

Instituto Repartir – 2025 Activities Report (English Translation)

This document is a complete English translation of the original Portuguese 2025 Activities Report issued by Instituto Repartir, including institutional content, impact indicators, projects, testimonials, and audited financial statements.

Message from the Co-Founders

When we regularly speak with our youth to assess the impact Instituto Repartir has on their lives, one recurring response is increased self-esteem and a stronger sense of capability. The joy of contributing to a better world through work carried out for Third Sector organizations is another important aspect, alongside greater financial and family stability and better preparation for the labor market.

In 2025, 72 university students from 12 Brazilian states were impacted through the Jornada Repartir internship program and Oficinas Repartir workshops, conducted in partnership with Instituto Localiza. Of these young people, 71% were Black, mixed-race, or Indigenous, 71% were women, and 60% identified as LGBTQ+.

In 2025, Instituto Repartir also had its first project approved under the Federal Culture Incentive Law: Peripheral Narratives for Awakening Reading. In 2026, the initiative will provide training and financial scholarships for 40 low-income young people in literary storytelling focused on social transformation.

Another important achievement in 2025 was the creation of Instituto Repartir's first Institutional Development Plan (PDI), designed for a three-year period.

We invite you to read this 2025 Activities Report, accompanied by independent audited financial statements, reaffirming our commitment to transparency for the fourth consecutive year.

Luciana Alvarez and Emerson Couto,
Co-founders of Instituto Repartir

Who We Are

Instituto Repartir is a Brazilian nonprofit organization founded in 2021 with the purpose of promoting access to higher education, professional training, income generation, and social transformation for low-income youth through communication-related work.

The organization strengthens the inclusion of Communication students from vulnerable socioeconomic backgrounds in universities and in the labor market.

Why University Retention Matters

58.3% of students who enter Brazilian higher education abandon university studies, mainly due to financial difficulties.

Only 18% of Black Brazilians between 18 and 24 years old attend higher education.

Completing university education significantly increases average income and social mobility.

Instituto Repartir was created to contribute to reducing social inequalities through education and professional inclusion.

Our Work

Training, Development and Mentorship:

We provide technical training, portfolio development, mentorship, autonomy, and social awareness.

Income Generation:

Students support social organizations with communication projects while receiving scholarships and professional opportunities.

Labor Market Inclusion:

We promote qualified entry into the labor market for low-income youth.

Projects – Jornada Repartir

Jornada Repartir is Instituto Repartir's first project and represents the practical application of its Social Technology methodology.

University students are hired as interns, receive continuous technical training, and provide communication products free of charge to nonprofit organizations.

2025 Impact:

- 5 Brazilian states reached
- More than 5,000 hours of training and development
- Monthly scholarship of R\$ 1,320 for 25 weekly internship hours

Projects – Oficinas Repartir

In partnership with Instituto Localiza, Instituto Repartir conducted Strategic Communication in New Media workshops for 53 students from several Brazilian states.

The workshops focused on:

- Narrative Building
- Digital Marketing
- Artificial Intelligence

Participants developed strategic digital communication plans for nonprofit organizations.

2025 Impact:

- 70 young people benefited
- 2,600 hours of training
- 12 Brazilian states reached

Peripheral Narratives for Awakening Reading

In 2025, Instituto Repartir launched its first project approved under Brazil's Federal Culture Incentive Law.

The project will train low-income university students in literary storytelling focused on social transformation and produce a book highlighting innovative reading initiatives in peripheral communities across Brazil.

Itaú, through the Laranjinha Itaú brand, became the first company to financially support the initiative.

Inclusive Communicators Database

Instituto Repartir maintains an Inclusive Communicators Database available on its website.

By February 2026, the platform included 166 young communicators who participated in Instituto Repartir programs. Companies and agencies can search candidates by course, state, academic status, and areas of interest.

Results and Impact

Instituto Repartir adopts the PRIL Social methodology developed by Ideafix.

The indicators are divided into:

- Process
- Results
- Impact
- Legacy

2025 Highlights:

- 72 young people benefited
- 7,500 training hours
- 71% women
- 71% Black and Indigenous participants
- 60% LGBTQ+ participants
- 56.7% employed in the labor market

Stories of Impact

The report presents several testimonies from students impacted by Instituto Repartir programs.

Participants highlighted:

- Increased self-confidence
- Improved mental health
- Professional development
- Social responsibility

- Strategic communication skills
- Greater confidence regarding career opportunities

Beneficiary Organizations

In 2025, Instituto Repartir supported organizations such as Instituto Encantaria and Instituto Amazonas.

Young participants developed:

- Institutional narratives
- Websites
- Communication plans
- Branding and visual identity projects

The organizations emphasized the sensitivity, quality, and transformative impact of the work delivered.

Supporters and Partners

Instituto Repartir received institutional support, donations, partnerships, and service contracts from companies and individuals committed to social inclusion and communication diversity.

Supporters included Grupo In Press, Live, Abracom, Analítica Comunicação, and others.

Communication

In 2025, Instituto Repartir launched the video series “College in Real Life,” aimed at connecting with low-income youth considering higher education.

Topics included:

- Access to higher education
- Balancing work and university life
- Black women in universities

Communication results:

- +71.4% follower growth
- Nearly 4,000 followers
- Significant increase in website visits

Independent Auditor’s Report

PwC Brasil independently audited the financial statements for the fiscal year ending December 31, 2025.

