

**ANNUAL SUSTAINABILITY
REPORT 2023**
25 YEARS
EMPOWERING YOUNG TALENTS.



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Introduction

About the Report

GRI 2-2 | 2-3 | 2-4 | 2-29 | 3-1 | 3-2

This is the 10th Annual Sustainability Report of the Institute for Social Opportunity (Instituto da Oportunidade Social – IOS), a publication that provides information about the Institute, its value generation initiatives and its commitment to the country's social development.

This edition, “Transparency as a value”, was prepared based on the guidelines of the Global Reporting Initiative (GRI). It celebrates a decade of this publication model, demonstrating that “transparency” was not just the theme of its first annual report, but it is also a value of the Institute, built with each project, with the conclusion of each student cycle, with each completed year of professional training and employability.

GRI, an international organization that proposes standards for the social, economic and environmental reporting of institutions, regardless of the sector in which they operate. The report follows the principles of comparability, impartiality,

precision, regularity, clarity and reliability.

This Report presents the results achieved, the impact generated and the intangible aspects of IOS's operations in the period from January 1 to December 31, 2023, reinforcing its responsibility and transparency as intrinsic principles of the Organization. The document in Portuguese was published on 09/02/2024, while the English one, on 09/09/2024.

Definition of Relevant Themes

GRI 2-14

The definition of the most relevant themes for IOS's operations considered two stages of consultation with the stakeholders. These were done at the end of 2022 and beginning of 2023 and were used to prepare the 2022 Annual Sustainability Report. For the 2023 edition, the same themes defined for the 2022 report were considered, since there were no relevant changes observed in the target audience and stakeholders in the IOS ecosystem.

The steps included sending an **online questionnaire**, in which participants assigned grades from 1 to 5 to

the topics they would like to know more about IOS, as well as the topics they believe are most important for the existence of the Institute.

The second stage, consisted of a **face-to-face dynamic**, focusing on discussing the positive and negative impacts of IOS for each participating relationship group, in addition to choosing five themes that stakeholders considered most important among all those listed.

From this process, the data obtained was analyzed and the five most relevant themes for IOS were defined. Check it out:

ONLINE RESEARCH

667 answers from :
555

Students and former students

112

OTHER PARTNERS AND IOS EMPLOYEES

+

IN-PERSON CONSULTATION

32 representatives

among students, former students, suppliers, participants, social assistance network professionals, employer partners, investors and educational partners.



IOS PRIORITY THEMES

- ▶ **Social inclusion** provided by the entry of students, considering the selection process, course development and opportunities for entry into the job market;
- ▶ **Productive inclusion** of the graduated students into the job market. Addresses employability results after the course completion, and the potential for entrepreneurship and continuity in their studies;
- ▶ **Course planning and evaluation**, considering the content definitions and activity areas of IOS, as well as the course model that students will be able to participate in;
- ▶ **Diversity practices** between students and their views on the topic, as well as the non-discrimination of minority groups (people with disabilities, immigrants, gender and racial equality, etc.);
- ▶ **Ethical and efficient fundraising and distribution of resources** in projects, in hiring suppliers, in employee remuneration practices and project accountability.



READING TIPS

GRI Indicators

Throughout the report, GRI indicators appear next to the titles or subtitles of the chapters in which the indicators are reported. They are marked with the ticker “GRI XXX-XX”. Find out more details about each indicator and the pages that are mentioned in the GRI Index.

Stay Tuned! When you come across the term “participants”, know that we are talking about the people who work at the Institute, that is, the IOS team.



LEARN MORE GRI 2-3



**Financial
Statements**



**Code of
Conduct**



**Records and
Certifications**

You can contact us to discuss additional information and clarifications regarding this report:



www.ios.org.br



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IOS MESSAGE

GRI 2-22

The year 2023 was quite intense for the Institute of Social Opportunity and, certainly, for the entire third sector. It was not a year of relief after the pandemic crisis, but rather a year of new diagnoses on social, economic and environmental transformations. This is a time that requires the creation of solutions for more people, using new technologies that meet new demands.

In this sense, the youth served by IOS are different from what they used to be, and, are in a new situation of socioeconomic vulnerability altogether. According to the Continuous PNAD (National Household Sample Survey) in 2023, the need to work and have an income to contribute to the family household was the main reason for around four million young people, between the ages of 15 and 29, leaving school before they even arrived to high school or, in the middle of it.



In total, nine million young people left school without completing their basic education. Other reasons cited were lack of interest, pregnancy and household chores.

Convincing young people and their families about the importance of participating in professional trainings such as the ones provided by IOS, which require presence and dedication, took extra effort and creativity from the communication, networking and educational teams. Whether due to the lack of income for their daily transportation, family availability or students' interest in being in the classroom after school hours. Providing the right conditions for young people to participate in IOS' courses were essential this year.

According to the publication "Perspectives for Philanthropy in Brazil - 2024", it is important that IOS is aware of the interdependence between different social causes, as they demand strategic and interconnected solutions. In the case of the Institute for Social Opportunity, the themes of income distribution, access to transportation,

healthy eating and hygiene, for example, evidenced by the reduction in family income after the Covid-19 pandemic, are connected to young people's need to generate income, dedicating themselves to domestic activities and dropping out of high school. In this context, local solutions, broadly knowing each territory and its target audience, and the articulation of networks, are premises for carrying out successful programs.

Through the Psychosocial and Pedagogical pillars, IOS managed to improve results in 2023. Meeting the social, economic, educational and psychological demands of students and their referral to the social assistance network, the involvement of families with training, the space for dialogue of technicians from the social assistance network with young people, disseminating services and seeking inclusion in social protection policies were crucial.

In 2023, IOS served 2,997 young people. Of these, 74% graduated, reaching the best productivity indicator in the post-pandemic scenario (the

productivity record had been 76% in 2015 and 2019). Compared to 2022, the dropout indicator improved, reducing the rate from 26% (2022) to 21% in 2023. In the Diversity section, of the youth served (among the 2,108 respondents to the Institute's social questionnaire), 55% were women, 57% self-declared as black people (black and brown), 19% reported being part of the LGBTQIAP+ community and 4% were people with disabilities.

Following the path of network articulation, a formative trail teaching the use of Technologies was offered to 96 teachers from the public education system and another 286 participated in face-to-face workshops, totaling 382 teachers served. This strategy is an important contribution from IOS to public education in Sao Paulo, as it facilitates the exchange of knowledge and experiences acquired throughout the careers of professionals from both institutions. The principles of innovation in IOS education, supported by technical content, as well as Paulo Freire's approach – using the students' context to facilitate learning – were widely discussed in these interactions. Furthermore, this strategy

¹ Paulo Freire was a Brazilian educator and philosopher. He is considered one of the most notable thinkers in the history of world pedagogy, having influenced the movement called critical pedagogy. He is also the Patron of Brazilian Education. (Font – Wikipedia)

supports the dissemination of the Institute, when more teachers and schools learn about IOS and present opportunities to young people.

In terms of job and income generation, 1,275 young people landed a job with support from IOS, in positions ranging from apprentices to interns and permanent CLT² positions. For this group, this achievement represented a 63% increase in family income, an impact that demonstrates the economic value of IOS initiatives with direct beneficiaries and their families. This result was similar to that of 2022; however, it required more efforts from all of the Institute's teams. Digital marketing campaigns were carried out, the Gente que Pod podcast was created, more meetings were held with employer partners and the promotion and participation in more events focused on Human Resources professionals.

These actions went hand in hand with the promotion of employability through the IOS Apprentice Program, in partnership with companies and the Ministry of Labor and Employment. In

2023, the Institute had 196 young apprentices in the classroom, achieving the highest historical indicator in this program.

From a fundraising point of view, the years 2020 and 2021 presented records for corporate social investment and strategic philanthropy for the third Sector Organizations that were in some way related to health or social assistance. In 2022, according to the 2023 Corporate Social Investment Benchmarking (which presents the 2022 results), there was a reduction of around 6% in corporate social investment and a broad focus on urgent environmental issues, this investment trend should be consolidated in the 2023 results (official data had not yet been published until the release of this Annual Report). As a result, it was not possible to advance in fundraising from private companies, and the result remained practically the same as in the last two years, however, with an effort which was 30% greater in the number of meetings with partners and proposals sent.

On the other hand, student costs increased in the post-pandemic scenario. If previously IOS received demand from approximately 10% of students who needed help with transportation vouchers to attend face-to-face classes, post-pandemic this demand reached peaks of up to 50%, being one of the factors that could lead to school dropout. Additionally, the provision of food became mandatory in all IOS service units, as a result of the increased vulnerability of families. These two benefits combined increased the student's cost by around 33%.

With the increase in expenses without achieving an increase in revenue and updating the budget of sponsored projects at the same level, at the end of 2023 the IOS had to reduce the number of places offered from 2024 onwards. After a rigorous analysis that took into account several factors, such as productivity and employability indicators, expectations for future partnerships and development of local teams, IOS decided to suspend its professional training activities in Rio de Janeiro (RJ) and Curitiba (PR). In Rio de

² CLT = Brazilian Consolidated Labor Laws. A set of laws that regulate labor relations in Brazil

1. INTRODUCTION

Janeiro, indicators of young people's participation in training and their employability results had been falling since the beginning of the pandemic. In Curitiba, it was not possible to acquire an investment partner to continue local service.

For 2024, IOS sees the primary challenge as redesigning its ways of raising funds and expanding its relationship network, aiming for financial sustainability. Acquiring partners, who agree with the need to invest in quality professional training for young people so that they can be included in the job market in a formal and efficient manner, ensuring the continuity in their professional trajectories, will be a priority for the Institute in 2024. The Institute will also have the election of a new Board and Council, which should be more active in the strategies for resource mobilization.

From these strategies redesigned and put into practice, the Institute will continue to create new trainings that serves young people at the forefront of technology, as well as allowing them to continue their behavioral development, ensuring

their productive inclusion. Topics such as artificial intelligence, data analysis and programming will be deepened so that the different young people served by the Institute have access to the content that the market is looking for.

The Social Opportunity Institute continues to seek and monitor social impact, aiming for more opportunities for young people.

Enjoy your reading.

Kelly Lopes
Superintendent of the Institute of Social Opportunity



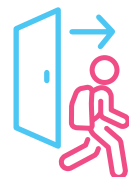
HIGHLIGHTS 2023



2,997
Registered



2,204
Graduated Students



21%
Evasion



1,275
Employed



382 Teachers
from the public school system
impacted by training and updating
from IOS



**Average impact of
63%**
Increment in the students' family income
once they are employed



IOS

Transparency as a Value

GRI 2-1 | 2-6

Externally audited financial management; annual periodic disclosure of goals and commitments; achievement of the Social Assistance Charitable Entity Certification (CEBAS); monitoring indicators and impact results using real-time dashboards. These are some of the practices that increase IOS transparency as one of the entity's value.

Over the last 10 years, IOS has evolved in its management practices, always focusing on corporate governance, adopting the best strategies and tactics so that the role of the Institute, its initiatives and generation of social impact are presented in a transparent manner.

One of the starting points for this evolution was the publication, in 2014, of its first Activity Report, based on the main

projects and results from 2010 to 2013. The following year, the 2014 Report raised the level of publication, not only for the Institute, but also for the category of social organizations in Brazil as it followed the GRI (Global Reporting Initiative) guidelines. At that time, IOS was one of ten Brazilian Social Organizations that developed this practice.

The first IOS Annual Sustainability Report was published at the beginning of 2015, with the results from 2014, "Transparency as a Principle" was its theme. This practice is followed by the Institute to this day and has transformed this annual activities publication into a management tool. All areas of the Institute are involved to control their annual commitments and monitor their deliveries using this tool. The publication also helps us to align IOS management strategies and the global sustainability guidelines, represented by the Sustainable Development Goals

(SDGs), from the United Nations (UN) 2030 agenda.

The year 2014 was also marked by IOS first external audit, which evaluated the 2013 Financial Statements, internal controls, operational performance and cash flows of the Institute, following the accounting practices adopted in Brazil applied to small and medium-sized companies. This practice guarantees a high level of corporate governance, as all revenues and expenses present the Institute's achievements, and provides a photograph of all initiatives done throughout the year.

In 2018, IOS obtained the CEBAS – Certificate for Charitable Social Assistance Entity, from the Ministry of Development and Social Assistance, Family and Fight Against Hunger. This is the greatest federal recognition that a social organization can achieve. CEBAS allows exemption from payment to the government of social

contributions inherent to participants' remuneration (employer's quota), among other tax incentives.

During this decade, the Institute created an area called Projects' Office, which is responsible for controlling all of IOS projects, from submission for notices, whether public or private, contractual documentation for project opening, division and monitoring of activities between areas, monitoring the achievement of goals and accountability reports.

The Projects' Office and the Technology area have jointly been developing technological tools to support this entire process, so that the indicators generated provide sufficient information for possible course corrections and accuracy of the data showing the amount of social impact IOS generates.

Examples of this monitoring occur in the stage of student attraction, when a dashboard monitors the online registrations of interested parties in real time. This monitoring includes the courses they signed up for, at which of the service units and at what period, along with their personal profile information, showing their age, gender, address and educational level. Another example can be seen in students' employability. Here the dashboard shows the names of the companies where young people are being employed, in which positions, with what salaries, their gender profile, ethnicity, age group, previous family income and how all this compares to the IOS' targets.

Investment in procedural data collection, its continuous monitoring and analysis through technology, provides IOS risk management. The close and constant monitoring of result indicators, commitments and goals demonstrates

professional and mature management that conveys confidence to stakeholders, also facilitating the acquisition of new partners and students.

Thus, it is possible to state that transparency at IOS is a value, as it permeates all stages of the Institute's activities and is closely linked to what IOS believes, defends and employs, whether in carrying out its projects or in its relationship with its stakeholders.

Institutional Drivers

Based on the consolidated results of the 2022-2024 Strategic Planning, a new Mission and Vision were announced, along with the definition of the Entity's Purpose. **See below:**



Mission

Co-create employability and income generation opportunities for young people, through free professional training in technologies.



Vision

To be the obvious choice of our stakeholders for talent training and productive inclusion.



Purpose

Awaken the potential of lives and citizen consciousness.



Values

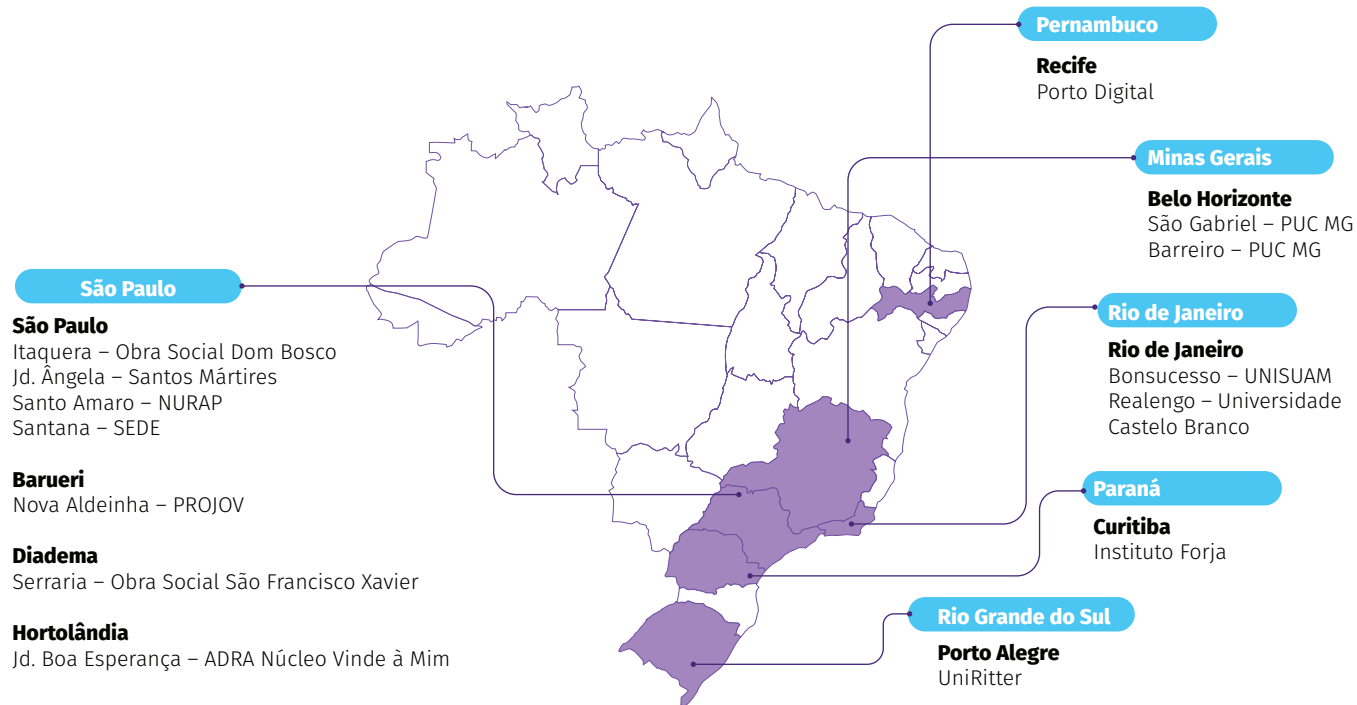
IOS is an agent of transformation based on: integrity, ethics, respect, dedication, pursuit of knowledge and team spirit.



Service Units Map

GRI 2-1

The Institute operates in the Brazilian territory. The Organization's headquarters, an exclusive building for the operation of the IOS Santana service unit, is located in the north zone of the city of Sao Paulo, in the state of Sao Paulo (SP). The other service units work in partnership with other organizations, in order to expand our articulation and recognition in these territories. In 2023, IOS operated in the following states and municipalities:





IOS coverage in 2023

IOS annually defines its geographical coverage area based on a diagnostic analysis process of its current coverage. The diagnostic analysis presents aspects of infrastructure and internal personnel, results of project implementation and local social indicators such as – quality of life index, youth vulnerability, household income, high school dropout, homicide among young males aged 15 to 29 and fertility rates. All of which is then evaluated by the Branch Coordination, Educational and Human Resources areas enabling them to define the IOS Geographic Coverage

The diagnostic analysis allows IOS to define its efforts and paths in generating social impact, in a strategic way. impacto social.

