OCEANA BRASIL

INDEPENDENT AUDITOR'S REPORT
ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED ON DECEMBER 31ST, 2021
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INDEPENDENT AUDITOR’S REPORT ON THE FINANCIAL STATEMENTS
REPORT DF - 2022/001

To the Management of
OCEANA BRASIL
Brasilia – DF

Opinion

We have audited the financial statements of OCEANA BRASIL ("Association"), which comprise
the balance sheet as of December 31st, 2021, and Statements of surplus / deficit, statement
of changes in net assets and statement of cash flows for the year then ended, and notes to
the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects,
the financial position of the Association as of December 31st, 2021, and its financial
performance and its cash flows for the year then ended in accordance with accounting
practices adopted in Brazil.

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 Auditor’s
Responsibilities for the Audit of the Financial Statements section of our report. We are
independent of the Association in accordance with the Ethics Standards for Accountants’ Code
together with the ethical requirements that are relevant to our audit of the financial statements
in Brazil, and we have fulfilled our other ethical responsibilities in accordance with these
requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a
basis for our opinion.

Responsibilities of Management and those charged with governance for the financial
statements

Management is responsible for the preparation and fair presentation of the financial statements
in accordance with accounting practices adopted in Brazil, applicable to non-profit
organizations (ITG 2002), 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
Association’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 Association or to cease operations, or has no realistic alternative but
to do so.

Those charged with governance are responsible for overseeing the Association’s financial
reporting process.
Auditor’s responsibilities for the audit of 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 a material misstatement when it exists. 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, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 Association’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 Association’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 Association 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.

Brasília, March 30th, 2022.

Cristina Braga de Oliveira
Accountant CRC/MG 079.371/O-6
Baker Tilly Brasil MG Auditores Independentes
CRC/MG 005.455/O-1
<table>
<thead>
<tr>
<th>Assets</th>
<th>Notes</th>
<th>2021</th>
<th>2020</th>
<th>Liabilities</th>
<th>Notes</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
<td>Current</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>5</td>
<td>2.635</td>
<td>1.151</td>
<td>Labor liabilities</td>
<td>7</td>
<td>397</td>
<td>320</td>
</tr>
<tr>
<td>Advances to third parties</td>
<td>61</td>
<td>61</td>
<td>61</td>
<td>Other current liabilities</td>
<td>8</td>
<td>1.961</td>
<td>832</td>
</tr>
<tr>
<td>Advances to employees</td>
<td>22</td>
<td></td>
<td>92</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total current assets</td>
<td></td>
<td>2.718</td>
<td>1.304</td>
<td>Total current liabilities</td>
<td></td>
<td>2.358</td>
<td>1.152</td>
</tr>
<tr>
<td>Non-current assets</td>
<td></td>
<td>325</td>
<td>382</td>
<td>Total net assets</td>
<td>9</td>
<td>685</td>
<td>534</td>
</tr>
<tr>
<td>Property and equipment</td>
<td>6</td>
<td>323</td>
<td>379</td>
<td>Unrestricted</td>
<td></td>
<td>534</td>
<td>531</td>
</tr>
<tr>
<td>Intangible</td>
<td>6</td>
<td>2</td>
<td>3</td>
<td>Excess of revenues over expenditures</td>
<td></td>
<td>151</td>
<td>3</td>
</tr>
<tr>
<td>Total non-current assets</td>
<td></td>
<td>325</td>
<td>382</td>
<td>Total net assets</td>
<td></td>
<td>685</td>
<td>534</td>
</tr>
<tr>
<td>Total of assets</td>
<td></td>
<td>3.043</td>
<td>1.686</td>
<td>Total of liabilities and net assets</td>
<td></td>
<td>3.043</td>
<td>1.686</td>
</tr>
</tbody>
</table>

The explanatory notes are an integral part of these financial statements.
# TABLE 2

## OCEANA BRASIL

### STATEMENT OF SURPLUS / DEFICIT

FOR THE PERIOD ENDED DECEMBER 31, 2021 AND 2020

(In thousands of Reais)

