSION CAPITALIZATION]. CORPORATE PURCHASE OF SHARES/EQUITY FOR EXPANSION OF ECONOMIC ACTIVITIES OF MATURE PRIVATE COMPANIES OR THROUGH STRUCTURING OF OWN MULTIMARKET FUNDS (FIC FIM) WITH FUNDRAISING VIA OFFERING OF SENIOR QUOTAS TO INVESTORS TO ANTICIPATE MARKET RECEIVABLES AND/OR JUDICIAL ASSETS VIA FIDC (CREDIT RIGHTS INVESTMENT FUNDS), DIRECT CORPORATE CONTRIBUTION OF EQUITY INVESTMENT FUNDS (FIP), PURCHASE OF NEW INDUSTRIAL/OPERATIONAL LOGISTICS PLANTS VIA FII (REAL ESTATE INVESTMENT FUNDS), FI. AGRO (AGRIBUSINESS INVESTMENT FUNDS) WITH A REFERENCE RATE TO THE INVESTOR ESTIMATED AT 1.5% TO 2% P.M.; IN THE CONCLUSIVE STAGE, DIRECT THE INSTRUCTION OF PREPARATORY ACTS DIRECTED TO THE INITIAL PUBLIC OFFERING [IPO (INITIAL PUBLIC OFFERING)] OF SHARES ON THE STOCK EXCHANGE [B3/CVM].



## II. MULTIMARKET FUNDS [FUNDRAISING STRUCTURE]

### II.1. CAPITALIZATION

#### CORPORATE FINANCE



The International  
Investment Funds  
Association

II.1.3. **FINANCIAL VIABILITY OF VENTURES > PROJECT FINANCE** [DEVELOPMENT FUNDS]. INCENTIVES FOR REGIONAL FACILITIES AND TAX EXEMPTIONS, FOR INFRASTRUCTURE AND AUTOMATION PROJECTS WITH ECONOMIC AND SOCIAL IMPACT, VIA INSTITUTIONAL FUNDS [BID (INTER-AMERICAN DEVELOPMENT BANK) AND BNDES (NATIONAL DEVELOPMENT BANK)]. OR PRIVATE FUNDS BACKED BY THE STOCK EXCHANGE [B3] OR IIFA [INTERNATIONAL INVESTMENT FUND ASSOCIATION].

II.1.3.1. **INSTITUTIONAL FUNDS** [BID/BNDES]. INCENTIVES FOR REGIONAL PHYSICAL FACILITIES WITH INCENTIVES OR TAX EXEMPTIONS FOR INFRASTRUCTURE AND AUTOMATION PROJECTS WITH ECONOMIC AND SOCIAL IMPACT, SUCH AS BID [INTER-AMERICAN DEVELOPMENT BANK] OR BNDES [NATIONAL DEVELOPMENT BANK]. SUBSTANTIATION BY A CORPORATE FINANCIAL REPORT OF ECONOMIC VALUATION OF THE COMPANY, DIRECTED TO THE CREDIT APPROVAL COMMITTEE, PROPORTIONAL TO THE ANNUAL TURNOVER, WITH EMERGENCY RELEASE, OF WORKING CAPITAL WITH ESTIMATED INTEREST OF 10% TO 15% P.A. (POSSIBLE GRACE PERIOD OF 30 > 90 DAYS AND EXPECTED PAYMENT SCHEDULE IN 05 > 10 YEARS) AND INFRASTRUCTURE PROJECTS [ESTIMATES OF 5% TO 10% P.A. (GRACE PERIOD OF 2 > 5 YEARS AND STANDARD PAYMENT SCHEDULE IN 10 > 20 YEARS)];

II.1.3.2. **PRIVATE FUNDS** [INVESTMENT FUNDS REGISTERED WITH B3 (STOCK EXCHANGE)]. EARLY CAPITAL CONTRIBUTIONS BASED ON TECHNICAL AND ECONOMIC FEASIBILITY STUDIES (FEASIBILITY STUDIES) WITH CORPORATE STRUCTURING, PREFERENTIAL, PRELIMINARY OF SPE S/A (SPECIAL PURPOSE COMPANY IN THE FORM OF A CORPORATION) FOR THE ISSUANCE OF DEBENTURES VIA SECURITIZATION (COMMITMENT TO FUTURE PAYMENT OF PRINCIPAL AND INTEREST), FROM A CASH FLOW FROM THE PORTFOLIO OF SELECTED ASSETS, SUCH AS MARKET RECEIVABLES, CERTIFIED BY AN AUTONOMOUS RISK AGENCY, GUARANTEED BY REAL ESTATE AND / OR LETTERS OF GUARANTEE BACKED BY SECURITIES), ACCORDING TO THE POSSIBILITY REGULATED BY CVM (SECURITIES COMMISSION) INSTRUCTION NO. 472, ART. 45. 472, ART 45. II];



## II. MULTIMARKET FUNDS

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### **FUNDRAISING** STRUCTURE



## **II.2. GUARANTEE**

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### DUE GUARANTEE



## II. MULTIMARKET FUNDS [FUNDRAISING STRUCTURE]

II.2.1. **ALLOCATION OF COLLATERAL > COLLATERAL PLACEMENT BACKED BY REAL ESTATE** (URBAN OR AGRICULTURAL PROPERTIES) OR SECURITIES (SHARES OF HOLDING COMPANIES OR INVESTMENT FUNDS (BACKED AT B3)), RESERVED AND BLOCKED IN FAVOR OF THE CREDITOR WITH AN ANNUAL TITLE RESERVATION FEE, CHARGE FOR GRANTING THE GUARANTEE, ESTIMATED BETWEEN 3% AND 12% P.A. (THREE TO TWELVE PERCENT PER YEAR);ART 45. II];

II.2.1.1. **ECONOMIC RESERVE** IMPROVEMENT OF POSITIVE REGISTRATION BY GUARANTEE INSTRUMENT UNDER THIRD-PARTY OWNERSHIP, ASSOCIATED IN ASSET PROTECTION TO THE ENTREPRENEUR'S ASSETS, ADDING RESERVE FOR CONTINGENCIES AND RISK RECLASSIFICATION WITH BLOCKED BALLAST IN FAVOR OF CREDITORS TO ENABLE FUNDRAISING (FINANCIAL MARKET), ADMINISTRATIVE/JUDICIAL DEPOSITS (PLEDGE SUBSTITUTION) OR PERFORMANCE SAFEGUARD (SUPPLY CHAIN), IN SHORT (30>60 DAYS) AND MEDIUM TERM (90>120 DAYS), WITH COLLATERAL RESERVE TARIFF [TRG] OF A COLLATERAL NATURE BY FIDUCIARY ALIENATION OF MOVABLE ASSET [INVESTMENT FUND SHARES OR PUBLIC DEBT SECURITY (TREASURY RIGHT)] OR REAL ESTATE (URBAN OR RURAL REAL ESTATE)] WITH PAYMENT ADJUSTED UPON RELEASE OF FUNDS BY A BANKING ENTITY OR INVESTMENT FUND

II.2.2. **OPENING OF CREDIT LINES > CREDIT ENHANCEMENT** [RECLASSIFICATION OF FINANCIAL RISK]. REDEFINITION OF RATING FOR BANKING AND CORPORATE ECONOMIC EVALUATION, AIMED AT APPROVAL IN QUALIFICATION PROCESSES {BACEN/SERASA/SPC} FOR PUBLIC CONCESSIONS (BIDS, SUBSIDIZED FINANCING AND TAX OPERATIONS) OR FUNDRAISING OPERATIONS IN THE FINANCIAL MARKET (PROJECT FINANCE) THROUGH CONTINGENCY RESERVE BY OWN FUNDS (FIC/FIM/FII/FIDC/FIP) OR ISSUANCE OF FINANCIAL INSTRUMENTS AT "B3" (CRI/CRA/CPR/DEBÊTURES/COMMERCIAL NOTE/CCB);