- ▶ **The IOS headquarters service unit, in Santana located in the north zone of Sao Paulo, is a highlight in the number of graduates**, with 781 approved students, ready to enter the work force. Working with companies in this region is strategic for fulfilling the Institute's mission.
- ▶ **The Recife branch had the lowest student dropout rate**, with an indicator of 9%, the lowest among the Institute's service units.
- ▶ **The Recife and Belo Horizonte branches (two service units) had significant results in relation to the employability of graduated students**, exceeding local targets for 2023. They employed a total of 217 male and female students in local partners.
- ▶ **Due to the city's infrastructure in relation to transportation and violence, the Rio de Janeiro branch experienced human resources challenges**, since the qualified educational team experienced difficulties in arriving in the local service units where they work. Furthermore, the results of high dropout rates, over 22% and low employability, with only 95 young people employed (70% of the local target), led the Institute's management to suspend activities in the state in 2024.
- ▶ **In 2023, IOS invested in a service unit in the city of Curitiba, capital of the Parana state, with a partner who also worked with young people and social causes and provided local physical space**. For 2024, the partner did not confirm the partnership and, therefore, the continuity of IOS in the capital of Parana was not a priority.

Operation Overview

GRI 2-6 | 3-3

Professional Qualification

For 26 years, IOS has impacted the lives of thousands of young people and people with disabilities through its synergistic and complementary areas of action.

The training provided prepares professionals to work in the areas of Administration and Technology, in addition to psychosocial and pedagogical support during the learning cycle of students and their families.

Courses focused on administration areas present content that encourages a macro view of a company's development, business rules and the relationship between existing areas, always based on the use of technology. One of the differences is the practical application of the concepts learned with the TOTVS ERP software, in the areas of purchasing, inventory, billing and finance.

Courses in the technology area develop logical reasoning and teach programming languages, computer assembly and maintenance, as well as technical concepts, all with a language connected

to young people.

Among the highlights of 2023, due to funds from PROMAC-SP, IOS developed the project Luz, Camera e Formação, a training in the audiovisual area for fifteen (15) former students of the Institute. The graduating students went through the scripting, capturing, directing, editing and finishing of video modules, in addition to experiencing the routine of a real production company. This work in Communication and Culture expands the range of IOS courses, as well as the employability possibilities for students. As a final project, the web series "Ansiedade, está ON?" was developed by the students and disseminated to all service units. At the Jardim Angela service unit, the web series was shown as a premiere for students of the communication and social media course. There was also a conversation led by filmmaker Valter Rege.



Currently, the Institute's areas of activity are:



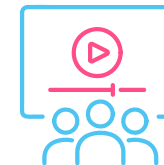
Free Professional Training

The services are completely free, meeting social demands for professional education and social assistance financed by public and private sponsors. This is the area where the Institute serves the largest number of young people, the majority of whom are between 15 and 17 years old. **Between 2014 and 2023, 19,194** students were trained and passed their course in the modalities of face-to-face, blended courses and online training programs – these results in an average of **1,919** graduated each year.



Customized Professional Training (called On Demand in previous years)

Action front that operates as an arm of the Institute in providing services to companies, which present specific social and technical demands in the training of professionals. Projects sponsored by Dell, which were considered customized projects before, are now part of the Free Professional Training area, as this sponsorship has been in place for more than five years and was renewed for another two years. Between 2015 and 2023, 3,831 young people passed their courses (20 were still in progress at the end of December 2023) and, since 2018 an average of 638 students were served every year.



IOS Learning Program

In 2023, 187 apprentices started in the program, an increase of 73% when comparing to those who began in 2022. At the end of 2023, 196 students were active in learning at IOS.

IOS Learning Program: IOS is a training entity for the Learning Program of the Ministry of Labor and Employment, offering theoretical training in Sao Paulo (SP), which fulfills the necessary workload for the development of young apprentices

Social Opportunities

20

The Educational team is responsible for accompanying young people, during and after their courses, to promote their employability, continuity of studies and the creation pathways for them to do business as entrepreneurs.



Entrepreneurship

In the classroom, the topic is worked on in different ways, whether through intrapreneurship – which consists of finding opportunities to undertake and innovate within the company itself – or through the development of their family businesses.

Entrepreneurship

Through the IOS Opportunities Center, which supports the productive inclusion of students upon receiving a professional opportunity, the initial recruitment of talent that corresponds to the prerequisites of the position is carried out, considering both soft and hard skills, compatible with the position and the company culture. The IOS Opportunities Center recommends graduate students for vacant positions, such as internships, young apprenticeships or permanent positions (CLT³) during a three-year period.

In addition to the referrals, IOS provides guidance on how these young people should seek opportunities to work on their own, in order to create independence in their professional lives. **In 2023, 1,275 students, who graduated from IOS courses between 2020 and the first semester of 2023, were employed.** In 10 years, since the Annual Report began to be published by the Institute, 10,771 IOS students were employed. These young people are part of families with around 3.7 people per household, thus impacting the lives of at least 40 thousand people

Continuity in Studies

The IOS + Futuro Program articulates partnerships with universities, in different models, whether due to demand from young people, through sponsorship from companies or through exclusive scholarship programs coordinated with educational institutions. Thus, young people who are interested in attending college can obtain full or partial scholarships or differentiated financing models. At the same time, the IOS Opportunities Center team works to search for internships, while the Pedagogical team monitors university students in their social, material and mental health demands, contributing to their retention in the higher education courses. The initiative, which began in Sao Paulo in 2018, has benefited 167 young people up until 2023, 157 in Sao Paulo and 10 in the Branches.

³ CLT = Brazilian Consolidated Labor Laws. A set of laws that regulate labor relations in Brazil

Educational Structure

The Educational area is responsible for assisting students and for all stages of their relationship with IOS, from course enrollments to their employability and the continuity of their studies, or in the creation of pathways for them to do business as entrepreneurs. Thus, the student has professional and multidisciplinary support.

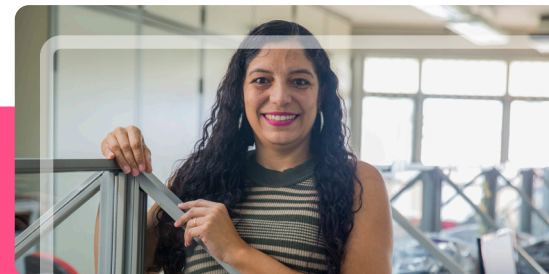
The area has a large team, including in the classrooms, made up of technology instructors, pedagogues (responsible for Portuguese and behavior classes), as well as monitors.

The area's operations, made up of five pillars – **Administrative** and **Network Coordination**, **Content**, **Pedagogical**, **Psychosocial** and **Opportunities** – are described below/side:



Opportunities

- Conducts the employability operation;
- Responsible for the learning program;
- Manages the system and produces indicators;
- Monitors the annual goal on a monthly basis;
- Manages IOS + Futuro (referral to opportunities in Higher Education).



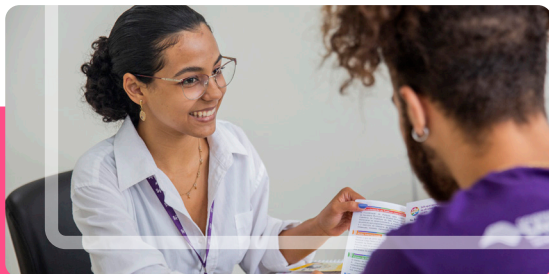
Administrative and Articulation

Operates in three fronts:

- **Students Office:** services, benefits operation, registrations, student selection, issuance of documents, etc.;
- **Administration:** indicators, system, enrollments, volunteering, events, etc.
- **Network Articulation:** registrations announcement and relationships with schools.



EDUCATIONAL COORDINATION



Psicosocial

Guarantees the rights and students mental health in four action areas:

- Services;
- Intervention projects;
- Coordination with the social assistance network;
- Production of indicators.



Pedagogical

- Ensures the teaching-learning process;
- Responsible for the leadership and pedagogical training (technical and behavioral) of teachers in Brazil.



Content

- Develops course content and assessments;
- Combines the teaching of current job market tools and practices in a language aligned with the context of young people.

Student Profile

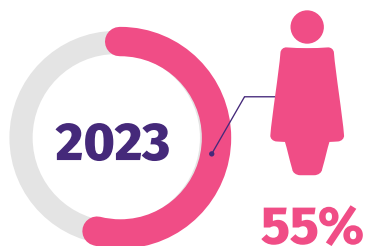
The audience served by IOS is composed of:

- ▶ **Young people aged 15 to 29**, who are currently attending or have already completed high school (preferably in the public school system);
- ▶ **People with disabilities aged 16 and older**, with no age limit.

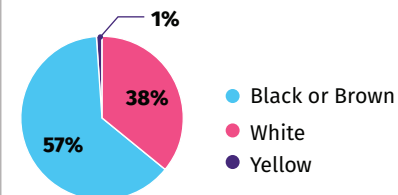
DIVERSITY

Being diverse and inclusive is a fundamental part of the Entity, which always values respect, tolerance and a diversity of characteristics, experiences, skills, origins and perspectives among students, teachers and other professionals. This includes diversity of gender, ethnicity, age, sexual orientation, socioeconomic origin, skills and much more.

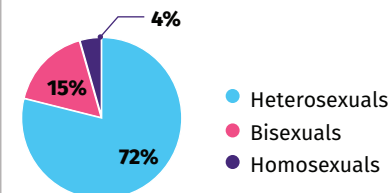
It is worth highlighting that, in recent years, the courses have shown a female predominance in the number of students, accounting for 55% of the total number of female students in 2023. Among male and female students, 57% declared themselves black or mixed race, 38 % white and 1% yellow. Regarding sexual and emotional orientation, 72% reported being heterosexual, 15% bisexual and 4% homosexual. Among the 2,997 students served, 119 were people with disabilities.



RACE AND ETHNICITY ⁴



SEXUAL AND EMOTIONAL ORIENTATION⁴



PEOPLE WITH DISABILITIES ⁴

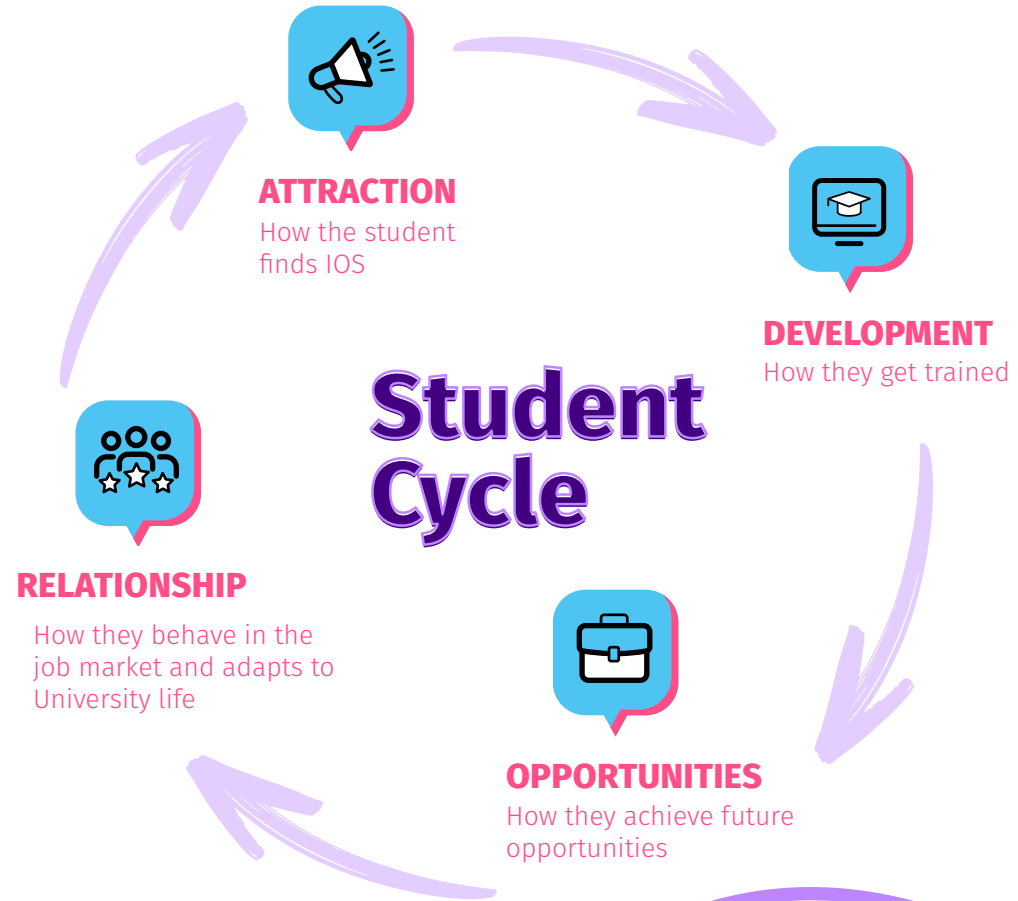


⁴ Information collected from the Psychosocial Questionnaire with 1,893 young people in progress, representing 75% of the total

How IOS relates to students

GRI 2-29 | 203-2

IOS is available to students, ensuring a consistent relationship, from the moment of registration, until the student obtains a job opportunity, a place in college or defines an entrepreneurial path. Annually, the Institute promotes new interactions for each stage of this relationship.



ATTRACTION

HOW THE STUDENT FINDS IOS

It is carried out by the Marketing and Educational teams, through publicity in press offices, face-to-face coordination with schools, partner social organizations, public services of social assistance and health policy, collectives, councils, secretariats, locations close to the service units and, with special emphasis on social networks.

IOS understands that it is part of its job to be aware of how these young people are interacting with each other, what type of communication they are using, where they spend their time and which trends are most successful in the virtual environment, for example. This is the only way IOS will be able to attract them to one of its courses.

After registering and being selected, young people go to the nearest service unit to enroll. At this time, they need to provide documentation proving their age, educational level, place of residence and family income.

DEVELOPMENT

HOW THEY GET TRAINING

During training, the student learns not only technical content, but also communication, expression and mathematics skills, which encourage their protagonism, inspiring and supporting young people to take responsibility for their own education and personal development, according to trends and opportunities for entry into the job market.

Throughout the course, individual assessments are done and, at the end, the course conclusion work is prepared.

OPPORTUNITIES

HOW THEY ACHIEVE FUTURE OPPORTUNITIES

After training, the objective is to support the student in the search for opportunities that

enable their professional development, through productive inclusion. The Institute also promotes entrepreneurship initiatives and develops partnerships with universities and educational centers, as a way of encouraging the continuation of studies, especially when young people enter higher education.

RELATIONSHIP

HOW THEY ACHIEVE FUTURE OPPORTUNITIES

Until 2023, IOS has been closely monitoring graduate students who become young apprentices in the Institute's partner companies. This monitoring involves their work performance, whether technical or behavioral. Students who are most interested in staying close to the Institute actively participate in moments of new students' attraction, as well as in channels with LUPITA, the Institute's mascot on the topic of employability.

IOS is interested in monitoring graduate students in order to maintain close relationships

and recommend them to new study or work opportunities, bringing benefits to everyone who has passed through the Institute. This relationship is also important for them to be multipliers of the Institute's work, bringing new students or even job opportunities for current students. This initiative is in the planning stages to become a structured relationship program with our alumni.





YOUNG PEOPLE,
PEOPLE WITH
DISABILITIES AND
THEIR FAMILIES

HOW IOS GENERATES VALUE

► Professional qualification

2,997 enrolled youth and 2,204 graduates

► Diverse and accessible courses and content

Courses in Administration, Technology and Communication Topics:

Business management with ERP, Web programming, Essential Microsoft Office, IT for work, Computer assembly and maintenance, IT support, Customer service, Power BI, Zendesk, Communication and Social Media, Professional Training in Audiovisual.

► Psychosocial care

- **1,834** direct service appointments provided by the Psychosocial team – individually and in groups;
- **1,852** hours dedicated to services;
- **250** new referrals to the Social Assistance Network (students who are already monitored are not considered in this indicator).

► Higher Education

167 young people supported by IOS to enter Higher Education since 2018. In 2023, 39 were enrolled.

► Productive inclusion and Social impact

- 1,275 Young people employed in 2023;
- Average salary of 1,322.29 BRL for employed IOS students, increasing family income;
- 63% increase in the family income of employed students;
- Since 2014, 10,771 IOS students have been employed. Considering their family average of 3.7 people per household, IOS has impacted the lives of around 40 thousand people.

SOCIETY

▶ Training and employability of young people and people with disabilities

Search for students employability in a context of 18% unemployment among young people aged 18 to 24 (general unemployment was 8.7% in 2023)

▶ Social impact

- Around 8,150 people belonging to the families of the 2,204 young people trained are impacted by the opportunities generated after training at IOS;
- Training of 382 teachers from the public network, receiving training in the use of technologies and face-to-face workshops, which impact the service of its more than 10 thousand students
- 20 (twenty) partnerships with public bodies, between municipal, state and federal spheres.
- Public agreements generated funding of 3.58 MBRL, this amount was allocated to training and employability.

▶ Training and supply of qualified labor

94 IOS alumni employed at TOTVS (51% increase compared to 2022)

▶ Social impact

- Professional training of the 2,204 young people who passed their courses;
- Employability of the IOS back-office team;
- TOTVERS que Fazem campaign, raising 365 KBRL in resources for more than 1,000 IOS beneficiaries – transportation and food vouchers.

▶ Close and transparente relationship

Proximity in defining projects and strategic decisions;
Joint participation in events of interest to the IOS cause;
Periodic reporting;
7.25 MBRL raised;
48 KBRL in profit with the TOTVS IOS Gift Shop.