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total revenues</strong></td>
<td>12</td>
<td>6,941</td>
<td>5,587</td>
</tr>
<tr>
<td>Oceana Inc.</td>
<td>5,854</td>
<td></td>
<td>5,466</td>
</tr>
<tr>
<td>Instituto Humanize</td>
<td>1,087</td>
<td></td>
<td>121</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td></td>
<td>(6,790)</td>
<td>(5,584)</td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>13.a</td>
<td>(3,796)</td>
<td>(3,279)</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>13.b</td>
<td>(471)</td>
<td>(415)</td>
</tr>
<tr>
<td>Financial expenses</td>
<td></td>
<td>(27)</td>
<td>(22)</td>
</tr>
<tr>
<td>Other operational expenses</td>
<td>13.c</td>
<td>(2,400)</td>
<td>(1,771)</td>
</tr>
<tr>
<td>Non operational expenses</td>
<td>13.d</td>
<td>(96)</td>
<td>(97)</td>
</tr>
<tr>
<td><strong>Excess or deficit of revenues over expenditures</strong></td>
<td></td>
<td><strong>151</strong></td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>
### TABLE 3

**OCEANA BRASIL**

**STATEMENT OF CHANGE IN NET ASSETS**  
FOR THE PERIOD ENDED DECEMBER 31, 2021 AND 2020

(In thousands of Reais)

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Excess or deficit of revenues over expenditures</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balances on December 31, 2019</strong></td>
<td>606</td>
<td>(75)</td>
<td>531</td>
</tr>
<tr>
<td><strong>Transfer to unrestricted resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenues over expenditures</td>
<td>-</td>
<td>75</td>
<td>3</td>
</tr>
<tr>
<td><strong>Balances on December 31, 2020</strong></td>
<td>531</td>
<td>3</td>
<td>534</td>
</tr>
<tr>
<td><strong>Transfer to unrestricted resources</strong></td>
<td>3</td>
<td>(3)</td>
<td>-</td>
</tr>
<tr>
<td>Excess of expenditures over revenues</td>
<td>-</td>
<td>151</td>
<td>151</td>
</tr>
<tr>
<td><strong>Balances on December 31, 2021</strong></td>
<td>534</td>
<td>151</td>
<td>685</td>
</tr>
</tbody>
</table>

The explanatory notes are an integral part of these financial statements.
TABLE 4

OCEANA BRASIL

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED DECEMBER 31, 2020 AND 2019

(In thousands of Reais)

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>I - Cash flows from operating activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenues over expenditures</td>
<td>151</td>
<td>3</td>
</tr>
<tr>
<td>(+/-) Add (deduct) items not involving cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(+) Depreciation</td>
<td>96</td>
<td>97</td>
</tr>
<tr>
<td>Decrease/(Increase) in the assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advances to third parties, suppliers and employees</td>
<td>-</td>
<td>(97)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>70</td>
<td>74</td>
</tr>
<tr>
<td>(Decrease)/Increase in the liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor liabilities</td>
<td>77</td>
<td>17</td>
</tr>
<tr>
<td>Anticipated revenues</td>
<td>1.129</td>
<td>340</td>
</tr>
<tr>
<td>Cash (used in) provided by operating activities</td>
<td>1.523</td>
<td>434</td>
</tr>
<tr>
<td>II - Cash flows from investing activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of property, equipments and intangible assets</td>
<td>(39)</td>
<td>(38)</td>
</tr>
<tr>
<td>Net cash used in investing activities</td>
<td>(39)</td>
<td>(38)</td>
</tr>
<tr>
<td>Net increase in cash and cash equivalents</td>
<td>1.484</td>
<td>396</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At start of the year</td>
<td>1.151</td>
<td>755</td>
</tr>
<tr>
<td>At end of the year</td>
<td>2.635</td>
<td>1.151</td>
</tr>
<tr>
<td>In(de)crease in cash and cash equivalents</td>
<td>1.484</td>
<td>396</td>
</tr>
</tbody>
</table>
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31st, 2021

(In thousands of Brazilian Reais (R$), unless otherwise stated)

1 Operatin g Context

Oceana, Inc. is the largest organization that works exclusively in the defense and conservation of the oceans, was founded in 2001 and whose mission is “to protect the oceans and feed the world”.

Oceana Inc. has offices in North, Central and South America, Asia and Europe. All the countries where it operates, together, are responsible for 29% of the world's marine fish production. Oceana seeks to protect biodiversity and increase the abundance of our oceans through changes in public policies in the countries that hold most of the world’s marine resources.