II.2.3. **ASSET PROTECTION > SECURITIZATION** [RESERVE OF CONTINGENCIES BY OWN FUNDS (FIC FIM/FII/FIDC/FIP) OR ISSUANCE OF FINANCIAL INSTRUMENTS IN THE FINANCIAL MARKET (ACC/DCE/CCB/CRA/CRI/DEBENTURES/COMMERCIAL NOTE)] DEFENSE OF THE ASSETS ESSENTIAL TO THE MAINTENANCE OF THE MAIN PRODUCTIVE ACTIVITY OF THE COMPANIES, AIMING AT THE MITIGATION OF PERSECUTION RISKS IN ADMINISTRATIVE OR JUDICIAL PROCEEDINGS AND UNINTERRUPTED CONTINUITY OF COMMERCIAL OPERATIONS (SUPPLIERS AND CUSTOMERS), FINANCIAL (BANKS AND INVESTMENT FUNDS), PROVIDING TOOLS TO SIMPLIFY ESSENTIAL SUCCESSION PLANNING.

## II.2. GUARANTEE

### DUE GUARANTEE







II. MULTIMARKET FUNDS

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**FUNDRAISING** STRUCTURE

## **II.3. INTERNATIONALIZATION**

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OFFSHORE SETUP

# II. MULTIMARKET FUNDS [FUNDRAISING STRUCTURE]



## II.3. INTERNATIONALIZATION



### OFFSHORE SETUP

II.3.1. **INTERNATIONAL CORPORATION > FOREIGN ESTABLISHMENT** [LEGAL PERSONALITY IN CONSOLIDATED MARKETS]. CORPORATE OPENING IN THE UNITED STATES OF AMERICA [USA], UNITED ARAB EMIRATES [UAE], SPAIN [SPA], HONG KONG [HKG], PROVIDING EXPANDED ACCESS TO INVESTMENT FUND CREDITS, BANK GUARANTEE OPTIONS [SBLC (STANDBY LETTER OF CREDITS), BG (BANK GUARANTEES) AND FX4CASH PAYMENT SYSTEM, AND OTHER FINANCIAL INSTRUMENTS], ENABLING SAFER AND MORE VIABLE BUSINESS OPERATIONS, SHIELDING AND LEGITIMACY TOWARDS INTERNATIONAL CLIENTS, MEANING A COMPLETE PORTFOLIO EXPANSION, ENRICHING PROCUREMENT OPTIONS AND SUPPLY CHAIN QUALITY, ADDING TO THE STRENGTHENING OF KEY COMPETITIVE ADVANTAGES FOR EXPONENTIALIZED COMMERCIAL EFFORTS;

II.3.2. **GLOBAL COMMERCIAL PRESENCE > SALES ABROAD** [ECONOMIC PROTECTION BY DIVERSIFICATION OF CONSUMER MARKETS];

III.3.3. **REGULATORY SUPPORT > REGULATORY GUIDANCE** ["INC." ["LTD"] ["CO"] ["LLC"]) OPENING A MULTINATIONAL COMPANY REPRESENTS THE EXPANSION OF BANK CREDITS OR DIRECT ACCESS TO INTERNATIONAL INVESTORS, AS WELL AS LEGALIZING OR DISPENSING INTERNATIONAL TRADE OPERATIONS, ENABLING BANK ACCOUNTS AND DIGITAL PLATFORMS FOR CUSTOMER PAYMENTS VIA CREDIT CARD OR EARLY REDEMPTION FINANCING FOR E-COMMERCE OPERATIONS, AND INTERNATIONAL CORPORATE FINANCING STRUCTURES, COMBINED WITH A CORPORATE SECURITY PROGRAM WITH IDENTITY OF INDIVIDUAL PARTNERS FOR PROTECTION/ANONYMITY OF ENTREPRENEURS/INVESTORS [USA. DELAWARE. NEVADA (SAFE/ID)];



**USTDA**  
U.S. TRADE AND DEVELOPMENT AGENCY





III. PORTIFOLIO ROYALTIES

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**TRADING** SCALE

# III.1. PRODUCTS > REGULATORY COMPLIANCE

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TECHNICAL COMPLIANCE

## III. PORTIFOLIO ROYALTIES [TRADING SCALE]

### III.1. REGULATORY COMPLIANCE

#### TECHNICAL COMPLIANCE



III.1.1. **PRIVATE LABEL RIGHTS > LICENSING** [REGULATORY AGENCIES] LEGAL AND ADMINISTRATIVE GUIDANCE ON REGULATORY COMPLIANCE, COUPLED WITH SPECIFIC ADVICE IN THE JUDICIAL AND/OR ADMINISTRATIVE SPHERE, ACCOMPANIED BY LAWYERS SPECIALIZED IN CIVIL, ECONOMIC, LABOR AND TAX LAW, AND SENIOR MANAGERS FOCUSED ON CORPORATE FINANCE, MARKETING, FOREIGN TRADE AND THE GRANTING OF PRODUCT/SERVICE LICENSES (PRIVATE LABEL RIGHTS);

III.1.2. **INTELLECTUAL PROPERTY MANUAL > BRANDING** [TRADEMARKS / PATENTS / UTILITY MODELS] MARKET DEVELOPMENT THROUGH THE TECHNICAL APPLICATION OF BENCHMARKING, BRAND BUILDING AND ENDORSEMENTS, VALIDATING THE EXPANSION OF CORPORATE DEMAND GENERATION, SUPPLY CHAIN STRUCTURING AND FUNDRAISING FOR PARTIAL OR TOTAL INVESTMENTS IN THE ACQUISITION OF OPERATIONS, PROJECTS AND ADMINISTRATIVE STRUCTURES, THROUGH PROSPECTING AND IDENTIFICATION OF INVESTORS THE TARGET CONSUMER MARKET;

III.1.3. **CUSTOMS CLEARANCE > CUSTOMS CLEARANCE** [FISCAL | OPERATIONAL | LOGISTICAL | SANITARY] OPERATIONAL DESIGN OF MATERIAL AND TAX TRANSIT BY WHICH ALL GOODS COMING FROM OR DESTINED FOR ABROAD MUST BE SUBMITTED TO THE FEDERAL REVENUE, AND IN ACCORDANCE WITH BRAZILIAN LEGISLATION, WHICH ALLOWS THE ENTRY OR EXIT OF THE GOODS FROM THE NATIONAL TERRITORY;