TOTVS (MAIN SPONSORING COMPANY)

IOS EMPLOYEES

▶ Revenue generation

- 99 employees;
- 10.3 MBRL in personnel expenses

▶ Training and work climate

Training of leaders and possible leaders in meetings with HR, people management practices

- **94%** of employees state that they identify themselves with the purpose of the Institute
- **90%** of employees agree that the work culture carries the values of IOS

SPONSORS AND EMPLOYING COMPANIES

▶ Training and supply of qualified labor

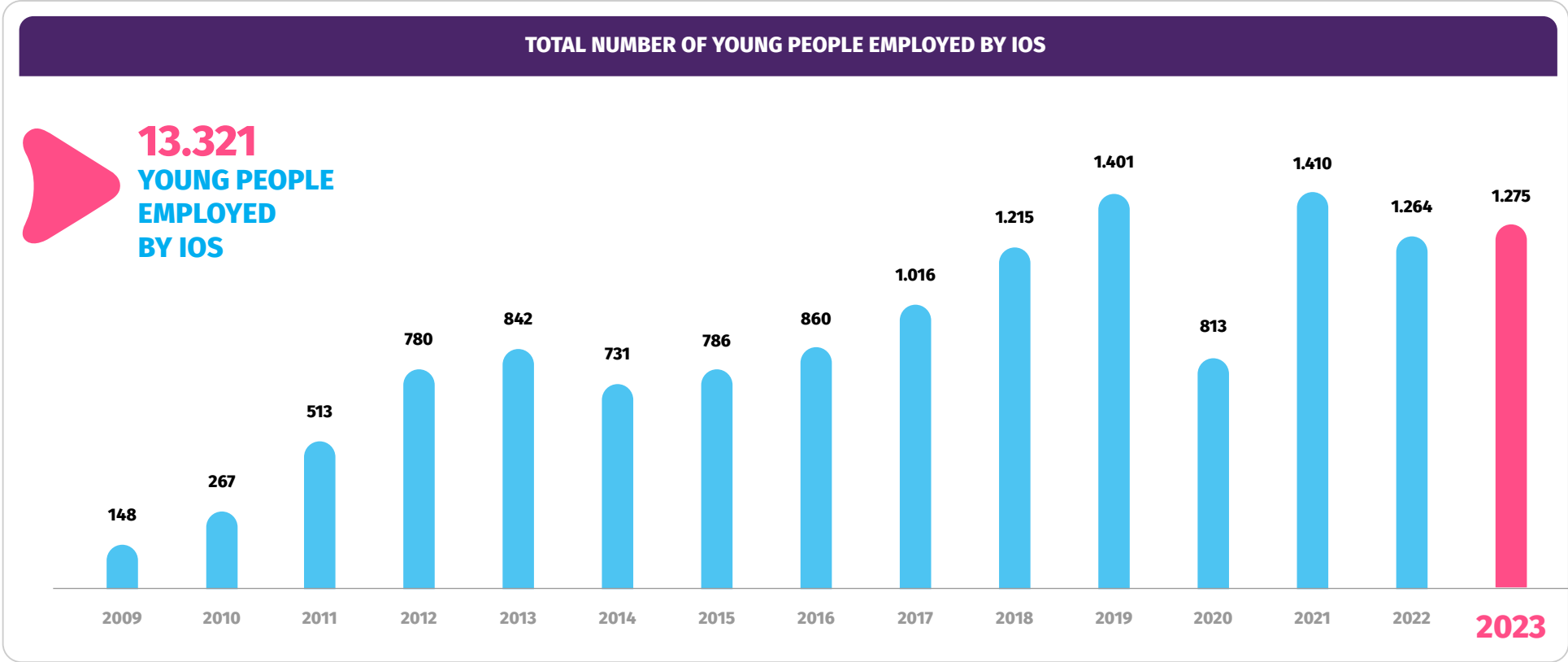
- 859 companies employing IOS students in 2023;
- 88.3% of clients highly satisfied with students nominated for job vacancies
- 13,321 alumni employed since 2009;

▶ Close and transparente relationship

- NPS of 96.15% - excellent satisfaction and trust index that demonstrates whether partner companies would recommend IOS for other relationships;
- Periodic and open reporting, with 3.1 MBRL raised from partner companies;
- 9 new sponsors and maintenance of 14 partner companies.

▶ Social Impact

- Participation of 193 volunteers from TOTVS, Dell, IBM, Zendesk, B3, Globant and JP Morgan, who contributed a total of 784 hours of knowledge in various areas. In total, there were 4,150 participations from IOS students;
- 63% increase in the family income of students employed in partner companies in 2023 and 49.8% since 2014.





Results and Social Impact

Commitments Established

GRI 2-23 | 2-24 | 2-28 | 203-2

IOS actively acts in line with the global agenda of respect for human rights and the promotion of diversity and inclusion in educational and work environments.

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Since 2015, the Institute has been a partner with signatory organizations of the United Nations Global Pact, cooperating towards the 2030 Agenda.

As a signatory to the Global Pact, the Entity aligns its actions to achieve the Sustainable Development Goals (SDGs), described below:





End poverty in all its aspects, everywhere

ACTION OF IOS



The work done by the Frente de Oportunidades area has a positive impact on the lives of young people and their families since it increases the income of these families. There was an income increase of 63% for the young people who entered into the job market with IOS support.



Ensure inclusive and equitable quality education and promote learning opportunities

ACTION OF IOS



The commitment to free professional training follows market demands. The Institute uses cutting-edge technologies and content adapted to the language of the target audience – agile methodologies, cutting-edge equipment, gamification strategies, management tools, welcoming and proximity to students.

Over 26 years of operation, IOS has trained around 45 thousand students.



Achieve gender equality and empower all women and girls

ACTION OF IOS



The commitment to gender equality and the empowerment of girls and women are part of the IOS culture. In 2023, 54% of enrolled students were girls.

Among the participants, 67% are women, while management, specifically the Board, is made up of 75% women.

In 2021, IOS elected a female president who will remain in office until 2024.

3. RESULTS AND SOCIAL IMPACT



Promote inclusive economic growth, ample and productive employment and decent work

ACTION OF IOS



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Ensuring students' employability and income generation is the Institute's Mission. The generation of value occurs due to the connections that are established between students, teachers, partners and employers. At the same time, the relationships established with companies and educational institutions also enhance the offer of scholarships to students.

In 2023, IOS included 1,275 graduates in the job market, totaling 10,771 since 2014.

This represents a 60% average employability rate

over the last 25 years.

In these years, the Institute reaffirms its positive social impact, so that, in 2023, employed students generated 63% of their respective family income.

At the same time, IOS also guarantees a strategy for training public school teachers in the usability of Technologies, which improves their day-to-day work due to the learning of best practices in digital tools.



Reduce inequality within and between countries

ACTION OF IOS



Through free service, we expand the possibilities of professional development for students or graduates from the public education network, coming from low-income families. Our service units are predominantly located in peripheral regions.



Additionally, IOS is a participating organization in the Juventudes Potentes network (GOYN - Global Opportunity Youth Network), in which it works with companies and other organizations to carry out actions aimed at the employability of young people, especially in Sao Paulo (SP). The goal of the GOYN network is to achieve the productive inclusion of 100 thousand young people by the end of 2030.

In order to maintain collaboration for Brazil's sustainable development, other formal public commitments are assumed at national and regional levels. **The Institute also participates in associations aligned with its purpose, described below:**

National

- Ministry of Development and Social Assistance, Family and Fight Against Hunger;
- Brazilian Association of Software Companies (ABES);
- Brazilian Association of Fundraisers (ABCR)
- Brazilian Association of Information and Communication Technology Companies (Brasscom)

Regionais

Minas Gerais

- Minas Gerais Center for Intersectorial Alliances (CEMAIS);
- Municipal Council of Social Assistance (CMAS) of Belo Horizonte;
- Municipal Council of the Rights of Children and Adolescents (CMDCA) of Belo Horizonte;
- Forum for the Eradication and Combat of Child Labor and Protection of Working Adolescents (FECTIPA);
- Forum of Civil Society Organizations (FOSC/ SUAS – BH);
- National Institute of Social Security (INSS) of Belo Horizonte;
- Department of Education (SMED);
- Forum Qualifica BH! Initiative by the Municipal Department of Economic Development.

Pernambuco

- Youth Executive Secretariat (SEJUV);
- Department of Social Development, Human Rights, Youth and Drug Policy (SDSDHJPD);
- Court of Justice of Pernambuco (TJPE).

Rio de Janeiro

- Municipal Council for the Rights of Children and Adolescents (CMDCA) of Rio de Janeiro;
- Municipal Council of Social Assistance (CMAS) of Rio de Janeiro;
- State Forum of Professional Learning of Rio de Janeiro (FEAP).

São Paulo

- Sao Paulo Technology and Education Foundation;
- State Council for the Rights of Children and Adolescents of the State of Sao Paulo (CONDECA);
- Municipal Council of Social Assistance (COMAS) of Sao Paulo;
- Municipal Council for the Rights of Children and Adolescents (CMDCA) of Diadema in Sao Paulo;
- Regional Board of Development and Social Assistance (DRADS) of Sao Paulo;
- Sao Paulo's State Government;
- Support Program for People with Disabilities of the Government of the State of Sao Paulo State

3. RESULTS AND SOCIAL IMPACT

(PADEF);

- Regional Superintendence of Labor, Ministry of Economy of the State of Sao Paulo (SRTE/SP);
- Department of Education of the State of Sao Paulo (SEESP);
- Department of Social Development of the State of Sao Paulo (SEDS);
- Sao Paulo City Hall;
- Municipal Department of Human Rights and Citizenship (SMDHC);
- Department of Economic Development and Labor of the Municipality of Sao Paulo
- FOPAP – Sao Paulo Professional Learning Forum;
- National Institute of Social Security (INSS) of Sao Paulo.

Monitoring of Goals

GRI 2-6

Through the Sustainability Report, since 2014, IOS has presented to its stakeholders, its performance according to the commitments made, focusing on priority themes for conducting business.

Since then, continuous monitoring of indicators has been done, which, in turn, allowed the Report to be used as a management tool and demonstration of transparency of results and the application of resources raised from public and private bodies.



Check the status of the goals set for 2023 and the commitments made for 2024:



INSTITUTIONAL AND CORPORATE GOVERNANCE

2023 Goals

- 1** Redefine the Institute's communication and brand positioning, seeking more connection with the market's challenges.

Research and pre-tests were done in order to develop a new brand and name for IOS, however, Founders and IOS Board did not reach an unanimous decision on the proposal. This topic will be worked on again in 2024, and may be extended to 2025.

- 2** Revisit, update and expand the portfolio of services and solutions offered to the market.

Three new products were added to our portfolio:

- Sale of lectures and workshops for companies, focusing on topics related to inclusion, diversity and ESG;
- Flexible sponsorship focused on minority groups, enabling a company to sponsor a specific group of people who might be allocated to different classes and regions;
- Sponsorship of transversal themes, impacting the majority of young people in the classroom, regardless of the course they attend.

2024 Commitments

- 1** Continue the work of reevaluating and renewing the Institute's communication and brand positioning, seeking more connection with the market's challenges.
- 2** Elect participants of the Board, Fiscal and Advisory Council, for the mandate from June/2024 to June/2027.
- 3** Prepare the Strategic Planning for the next 3 (three) years - from 2025 to 2027.

Related Strategic Macroactions (2022-2024 Plan)

- 1** Implement training based on citizenship, diversity and youth protagonism
- 2** Seek partners for:
- Training for the public with special needs
 - Service to minority groups
 - Entrepreneurship for students, former students and their families
- 3** Define a structured communication and relationship program to promote IOS

● Not achieved ● Partially achieved ● Achieved



FINANCIAL BALANCE AND FUNDRAISING

2023 Goals

1 Seek resources for the financial sustainability of each territory where IOS operates (service units), as well as for the opening of a new service unit in the south region

The financial sustainability achieved by IOS service units continues to occur via project model, within a specific period, for both public and private sponsors. Sponsoring companies did not establish a strategy to become maintainers, that is, sponsors for a longer period. Of the 13 (thirteen) active service units in 2023, only 1 (one) did not receive any financial sponsorship throughout the year. However, in no unit did sponsorship comprise 100% of expenses, requiring the allocation of resources from the sponsors.

In 2023, in the southern region of Brazil, the Institute operated in a new service unit in Curitiba (PR), as previously planned and in Porto Alegre (RS). For 2024, the Institute decided to continue with only with the Porto Alegre service unit, which is sponsored by one of the companies that maintains IOS.

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2 Offer professional training and social inclusion solutions for minority groups to companies that wish to increase their Diversity

Solução incluída no portfólio de produtos. Esta demanda por ser atendida por duas frentes de trabalho:

- Patrocínio flexível focado em grupos minorizados, possibilitando a uma empresa patrocinar um grupo específico de pessoas que pode estar alocado em diferentes turmas e regiões; ou
- Projetos customizados para atender em turmas específicas o público determinado pelo patrocinador.

3 Actively participate in the discussions for the creation of an Investment Fund for public resources related to Youth (18 to 29 years old)

Estamos trabalhando em articulação política junto a Câmara dos Vereadores de São Paulo/SP em um projeto de Lei Municipal para se criar um Fundo para as Juventudes, que poderá ser beneficiado com incentivo fiscal do IPTU e do ISS, e que patrocinará projetos voltados para adolescentes e jovens entre 15 e 29 anos de idade. A Vereadora Sandra Santana pautou esta demanda e criou o projeto de lei 252/22, que foi aprovado por unanimidade em 1ª audiência, e seguiu para os trâmites legislativos subsequentes.

2024 Commitments

- 1 Seek resources for the financial sustainability of IOS Headquarters and Units, according to guidelines and financial goals presented by the Management and Controllership Department.
- 2 Invest in the communication and the positioning of IOS as a service provider for companies' HR as well, considering the new products and services developed in 2023.
- 3 Seek the involvement of elected Directors and Advisors in actions and strategies that result in expanding the network of contacts and opportunities to acquire new partner and sponsor companies.

**Related Strategic Macroactions
(2022-2024 Plan)**

- 1 Define a structured communication and relationship program to promote IOS
- 2 Develop a strategy to keep current partners and attract new ones
- 3 Create an agenda, with protagonism, with public agencies
- 4 Carry out network advocacy aiming at public policies for youth





COMMUNICATION AND INSTITUTIONAL VISIBILITY

2023 Goals

- 1** Develop communication and brand actions to celebrate 25 years of IOS demonstrating authority for the Institute.

A seal used in IOS promotional materials was created. With the redirectioning of the strategy towards finding a new brand for the Institute, celebration actions were not a priority.

- 2** Work on the production of content that adheres to IOS's stakeholders such as employers (HRs), investors (ESG), the Public Education ecosystem (Boards of Education, Principals, Teachers) and young people (potential students)

The podcast "Gente que Pod" was created with 6 episodes and content tailored to related audiences. The "S do ESG" ebook was also launched, capturing 62 qualified leads. The IOS page on LinkedIn had an 86% increase in HR followers and a 49% increase in Technology followers. The IOS channels on social media sought knowledge and engagement from young audiences in the different cities where the Institute operates.

- 3** Seek international and national recognition through industry awards.

International: For the second year in a row we were ranked on the dotgood's World Top 200 list, which presents the "Ivy League" of the Social Good Sphere. This recognition works on corporate governance concepts based on people, innovation and the holistic impacts of social interventions carried out. We achieved 12th position among Brazilian OSs (out of 49) and 153rd position among global OSs (out of 200).

Nacional: The City of Sao Paulo/SP recognized IOS in the Racial Equality Seal Program and the Municipal Human Rights and Diversity Seal Program.

2024 Commitments

- 1** Continue the work of reassessing and renewing the Institute's communication and brand positioning, seeking more connection with the market's challenges.

- 2** Develop new efforts and actions to:
- Increase the employment rate of young people in the vacancies offered every six months;
 - Support in attracting employment opportunities for young people graduated at IOS;
 - Expand the generation of qualified leads to support the Institutional Relations team in winning over companies that sponsor IOS projects or programs, or providing services for company's HR.

2024 Commitments

- 3** Invest in technologies that allow for better relationships with the Institute's stakeholders.

Related Strategic Macroactions (2022-2024 Plan)

- 1** Define A Structured Communication And Relationship Program To Promote IOS
- 2** Create a life cycle program for our public - from attraction to post graduation follow-up
- 3** Develop and innovate training programs for teachers



OPPORTUNITIES OFFER FOR GRADUATED STUDENTS

2023 Goals

- 1** Support the employability of 1,450 students, increasing the number of employed students by 14.7% in 2022.

We supported the employability of 1,275 students, achieving 88% of this goal.

- 2** Automate the process of monitoring graduated students, to understand their employability and education in order to facilitate the targeting of opportunities.

We implemented the use of the Take Blip tool in the Opportunities team, which sped up mass contact with graduated students and sped up the updating of indicators through artificial intelligence.

- 3** Articulate partnerships with Organizations that focus on the productive inclusion of young people and greater opportunities in Higher Education.

2023 was the year in which we invested the most effort in establishing partnerships with other Social Organizations that collaborate with private companies in implementing the Professional Learning program. Additionally, we taught students how to search for young apprenticeship positions on these Organizations' websites and platforms. As a result, 422 young people obtained their first job as young apprentices in 2023!
As far as opportunities for scholarships in higher education, we were only able to include 7 young people in the IOS + Futuro program in 2023. Partner universities have stopped offering free scholarships.

● Not achieved ● Partially achieved ● Achieved

2023 Goals

- 4** Bring graduate students closer to potential employer companies through activation actions such as customized training within companies, mini courses, project presentation events, among others.

We were able to carry out this model of interaction between students and employing companies only in two supporting companies: TOTVS and Zendesk, which involved the ecosystem itself to expand the network of relationships that can generate employability for these young people.

2024 Commitments

- 1** Develop strategies to seek growth of at least 10% of young people included in the job market, compared to the previous year – 1,403 young people.
- 2** Invest in training students to search for job vacancies and participate in digital selection processes.
- 3** Invest in actions that speed up the constant mapping of already graduated students.

Related Strategic Macroactions (2022-2024 Plan)

- 1** Articulate with institutions for professional learning for graduated students
- 2** Automate processes and modernize the access structure
- 3** Create a life cycle program for the public - from attraction to post graduation follow-up

3. RESULTS AND SOCIAL IMPACT



PROFESSIONAL TRAINING AND SERVICE MODELS FOR BENEFICIARIES

2023 Goals

- 1 Expand actions to bring IOS closer to public high schools, presenting opportunities for professional training and inclusion in the world of work.**
16 benefited schools, 1,984 young people and 383 teachers served.
- 2 Expand the Institute's portfolio of courses in information and communication technology, including the analysis of the feasibility of carrying out a professional learning program in technology that complies with the Brazilian Apprentice Law *.**

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Through the IOS Ampla Tech Program, we have already mapped out new tech courses to be developed. In 2023, our content team worked on the development of the Cloud and Programming II courses, and we obtained approval from the Ministry of Labor and Employment for the new Professional Learning in Technology program, releasing these 3 (three) opportunities for 2024, depending on projects and sponsoring companies.

- 3 Develop strategies to reduce the dropout rate of young people enrolled in the Institute's courses.**

We managed to reduce the dropout rate from 26% in 2022 to 21% in 2023.

- 4 Strengthen relationships with ongoing students and their families, ensuring that our young people are included in the protection system.**

1,676 individual consultations and 158 group consultations were performed, providing psychosocial assistance, and whenever necessary, involving the family to refer the person receiving care to the protection network.