Oceana Brazil is a non-profit national association of private law nature that acts side by side with the government, society, the productive sector and scientists, aiming to ensure environmental, social and economic benefits generated by marine fishing in Brazil.

The Association has as social purpose:

(a) The environment's defense, preservation and conservation, especially in oceans.
(b) The protection of life in the seas through marine conservation.
(c) The economic and social development promotion, especially of coastal communities.
(d) The development of scientific or technological research related to the items (a), (b) and (c) above.

Oceana is one of the world’s largest organizations focused exclusively on ocean defense and conservation, founded in 2001 and whose mission is to “protect the oceans and feed the world”.

Oceana has offices in North, Central and South America, in Asia and in Europe. Together, all the countries where it operates are responsible for 29% of the marine fish production in the world. Oceana seeks to protect biodiversity and increases the wealth of our oceans through changes in the public policies of the countries who have the world’s biggest marine resources.

Subsequent events - COVID 19

Effect of the coronavirus on the Financial Statements

On March 10, 2020, the Securities and Exchange Commission - CVM, issued Circular Letter / CVM / SNC / SEP No. 02/2020 in which it highlights the importance of the Entities carefully considering all the impacts of COVID-19 in their activities, and report in the Financial Statements the various risks and uncertainties arising from this analysis in compliance with current accounting standards.

The coronavirus outbreak (COVID-19) is a global health emergency, and triggered significant decisions by governments and private and public sector entities, which added to the potential impact of this outbreak, increased the degree of uncertainty for economic agents and can generate the following relevant impacts on the amounts recognized in the financial statements.

On the date of issuance of these Financial Statements, the Entity does not envisage risks or possible uncertainties that may affect the continuity of its business, estimates and accounting judgments.
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31st, 2021

(In thousands of Brazilian Reais (R$), unless otherwise stated)

Management understands that it is not possible to measure or anticipate possible future economic and financial effects resulting from the continuation of the COVID-19 pandemic on OCEANA Brazil, which may affect the continuity of the Entity's activity.

2 Presentation of financial statements

Oceana's Management is responsible for preparing the financial statements, which are being presented in accordance with accounting practices adopted in Brazil, including the Brazilian Accounting Standards, especially considering the standard ITG 2002 – Nonprofit Organizations.

On December 31, 2021, the Association had no long-term assets or long-term liabilities that could generate adjustments to present value.

3 Description of main accounting practices adopted

(a) Determination of income

The revenues from donations received are allocated to the income in the same proportion of the incurred expenses, linked to the campaigns managed by the Association, plus spending with fixed assets acquisitions. The costs and expenses incurred represent, basically, the allocation of human and materials resources in the execution of campaigns and are allocated to the income in accordance to the accrual accounting basis.

The financial revenues are recorded in the income based in the accrual accounting basis.

As a non-profit entity, Oceana Brazil enjoys the exemption of income tax and the social contribution levied on the surplus of revenue over expense.

(b) Current and non-current assets

The current and non-current assets are stated by current values, including incomes adjusted for temporary variations incurred by foreign currency exchange rate fluctuations.

(c) Fixed and intangible assets

The items of fixed and intangible assets are measured at its historical cost of acquisition, less the accumulated depreciation or amortization and decrease in losses of recoverable amounts (impairment) accrued. Asset’s depreciation is calculated using the straight-line method at the annual rates mentioned in Note nº 6, that are reviewed, if necessary, annually or when there is an indication of significant change.

(d) Current and non-current liabilities

The obligations are stated by known or estimated amounts including, when applicable, the related charges.
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31ST, 2021

(In thousands of Brazilian Reais (R$), unless otherwise stated)

(e) Reserves

Provisions are recognized when: (i) the Association has a present legal or constructive obligation as a result of a past event; (ii) it is probable that an outflow of economic benefits will be required to settle the obligation; (iii) and the amount can be estimated reliably.

Provisions are measured by present value of the expenditures expected to be required to settle the obligation, with the use of a pretax rate that reflects current market assessments of the money value over time and the specific risks of the obligation. The provision increase due to passage of time is recognized as financial expense.

(f) PIS and COFINS

Oceana Brazil is exempt from the payment of the tax known as Contribution to Social Security Financing (COFINS, in the Brazilian abbreviation). However, non-profit entities that have employees, as defined by labor legislation, are required to pay PIS tax with a fixed quota of 1% incident on the monthly payroll.