III. PORTIFOLIO ROYALTIES

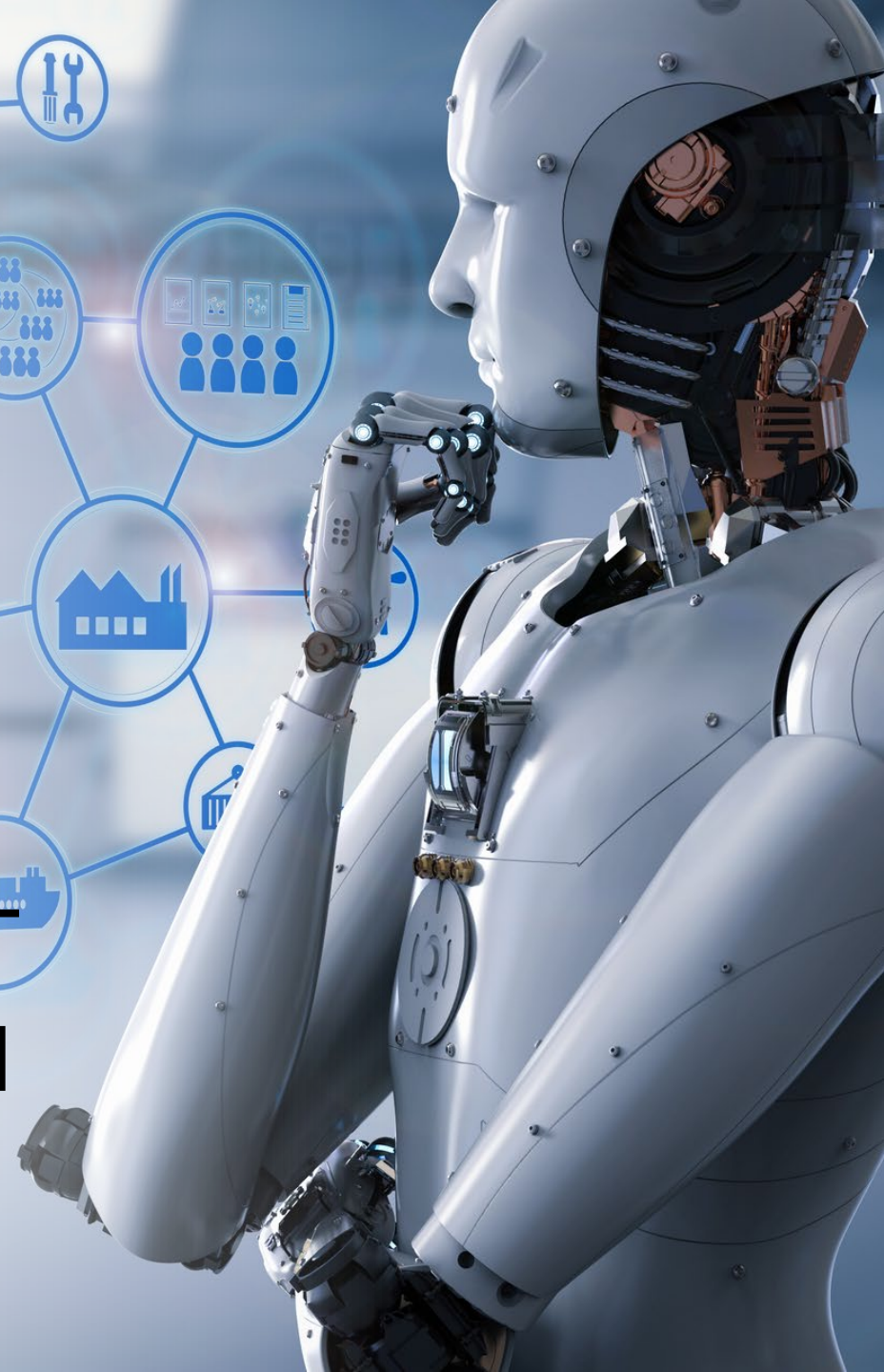
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**TRADING** SCALE

## **III.2. PROCESSES > PRODUCTION OPTIMIZATION**

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MANUFACTURING OPTIMIZATION



# III. PORTIFOLIO ROYALTIES [TRADING SCALE]

## III.2. PROCESSES > PRODUCTION OPTIMIZATION

### MANUFACTURING OPTIMIZATION



III.2.1. **QUALIFIED PROCUREMENT OF INPUTS > PROCUREMENT** [SUPPLY CHAIN SYSTEMATIZATION] IDENTIFY, ACQUIRE AND MANAGE RESOURCES AND SUPPLIERS ESSENTIAL TO AN ORGANIZATION'S OPERATIONS. ALSO KNOWN AS PROCUREMENT, SUPPLY MANAGEMENT INCLUDES THE PURCHASE OF PHYSICAL GOODS, INFORMATION, SERVICES AND ANY OTHER NECESSARY RESOURCES THAT ENABLE A COMPANY TO CONTINUE OPERATING AND GROWING, AND IS A SYSTEMATIC BUSINESS PROCESS THAT INCLUDES THE COORDINATION OF PRE-PRODUCTION LOGISTICS, INVENTORY MANAGEMENT, ALONG WITH BUDGETING AND EMPLOYEE OPERATING EXPENSES;

III.2.2. **HORIZONTALIZATION OF ANCILLARY BENEFITS CUSTOMIZATION > OUTSOURCING + DISTRIBUTION ETC, SAAS** [PRIVATE LABEL PARTNERS > JOINT VENTURES (LICENSEES) + EXPORT TRADING COMPANY, SOLUTION AS A SERVICE] STANDARDIZATION OF PRODUCT ALLOCATION PROCEDURES USING WAREHOUSING, SHIPPING, INSURANCE AND BILLING MANAGEMENT SOFTWARE. IN ADDITION, ESTABLISHING JOINT VENTURES FOR COMMERCIAL REPRESENTATION TO DEVELOP CONSUMER MARKETS, SUCH AS FINDING BUYERS ABROAD AND PROVIDING THEM WITH OTHER RELEVANT MARKET INFORMATION;

III.2.3. **VERTICALIZATION OF CORE PRODUCTION AUTOMATION > INDUSTRIAL RETROFIT** [INDUSTRIAL/INTELLECTUAL PROPERTY/ASSET > PLANT/OPERATING MACHINERY REDESIGN (MACHINERY INSERT) > MONETIZATION BY TRANSFORMATION OF PRODUCTION MIX BY SECTOR BENEFICIATION] OUTSOURCING STRUCTURE WHERE A MANUFACTURER ENTERS INTO A FORMAL AGREEMENT OR ARRANGEMENT WITH ANOTHER COMPANY FOR THE MANUFACTURE OF PARTS, PRODUCTS OR COMPONENTS, WHICH THE FORMER WILL USE IN ITS OWN MANUFACTURING PROCESS, TO COMPLETE ITS OWN PRODUCT. FOR EXAMPLE, THE COMPANY PURCHASES THE PRODUCTS OR SERVICES MANUFACTURED BY THIRD PARTIES, SUPPLIERS OR SERVICE PROVIDERS, AND SUBSEQUENTLY INCORPORATES THE PURCHASED PRODUCTS OR SERVICES INTO ITS OWN PRODUCTS AND SERVICES. THEN USES ITS OWN MARKETING, SALES AND DISTRIBUTION AND CUSTOMER SERVICE TO BRING THE FINAL PRODUCT TO END USERS OR CONSUMERS;



# **III.3. PROMOTIONS > MERCHANTABILITY CONCESSIONS**

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DIGITAL RESET



## III. PORTIFOLIO ROYALTIES [TRADING SCALE]

### III.3. PROMOTIONS > MERCHANTABILITY CONCESSIONS

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#### DIGITAL RESET



III.3.1. **TRADITIONAL AND CONCEPTUAL CHANNELS > CONCEPT STORES** [CONCEPT STORES (EXPONENTIALIZING EVENTS/LOCATIONS AND CUSTOMIZED OUTLETS)] PREFABRICATED UNITS SUITABLE FOR PROVIDING THE MOST VALUABLE CUSTOMER EXPERIENCE APPROVAL, SELLING A CAREFULLY SELECTED AND EXCLUSIVE SELECTION OF PRODUCTS THAT CONNECT TO AN OVERARCHING THEME, THAT EVOKES A LIFESTYLE THAT APPEALS TO A SPECIFIC TARGET AUDIENCE, LOCATED IN STRATEGIC LOCATIONS AND EVENTS;