2024 Commitments

- 1 Continue the development of new courses proposed in the Ampla Tech Program.**
- 2 Design a strategic plan to enable the implementation of the IOS Apprenticeship Tech Program.**
- 3 Develop strategies to reduce the dropout rate of young people enrolled in the Institute's courses.**
- 4 Strengthen relationships with the students enrolled in our courses and with their families, ensuring that our Young people are inserted in the protection system.**

Related Strategic Macroactions (2022-2024 Plan)

- 1 Create a life cycle program for the public - from attraction to post graduation follow-up**
- 2 Develop a new pedagogical proposal and unfold it into training tracks**
- 3 Review the branches' learning and investment program**
- 4 Create a program with families with a focus on the students' path**

*The Brazilian Apprentice Law determines that every large or medium-sized company must have 5% to 15% of apprentices among its employees

● Not achieved ● Partially achieved ● Achieved



GEOGRAPHICAL COVERAGE AND REACH OF THE IOS PUBLIC

2023 Goals

- 1 Develop a Brazil expansion program, considering IOS' knowledge of youth, the technical and behavioral demands of the job market, the possibilities of networking with the three sectors of the economy, as well as the sustainability of the initiatives.

2024 Commitments

- 1 We will not have a target for this topic.

Related Strategic Macroactions (2022-2024 Plan)

- 1 Create a life cycle program for the public - from attraction to post graduation follow-up
- 2 Implement training based on citizenship, diversity and youth protagonism



DEVELOPMENT AND HUMAN RELATIONS

2023 Goals

1 Strengthen the Institute's organizational culture through affirmative actions

We reinforced the IOS culture through the recycling of our Code of Ethics, where we also ratified our values, mission, vision and purpose, in short, our way of being. During the year, we also had the IOS Conecta Program, where the teams demonstrate the activities performed by each area, sharing with their challenges, goals and opportunities which contributes to maintain and generate connection between the teams.

2 Strengthen the Diversity and Inclusion Program with participants

In addition to holding the D&I workshops, we promoted a conversation circle with some male IOS participants, to raise awareness and debate on the topic "Gender Violence", a necessary, important and productive alignment, which lasted 2 hours.

3 Prepare and develop skills with the leadership

The HR team was present in experience management monitoring and in some performance management monitoring, aiming to support the leadership on their day-to-day activities. Thinking more strategically, we promoted 3 training meetings with potential and recently added leaders, covering topics such as a-) Micromanagement, b-) Equity, Diversity and Inclusion, c-) Assertiveness in Relationships and Feedback.

2024 Commitments

1 Strengthen the Institute's organizational culture through affirmative actions and carry out the annual climate survey.

2 Perform inclusive selection processes, intentionally promoting diversity and inclusion, seeking diverse talents that contribute to the vision and social impact objectives of IOS.

3 Improve the performance management process, responding to requests for improvements presented by Leadership.

4 Enhance internal communication between areas and hierarchies.

Related Strategic Macroactions (2022-2024 Plan)

1 Foster elements of ios organizational culture, keep the organizational climate healthy, enhance internal communication between areas and hierarchies, in order to keep the internal public motivated and engaged with the institute's purpose and mission.



TECHNOLOGY AND PROCESSES

2023 Goals

- 1** Automate the business flows of a pilot area in Fluig BPM or Microsoft Power Automate.

This goal was not strategic at the time, therefore other actions took priority

- 2** Implement TOTVS Clock In by RH to streamline people management processes.

We implemented, configured and integrated TOTVS Clock In with Protheus People Management.

- 3** Develop the Educational dashboard in Power BI, to monitor results indicators and goals.

We developed the Registration Dashboard and the Projects dashboard, making it possible to monitor results and goals by projects in real time.

2024 Commitments

- 1** Automatização da avaliação de desempenho dos aprendizes (Protheus e Site)
- 2** Integração das soluções CRM
- 3** Automatizar os fluxos de negócio de uma área piloto no Fluig BPM ou Microsoft Power Automate

Related Strategic Macroactions (2022-2024 Plan)

- 1** Automatizar processos e modernizar a estrutura de acesso.
- 2** Desenvolver estrutura de Data Driven.

● Not achieved ● Partially achieved ● Achieved

Professional Qualification

Attraction

The stage of attracting young people plays a fundamental role in the Institute's classroom occupancy goals. Following up on indicators of enrolled candidates is a monitored activity, through an integrated system, especially during enrollment periods.

At the end of the year, it was found that the average occupancy rate of the Institute's classrooms reached 98%, the same percentage as the previous year.

The criteria considered in this analysis cover the age range, educational level, family income and place of residence of potential candidates. Based on this data, the team is able to articulate specific actions to be conducted by the articulation and dissemination areas. You can check the detailed results below:

NUMBERS AND RESULTS



**13 thousand
followers**

(+62% vs. 2022)

**71%
increase in the
number of
clicks X 2022**

**90%
increase in
each X 2022**



Reach

+91% X 2022

**Number
of clicks +
>38% X 2022**

In 2023, the main network for promoting IOS training in attracting students was Instagram. This platform allows different formats and the IOS profile remained active daily with activities in stories, feed, reels and polls. Furthermore, the Institute invested in ads for Meta, with the profile of the target audience and those responsible, attracting followers and subscribers. Organic reach increased by 90% and paid reach by 91% compared to 2022.

The number of followers jumped from 8 thousand to 13 thousand followers. Clicks on publications increased by 71% organically and 38% paid, leading interested parties to the IOS website.

Articulation for Room Occupancy

One of the main attraction strategies adopted consists of in-person advertising at schools in the regions, considered “allies”, and located less than four kilometers from each of the Institute’s service units. During these activities, teams visit high school classrooms, establishing dialogues with students and teachers about the courses offered by the Institute. In 2023, more than 6,000 young people were impacted by these actions. Furthermore, posters and leaflets were distributed in approximately 450 schools, public facilities, social organizations and at public transportation stations such as subways and buses.

Another relevant strategy in the articulation, aimed at occupying classrooms, is the approach of social and educational institutions, movements linked to youth, reference centers and relevant public bodies. The territories where the service units are located are meticulously explored, while locations that are more distant are the target of publicity through emails and social networks. Additionally, some

schools were provided with lectures and workshops covering topics related to the job market. These interactions provided the Institute with a deeper understanding of local realities and specificities, thus allowing the development of more aligned and effective pedagogical alternatives.

As a direct result of these initiatives, it is worth highlighting the city of Sao Paulo where, in 2023, the Institute received applications from 969 different schools, an increase of 36% in the number of schools compared to the previous year, totaling 4,221 applications from candidates from public schools.

It is worth mentioning that the relationship networks and articulation strategies have a national reach. The initiatives were disseminated and applied, observing the particularities and needs in each of these regions: Sao Paulo, Belo Horizonte, Rio de Janeiro, Porto Alegre and Recife.



Registration for IOS Courses

As part of its ongoing commitment to improve internal processes, the Institute continued with registrations exclusively via website (www.ios.org.br/inscricao), in 2023, using a secure and accessible digital environment

Furthermore, a tool called TakeBlip was implemented, which facilitates relationships with candidates using processes and artificial intelligence. With Take Blip's "Chatbot" implemented, candidates receive messages during the student selection period via their Whatsapp numbers, encouraging them to learn more about IOS, management, technology and courses they have signed up for. Whenever they receive messages sent by IOS, they can choose options to find out more and through artificial intelligence; they receive answer on their questions about courses, service units, teams and others. Candidates also have the option of human assistance at some stages of the conversation, further improving the relationship at this stage of the process.

Subsequently, approved applications are converted into enrollments and this data becomes part of the IOS school management system and is subject to the qualification and guarantee of Law No. 13,709 (General Data Protection Law - LGPD) of 2018.

Pedagogical Pillar

The Institute's team plays a crucial role in offering close and humanized support to young people in educational matters, in addition to meeting the pedagogical demands of teachers. However, in 2023, qualitative monitoring of young people became even more essential to manage the post-pandemic impacts faced by this population, many of whom were dealing with mental exhaustion resulting from the difficulties associated with returning to face-to-face activities.

IOS recognizes that this support, combined with the other strategies implemented, were fundamental to achieving results throughout the year. In practice, in order for the positive impact

of the Institute's activities to be perceived in the lives of these young people, the strategy of viewing each student in a unique way was adopted. This meant taking into account not only their academic performance, but also the entire social context around them.

Regarding the granting of aid, following the standard established in 2022, the team continued to offer food and transportation vouchers to all students who demonstrated their need, with the last aid being the most requested during the year. The requests were carefully evaluated by the Educational Administration and Coordination area and subsequently granted.

The pedagogical meetings, held periodically, aimed to offer support and guidance to the demands in the classroom, in addition to promoting the exchange of experiences and information sharing about the teams' practices. During these meetings, teachers also received specific guidance, in addition to being welcomed and supported in their professional activities.

OTHER HIGHLIGHTS THIS YEAR WERE:

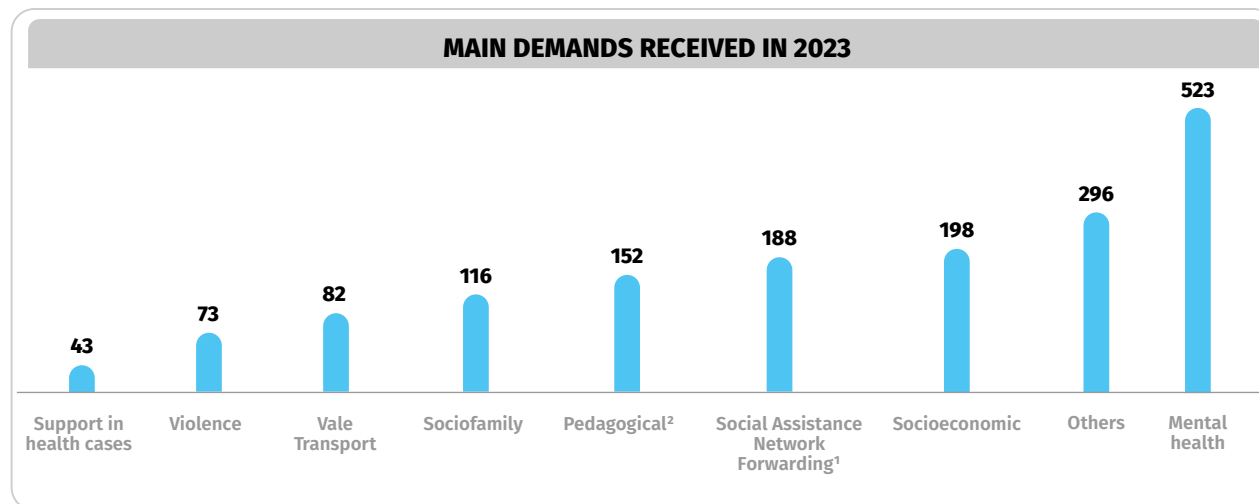
Performance of **213 hours** of workshops and pedagogical training with the Institute's team of teachers;

Holding **216 hours** of monthly meetings for work guidance, teacher welcoming and guidance on teaching methodology and didactics;

Monitoring of **438 hours** of classes and workshops with students and providing assistance with their specific learning needs

Psychosocial Monitoring

The Psychosocial Team made up of Social Assistants and Psychologists works at IOS by monitoring students during the course period, through the development and execution of socio-educational projects. The team's performance becomes essential, considering the qualification of professionals to intervene in social reality in a critical way, establishing the necessary mediations, encouraging reflections among young people and their families and providing opportunities for exchanges and knowledge of social rights, through access to social policies.



1. Support from the team in directing the needs of students and families to equipment of the Social Assistance Network.

2. The psychosocial team receives the demands of the classroom and forwards them to the professionals of the Pedagogical Pillar.

3. RESULTS AND SOCIAL IMPACT

During 2023, a series of activities were designed and implemented to stimulate young people's critical thinking, promoting a transformative perspective at both an individual and collective level. These initiatives were aimed not only at the educational environment, but also at promoting access to social rights in a broader and more inclusive way.

In 2023, an innovation from the Psychosocial team was group consultations, expanding the relationship between professionals and students, facilitating the exchange of knowledge and needs with all IOS classes.

The Psychosocial Team has a dedicated national leadership, which offers guidance and support to teams in all of its branches, in addition to playing a fundamental role in establishing and strengthening ties with the local social assistance network. This collaborative and integrated approach reinforces the Institute's commitment to the community and expands the impact of its activities throughout the national territory.

2023 SERVICE MONITORING :

1,676 Individual services with **1,419** hours of related actions;

158 Group services with **433** hours of related actions;

250 referrals to: Health and social services, in addition to low-cost psychological care.

Psychosocial Profile

During the Psychosocial Month of 2023, the Institute's team played a crucial role in increasing student engagement in order for them to answer the questionnaire that aims to identify their socioeconomic profiles and the demands to be addressed. **Below are the indicators that are continuously monitored by the team:**



PSYCHOSOCIAL QUESTIONNAIRE				
in 2023, 2,127 young people answered the questionnaire, representing 71% of the total.				
Educational Level	Ethnicity	Family Situation	Mental Health	Sexual or Affective Orientation
0,5% Middle School	19% Declared themselves black	56% Live with 3 or 4 other people;	70% Claims to have needed help with mental health;	75% Heterosexual
65% High School (in progress)	39% Declared themselves brown;	88% Are not working;	28% Had searched for professional help.	12% Bisexual
27% High School (concluded)		66% Have a family income of up to 2,642 BRL or 529 USD;		5% Homosexual
5% Higher Education				2% Pansexual
2% Technical Education				6% would rather not answer
0,5 Did not inform.				

Main Intervention Projects

In addition to providing care and support to students, the Institute’s psychosocial team is dedicated to developing socio-educational projects. **In the year 2023, the promotion of mental health assumed a prominent role, carrying out actions based on psychoeducation, in accordance with the guidelines established by the World Health Organization.** These actions address mental health as an integral component, which relates to biopsychosocial⁵ aspects, including the impacts of the socioeconomic context.

Educational Retention

At the end of 2023, the Institute registered the enrollment of 2,997 students, distributed across six courses in the Free Professional Training modality and nine courses in the Customized Professional Training modality.

⁵ Information collected from the Psychosocial Questionnaire with 1,893 young people in progress, representing 75% of the total

The following details may be highlighted:

	2023	
Status	TOTAL	%
Enrolled	2,997	100%
Dropouts	617	21%
Approved	2,204	93%
Reproved	81	3%
In Progress	95	4%

Compared to the previous year, the dropout rate reduced from 26% to 21% in 2023. This can be attributed to a series of measures implemented by the Institute aimed at improving student retention and ensuring the success of their educational journey. These measures included:

Socioeconomic Support

The Institute closely monitored the social demands of young people in training, especially those facing financial difficulties, offering daily meals during course breaks and guaranteeing transportation vouchers. This initiative helped to reduce the financial burden on students and their families, enabling them to dedicate themselves more to their studies.

Psychosocial care and pedagogical support

The IOS teams expanded their support and welcoming actions to students, offering greater emotional and academic support to them. This individualized approach helped to identify and early address any problems that could lead to dropout, providing students with the support they needed to overcome challenges and persist in their studies.

Contextualization of learning objects

The Institute reinforced the adoption of contextualized language in the production and use of learning objects made available to students in training, such as: physical and digital materials, presentations, dynamics, activities and assessments that speak to the universe of young people. This approach makes learning more fluid and flexible in relation to academic activities, allowing students to be an active part of the learning process, stimulating engagement and reducing the burden of studies and consequent reconciliation with other activities in the young person's life.

Active Monitoring

The Institute encouraged active monitoring of young people to identify early signs of low student engagement and offered personalized interventions to encourage them to continue their training. This included regular communication, individualized coaching, group coaching, and ongoing support to

resolve any challenges students may face. Together, these measures contributed to reducing the dropout rate in 2023, demonstrating the Institute's commitment to supporting the educational success of its students and promoting inclusion and equity in access to education. The percentage of passing students has remained at the Institute's average in recent years. Students who have an "in progress" status will complete their courses in the first semester of 2024.

Free Professional Training

Training at the Institute is divided into three distinct models: comprehensive service for young people and people with disabilities; customized professional training and, since 2022, assistance to teachers in the public education system in Sao Paulo.

Considering the broad courses offered to young people, people with disabilities and educators from the public education network, the Institute served 5,137 people, distributed in trainings sponsored by renowned companies such as TOTVS, Dell, Zendesk, Accenture, TIVIT and Ypê.

Approximately 53% of the training was related to the technology area, while 47% covered administrative topics.

Below we look at the numbers related to free professional training courses, aimed at young people and people with disabilities. Two Thousand six hundred and sixty three (2,663) students were served on this front:

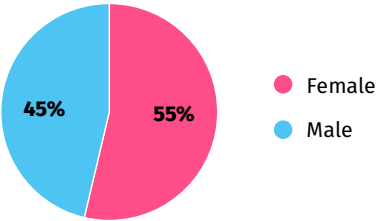
Courses and Service Units

In 2023, the courses offered covered the areas of administration and information and communication technology. You may find detailed information about the benefited students and the distribution of enrollments below:

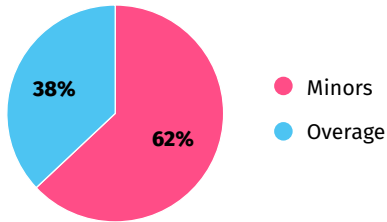


PROFILE STUDENTS IN 2023

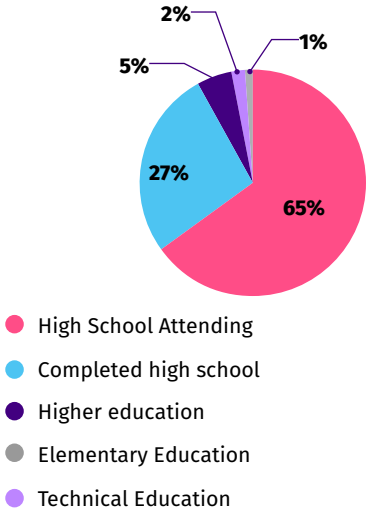
GENDER



AGE RANGE



EDUCATION



Since 2014, some aspects of the student profile have remained consistent. Diversity by age group continues to include, for the most part, underage students; balance between female and male and the majority of young people attending high school or having completed high school.

Student Profile

When analyzing the distribution of vacant positions by gender, we observed that Free Professional Training in the area of Administration maintained the characteristic trend of the Institute's courses, with a predominant participation of women, corresponding to 55% of the total.

Furthermore, in these trainings, IOS also served people with disabilities. In 2023, 119 students were registered, distributed as follows: Seventy-six (76) with physical disabilities, eight (8) with intellectual disabilities, twenty-eight (28) with visual disabilities, five (5) with hearing disabilities and two (2) with multiple disabilities.