(g) Net assets

Net assets represented by unrestricted resources of the Association and by the excess of revenues over expenditures on an annual basis, as appropriate.

(h) Present value adjustment

On December 31st, 2021, Oceana Brazil had no long-term assets or liabilities that would require present value adjustments of their cash flows.

4 Financial Instruments

(a) Financial instruments’ classification and valuation

The Association maintains operations with non-derivative financial instruments. These instruments’ management is done through operational strategies and internal controls, aimed at assuring liquidity, profitability and security.

Non-derivative financial instruments include cash and cash equivalents, receivables from affiliated entities and other receivables, loans and financing, as well as payables and other debts. The classification depends on the purpose for which the financial instruments were acquired.

(b) Derivatives

Oceana Brazil did not perform speculative investments, in derivatives or any other risky assets, during the year ended on December 31st, 2021.
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31st, 2021

(In thousands of Brazilian Reais (R$), unless otherwise stated)

5 Cash and cash equivalents

The balance of cash and cash equivalents refers, exclusively, to the funds held in current accounts by Oceana Brazil.

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>2,635</td>
<td>1,151</td>
</tr>
</tbody>
</table>

Management adopts a conservative policy of cash management, applying available resources in short-term redemption of investment funds in first-rate Brazilian financial institutions, when allowed by donors. The financial incomes from these investments are reinvested in the Association.

6 Property and equipment, and intangible assets

<table>
<thead>
<tr>
<th></th>
<th>Cost</th>
<th>Accumulated depreciation</th>
<th>Net</th>
<th>2020</th>
<th>Annual depreciation rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machinery and Equipment</td>
<td>63</td>
<td>(34)</td>
<td>29</td>
<td>55</td>
<td>10%</td>
</tr>
<tr>
<td>Computer Equipment</td>
<td>239</td>
<td>(161)</td>
<td>78</td>
<td>208</td>
<td>20%</td>
</tr>
<tr>
<td>Furnishings and Fixtures</td>
<td>176</td>
<td>(115)</td>
<td>61</td>
<td>176</td>
<td>10%</td>
</tr>
<tr>
<td>Software (SO)</td>
<td>11</td>
<td>(9)</td>
<td>2</td>
<td>11</td>
<td>20%</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>492</td>
<td>(337)</td>
<td>155</td>
<td>492</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>981</strong></td>
<td><strong>(656)</strong></td>
<td><strong>325</strong></td>
<td><strong>942</strong></td>
<td></td>
</tr>
</tbody>
</table>

Movement 2021

<table>
<thead>
<tr>
<th></th>
<th>Cost 2020</th>
<th>Additions</th>
<th>Write-offs</th>
<th>Cost 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Machinery and Equipment</td>
<td>55</td>
<td>8</td>
<td>-</td>
<td>63</td>
</tr>
<tr>
<td>Computer Equipment</td>
<td>208</td>
<td>31</td>
<td>-</td>
<td>239</td>
</tr>
<tr>
<td>Furnishings and Fixtures</td>
<td>176</td>
<td>-</td>
<td>-</td>
<td>176</td>
</tr>
<tr>
<td>Software (SO)</td>
<td>11</td>
<td>-</td>
<td>-</td>
<td>11</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>492</td>
<td>-</td>
<td>-</td>
<td>492</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>942</strong></td>
<td><strong>39</strong></td>
<td></td>
<td><strong>981</strong></td>
</tr>
</tbody>
</table>

7 Labor liabilities

It refers to provisions for payment arising from obligations related to human resources with employment and retentions of PIS - Social Integration Program, whose values have already been recognized in the result, being composed as shown below:

<table>
<thead>
<tr>
<th>Description</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision for Vacation</td>
<td>295</td>
<td>238</td>
</tr>
<tr>
<td>Provisions for Vacation Charges</td>
<td>99</td>
<td>80</td>
</tr>
<tr>
<td>PIS - Social Integration Program</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td><strong>Labor Liabilities</strong></td>
<td><strong>397</strong></td>
<td><strong>320</strong></td>
</tr>
</tbody>
</table>
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31st, 2021

(In thousands of Brazilian Reais (R$), unless otherwise stated)

8 Advance revenue (advances from donors)

Anticipated revenues refer to the resources anticipated by the donors under the campaigns managed by Oceana Brazil and that will be used in the subsequent periods, as shown in the table below:

<table>
<thead>
<tr>
<th>Donor</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oceana Inc.</td>
<td>1,717</td>
<td>685</td>
</tr>
<tr>
<td>Instituto Humanize</td>
<td>244</td>
<td>147</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,961</strong></td>
<td><strong>832</strong></td>
</tr>
</tbody>
</table>

9 Net assets

(a) Unrestricted resources

Association’s unrestricted resources are composed of the contributions of its associated members, financial revenue, donations, grants and legacies, as foreseen in the Social Statute.