III.3.2. **ECOMMERCE** [SEO | SOCIAL MEDIA]. DIGITAL COMMERCIAL PLATFORM WITH SEO (SEARCH ENGINE OPTIMIZATION) AND ENDORSEMENTS PROVIDED BY CELEBRITY RECOMMENDATION THROUGH SOCIAL MEDIA;

III.3.3. **FINTECH + SAAS** [AUTONOMY IN FINANCIAL SERVICES (STAKEHOLDERS)]. REGISTRATION OF OUTSOURCED FINANCIAL INSTITUTION WITH THE CENTRAL BANK OF BRAZIL, ACCORDING TO RESOLUTION 4. 656/2018, CLASSIFIED AS A "DIRECT CREDIT COMPANY" PROMOTED ON AN ELECTRONIC PLATFORM WITH EXCLUSIVE NOMENCLATURE AND VISUAL IDENTITY FOR LENDING, FINANCING OPERATIONS, MEANS OF PAYMENT AND ISSUANCE OF GUARANTEE INSTRUMENTS OPERATED BY THE DIGITAL FINANCIAL PLATFORM [PFD], AND CUSTOMIZED ACCORDING TO THE FUNCTIONALITIES INTENDED BY THE CORPORATION WITH ENCRYPTED DIGITAL SECURITY SOFTWARE UPDATES [EDS], REGULATORY COMPLIANCE CONSULTING, SUPPORT FOR CONTINUED TAX EXEMPTION [SEFIN/SEFAZ/RFB] AND COMPLIANCE RELATED TO FINANCIAL MANAGEMENT REQUIRED [ANBIMA /BACEN/CADE/CVM], CUSTOMIZED ACCORDING TO THE FUNCTIONALITIES INTENDED BY THE CORPORATION, WITH FULL CORPORATE AND INSTITUTIONAL SUPPORT.

#### 1° ONLINE PAYMENT PLATFORM

[WEBSITE AND IOS / ANDROID MOBILE APPLICATION AS A TOOL TO DIRECT PAYMENTS TO ACCOUNT HOLDERS];

#### 2° FINANCIAL SERVICES PROVIDER

["CREDIT CARD" SELF-BRAND AND INTERMEDIATION OF LOANS, LEASING, ANTICIPATION OF RECEIVABLES, INSURANCE...];

#### 3° LOYALTY PROGRAMS FOR CUSTOMERS

[EXCLUSIVE BENEFITS SUCH AS DISCOUNT PROMOTIONS, VIP ACCESS TO EVENTS AND JOINT VENTURES WITH STRATEGIC COMPANIES];



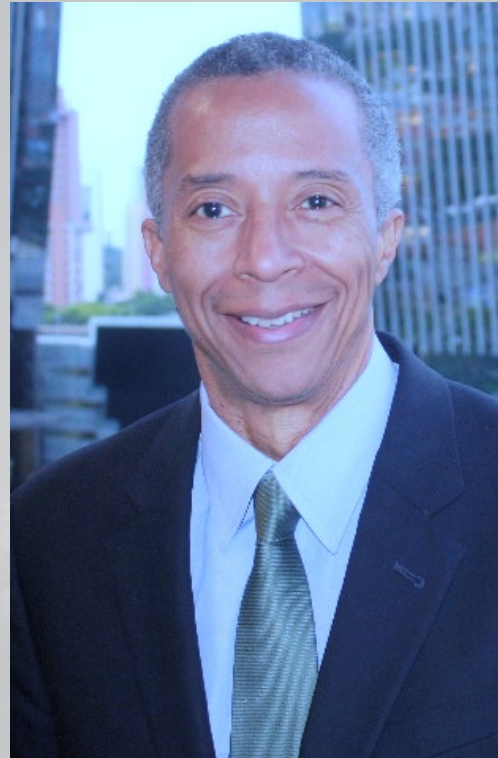




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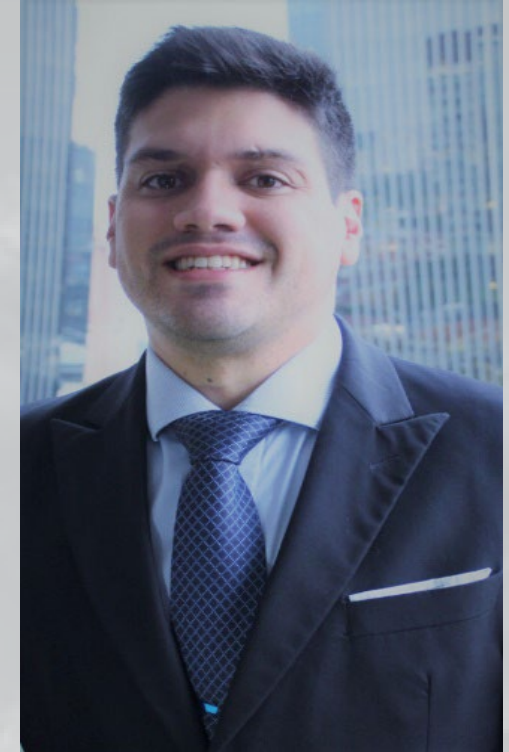
| Chief Financial Officer



**LARRY COOKE** [BSEE.MBA.PMP]

[larry.coo@ficequity.com](mailto:larry.coo@ficequity.com)

| Chief Operational Officer



**FABIO FREITAS** [BBA.LLB.MBA.PMP]

[fabio.clc@ficequity.com](mailto:fabio.clc@ficequity.com)

| Chief Legal Counsel

# BUSINESS MODEL

## I. EXTERNAL CONTROLLERSHIP [1ST PHASE (FINANCIAL REVENUE ENHANCEMENT)]

>AUTONOMOUS MULTIDISCIPLINARY DEPARTMENT RESPONSIBLE FOR THE ORGANIZATION OF INTERNATIONAL FINANCIAL CERTIFICATION STANDARD (IFRS) >> INSTITUTIONAL PUBLIC CONSULTATIONS VIA INDEPENDENT REPORTS AND OPINIONS (EX PUBLIC TREASURY AND NATIONAL TREASURY SECRETARIAT) >>> REGISTRATION OF CORPORATE RESULTS BY REGULATED FINANCIAL MARKET AGENCIES B3/ANBIMA/CVM.BR AND IIFA/SEC.US.

**I.1.CHARTERED ACCOUNTING** (CHARTERED REPORTS); I.1.1. ADJUSTED CONTROL OF LIABILITIES AND TAX LOOPHOLE > REGULATORY COMPLIANCE OF MAIN/ACCESSORY OBLIGATIONS EPAT.PRODSP "SEFAZ" AND EFD "RFB" > INVESTIGATIVE CORPORATE SECURITY DOSSIERS WITH CIRCUMSTANTIAL REPORTS OF CLIENTS/EMPLOYEES/SUPPLIERS (DUE DILIGENCES) > REDUCTION OF PROCEDURAL RISKS, REIMBURSEMENT OF TAX CREDITS > SUSPENSION OF COLLECTIONS BY DEPOSIT OF SECURITIES GUARANTEES (INVESTMENT FUND QUOTAS) AND INSTRUCTION OF ADMINISTRATIVE TRANSACTIONS; I.1. 2. CONTINUED TAX RELIEF > DISCOUNTED AMORTIZATION OF TAXES BY QUALIFYING FOR SPECIAL REGIMES AND/OR TAX SETTLEMENT FOR APPROVED/BUDGETED CREDIT RIGHTS > TAX EXEMPTIONS (IOF/IRPJ/CSLL) BY STRUCTURING OWN FUNDS (FIC.FIM/FII/FIDC/FIP); I.1.3. INTERNATIONAL FINANCIAL STANDARDIZATION > PREPARATORY ACTS FOR PROTOCOLS (BRGAAP/USGAAP/IFRS);