Customized Professional Training

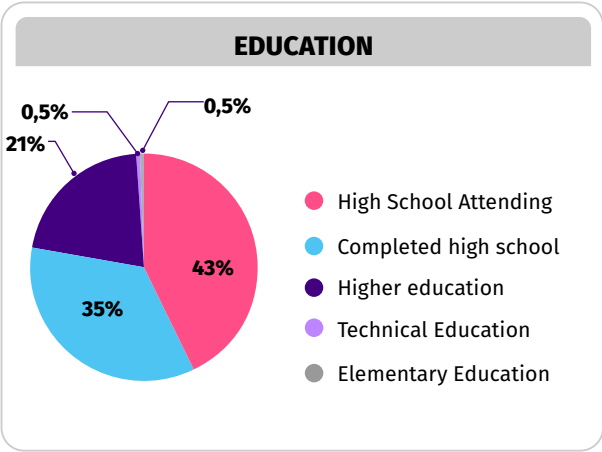
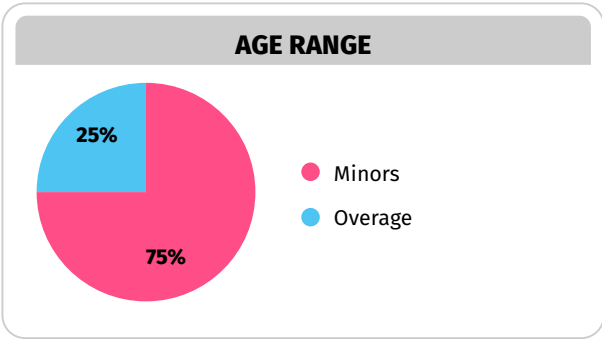
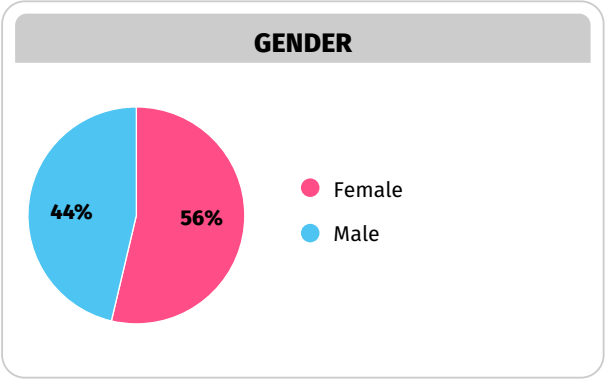
Customized professional training in 2023, mostly served people with disabilities (52%). These trainings are developed in conjunction with companies, which invest in this type of training with the goal of generating value for the students served, in addition to facilitating the employability process, as the majority of them aim to take advantage of these trained people in their respective selection processes and job positions. Find below the numbers related to customized professional training that served a total of 334 students:

Courses and Service Units

The customized professional training was carried out in several locations, including: Sao Paulo (SP), at the Santana, Jardim Angela and Hortolandia service units, in addition to the branches in Belo Horizonte (MG) and Rio de Janeiro (RJ). The student profile follows the target audience strategies defined by the partner companies. In 2023, 56% females and 44% males attended these projects.

In relation to the age diversity of students, we observed a difference in relation to the Free Professional Training courses. The majority of students were over 18 years old, representing 75% of this group. As for the educational profile, there is greater diversity, since the selection criteria follow the guidelines established by the partners.

INDICATORS - EXTENSIVE COURSES FOR YOUNG PEOPLE AND PEOPLE WITH DISABILITIES



3. RESULTS AND SOCIAL IMPACT

With regard to courses focused exclusively on serving people with disabilities, 114 students were enrolled in 2023. Of these, 62 completed the courses successfully. During the year, 150 people with disabilities were employed, either because they completed their training in 2023 and are already moving on to job opportunities, or because they are available in the talent pool and eligible for employability.

Educators Training

The collaboration with Dell stands out since it has made it possible to offer personalized courses aimed at supporting educators in the public education system. This training covers a variety of topics, including digital tools, agile methodologies and gamification. The goal is to share the expertise accumulated over the years and provide support to public education professionals against the challenges they face.

The results of this initiative in 2023 are the following: In short, 96 teachers were trained and another 286 were impacted through the face-to-face workshops held, reaching a total of 382 trained teachers. Teachers were encouraged to develop a teaching sequence that integrated the content discussed in the workshops in different disciplines. The trained professionals worked together to implement the strategies learned in a practical way by putting the maker culture into practice. Subsequently, the Institute sent a questionnaire to assess public satisfaction and collect suggestions for improvement.

Furthermore, the partnership with public schools made it possible to hold workshops in these locations, directly benefiting students who attend high school and who may become students at the Institute at some point in the future. In total, 1,758 students from the public school system felt comfortable participating in these workshops and registering on our lists to record attendance.

Student Satisfaction

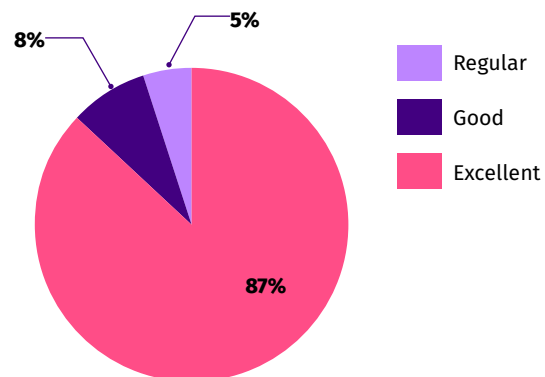
GRI 102-43 | 102-44 | 102-42

Listening to students is a fundamental aspect of the quality of teaching and the engagement of this audience. Therefore, in addition to the proximity of teachers in the classroom and the involvement of the entire educational team, dialogue and listening channels are also offered such as falecomedu@ios.org.br, an exclusive email address for receiving complaints and questions from students.

In addition, online satisfaction surveys are carried out annually with these students, in which they evaluate the teachers, classes, infrastructure and teaching materials. Find below the data measured in the survey carried out in 2023

Teaching material

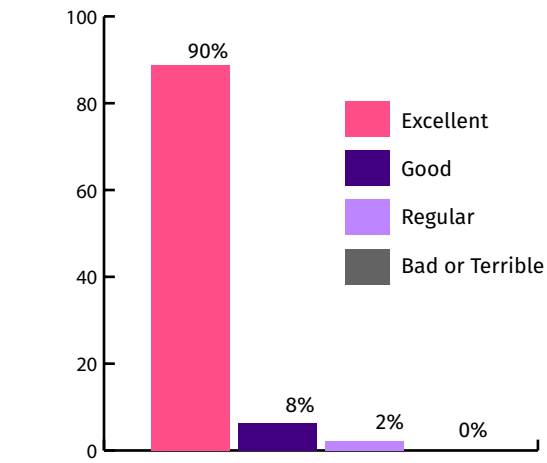
In general, the teaching material available: Online handouts, exercise books and other materials were widely approved by students:



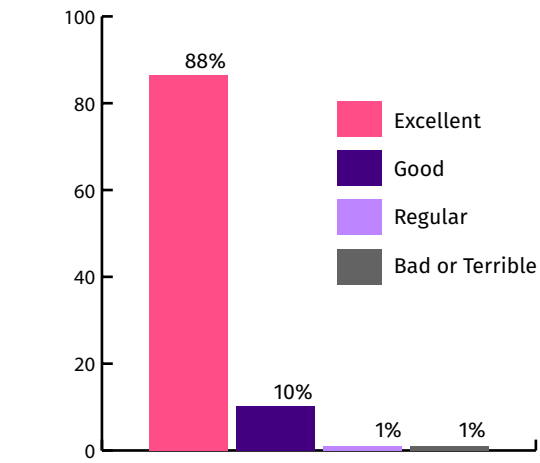
Technology teachers

The research indicates the students' recognition of the performance of these technology teachers, most of whom received maximum evaluation in the concepts of knowledge, posture and classes:

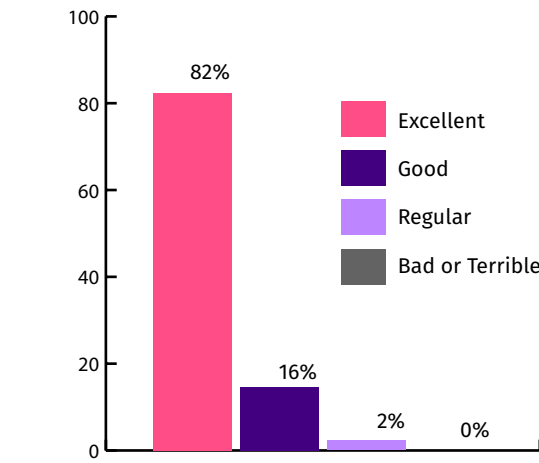
Knowledge



Posture



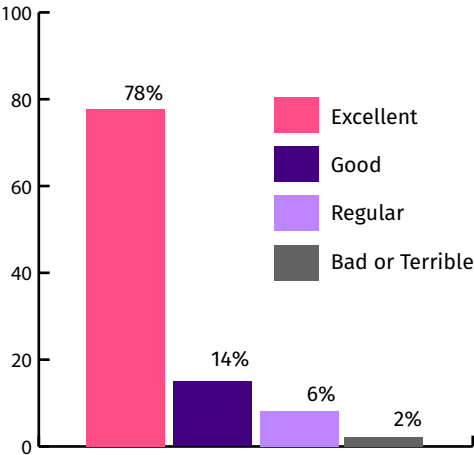
Quality of Classes



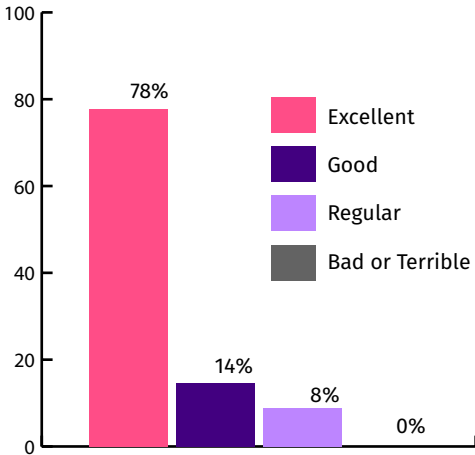
Monitors

Finally the monitors attest to the quality of the Institute’s teaching staff, with the majority receiving positive evaluations:

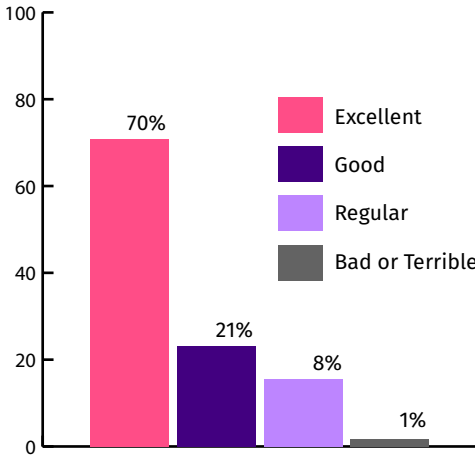
Knowledge



Posture



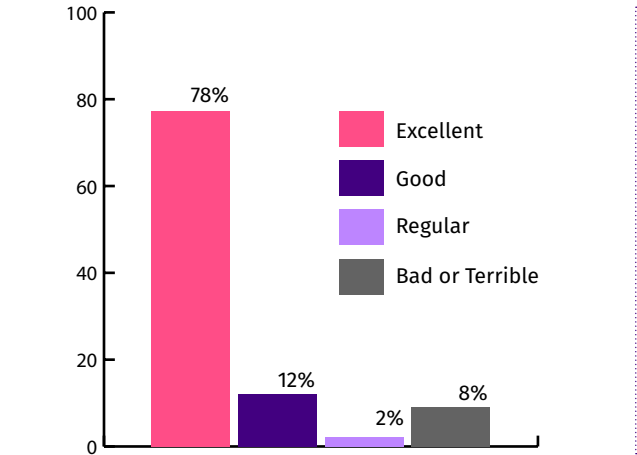
Quality of Classes



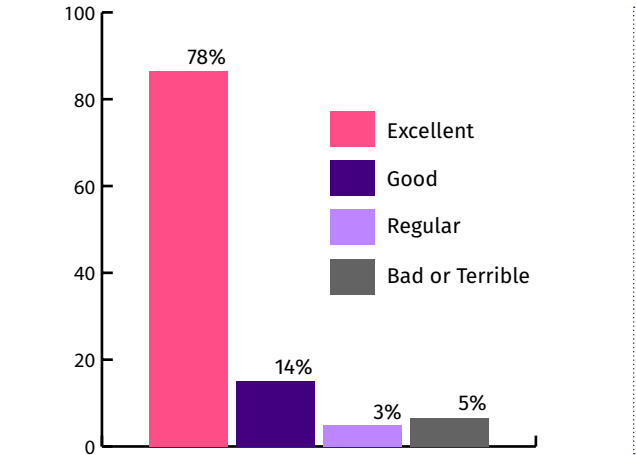
School Extension Teachers

The pedagogues have also received positive evaluations:

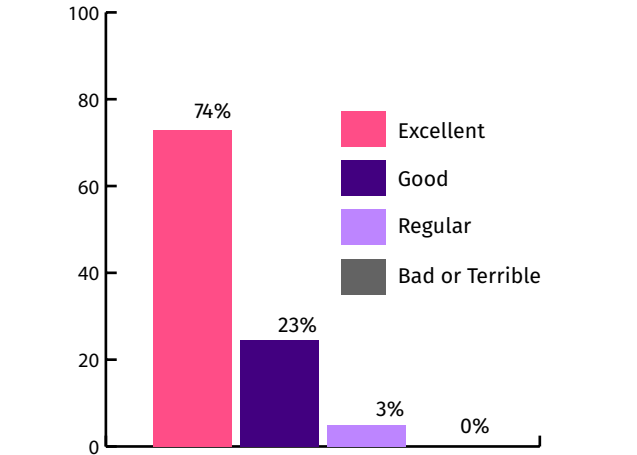
Knowledge



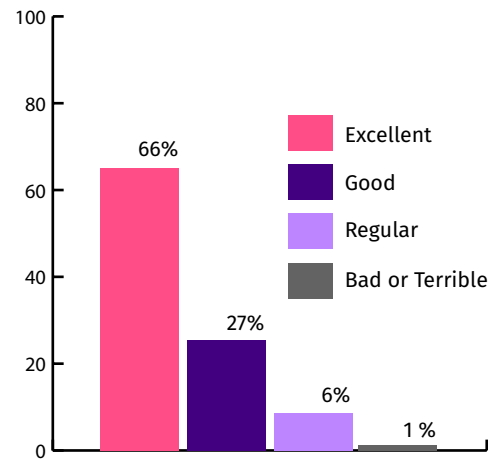
Posture



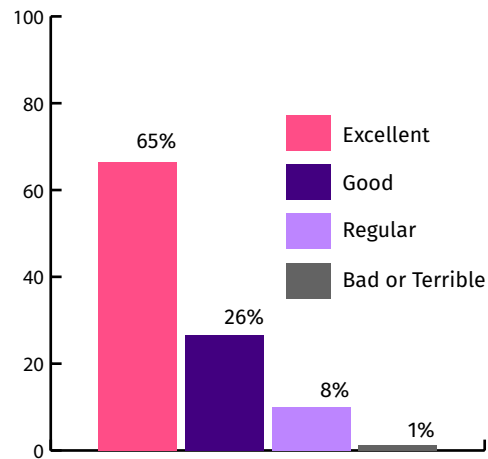
Workshop Classes



Mathematics Classes

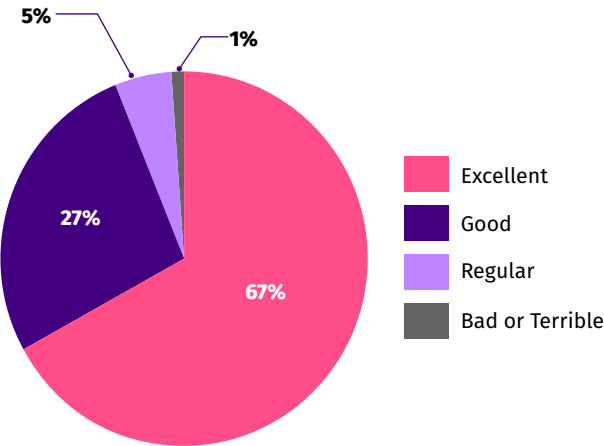


Portuguese Classes



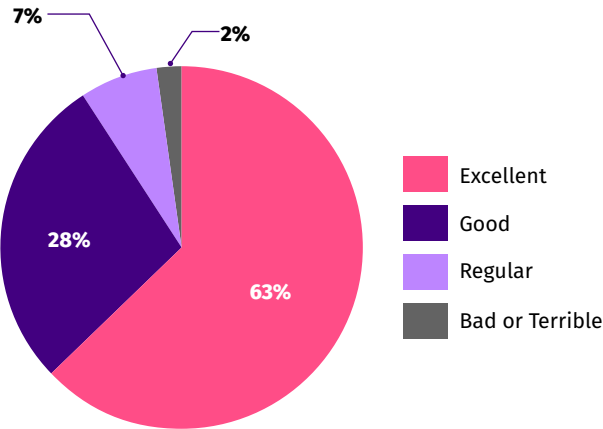
Care provided by the psychosocial team

Valuing its own ideal of inclusion, IOS guarantees excellence in its services, as can be seen in the evaluation of the psychosocial team from the students' perspective:



Lectures and Events

Regarding student satisfaction with the lectures and events offered throughout the training, the participating students evaluated them as follows:



Opportunities and Social Impact

Macroeconomic scenario

According to the Continuous National Household Sample Survey (Pnad Contínua) from the Brazilian Institute of Geography and Statistics (IBGE), the main employment indicators in the country reveal that the recovery path of the labor market was consolidated throughout 2023.

A widespread expansion in the number of jobs was observed, covering all educational age segments, in addition to practically all sectors of the economy. Despite recent data pointing to a more favorable scenario, the Brazilian job market still faces a series of significant challenges. The country continues to register around 8.5 million unemployed people. The average real income of Brazilian workers ended the year at 2,979 BRL, which represents an increase of 7.2% compared to the previous year.

Another relevant aspect is that the annual average of participants without a formal contract reached

13.4 million in 2023, a record number for the indicator since the beginning of the Pnad Survey historical series in 2012. This represents an increase of 5.9% compared to 2022.

Self-employed workers, formal or informal, totaled 25.6 million in 2023, registering an increase of 0.9% compared to the previous year.

The employed population reached a record 100.7 million people, while the unemployment rate fell to 7.8%, the lowest rate since 2015. The number of workers with a formal contract also increased in relation to 2022, reaching around 37.7 million people. Furthermore, the informality rate, which represents the percentage of informal workers within the employed population, decreased from 39.4% in 2022 to 39.2% in 2023.

However, the recovery of youth employment is still occurring at a slow pace, as shown by a new report from the International Labor Organization (ILO), confirming that the Covid-19 pandemic has affected young people more than any other age group. It is estimated that 5.2 million young people (between 14 and 24 years old) ended 2023 without employment.