(b) Excess of revenues over expenditures

Refers only to the excess of revenues over expenditures of the current year. After approved by management, these values are incorporated to the Association’s social equity to be reinvested in social actions, as foreseen in the statute, when applicable.

10 Insurance coverage (Non-audited)

The Association has insurance policies for Property, General Liability and Directors and Officers that offer a total coverage of R$ 11,819 thousand.

11 Taxes and contributions

(a) Corporate Income Tax (IRPJ, in the Brazilian abbreviation) and Social Contribution on Profits (CSSL, in the Brazilian abbreviation)

As a benefit for being a non-profit Entity, the Association enjoys the benefit of exemption from payment of federal taxes levied on its surplus in accordance with Article 174 of the Income Tax Regulations (RIR, in the Brazilian abbreviation) approved by the Decree nº 3,000 of 03/26/1999 and Law nº 9.532/1997.

(b) PIS/COFINS

As a benefit for being a non-profit Entity, it is subject to the payment of the contribution to PIS, calculated on the payroll at the rate of 1%, according to the Law nº. 9,532/1997. The Association enjoys the benefit of exemption from payment of COFINS levied on the revenues related to their activities, in accordance to the Laws nº 9.718/1998 and 10.833/2003.
EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON DECEMBER 31st, 2021

(In thousands of Brazilian Reais (R$), unless otherwise stated)

12 Donation proceeds

<table>
<thead>
<tr>
<th>Descrição</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-government donations - Oceana Inc.</td>
<td>5,741</td>
<td>5,404</td>
</tr>
<tr>
<td>Non-government donations - Instituto Humanize</td>
<td>1,087</td>
<td>121</td>
</tr>
<tr>
<td>Non-government donations - Oceana Inc. Intercompany</td>
<td>113</td>
<td>62</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>6,941</strong></td>
<td><strong>5,587</strong></td>
</tr>
</tbody>
</table>

13 Expenses and costs

a) Salaries and benefits

<table>
<thead>
<tr>
<th>Description</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees’ salaries</td>
<td>2,033</td>
<td>1,790</td>
</tr>
<tr>
<td>Employee benefits and social charges</td>
<td>1,316</td>
<td>1,099</td>
</tr>
<tr>
<td>Labor provisions</td>
<td>447</td>
<td>390</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,796</strong></td>
<td><strong>3,279</strong></td>
</tr>
</tbody>
</table>

(a) The salaries, social charges and benefits are related to the staff hired to work in the campaigns and are allocated as expenses by the accrual basis.

b) Administrative expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials applied in administrative activity</td>
<td>38</td>
<td>35</td>
</tr>
<tr>
<td>Services provided by legal entities</td>
<td>163</td>
<td>151</td>
</tr>
<tr>
<td>Rent and Utilities</td>
<td>262</td>
<td>221</td>
</tr>
<tr>
<td>Other administrative expenses</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>471</strong></td>
<td><strong>415</strong></td>
</tr>
</tbody>
</table>

c) Other operational expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel and accommodation</td>
<td>75</td>
<td>126</td>
</tr>
<tr>
<td>Events and workshops</td>
<td>240</td>
<td>38</td>
</tr>
<tr>
<td>Communication</td>
<td>688</td>
<td>442</td>
</tr>
<tr>
<td>Consultancy and third-party services</td>
<td>1,397</td>
<td>1,165</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,400</strong></td>
<td><strong>1,771</strong></td>
</tr>
</tbody>
</table>
d) Non-operational expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation and amortization</td>
<td>96</td>
<td>97</td>
</tr>
<tr>
<td>Total</td>
<td>96</td>
<td>97</td>
</tr>
</tbody>
</table>

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