**I.2. CORPORATE MATRIX PLANNING** (MASTER BUSINESS PLAN). I.2.1. CERTIFICATION OF ASSETS > ASSET RECLASSIFICATION; I.2.2. LAUNCH OF PRODUCTS/SERVICES > MODULATION OF COMMERCIAL ACTIVITIES BY BI (BUSINESS INTELLIGENCE), SAAS (SOLUTION AS A SERVICE), FI (FIC.FIM/FII/FIDC/FIP) AND "B3" FINANCIAL INSTRUMENTS (ACC/DCE/CCB/CRA/CRU/CPR/DEBENTURES/ NOTA.COMERCIAL); I.2. 3. MAPPING OF PERFORMANCE RESULTS > PROFITABILITY INDEXERS (EBITDA/ROI/ROE/ROIC/TIR/NPV/WACC);

**I.3. DIRECTIONAL MARKET FORECASTING** > TREND ANALYSIS; I.3.1. BUDGET RESET > OPERATIONAL EFFICIENCY AND PROFITABILITY PEAKS; I.3.2. COMPETITIVE BENCHMARKS > COMPARATIVE STUDIES OF COMPETITORS; I.3.3. PRODUCT TESTING > ENHANCE PERCEPTION OF PURCHASE VALUE;

## II. MULTIMARKET FUNDS (2ND PHASE (CAPITAL LEVERAGE))

> EFFICIENT AMORTIZATION/SETTLEMENT OF CURRENT LIABILITIES >> DEVELOPMENT OF HERITAGE ASSETS >>> STRUCTURING OF DIRECT INVESTMENTS FOR EXPONENTIALIZATION OF PRODUCTIVE BUDGETS

**II.1. CORPORATE FINANCE**; II.1.1. VENTURE CAPITAL > CONTRIBUTION OF FUNDS WITH THE OPTION OF CONVERSION INTO EQUITY; I.1.1.1. VENTURE DEBT TO FINANCE OPERATIONAL LIABILITIES THROUGH FINANCIAL INSTRUMENTS VIA SECURITIZATION AND/OR ANTICIPATION OF RECEIVABLES; II.1. 2. ACQUISITION OF CORPORATE PARTICIPATION (PRIVATE EQUITY) > CORPORATE PURCHASE OF SHARES/EQUITY QUOTAS FOR THE EXPANSION OF ECONOMIC ACTIVITIES OF PRIVATE COMPANIES; II.1.3. PROJECT FINANCE > PROJECT FINANCING BY DEVELOPMENT FUNDS;

**II.2. DUE GUARANTEE**; II.2.1 ALLOCATION OF COLLATERAL > SUBROGATION OF INVESTMENT FUND QUOTAS BACKED BY B<sup>3</sup> AS A GUARANTEE RESERVE FOR COMMERCIAL, ADMINISTRATIVE AND JUDICIAL OPERATIONS ADMINISTRATIVE FEE ESTIMATED BETWEEN 3% AND 12% P.A. ; II.2. 2. OPENING OF CREDIT LINES > RECLASSIFICATION OF FINANCIAL RISK RATING (BACEN/SERASA/SPC) BY PAYMENT OF ALLOCATED EQUITY ASSETS > II.1.3. ASSET PROTECTION (SECURITIZATION) THROUGH CONTINGENCY RESERVE BY OWN FUNDS (FIC FIM/FII/FIDC/FIP) OR ISSUANCE OF "B3" FINANCIAL INSTRUMENTS (ACC/DCE/CCB/CRA/CRU/CPR/DEBENTURES/COMMERCIAL NOTE);

**II.3. INTERNATIONALIZATION** (OFFSHORE SETUP); II.3.1. INTERNATIONAL CORPORATION WITH LEGAL PERSONALITY IN CONSOLIDATED MARKETS > II.3.2. GLOBAL COMMERCIAL PRESENCE WITH ECONOMIC PROTECTION THROUGH MARKET DIVERSIFICATION > II.3.3. REGULATORY SUPPORT ["INC."]["LTD."]["CO"] ["LLC"];

## III. PORTFOLIO ROYALTIES [3RD PHASE (INCREASED SALES)]

> SCHEDULED PAYMENTS FOR THE RIGHTS TO MARKET CORPORATE PRODUCTS >> INTERNATIONALIZATION OF CORPORATE OPERATIONS >>> INCREASE IN COMPANY VALUE

**III.1. PRODUCTS (REGULATORY COMPLIANCE)** > III.1.1. LICENSING (PRIVATE RIGHTS) > LICENSING [REGULATORY AGENCIES] > III.1.2. INTELLECTUAL PROPERTY MANUAL > BRANDING [TRADEMARKS/PATENTS/UTILITY MODELS] > III.1.3. CUSTOMS PARAMETERIZATION > CUSTOMS CLEARANCE [FISCAL/OPERATIONAL/LOGISTICAL/SANITARY];

**III.2. PROCESSES (PRODUCTION OPTIMIZATION)** > III.2.1. PROCUREMENT OF INPUTS WITH QUALIFIED SUPPLY CHAIN AUGMENTATION > III.2.2. HORIZONTALIZATION OF ANCILLARY BENEFICIAL CUSTOMIZATION + DISTRIBUTION ETC [PRIVATE LABEL PARTNERS > JOINT VENTURES (LICENSEES) + EXPORT TRADING COMPANY] > OUTSOURCING [PRIVATE LABEL (WHITE LABEL) > DROPSHIPPING (LICENSEES)] > III.2. 3. VERTICALIZATION OF MAIN PRODUCTION AUTOMATION (INDUSTRIAL RETROFIT) WITH REDESIGN OF PLANT/OPERATIONAL MACHINERY (MACHINERY INSERT) > MONETIZATION BY TRANSFORMATION OF PRODUCTION MIX BY SECTORAL BENEFICIATION ;

**III.3. PROMOTIONS** (DIGITAL RESET) PROVIDED THROUGH PAYMENTS FOR THE RIGHTS TO MARKET THE COMPANY'S PRODUCTS AND SERVICES WITH PROGRESSIVE MONETIZATION OF THE CORPORATE STRUCTURE. III.3.1. TRADITIONAL AND CONCEPTUAL CHANNELS > CONCEPT STORES [CONCEPT STORES (EVENTS AND EXPONENTIALIZING LOCATIONS)]; III.3.2. ECOMMERCE [SEO (SEARCH ENGINE OPTIMIZATION) | SOCIAL MEDIA/PLATFORMS (ENDORSEMENTS)] > III.3.3. FINTECHS + SAAS [EXPORT TRADING COMPANY + SOLUTION AS A SERVICE + DIGITAL PLATFORM FOR FINANCIAL SERVICES (CUSTOMIZED) BACKED BY A CREDIT RIGHTS INVESTMENT FUND (FIDC) OR DIRECT CREDIT COMPANY (SCD)];

## PRIVATE EQUITY [OPTION A. (SHAREHOLDING)]

> EQUITY INTEREST IN SHARES (%TBA) >> ANNUAL PRO LABORE (\$TBA)]

## SAAS [OPÇÃO B. (SERVICE PROVISION)]

> FUNDRAISING (%TBA) >>COLLATERAL RESERVE RATE (%TBA)] >>> REMUNERATION (\$TBA)]

### NOTA

ADDITIONAL INVESTMENTS, JUDICIAL OR ADMINISTRATIVE REIMBURSEMENTS, SPONSORED OF AN ECONOMIC AND/OR TAX NATURE [TAX EXEMPTION, REIMBURSEMENT OF TAX CREDITS OR SETTLEMENT OF LIABILITIES BY AMORTIZATION/SETTLEMENT BY HOMOLOGATED/ORCED CREDIT RIGHTS], ANY CORRESPONDING BENEFITS, PREVIOUSLY AGREED, MAY GIVE RISE TO A REMUNERATION COUNTERPART AND/OR PERCENTAGE PROGRESSION OF EQUITY PARTICIPATION.