IOS Opportunity Center

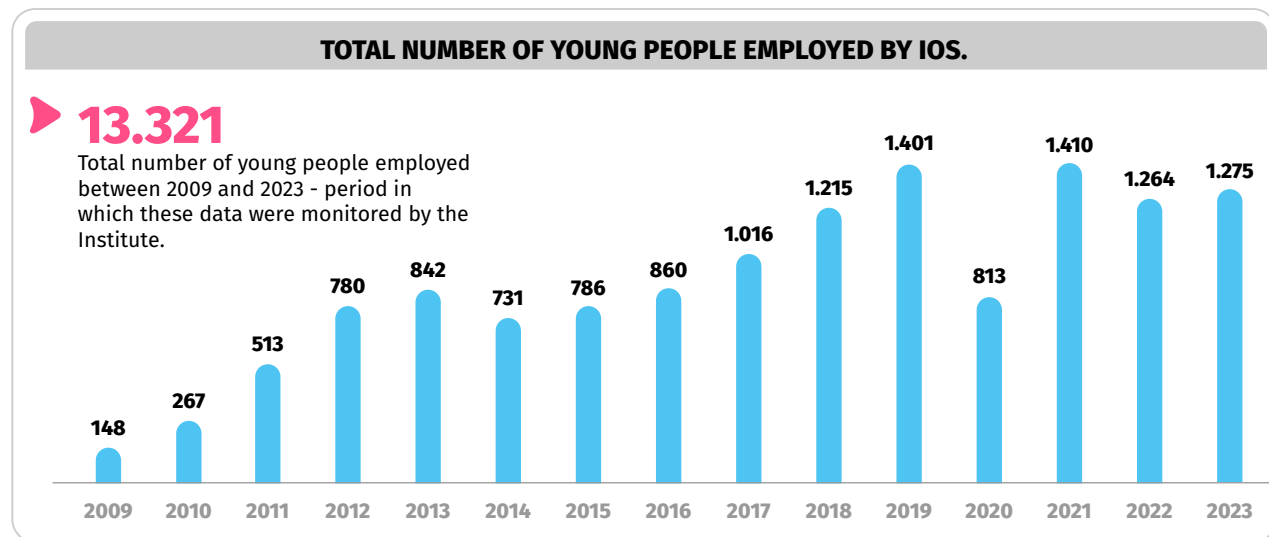
Employability results and the impact on family income constitute the Institute's main metrics, representing the achievement of its mission. However, this area of activity, aimed at supporting students in their insertion into the job market, has faced, since 2020, the challenge of boosting the growth of productive inclusion rates of trained talents.

It is important to note that, in contrast to previous years, there was an improvement in the unemployment scenario in Brazil in 2023. According to data from the Ministry of Labor and Employment, the general unemployment rate ended the previous year at 7.8%, while among young people, the percentage fell to 15.3%. This decrease is a positive sign, indicating a gradual recovery of the job market and offering more opportunities for young people to enter it.

However, significant challenges remain. Young people continue to compete in the job market with more experienced professionals, many of whom are looking to return to the market after

losing their jobs in previous years. Furthermore, young people's lack of experience continues to be an obstacle, making them vulnerable to being replaced by more experienced professionals or by automation.

Due to this challenging context in relation to the employability of young people and people with disabilities, IOS's actions are even more relevant. Below, we highlighted the impact of the Institute in relation to the employability of talent in recent years:



To meet the goals related to the productive inclusion of students, the Institute devotes special attention to the development of initiatives capable of transforming this social reality.

The team of the IOS Opportunity Center monitors graduates' resumes for three years after the completion of their training. This team refers them for selection processes in more than 200 partner companies.

The service provided to companies, including selection, referral and scheduling of interviews with the Institute's talents, is offered completely free of charge. In addition to this initiative, the Institute has the IOS Apprentice Program and the IOS + Futuro Program, described below:

IOS Apprentice Program

The Institute plays a fundamental role as a training entity for the Professional Learning Program, with the aim of boosting the employability of graduated students and strengthening the Apprenticeship Law (Law 10,097/2000), essential to assist the entry of young people into the job market.

The program is performed in Sao Paulo, following the Arco-Ocupacional Administrativo⁶ model. It lasts 16 months and has a total of 1,840 hours, of these, 1,288 hours focusing on practical learning, developed in the training companies themselves and 522 hours of learning spent in the classroom.

The theoretical training curriculum is carefully designed, consisting of content that helps young people in their daily work responsibilities, promoting their professional development and personal skills. It is divided into mandatory themes, established by the Ministry of Labor and Employment - the main regulatory and supervisory body of the Program - and complementary themes, which aim to enrich the training of apprentices.

The Educational team plays an active role in

⁶ The Arco-Ocupacional Administrativo model consists of a series of activities which are carried out in both, the classroom and the participating training company where young people can practice their learning.

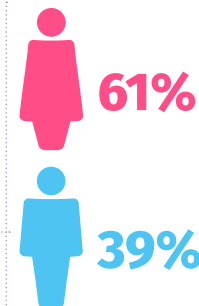
supporting students, monitoring their technical and pedagogical progress, as well as providing support to partner companies in implementing the program. This includes monitoring class attendance, evaluating performance both in the classroom and in the company, providing feedback and assisting companies in resolving doubts.

Apprentice Profile

In total, IOS had 196 young active apprentices in 2023, of which 10% are in Higher Education; 57% have completed high school; 29% continue to attend high school. 61% are women, 39% men and the majority of apprentices, 82%, are of adult age. In total, in 2023, IOS filled 94% of the vacancies offered in this program.

IOS APPRENTICE STUDENT PROFILE

▶ **196 enrolled:**
29% attending high school;
57% completed high school;
10% with higher education.



▶ **81 former IOS students**

RESULTS ACHIEVED

▶ **Filling**
94% of available vacancies

▶ **Offer of**
1.840 hours of classes:

1.288 practical hours
(carried out in the company);
522 theoretical hours
(performed on IOS).

IOS + Futuro Program

Launched in 2018 and reformulated in 2022, the IOS + Futuro Program continued in 2023. With the aim of promoting the continuity of education for young people trained by the Institute in higher education, through partnerships with educational institutions that offer full or partial scholarships.

As of 2023, the Program has benefited 167 young people, 157 in Sao Paulo and 10 in IOS branches. Monitoring these students is extremely important. According to a survey carried out by the Union of Supporters of Higher Education Establishments (Semesp) at the end of 2020, students graduating from higher education experience a significant increase in their monthly income after completing their studies, reaching an average of 182%, considering those who were already employed during graduation. The research carried out free of charge and voluntarily, involved the participation of 9,228 graduates and higher education students, through virtual platforms.

According to the data obtained, only 2.5% of those interviewed reported receiving a monthly

3. RESULTS AND SOCIAL IMPACT

income above 5,000 BRL before completing higher education. After completing their higher education studies, this percentage increased significantly to 31.5%. Furthermore, 38.9% of participants stated that they received up to 1,000 BRL monthly before graduating, while 27.1% of graduates reported having an income of five thousand to ten thousand reais (BRL) after completing the course.

These data indicate how important it is to support access to higher education and, in addition to this, maintain continuous monitoring, not limiting the Program to just granting scholarships, but also promoting support to students throughout their academic journey.



As of 2023, the Program has benefited 167 young people, 157 in Sao Paulo and 10 in IOS branches.

▶ IOS + FUTURO

IOS Monitoring



EMPLOYMENT STRENGTHENED IOS

IOS Opportunities Center prioritizes selected students



PEDAGOGICAL SUPPORT

The pedagogical support service will continue to be available to the student throughout his or her academic training.



STUDENT SUPPORT

Student support services assist students with access to services such as Internet, transportation, and meals.

O IOS Quer Saber⁷

In addition to providing scholarship opportunities, it is essential to continue offering support to young people who have already benefited from this type of aid. Therefore, “O IOS Quer Saber” was created, which promotes periodic meetings with students enrolled in the IOS + Futuro Program to monitor their progress and offer support in case of pedagogical difficulties.

In 2023, only one meeting took place, with the participation of 5 beneficiaries. The Institute attributes the low participation to the possibility of alumni scheduling conflicts with their professional obligations.

⁷ Program name translates as IOS Wants to Know.



Management and Organizational Structure

Corporate Governance

GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13 | 2-19

IOS is a private, non-profit institution. Ethics, transparency and social responsibility and a set of practices, policies and structures ensure that IOS is administered in an effective, transparent and responsible way, to co-create employability and income generation opportunities through free professional training for young people and teenagers.

It is a priority to maintain a robust governance structure, as a differentiator that ensures its operations are ethical, efficient and generate sustainability for the Organization in the long term. This structure has an internal bylaw that defines the activities of the management bodies, as well as their respective responsibilities in relation to the implementation of the definitions agreed at the General Assembly.

The next election will be held in 2024. Check below the composition of the Institute's Board and Council.

Board of Directors

Izabel Cristina Branco
Sergio Pauperio Serio Filho
Ariela Zanetta Simoni
Diana Dias Rodrigues

Advisory Council

Laércio José de Lucena Cosentino
Izabel Cristina Branco
Ana Amelia Inoue
Gilsomar Maia Sebastião
Mara Maehara Baião
Sergio Paulo Gomes Galindo
Susy Midori Yoshimura

Fiscal Council

Douglas Lima Batista
Mauricio Alexandre Gonçalves
Ricardo Guerino de Souza

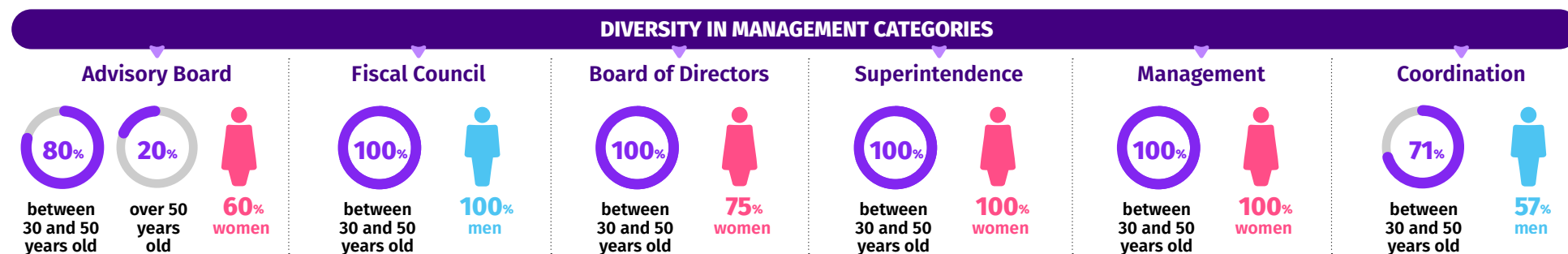
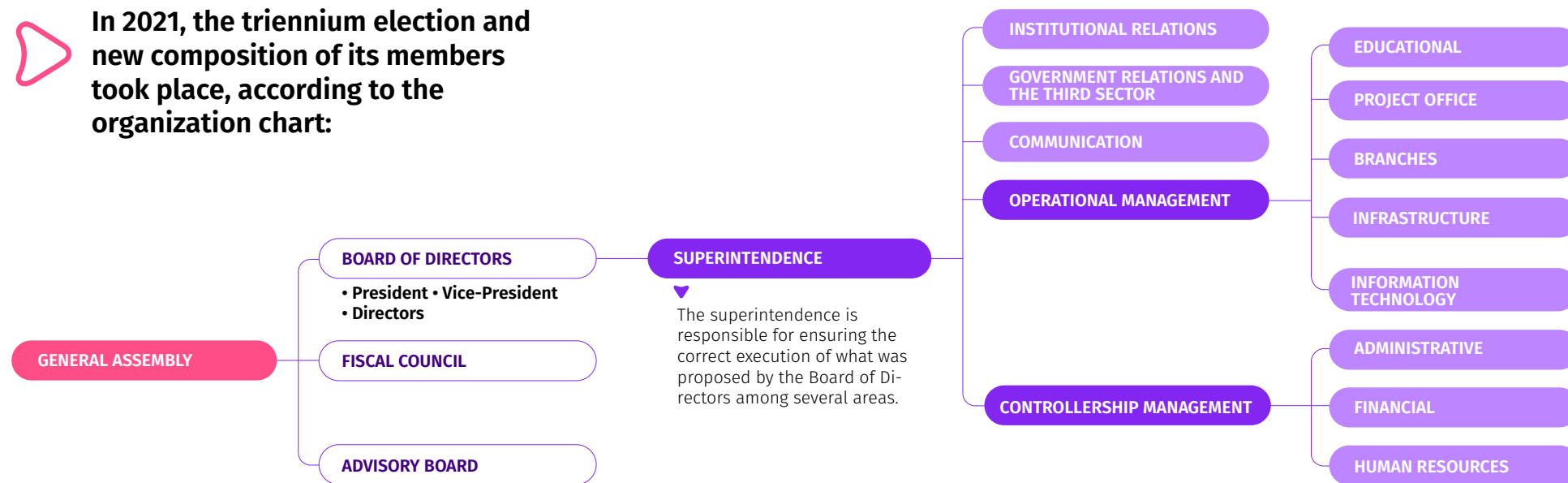
Organizational Structure

GRI 2-10 | 2-13 | 405-1

The IOS organizational structure is based on collaboration, with different teams working together in an integrated and interdependent manner to achieve their objectives and goals, with deliberations shared between the Board of Directors and other management positions, which includes coordinators and leaders. This characteristic allows decisions to be taken in a solid, transparent and less centralized manner, ensuring the strategic relevance of the different aspects of the Organization's management. In addition to the Superintendence, responsible for ensuring the correct execution of what was proposed by the Board of Directors across different areas, the structure is made up of operational and controlling management.

The founders and the sponsor TOTVS participate in the General Assembly and the group is responsible for electing the Board of Directors, the Advisory Council and the Fiscal Council. The main criterion for the composition of these groups is knowledge and engagement with the third sector. The mandate lasts for three years with the possibility of renewal.

▶ In 2021, the triennium election and new composition of its members took place, according to the organization chart:



Ethical Performance

GRI 2-12 | 2-13 | 2-15 | 2-16 | 2-23 | 2-24 | 2-25 |
2-26 | 205 -2 | 205-3

The IOS understands that ethical action is the basic principle to guarantee sustainable institutions and the fulfillment of their mission in a responsible, transparent manner and with benefits for society, especially when referring to the third sector, which operates with the management of private and public resources, mostly donated to carry out projects of public interest and social assistance.

With this in mind, transparency and the judicious application of resources strengthen partnerships on the fundraising front with the public and private sphere, making this a fundamental value for the strategy, performance and consolidation of the IOS's work.

Communication fronts are structured in a participatory manner with teams and partners. On top of that, action plans and rendering of accounts are detailed for all of its stakeholders. Furthermore, reinforcing the commitment to transparency,

the IOS Annual Sustainability Report follows the guidelines of the Global Reporting Initiative (GRI), so that any stakeholder can publicly monitor the respective results of ESG management throughout the years.

In this sense, the management of risks, impacts and opportunities inherent to the business is one of the crucial themes that reinforce the Institute's reputation so that it continues to fulfill its mission. This conduct, guided by ethical principles and in compliance with applicable legislation, is defined in the Strategic Planning, approved by the Board and guided by research carried out with stakeholders. This way, it is possible to evaluate and respond to risks in terms of potential and impacts, in addition to expanding the diversity of views that help the Organization's strategic direction.

The highest IOS governance bodies also act directly to support the executive body in searching for opportunities and mitigating risks inherent to the business, whether internal or external.

Code of Ethics and Compliance

GRI 2-15 | 2-25 | 205-2 | 205-3

The Institute has a Code of Ethics and Compliance with guidelines and principles to guide the ethical behavior of its participants and ensure compliance with laws, regulations and internal and external standards. The document determines the means to prevent or combat forms of corruption in IOS's locations, in addition to avoiding situations that may cause conflicts of interest, in order to comply with good corporate governance, transparency and ethics practices.

The content of the document is disseminated among all participants, who also undergo mandatory training on the first day of work. In addition to this onboarding moment, workshops are offered to participants, partners and suppliers related to the topics of Diversity & Inclusion, human rights and the Child and Adolescent Protection Policy. The content is comprehensive and covers everything from work relationships to dealing with young people in the classroom.



Ombudsman

Questions, suggestions, criticisms or complaints about cases that contradict the principles established in the Code are received and followed up by the Internal Ombudsman, by e-mail ouvidoriainterna@ios.org.br

38 trained and communicated on anti-corruption policies and procedures in onboarding integrations

107 people underwent a refresher course on the IOS Code of Ethics and Conduct

**IN 2023, THERE WERE
NO REPORTS OF
CORRUPTION CASES.**

► Learn more about these guidelines in the [Code of Ethics and Compliance.](#)

Recognitions

In 2023, IOS received and renewed important recognitions that reinforce its commitment to ethical, transparent and inclusive action.

IOS is a signatory to the United Nations Global Compact, thus cooperating to achieve the 2030 Agenda.

The Institute is actively committed to the global human rights agenda and to promoting diversity and inclusion in educational and work environments.

2023 ◀

▶ thedotgood.

12th place among Brazilian

Once again, IOS received international recognition as one of the 200 best social organizations in the world in governance, people-centeredness and holistic impacts.

The Institute rose four positions in the Brazilian ranking, reaching 12th place. In the international ranking, it reached position number 153, 43 positions higher than in 2022.



For the third consecutive year, the Institute was recognized by the Municipal Human Rights Department of Sao Paulo, for its inclusive action and integration of people with disabilities into the job market.

3rd Consecutive



An important achievement for the Institute, the Seal of Belonging to FOSC – Forum of Civil Society Organizations FOSC/SUAS – BH⁷, is provided by the Sub Department of Social Assistance of the City of Belo Horizonte, MG⁸, and reinforces the contribution of IOS to the Social Assistance Policy of the municipality



For the 2nd year, the Institute received the Seal of Racial Equality, organized by the Department for Human Rights and Citizenship and by the Coordination for the Promotion of Racial Equality, both from the city of Sao Paulo.

Find out more about our commitments on page 28 – Commitments Established GRI 2-23 | 2-24 | 2-28 | 203-2.



Partners

Institutional and Government Relations

For the last 26 years, IOS has sought to act as an agent of transformation and positive impact. In addition to technical knowledge and theoretical training, the Institute develops behavioral skills that the job market seeks, such as caring for relationships, respect for differences, teamwork and creative problem solving, always based on an innovative mentality.

To this end, the **Institutional Relations** (RI) area is responsible for mobilizing resources through the articulation of new and the maintenance of current partnerships, in Brazil and abroad. Aiming to capture not only financial investments, but also opportunities for the trained students. This way, it is possible to guarantee the mission, sustainability and expansion of the Entity.