According to the auditors, the financial statements fairly present Instituto Repartir’s financial position and operating performance in accordance with Brazilian accounting standards for small and medium-sized nonprofit entities.

Financial Statements Summary

Balance Sheet:

- Total assets in 2025: R\$ 198,987
- Net equity in 2025: R\$ 90,188
- Annual surplus in 2025: R\$ 5,087

Statement of Activities:

- Total revenues: R\$ 476,269
- Total activity costs: R\$ 456,136

Cash Flow:

- Ending cash and equivalents: R\$ 193,263

Accounting Policies

The report details accounting practices related to:

- Revenue recognition
- Restricted cash
- Deferred revenue
- Volunteer work valuation
- Fixed assets
- Financial instruments
- Employee benefits
- Contingencies and tax obligations

The financial statements were prepared under Brazilian accounting standards applicable to nonprofit organizations.

Volunteer Work and Donations

Volunteer work was recognized at fair market value in accordance with Brazilian accounting standards.

In 2025, the estimated value of volunteer work totaled R\$ 122,990, including contributions from directors, advisors, mentors, and partner organizations.

Final Credits

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Note: This document is an English translation of the original Portuguese 2025 Activities Report of Instituto Repartir. Numerical values, institutional names, and financial data were preserved according to the original report.

Instituto Repartir

Financial Statements as of December 31, 2025 and Independent Auditor's Report

English Translation (Full Version)

Independent Auditor's Report

Opinion

We have audited the financial statements of Instituto Repartir ("Entity"), comprising the balance sheet as of December 31, 2025, and the related statements of income, comprehensive income, changes in equity and cash flows for the year then ended, as well as the accompanying notes, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Entity as of December 31, 2025, and the results of its operations and cash flows for the year then ended, in accordance with accounting practices adopted in Brazil for Small and Medium-Sized Entities (CPC PME), including ITG 2002 (R1) – Nonprofit Entities.

São Paulo, May 14, 2026.

PricewaterhouseCoopers Auditores Independentes Ltda.

Karen Simões Barbieri, CPA

Balance Sheet

Current Assets: Cash and cash equivalents 38,039; Restricted cash 46,300; Restricted investments 108,864; Accounts receivable 4,187.

Non-current assets: Property and equipment 1,519.

Total assets: 198,987.

Current liabilities: Suppliers 720; Accounts payable 50; Taxes payable 0; Deferred revenue 108,029.

Equity: Social equity 85,101; Surplus for the year 5,087.

Total liabilities and equity: 198,987.

Statement of Operations

Operating revenue 476,269; Activity costs (456,136); Gross surplus 20,133;

General and administrative expenses (14,059);

Unrestricted activities surplus 6,074;

Net financial expenses (987);

Surplus for the year 5,087.

Statement of Comprehensive Income

Surplus for the year: 5,087.

Other comprehensive income: none.

Total comprehensive income: 5,087.

Statement of Changes in Equity

Opening equity 2025: 85,101.

Surplus for the year: 5,087.

Closing equity 2025: 90,188.

Statement of Cash Flows

Net cash provided by operating activities: 109,800.

Increase in cash and cash equivalents: 109,800.

Cash and cash equivalents at beginning of year: 83,463.

Cash and cash equivalents at end of year: 193,263.

Notes to the Financial Statements

1. Operational Context

Instituto Repartir is a private, non-governmental, autonomous nonprofit organization incorporated on August 16, 2021, headquartered in São Paulo, Brazil. Its mission is to provide access, training, income-generation opportunities and social transformation for young people in situations of socioeconomic vulnerability through work in the communications field.

2. Summary of Significant Accounting Policies

The financial statements were prepared in accordance with Brazilian accounting practices applicable to SMEs and nonprofit entities. They are presented in Brazilian Reais (R\$) and prepared on the accrual basis.

3. Critical Accounting Estimates and Judgments

Management believes there are no estimates or assumptions with significant risk of material adjustment in the following fiscal year.

4. Cash and Cash Equivalents

Cash: 26; Bank accounts: 38,013; Total: 38,039.

5. Restricted Cash

Restricted resources designated for specific projects and the 'Adopt a Talent' program.

6. Restricted Financial Investments

Funds invested at Banco do Brasil for use in a specific sponsored project.

7. Accounts Receivable

Amount to be received in January 2026 for services rendered and invoiced in December 2025.

8. Property and Equipment

Computer equipment and peripherals, net book value: 1,519.

9. Deferred Revenue

Funds received at the end of 2025 for a project to be executed between February 2026 and January 2027.

10. Contingencies

The Institute had no civil, tax or labor contingencies classified as probable losses.

11. Equity

Any surplus is fully allocated to the Institute's statutory objectives.

12. Gratuitous Services and Volunteer Work

Volunteer services recognized at fair value totaled R\$122,990 in 2025.

13. Revenue from Activities

Service revenue, donations and volunteer services totaled R\$476,269.

14. Activity Costs

Personnel, contracted services, volunteer work and project execution costs totaled R\$456,136.

15. General and Administrative Expenses

Accounting, domain/services, rent and operating fees totaled R\$13,267.

16. Financial Result

Financial income: R\$890; net financial expenses: R\$987.

17. Key Management Compensation

Management compensation is limited to R\$7,000 per month; additional services are recognized as volunteer work in accordance with ITG 2002.