**FOMENT**  
**INVESTMENTS**  
**CORPORATIONS**

LEGALCERT  
EXPERT



ECOHABITATS



**RWB**

RURAL WIRELESS BRAZIL | TELECOM INFRASTRUCTURE



METALBANK





METALBANK

Fintech

Banking

Investment Fund Creation

Fundraising

Industrial Foment

Investments



**COMISSÃO DE VALORES MOBILIÁRIOS**

Rua Sete de Setembro, 111/2-5º e 23-34º Andares – Centro – Rio de Janeiro - RJ – CEP: 20050-901 – Brasil

Tel.: (21) 3554-8686 - [www.cvm.gov.br](http://www.cvm.gov.br)

Protocolo de Registro de Fundo de Investimento	
Status:	Operação realizada com sucesso
Operação:	Registro de Fundo de Investimento
Administrador responsável pelo Fundo:	AZUMI DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS LTDA. (CNPJ: 40.434.681/0001-10)
Código CVM:	0222202
Tipo de Fundo:	Fundos de Investimento em Direitos Creditórios - FIDC (FIDC)
Fundo:	METAL BANK ABM I - FUNDO DE INVESTIMENTO EM DIREITOS CREDITÓRIOS (CNPJ: 44.585.027/0001-69)
Data de Registro:	27/05/2022
Observações:	<p>Este protocolo confirma apenas que o administrador forneceu os dados cadastrais básicos do fundo de investimento.</p> <p>O registro de funcionamento do fundo só estará plenamente concluído quando forem atendidos TODOS os requisitos previstos na Instrução CVM nº ICVM nº 356/01.</p> <p>A partir do registro de funcionamento, a instituição administradora resta obrigada a encaminhar imediatamente os instrumentos relacionados à constituição do Fundo e a versão final de seu regulamento pelo Sistema de Envio de Documentos, disponível na página eletrônica da Comissão de Valores Mobiliário (CVM), bem como as informações periódicas do fundo, a partir da primeira integralização de suas cotas.</p> <p>As informações apresentadas podem ser confirmadas através do link: (<a href="http://web.cvm.gov.br/app/fundosweb/consultaPublica">http://web.cvm.gov.br/app/fundosweb/consultaPublica</a>).</p>



M E T A L B A N K

## METAL BANK ABM I

[Financial Institution (FI) classified as Fundo de Investimento em Direitos Creditórios [CVM Code 0222202], preserving FIC CAPITAL S.A. as a founding subordinated shareholder].

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**INVESTMENTS IN BASE INDUSTRIES** for the development of strategic assets by CAPITALIZATION (CORPORATE FINANCE) via the Promotion of Operational Liabilities (Venture Debt), Generation of Anticipated Resources to Commercial and Judicial Receivables. GUARANTEE (DUE GUARANTEE) via allocation of collateral guarantee by subrogation of securities listed on the market (CPC art. 835, III) as a guarantee reserve for commercial, administrative and judicial operations, providing reclassification of financial risk rating (BACEN/Serasa/SPC) to improve conditions for opening credit lines with payment of allocated equity assets, combined with the protection of assets with generation of financial revenue through contingency reserve and tax exemptions IOF/IRPJ/CSLL via investment funds FIC/FIM/FIDC/FII/FIP or customized targeting of issues of Financial Instruments ACC/DCE/CCB/CRA/CRI/CPR/DEBÊNTURES/NOTA. COMMERCIAL ;

**NOTE 1:** Structuring of FIC.FIM/FII/FIDC/FIP Own Funds enables direct fundraising in the financial market for productive activities (senior and mezzanine quotas), tax exemptions on financial operations and profitability results (IOF/IRPJ/CSLL), as well as linked estate planning (securitized assets) and succession (distribution of subordinated quotas).

**NOTE 2.:** These activities in this regulated environment are mandatory for Financial Institutions to be registered with the CVM [Securities and Exchange Commission (<https://www.gov.br/cvm>)]; therefore, Listed on the B3 [Stock Exchange (<https://www.b3.com.br>)] and consign Independent Manager, Custodian and Audit performed by the responsible DTVM (Securities and Exchange Distributor), in this case AZUMI [<https://azumidtm.com.br/>];



# MULTIMARKET FUNDS

> DIRECT FUNDING IN THE FINANCIAL MARKET FOR PRODUCTIVE ACTIVITIES (SENIOR AND MEZZANINE QUOTAS)

>> TAX EXEMPTIONS ON FINANCIAL OPERATIONS AND PROFITABILITY RESULTS (IOF/IRPJ/CSLL)

>>> ESTATE PLANNING (SECURITIZED ASSETS) AND SUCCESSION PLANNING (DISTRIBUTION OF SUBORDINATED QUOTAS).



METALBANK

<b>FIC FIM</b>	Multimarket Funds, as the name suggests, are funds that invest in various markets without concentrating investments in a single segment and/or sector. They are an alternative for those seeking to diversify their portfolio in a practical way, as they bring together various types of assets in a single product.
<b>FIP</b>	The Investment Fund in Partnerships (FIP) is a pool of resources intended for investments in publicly traded companies, privately held companies, or limited liability partnerships in the development phase. It is the responsibility of the fund manager to establish the fund and raise funds from investors through the sale of shares.
<b>FII</b>	The Real Estate Investment Fund (FII) is a pool of resources intended for investments in assets related to the real estate market. It is the responsibility of the administrator, a specific financial institution, to establish the fund and raise funds from investors through the sale of shares.
<b>FIDC</b>	The Credit Rights Investment Fund (FIDC) is a pool of resources that allocates more than 50% of its respective net assets to investments in credit rights.
<b>CRI</b>	The Real Estate Receivables Certificate (CRI) is a security that represents a credit right for the investor. In other words, the investor is entitled to receive compensation (usually interest) from the issuer and, periodically or upon maturity of the certificate, receive back the invested amount (principal).
<b>CRA</b>	The Agribusiness Receivables Certificates (CRA) are fixed-income securities backed by receivables arising from transactions between rural producers or their cooperatives and third parties. These transactions encompass financing or loans related to the production, marketing, processing, or industrialization of agricultural products, agricultural inputs, or machinery and equipment used in agricultural production.





## COMISSÃO DE VALORES MOBILIÁRIOS

Rua Sete de Setembro, 111/2-5º e 23-34º Andares – Centro – Rio de Janeiro - RJ – CEP: 20050-901 – Brasil

Tel.: (21) 3554-8686 - [www.cvm.gov.br](http://www.cvm.gov.br)