The focus of this relationship is investing and employing companies, fundraising agencies,

entities that form the learning program, universities, the main sponsoring company and its ecosystem.

The **Government Relations** area is responsible for designing actions that influence public policies aimed at the third sector and for articulating with public bodies and their respective Funds at the Municipal, State and Federal levels, in addition to other Third Sector organizations.

The actions moved towards the search for resources, in order to continue supporting students in their most urgent demands, which directly impact their retention in training, such as internet access, food benefits and transportation vouchers.

FIND OUT ABOUT THE INSTITUTE'S PARTNERS BELOW:



CEBAS

Since 2018, with renewals every four years, IOS has the Certification of Charitable Entity of Social Assistance (CEBAS) from the Ministry of Development and Social Assistance, Family and Fight against Hunger. This is the greatest federal recognition that a social organization can achieve, as it requires broad transparency in all spheres of the Organization. This Certification allows the exemption from payment to the Government of the social contributions inherent to the remuneration of the participants (employer's quota), among other taxes. CEBAS determines that all training and initiatives carried out with its beneficiary public are completely free. In addition, it advises that the Institute act by the principles of network articulation with government entities and agencies, expanding beneficiaries' access to social services and guaranteeing rights.

Private Partners

GRI 2-6

Investing Companies

Support via direct sponsorship of projects, or via Tax Incentive Laws. The donation modalities via incentive laws vary according to the projects carried out in each of the branches. In this way, the Institute is able to raise resources that guarantee the financial sustainability of its projects.

In 2023, 9 new partnerships were signed with private companies and 14 partnerships sealed in previous years were maintained.

Fundraising Agencies

They connect social organizations that have approved projects to raise funds via Incentive Laws in the public sphere, with private sector companies, which use tax incentives to carry out corporate social responsibility actions.

After the partnership is signed, a close relationship is maintained to engage donors. In addition to providing accountability for supported projects,

IOS promotes volunteering and communication actions with supporting companies.

Employing Companies

The work carried out by the Institutional Relations team in job prospecting aims to engage companies of different segments and sizes in employing graduate students. Through free referrals for effective internship and young apprentice opportunities, companies can count on the support of the Opportunities team, which screens candidates according to the job position and student profile, in addition to supporting the scheduling of interviews, completely free of charge.

Training Entities

Joining forces in favor of the employability of students, IOS has strengthened its relationship with other social organizations that manage the Professional Learning Program. In addition to strengthening and bringing the Institute closer to other Third Sector entities, these actions ensure

that the objective of favoring young people in vulnerable situations reaches their positions.

Universities

Engagement with universities aims to strengthen and expand the IOS+ Futuro Program, which began in 2018 and includes everything from partial discounts to full scholarships in the areas of Technology and Management, Engineering and Economic Sciences for the Institute's students.

Our Opportunities team accompanies young people throughout their university journey. Young people who are more socially vulnerable receive transportation vouchers and help with food, thus preventing university dropout. By 2023, 167 young people have benefited from the program, 157 in Sao Paulo and 10 in the branches.

MAIN SPONSORING COMPANY TOTVS

IOS is part of TOTVS' social investment strategy

The Company's support is also fundamental for the credibility of the work carried out.

Learn more about positive value generation and IOS as your social investment in:
<https://www.totvs.com/sobre/>

The actions done in partnership with TOTVS seek more than to simply strengthen the relationship with the founding company and main supporter of the Institute. They also guarantee constant innovation, as well as the digitalization of projects and processes.

Support from the sponsor TOTVS in 2023 was expanded to other forms of resource mobilization, such as a 12% increase in the sale of merchandise with the TOTVS brand to its participants, partners, customers and their franchises with profits reverted to IOS. In addition, the campaign with participants, who donated financial resources to support the provision of food and transportation vouchers for the Institute's students.

According to the Brazilian Institute of Geography and Statistics (IBGE), unemployment among young people between 18 and 24 years old was twice the national average in 2023. Therefore, the partnership between TOTVS and IOS has been essential in the purpose of ensuring the right of young people to education, quality professional training, developing their potential and increasing the chances of entering the job market, a university or even becoming agents of transformation in the community in which they are inserted.

At TOTVS, the work of IOS is presented right from the new participant integration process. The objective is to increase the engagement of these professionals as to the importance of strategic social investment.



In the fourth edition of the “TOTVERS who do” campaign, in which employees as individuals made donations in financial resources to IOS, there were:

1.097 TOTVERS or people from the ecosystem who participated;

R\$ 64,852.00 donated by TOTVERS;

R\$ 300,000 in transfer from TOTVS.

Governmental Partners

Front of action responsible for developing projects considering the perspective of guaranteeing the rights of children and adolescents in partnership with the different levels of government that make up the Federation.

To this end, IOS holds registrations and certifications with public bodies, considering its activities in the third sector. In the scope of social assistance, it has registrations with the Municipal Councils for the Rights of Children and Adolescents in all the municipalities where it operates, as well as registrations in the respective Social Assistance Councils.

Since 2018, the Institute has held a **CEBAS** Certification, receiving recognition at the federal level and consolidating itself as a serious and transparent operation throughout its 26 years of history.

From 2021 to 2022, the mobilization of resources via tax incentives grew by around 153%, going from 1.3 MBRL to 3.3 MBRL. For 2023, the increase

was smaller in percentage, being around 6%, but reaching 3.5 MBRL, the largest amount raised through tax incentives in the history of IOS for the execution of projects.

In the last 3 years, 22 developmental terms were signed, with the following bodies:

- City Hall of the Municipality of Sao Paulo, with the Department of Human Rights and Citizenship, Department of Persons with Disabilities and Department of Culture;
- Belo Horizonte City Hall with the Social Assistance Department;
- Government of the State of Sao Paulo with the Department of Social Development;
- Government of the State of Minas Gerais with the Department of Social Development;
- Federal Government with the Ministry of Human Rights and Citizenship of Brazil;
- Regional Labor Court.

During this period, we were able to gain approval on all the government opportunities and/or resources

secured via Corporate Income Tax incentives.

Furthermore, IOS has been following the discussion processes for the creation of the youth fund – responsible for the creation of the municipal bill, which applies to young people aged 18 to 28. The articulation, which came from IOS, reaffirms the relevance of the Institute in discussions in the public sphere and has already become a bill 252/22, which has received approval from some committees and continues to go through the required motions by the SP⁸ City Council.

In larger spheres, the IOS occupies a seat on the Sao Paulo State Council for the Rights of Children and Adolescents – CONDECA-SP, which allows it to diagnose the proposed policies and even influence, from a strategic point of view, the next years of the Organization. As a result, the Institute has been recognized as an Entity focused on the rights of children and adolescents in the territory of Sao Paulo (SP) and one of the institutions that is directly involved in shaping the state's public policies.

In order to guarantee the transparency of its projects, the data related to the Institute's work is detailed on our website.

Check out: <https://ios.org.br/transparencia/>

⁸ Program name translates as IOS Wants to Know.

IOS Partners

► Maintainers



► Local Partners



► IOS Apprentice Program Partners



► Encouragers



Arcos Dorados



► Government Partners



Satisfaction Survey

GRI 2-29

In 2023, IOS conducted a satisfaction survey with its partner online. The Organization had a total of 34 replies from 32 of the employing companies and replies from 18 professionals representing 14 of the investing companies.

The highlight of the 2023 survey were the responses about what they consider to be IOS social impact: “inclusion of young people trained with quality in the job market” and “the training of young people in vulnerable situations and the search to connect them to the job market” are the phrases that summarize the responses of the 52 professional who replied.

The main points why companies support the Institute are “Social impact on the communities surrounding the Organization”, “Alignment with the company’s ESG strategy” and “Hiring young talent into entry-level positions”.

A relevant indicator for consolidating the Partner Satisfaction Survey is the calculation of the NPS

(Net Promoter Score), which offers the possibility for current IOS partners to indicate a score from zero to ten for recommending the Institute to other companies. In 2021, the NPS was 96%, in 2022, it was 96.6% and in 2023, it was 96.15%. According to the Net Promoter Score (NPS) methodology, a score of ten is given by brand promoters, that is, fully satisfied with the brand.

The average indicator of 96.25% over the last three years reflects an excellent concept grade.

In total, 88.2% of companies hiring young people rated students hired from 8 to 10 (30 of 34 answers); 88.3% of replies gave a rating of 9 to 10 to the young people referral process and hiring support; and 100% of investment partners (18 answers) trust IOS’s work and want to maintain or expand the partnership.

Actions and Initiatives – Corporate Volunteering

GRI 2-29

IOS continues to support volunteering actions and seeks to develop opportunities for its partners to become increasingly involved in this type of initiative, promoting a positive impact on both student training and employability.

In 2023, IOS redesigned its Corporate Volunteering Program, through a multidisciplinary working group that sought alternatives to maximize the impact of the actions carried out and always have young people as protagonists of these interactions, which adds learning experiences to the training period. The organization recognizes that corporate volunteering offers companies the opportunity to get closer to students, generating a mutually beneficial exchange. On the one hand, volunteers can better understand the work of IOS and the diverse needs of young people, while contributing

5. PARTNERS

to transformative projects. On the other hand, for students, it is a chance to exchange experiences with professionals in the job market, clarify doubts and be inspired for the future.

During its 25 years of operation, the Institute promoted several volunteer initiatives, adapting to the needs identified in each period. Notable examples include conversation circles, mentoring, lectures, workshops and mini-courses, both for students and participating volunteers. In 2023, activities focused on:

TCCs Guides

Volunteers from companies such as Dell and TOTVS acted as mentors, offering support and guidance during the preparation of the Course Completion Paper (TCC), providing greater clarity and boosting academic results;

Visit to Dell Technologies

a special program, where students from the cities of Hortolandia and Porto Alegre visit local Dell

facilities, learn about the technologies produced in these locations and have interactions with volunteers from the most diverse teams of this partner;

Eweek

Face-to-face workshops in partnership with volunteers from the International Business Machines Corporation (IBM), focusing on hands on activities, allowing students to experience various technologies directly.

Participation in CriaTech's

Events where the most prominent Course Completion Projects (TCC's) are recognized for their innovation and compliance with market trends are invited to present their projects at TOTVS headquarters in various cities. Volunteers and partner companies participate as evaluators, in addition to stimulating the employability of identified talents.

In addition to these activities, there were

workshops with some partner companies, namely: Globant, JP Morgan, Zendesk and mock interviews with volunteers from Brasil, Bolsa, Balcão (B3)⁹.

Volunteering Results

In terms of results, IOS had the participation of 193 volunteers, who contributed a total of 784 hours of knowledge in various areas. On the student side, a total of 4,150 participations were recorded, reflecting the significant engagement in this volunteer program.

4.150 SERVICES PERFORMED

784 DONATED HOURS



193 VOLUNTEERS

⁹ B3, Brasil, Bolsa, Balcão is the Brazilian stock Exchange.



Mobilization and Application of Resources

Mobilization and Responsible Application

GRI 3-3 | NGO -7

IOS works to ensure a sustainable resource mobilization that also adds value to everyone involved: partners, social investors, students and society. As a result, this year, gross revenue was 15,988,868.43 BRL, referring to all recognized revenue. This number is 6.29% higher than that of 2023, slightly higher than the inflation recognized by the IPCA¹⁰ of 2023, which closed the year with an accumulated increase of 4.62%. This result reflects a decline in the Institute’s financial resource mobilization growth curve, therefore, for 2024, the Institute redefined its priorities and envisioned a more conservative scenario for investments and innovation.

84

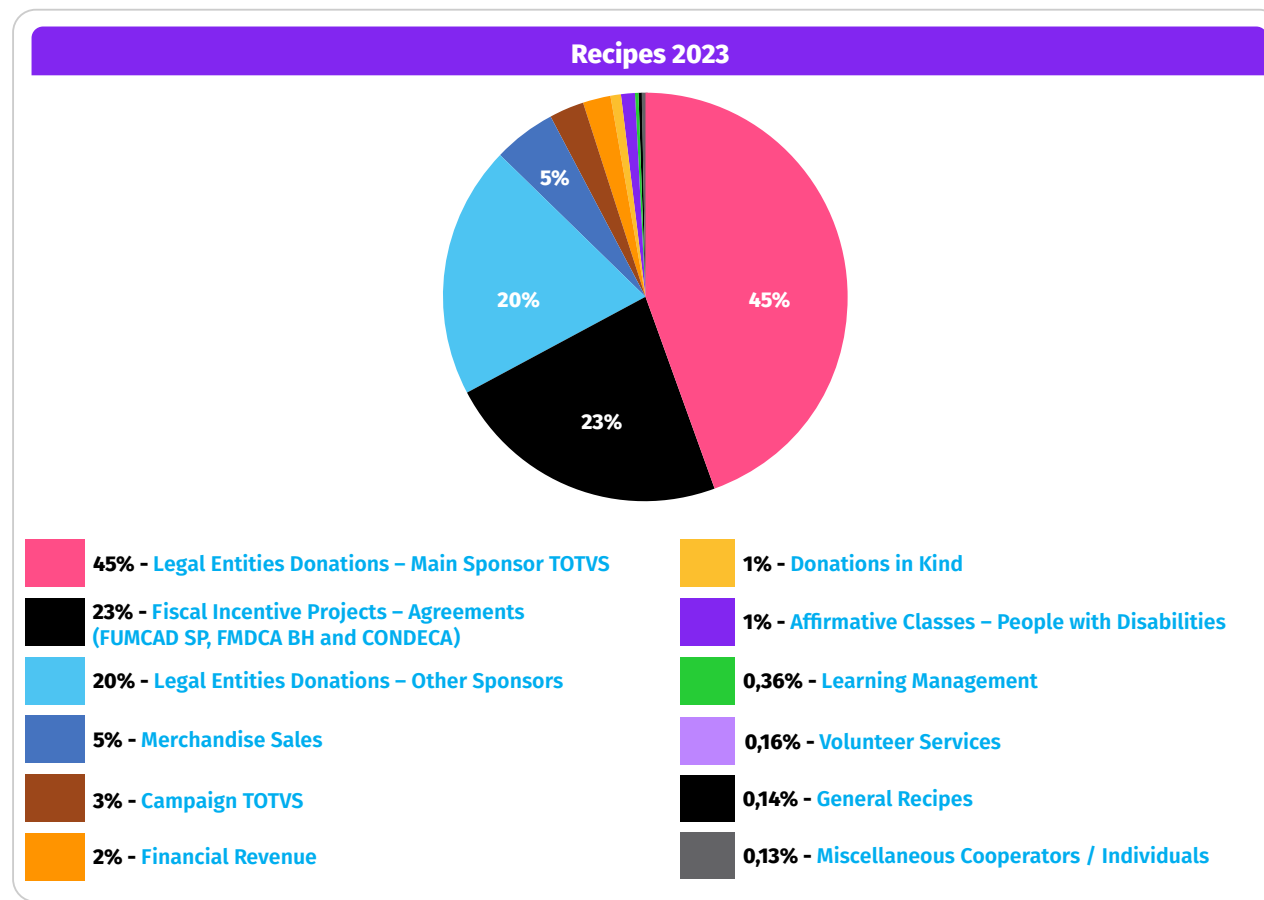
Revenue in BRL	2023	2022
	15,988,868.43	14.983.825,46
Legal Entities Donations – Main Sponsor TOTVS	7,250,729.36	6,840,310.72
Fiscal Incentive Projects - Agreements (FUMCAD SP, FMDCA BH, CONDECA and FUNDAÇÃO PAULISTANA)	3,584,425.31	3,392,355.43
Legal Entities Donations – Other Sponsors	3,176,778.25	2,919,400.97
Merchandise Sales (-) taxes	841,789.45	747,569.82
Campaign “TOTVERS QUE FAZEM”	434,409.63	379,907.95
Financial Revenue	317,628.80	384,961.67
Affirmative Classes – People with Disabilities	150,515.75	189,700.36
Donations in Kind	106,889.61	21,839.68
Learning Management	57,535.80	45,980.00
General Revenue	22,876.93	32,633.57
Volunteering Services	24,876.93	26,489.70
Miscellaneous Cooperators / Individuals	20,437.87	2,675.59

¹⁰ IPCA = Consumer price index which is used to observe inflation trends.

The amounts raised for specific projects, whether from public or private notices, are allocated according to what was approved in each situation. The remaining amounts raised are allocated following the Organization's budget/planning (presented to the Fiscal Council, the Board of Directors and the Main Sponsoring Company).

In percentage, the contribution of recognized revenue follows the graph below, with donations from the main sponsoring company, funds from tax incentive projects and donations from other companies. The most significant amounts, combined, represent around 90% of the mobilization of resources from the Institute of Social Opportunity.

For more details on the revenue mobilized by the Institute, you can contact the Finance team by email: financeiro@ios.org.br or go to: <https://ios.org.br/transparencia/>



Transparency, which allows for the mobilization of resources

GRI 3-3

The Institute acts ethically, prioritizing the diversification of funding sources and the maintenance of good relationships with long-standing partners and social investors. The transparency of its business conduct is attested by:

- External audit of financial statements;
- Assessment of partners from a technical and financial point of view;
- Periodic technical visits to Municipal, State and Federal Funds;
- Evaluation of the Sao Paulo State Court of Auditors;
- Provision of quarterly, semi-annual, annual and final accounts evaluated by the respective councils of each public;
- Information about signed projects on the Institute's website – www.ios.org.br;

- The seals and awards obtained year after year (learn more on page 67), confirming reliability for the partners who support it.

Responsible Application

GRI 3-3 | 2-6

In a Social Organization, revenue needs to be reverted to the application of resources to be returned to society. At IOS, the strategic focus directs the efficient and responsible application of mobilized resources, as well as accountability to its partners and sponsors. Part of the IOS's activities is to maintain transparency with the public, enabling its performance to be monitored. To this end, the Organization has a dedicated team to periodically send reports' results to partners and social investors.