FINANCIAL INSTITUTION

**Credit Rights Investment Fund**

INVESTMENT IN STATE AND FEDERAL ASSETS

**Precautories Judicial Receivables**

AMORTIZATION/SETTLEMENT OF TAXES AND CONTRIBUTIONS

**Special Tax Regimes and Tax Transactions**



Protocolo de Registro de Fundo de Investimento	
Status:	Operação realizada com sucesso
Operação:	Registro de Fundo de Investimento
Administrador responsável pelo Fundo:	ID CORRETORA DE TITULOS E VALORES MOBILIARIOS S.A. (CNPJ: 16.695.922/0001-09)
Código CVM:	0222305
Tipo de Fundo:	Fundos de Investimento em Direitos Creditórios - FIDC (FIDC)
Fundo:	LEGALCERT Fundo de Investimento em Direitos Creditórios Nao - Padronizados (CNPJ: 45.899.684/0001-43)
Data de Registro:	10/08/2022
Observações:	<p>Este protocolo confirma apenas que o administrador forneceu os dados cadastrais básicos do fundo de investimento.</p> <p>O registro de funcionamento do fundo só estará plenamente concluído quando forem atendidos TODOS os requisitos previstos na Instrução CVM nº 356/01 e 444/06.</p> <p>A partir do registro de funcionamento, a instituição administradora resta obrigada a encaminhar imediatamente os instrumentos relacionados à constituição do Fundo e a versão final de seu regulamento pelo Sistema de Envio de Documentos, disponível na página eletrônica da Comissão de Valores Mobiliário (CVM), bem como as informações periódicas do fundo, a partir da primeira integralização de suas cotas.</p> <p>As informações apresentadas podem ser confirmadas através do link: (<a href="http://web.cvm.gov.br/app/fundosweb/consultaPublica">http://web.cvm.gov.br/app/fundosweb/consultaPublica</a>).</p>



Financial Institution (FI) > Fundo de Investimento em Direitos Creditórios / Precatórios (CVM Code 0222305)

>> FIC CAPITAL S.A. [Sponsor (ficequity.com.br)] >>> IDSF DTVM [Administrator (idsf.com.br)]

### **HABILITATION IN SPECIAL TAX SCHEMES, ADMINISTRATIVE TAX TRANSACTIONS OR JUDICIAL PAYMENT FOR AMORTIZATION/GARANTEE/LIQUIDATION OF TAXES AND CONTRIBUTIONS**

, specifically, through INVESTMENTS IN JUDICIAL ASSETS, Credit Rights Transited in Judgment and Precatories [Payment Orders of the Public Treasury (Endowed in the Budget of Municipalities, States or the Union)], especially, directed in the Municipal spheres by tax transaction for debts in active debt with amortization / settlement of residual balance of ISS and IPTU municipal precatories (judicial receivables); State by Special Tax Incentive Regime for eligibility for economic defense of the taxpayer, proving full compliance with the respective social function and standards of excellence in corporate governance, according to art. 100, paragraphs 1 and 9 of the Federal Constitution of 1988 (CF/88), and art. 170 of the National Tax Code (CTN) with amortization/settlement of ICMS by State Precatories of the State of São Paulo, validated by the Attorney General's Office of the State of São Paulo, qualified on ICMS tax debts with liquidity guarantee qualified at SEFAZ/SP [(<https://portal.fazenda.sp.gov.br/servicos/regime-especial>) | (<http://www.portal.pge.sp.gov.br/precatorios/>)]; and Federal by Official Settlement or Administrative Tax Transactions [(<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=127975> | <https://www.gov.br/pt-br/servicos/utilizar-precatorios-federais-para-pagamento-divida-ativa-da-uniao>)];

**NOTE.1 :** State Precatories validated by the Treasury Attorney's Offices, listed and backed by an investment fund regulated by B3/CVM [Stock Exchange/Securities Commission] for Amortization of Remaining Balance of Administrative Tax Transactions [PGFN Ordinance No. 10. 826/2022 (associated with registration in active debt or trading account)]; Guarantee via Fiduciary Deposits art. 835, item III of the CPC of administrative and judicial proceedings, via conventional subrogation (art. 347 CC); Liquidation provided ex officio or via Administrative and Judicial Requests for Early Payment of Tax Obligations (EC 62/2009). These judicial assets are expert lots and with guaranteed liquidity since origination with the assignor [former public servant] with individual opinion (individual of the holder), general opinion (collective processes of associations or unions) and updated accounting expert report with jurisdictional qualification and monitoring in the main process and incidents until the effective payment of the requisition letters linked to the respective budget appropriations, and support in the periodic internal accounting in favor of the assignee (taxpayer/acquiring company), with full guarantee of liquidity of the indicative credit rights, according to the following sentence. ECONOMIC TAX LAW. ACCOUNTING. EXPERT ACCOUNTING RECORD OF INVESTMENT [CONSULTATION SOLUTION NO. 6.007 ME/SERFB (03/25/2019)]. LEGALITY OF THE PROCEDURES [CONSTITUTIONAL PROVISION (ART. 100, CF/88. §1º. §9º.) EXPRESS LEGAL NORM (ART 170, CTN)]. JUDICIAL HABILITATION ACTIVE POLE.

**NOTE.2:** These activities in this regulated environment are mandatory for Financial Institutions to be registered with the CVM [Securities and Exchange Commission (<https://www.gov.br/cvm>)]; therefore, Listed on the B3 [Stock Exchange (<https://www.b3.com.br>)] and consign Independent Manager, Custodian and Audit carried out by the responsible DTVM (Securities and Exchange Distributor), in this case IDSF [<https://idsf.com.br/>];







# STATE TAX RELIEF

## **I. ENABLING SPECIAL TAX INCENTIVE ARRANGEMENTS**

[[HTTPS://PORTAL.FAZENDA.SP.GOV.BR/SERVICOS/REGIME-ESPECIAL](https://portal.fazenda.sp.gov.br/servicos/regime-especial)]

## **II. BASE INDUSTRIES**

[FOOD / AUTOMOTIVE / PHARMACEUTICAL / LOGISTICS / METALLURGY / SECURITY]

## **III. AMORTIZATION/SETTLEMENT OF ICMS SEFAZ.PGE/SP BY STATE PRECATORIES**

[[HTTP://WWW.PORTAL.PGE.SP.GOV.BR/PRECIATORIOS/](http://www.portal.pge.sp.gov.br/precatorios/) | ADMINISTRATIVE (INDIVIDUAL TAX TRANSACTION > EPAT.SEFAZ/TAX OFFICE > PRODESP.PGE/SP) | JUDICIAL (REVISION ACTION PROPOSED BY TAX EXPERT REPORT W/C PAYMENT IN KIND)]



**[PROJECTED ACTUAL SAVINGS (20%)]**





# **FEDERAL TAX RELIEF**

## **I. ADMINISTRATIVE CLEARANCE OF UNCONTROVERSIAL TAX CLAIMS**

[ACCOUNTING EXPERT ELECTRONIC PROGNOSIS / MESH CONTROL (ECF/EFD/MANAD) | PIS COFINS (EX ICMS CALCULATION BASIS; EX FREIGHTS TAKEN) | IPI (WHOLESALE TRADE) | IRPJ/CSLL (EX ENVIRONMENTAL EXPENSES) | INSS (SOCIAL SECURITY INDEMNITY FUNDS) | VERIFICATION OF MAIN AND ANCILLARY OBLIGATIONS (PREVENTION OF FORMAL INFRACTIONS)]

## **II. FEDERAL CLAIM ARISING FROM A FINAL COURT DECISION**

[CREDIT RIGHTS WITH BUDGET ALLOCATION WITH JUDICIAL AUTHORIZATION OF SUBSCRIPTION OF THE TAXPAYER IN THE PROCEDURAL ACTIVE POLE (BENEFICIARY OF THE UNION PAYMENTS) FOR AMORTIZATION/OFFICIAL SETTLEMENT OF TAX DEBTS (EMPLOYER'S INSS/IRPJ/CSLL/PIS COFINS/IPI)]

## **III. INDIVIDUAL TAX TRANSACTION**

[LIABILITY SANITATION BY EXCLUSION OF IRREGULARITIES (ANATOCISMS, PUNITIVE FINES, DECADENCE, INTERCURRENT PRESCRIPTIONS, DUPLICITY OF COLLECTION) + CONDITIONAL NORMATIVE DISCOUNTS + ACCUMULATED TAX LOSS AND NEGATIVE CSLL CALCULATION BASE + DEFERRAL/MORATORIUM OF REDUCED INITIAL INSTALLMENTS].



## **III.1. AMORTIZATION OF BALANCE TRANSACTED BY FEDERAL CREDIT RIGHTS/PRECATÓRIOS**

[PGFN ORDINANCE No. 10,826/2022 ASSOCIATED WITH THE REGISTRATION IN ACTIVE DEBT OR THE TRADING ACCOUNT].





**FOMENT  
INVESTMENTS  
CORPORATIONS**

AV. CHUCRI ZAIDAN. N. 1550  
CAPITAL CORPORATE OFFICE. 7TH FLOOR.  
ZIP CODE 04711130. SOUTH ZONE.  
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**I. EXTERNAL CONTROLLERSHIP > FINANCIAL REVENUE ENHANCEMENT.** Consolidated by Institutional Public Consultations, Autonomous Reports and Independent Opinions (Former Public Treasury Servants and National Treasury Secretariat) with International Certification Standard (IFRS);

### **I.1. Certified Expert Accountancy (Chartered Reports)**

I.1.1 Adjusted Control of Liabilities and Tax Mesh > Regulatory compliance of main/accessory obligations EPAT.PRODSP "SEFAZ" and EFD "RFB" > Investigative Dossiers of Corporate Security with Circumstantial Reports of Clients/Collaborators/Suppliers (Due Diligences) > Reduction of Procedural Risks, Reimbursement of Tax Credits > Suspension of Collections for Deposit of Securities Guarantees (Investment Fund Quotas) and Instruction of Administrative Transactions;  
I.1 .2. Continued Tax Exemption > Discounted Amortization of Taxes for Qualification of Special Regimes and/or Tax Settlement for Approved/Budgeted Credit Rights > Tax Exemptions (IOF/IRPJ/CSLL) for Structuring Own Funds (FIC FIM/FII/FIDC/FIP) > Reimbursement of tax credits via forensic electronic parameterization for tax incidence hypotheses on repetitions of ISS/ICMS/PIS/COFINS/IIPI/INSS ind bito > Suspension of collections by deposit of securities guarantees (investment fund quotas), enabling administrative tax agreements/transactions PGM/PGE/PGFN;  
I.1.3 International Financial Standardization > Preparatory Acts for Protocols (BRGAAP/USGAAP/IFRS);

### **I.2 Corporate Matrix Planning (Master Business Plan)**

I.2.1 Asset Certification > Asset Reclassification;  
I.2.2 Launch of Products/Services > Modulation of Commercial Activities by BI (Business Intelligence), SaaS (Solution as a Service), FI (Investment Funds) and Financial Instruments (FIs);  
I.2.3 Mapping of Performance Results > Profitability Indexers (EBITDA/ROI/ROE/ROIC/TIR/NPV/WACC);

### **I.3. Directional Market Forecasting**

I.3.1. Budget Restated > Peaks of Operational Efficiency and Profitability;  
I.3.2 Competitive Benchmarking > Comparative Studies of Competitors;  
I.3.3. Product Testing > Improve Perception of Purchase Value;

**II. MULTIMARKET FUNDS** > CAPITAL LEVERAGE. Structure of direct investments from the financial market to exponentialize the productive budget, meeting the needs of debt amortization and efficient liquidation of current liabilities for the success of business objectives;

### **II.1 Capitalization (Corporate Finance)**

II.1.1 Risk Weighted Investments (Venture Capital) > Proceeds with Option to Convert into Equity;  
I.1.1.1. Financial Promotion (Venture Debt) for Financing Operational Liabilities by Financial Instruments via Securitization and/or Anticipation of Receivables;  
II.1.2 Corporate Participation (Private Equity) > Corporate Purchase of Shares/Equity Quotas for Expansion of Economic Activities of Closely Held Private Companies;  
II.1.3 Project Finance > Financing of Projects by Development Funds;

### **II.2 Due Guarantee**

II.2.1 Allocation of Collateral > Subrogation of Investment Fund Shares Backed by B<sup>3</sup> as a Guarantee Reserve for Commercial, Administrative and Judicial Operations Administrative Fee estimated between 3% and 12% p.a. ;  
II.2.2 Opening of Credit Lines > Reclassification of Financial Risk Rating (BACEN/Serasa/SPC) by Integralization of Allocated Equity Assets;  
II.1.3. Asset Protection (Securitization) through Contingency Reserve by Own Funds (FIC FIM/FII/FIDC/FIP) or Issue of Financial Instruments ACC/DCE/CCB/CRA/CR/CP/DEBENTURES/NOTA.COMERCIAL);

### **II.3 Internationalization (Offshore Setup)**

II.3.1 International Corporation with Legal Personality in Consolidated Markets;  
II.3.2. Global Commercial Presence with Economic Protection by Diversification of Consumer Markets;  
II.3.3. Regulatory Support ["INC."]["LTD"] ["CO"] ["LLC"] international corporate financing and corporate structure with security of identity of individual members/corporate anonymity [US.Delaware.Nevada (SAFE/ID)].

**III. PORTFOLIO ROYALTIES** > INCREASE IN MARKETED SALES. Scheduled Payments for the Rights to Market Corporate Products and Services.

### **III.1 Products (Regulatory Compliance)**

III.1.1. Licensing (Private Rights) > Licensing [Regulatory Agencies];  
III.1.2 Intellectual Property Manual > Branding [Trademarks/Patents/Utility Designs];  
III.1.3 Customs Parameterization > Customs Clearance [Fiscal/Operational/Logistic/Sanitary];

### **III.2 Processes (Production Optimization)**

III.2.1 Procurement with Qualified Supply Chain Augmentation;  
III.2.2. Horizontalization of Accessory Customization + ETC Distribution [Private Label Partnerships > Joint Ventures (Licensees) + Export Trading Company] > Outsourcing [Private Label (White Label) > Dropshipping (Licensees)];  
III.2.3 Verticalization of Main Productive Automation (Industrial Retrofit) with Redesign of Plant/Operational Machinery (Machinery Insert) > Profitability by Transformation of Productive Mix by Sectoral Beneficiation;

### **III.3 Promotions (Digital Reset)**

III.3.1 Traditional and Conceptual Channels > Concept Stores [Concept Stores (Events and Exponentializing Locations)];  
III.3.2 Ecommerce [SEO (Search Engine Optimization) | Social Media/Platforms (Endorsements)];  
III.3.3. Fintechs + SaaS [Export Trading Company + Solution As A Service + Digital Financial Services Platform (Customized) Backed by Credit Rights Investment Fund (FIDC) or Direct Credit Company (SCD)];

**NOTE 1. : FIC EQUITY AMERICAS LLC is the US-based parent company of SUNRISE ADVISORY and founding subordinated shareholder of funds in Brazil such as LEGALCERT FIDC [Judicial Assets (C d. CVM 0222305)] and METAL BANK ABM I [Fomento de Receb veis Mercantis (C d. CVM 0222202)] regulated by CVM [Comiss o de Valores Mobili rios] and ANBIMA [Associa o Brasileira das Entidades dos Mercados Financeiro e de Capitais].**

**NOTE 2. : We currently manage approximately US\$ 500 million invested in Brazilian national and multinational industries [Economic Sectors (Agribusiness, Food, Automotive, Pharmaceutical, Real Estate, Metallurgy, Nutraceutical, Logistics, Security and Technology)] and in the startups LIV ECO HABITATS CONSTRUCTECH and RWB TELECOM INFRASTRUCTURE; in proportion, integrating direct team of senior professionals in the areas of administration, accounting, economic/tax law, engineering and corporate finance, in Brazil and the United States, and indirectly 1. 100 employees integrated into the developed recipient companies.**