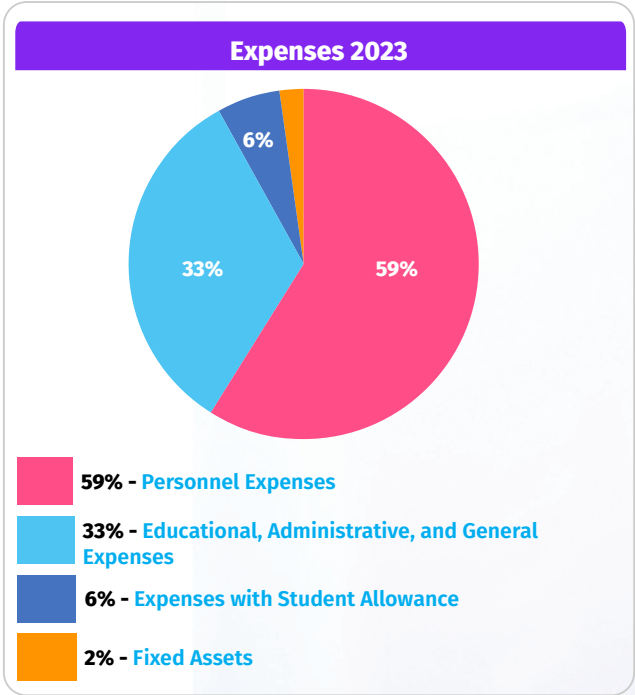
In 2023, the amount of 17,768,810.40 BRL was invested in the Institute's initiatives. Just as in 2022, the expenses were greater than the revenue, considering that after the pandemic period, there has been a need to support students with

assistance benefits, represented mainly by the provision of transportation and food vouchers to students in greater situations of vulnerability. Without these benefits, there is an increase in the dropout rate from courses, as families are unable to invest resources so that their children participate in trainings other than their regular school.

The division of resources applied followed practically the same parameters as the previous year, with 58% referring to payroll expenses and social charges, representing 10.28 MBRL. The 32% portion, which represents 5.76 MBRL, was applied to hiring suppliers, educational and administrative expenses and investments in infrastructure and material improvements. Around 7% of the total was used to help students with transportation and food vouchers. The percentage of 3% refers to immobilized resources.

Responsible Application

GRI 3-3 | 2-6





IOS Participants

IOS Team

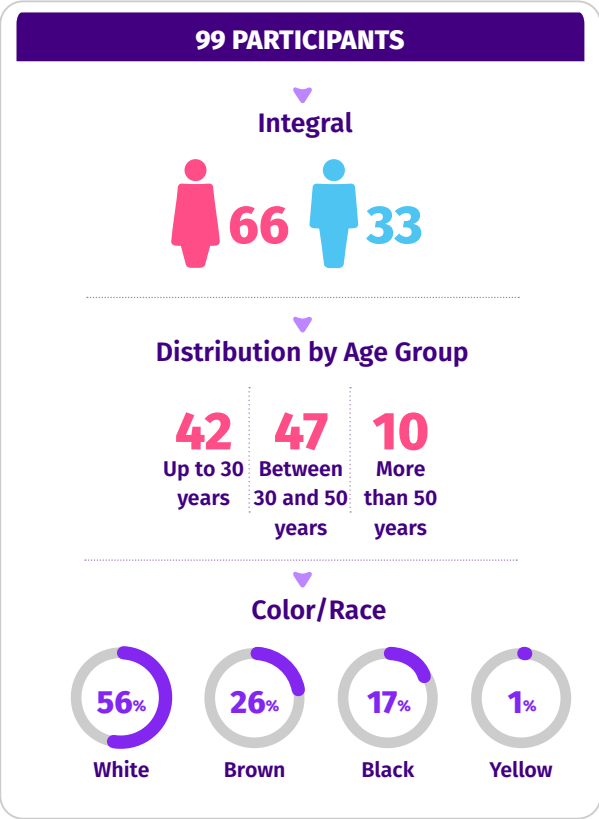
GRI 2-7 | 404-2 | 405-1 | 405-2

In the IOS structure, the team is, in addition to a workforce, active and engaged participants in building the legacy and history of the institution in its 26 years of existence. The term “participants” for IOS expresses much more than a designation; it reflects each individual’s commitment to the mission and values of the Institute.

Participants play a fundamental role as direct agents in generating the institute’s impact as multipliers of the cause and values defended by the organization. In 2023, this team remained committed to the Institute’s mission, both through excellence in student service and in relationships with partners and sponsors.

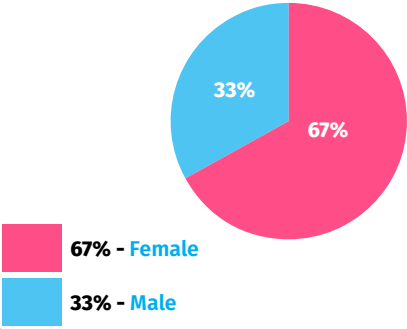
We highlight that many of those who are or have already been part of the IOS team are former students of the Institute, which further highlights the bond and commitment to the cause. Of the 99 participants who worked in 2023, 28 were former students, representing 28% of the total, explaining

the virtuous cycle of support and opportunities offered to its beneficiaries. Throughout 2023, IOS welcomed 38 new participants, of which 9 were alumni who returned to contribute to the organization that trained them. At the same time, there were 55 dismissals, showing that, although there is movement in the team, the spirit of commitment and dedication remains firm among the Institute’s active participants. Below is the profile of the Institute’s participants:

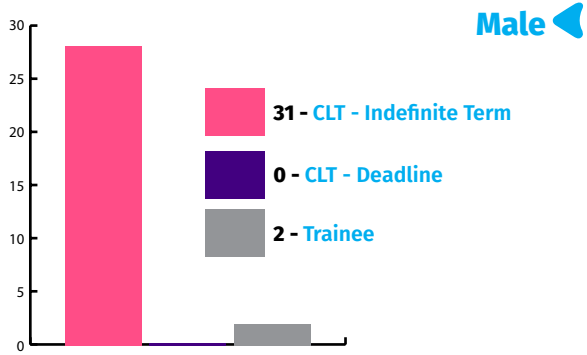


7. IOS PARTICIPANTS

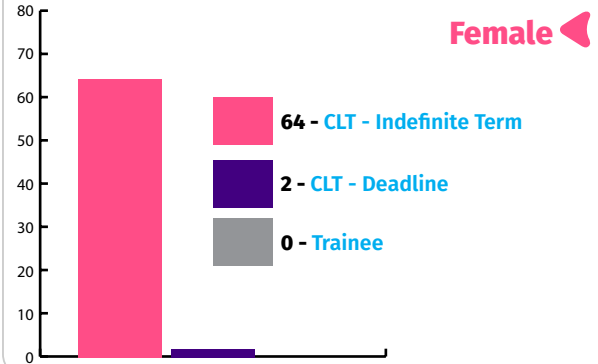
GENDER PARTICIPANTS



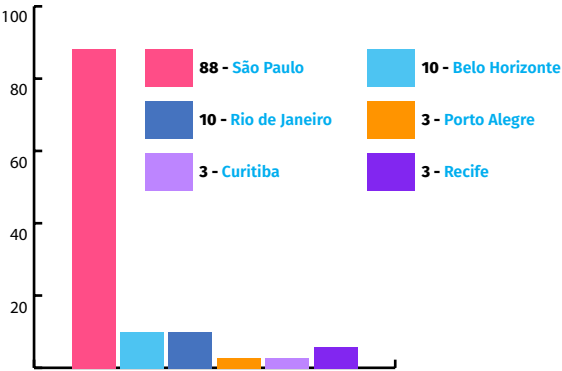
PARTICIPANTS X BOND



PARTICIPANTS X BOND

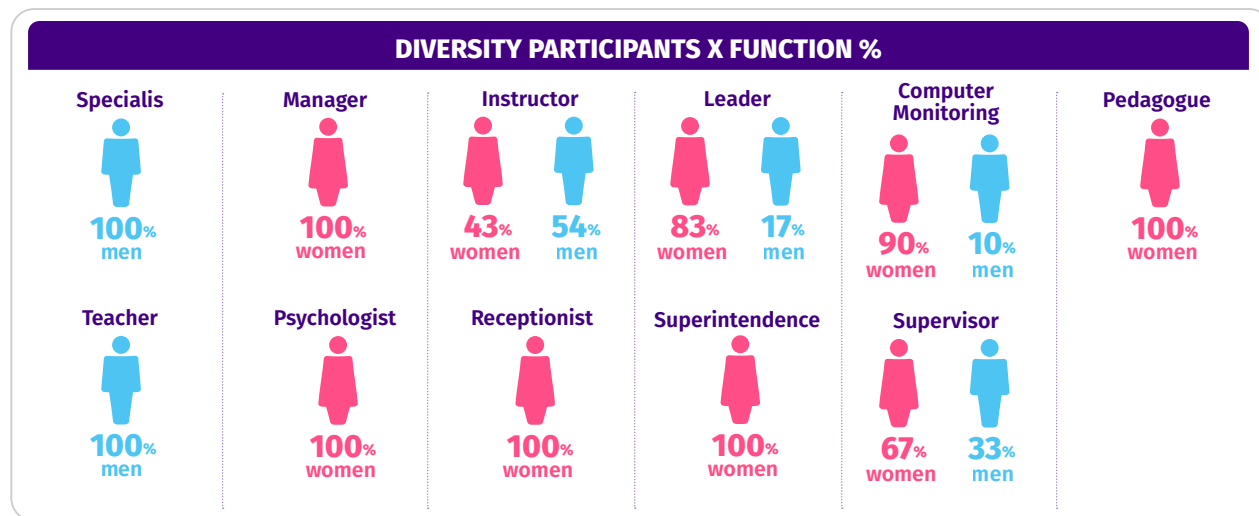


PARTICIPANTS X REGION



DIVERSITY PARTICIPANTS X FUNCTION %





Diversity and Inclusion

At the Institute, diversity and inclusion are interconnected concepts, but have relevant distinctions. Diversity refers to the presence of differences, whether in terms of race, ethnicity, gender, sexual orientation, age, physical ability, and other individual characteristics, and “inclusion” is the process of creating an environment where all

people are respected, valued and empowered to contribute fully, regardless of their differences, ensuring a multiplicity of ideas and perspectives in their day-to-day operations. In 2023, several actions were carried out to promote and strengthen diversity within the organization:

Diversity and Inclusion Workshops– D&I

The workshops promoted by the Diversity Group were improved throughout the year, seeking new approaches and formats. These events were attended by internal members of the group, as well as invited experts, who addressed topics such as LGBTQIAP+ inclusion, combating ethnic-racial discrimination, gender issues, and inclusion of people with disabilities, among others.

In total, in 2023, the D&I program held four workshops and a conversation circle with participants, under the following themes:

1. Readers in the Periphery;
2. The challenges of trans people in the job market – Way beyond recruitment;
3. Unconscious biases and micro aggressions;
4. Gender and the job market in the field of Technology;
5. Conversation circle with male IOS participants, to raise awareness and debate on the topic “Gender Violence”, a relevant and necessary topic.

Partnership with the LGBT+ Forum

Since 2021, IOS has been part of the LGBT+ Forum group, a partnership that supports the institution in developing inclusion initiatives and debating relevant topics. This partnership directly contributes to IOS's commitment to promoting diversity in all its spheres of relationships, both internal and external. Since 2022, the highlighted partnership has been with TransEmprego. These partnerships were maintained in 2023, and have a special focus on inclusion in selection processes, from the announcement of job positions to the moment of hiring and integration of participants into their respective teams.

Development

GRI 2-29 | 404-1 | 404-2

The Institute continues to invest in the training and development of its participants, offering a variety of opportunities, such as training, lectures, mini-courses and external courses, with the aim of promoting protagonism and professional growth.

In 2023, more than fourteen hundred hours of training related to human rights, diversity and inclusion and specific topics on current legislation were done, made possible by the Human Resources area, which provides an annual budget for these initiatives.

In addition, IOS carried out a Future Leadership Training, with the goal of mapping and preparing professionals with potential in their respective areas of activity and who can become possible leaders in the Institute's operations.

In 2023, the program, which provides scholarships for undergraduate degrees and access to post graduation studies, continued to be promoted. Three subsidy scholarships were offered for undergraduates, in addition to maintaining the scholarships that were already running.

TRAINING



1,445 hours
of human rights
training



**Average of 12
hours**
per participant



20 hours of
training in
the Future
Leadership
Training Project



Topics covered in Teacher Training

- Unconscious Biases;
- Gender Diversity;
- Equity, Diversity and Inclusion;
- Assertiveness in relationships and Feedback;
- Humanized leadership.

The Training Program consisted of three major aspects: **D&I Workshops, IOS Conecta and the Future Leadership Training Project.**

D&I Workshops: there were four workshops and a conversation cycle, being:

1. Readers in the Periphery;
2. The challenges of trans people in the job market – Way beyond recruitment;
3. Unconscious biases and micro aggressions;
4. Gender and the job market in the field of Technology;
5. Conversation circle with male IOS participants, to raise awareness and debate on the topic “Gender Violence”, a necessary, important and productive alignment, which lasted 2 hours.

IOS Conecta: Having the generation of connection between people as the main goal, each work area presented itself and shared the activities it performs, as well as its challenges, goals and opportunities. The profile of each team member, both personal and professional was also shared.

Future Leadership Training Project: Regarding the project to train future leaders, 3 meetings were held throughout the month of August, covering the following topics:

1. Micromanaging
2. Equity, Diversity and Inclusion;
3. Assertiveness in Relationships and Feedback.

Performance evaluation

GRI 2-18 | 404-3

In order to monitor the continuous development of participants, the performance cycle and performance evaluation was resumed in 2023, reaching an evaluation of 92% of participants¹¹

Using a comprehensive model, it was possible to identify the individual challenges of each participant in developing technical and interpersonal skills, which significantly contributes to the career management of these professionals.

¹¹ Senior Leadership does not go through the performance evaluation process as these are voluntary positions.

Performance evaluation for 92% of participants¹²

Functional Category	Number of People in the Position	Qty Eligible Persons	%
Analyst	22	20	91%
Assistant	14	11	79%
Articulator	1	1	100%
Social worker	6	6	100%
Assistant	4	4	100%
Coordinator	7	7	100%
Internship	2	0	0%
Specialist	4	3	75%
Manager	1	1	100%
Senior Manager	2	2	100%
Instructor	17	17	100%
Leader	6	6	100%
Computer Monitor	16	16	100%
Pedagogue	9	9	100%
Teacher	2	2	100%
Psychologist	4	2	50%
Supervisor	3	3	100%
TOTAL	120	110	92%

¹² A total of 10 Institute participants have not been included in this cycle due to the recent date of their respective admissions to the Institute.

Compensation and Benefits

The IOS compensation structure continues to be aligned with best corporate practices in 2023, remaining up to date in accordance with market standards. The predominant hiring regime is still governed by the CLT (Consolidation of Labor Laws in Brazil), reflecting the Institute’s commitment to legal compliance and valuing its participants. Furthermore, the benefits offered are comparable to those of other institutions and social organizations.

Engagement

In the Human Resources department, participant engagement remained a central priority in 2023. One of the highlights was the Future Leadership Training program, which aims to identify and develop internal talents, preparing them to take on leadership roles in the future. However, the challenge of dealing with the instability caused by the suspension and/or closure of activities in some locations had a significant

impact on the movement of personnel and required agile adaptation on the part of HR. Furthermore, the department has been dedicated to managing the organizational climate, seeking to ensure a healthy and motivating work environment for all participants, which includes constant monitoring of performance, identifying areas for improvement and implementing actions to promote well-being and productivity.

Amid these challenges, HR has adopted proactive measures to minimize risks and keep the team engaged. This involves not only strengthening internal personnel management policies, but also promoting transparent and open communication with participants.

Health and well being

To ensure monitoring of participants' physical and mental health and encourage self-care, IOS continued its partnership with the Betterfly app until September 2023, offering it as a corporate benefit. This platform was designed to encourage physical exercise, promote healthy eating and take care of

the well-being of participants' bodies and minds. Additionally, the Institute ran several campaigns throughout the year, addressing a variety of health-related topics, such as mental health care, breast cancer awareness during "Pink October" and prostate cancer awareness during "November Blue", and vaccination campaigns against H1N1 flu. For participants registered in the flu vaccination campaign, an additional benefit was offered: credits given on their multi-benefit card for use in partner pharmacies. This advantage was extended to spouses and children under 18 of all interested parties, expanding the reach of the benefit within participants' families.



PINK OCTOBER

Sending information about breast cancer and mobilization, so that the participants could work in pink during this month.

In addition, IOS also held a live for the entire team of participants with the theme: "Prevention and awareness of breast cancer".



BLUE NOVEMBER

Sending information about prostate cancer and mobilization, so that the participants could work in blue during this month.



**FIND OUT
MORE**

GRI Standards and Summary of Contents

Universal Norms		Reference (pg.)/Direct Answer
General Content		
Organization and its reporting practices		
2-1	Organization's details	The Institute for Social Opportunity (IOS) is a non-profit institution and has no shareholders. Learn more on pages 62.
2-2	Entities included in the organization's sustainability reports	All IOS Service Units. Access standardized financial statements at: https://ios.org.br/transparencia/
2-3	Reporting period, frequency and point of contact	January 1, 2023 to December 31, 2023. Annual Report. Main contact- relacionamento@ios.org.br
2-4	Information reformulations	No record.
2-5	External verification	No record.
Activities and participants		
2-6	Activities, value chain and other business relationships	Chapter IOS – Operation Overview / Chapter Partners - Institutional and Government Relations
2-7	Participants	Chapter IOS Participants
2-8	Workers that are not participants	IOS does not have a significant number of service providers.
Governance		
2-9	Governance Structure and composition	Chapter Management and Organizational Structure
2-10	Appointment and selection of the highest governance body.	Chapter Management and Organizational Structure
2-11	President of the highest governance body	Chapter Management and Organizational Structure

8. FIND OUT MORE

2-12	Role of the highest governance body in overseeing impact management	Chapter Management and Organizational Structure
2-13	Delegation of responsibility for impact management	The Superintendent and the Operations and Controlling Managers delegate impact management needs to the Institute's Coordination.
2-14	Role played by the highest governance body in sustainability reporting	The General Assembly, the highest governance body of the IOS, was invited to the Stakeholder Consultation to support decisions on relevant topics. Approval of the Report is the responsibility of the Superintendence. Find out details in the chapter "About the Report"
2-15	Conflicts of interest.	There are no conflicts of interest in IOS processes. The Councils are very active. There is an ombudsman channel, the financial auditing and the selection process for selecting beneficiaries has serious control via the system.
2-16	Communication of critical concerns.	Monthly meetings with the Board of Directors and the Fiscal Council
2-17	Collective knowledge of the highest governance body	The Institute's highest governance body, the General Assembly, is made up of anyone interested and active in the conduction of IOS's businesses. Therefore, broad profiles and extensive knowledge are present in the strategic decision-making body.
2-18	Evaluation of the highest governance body's performance	It does not apply to the General Assembly. The Superintendent, the highest ranking recognized as a participant receives an evaluation from the Chief Executive Officer. The evaluation of the Institute's Management performance is based on the goals and commitments outlined in this Report.
2-19	Compensation policies	As described in the Bylaws, the Directors are volunteers. Learn more about the Governance structure on page 63.
2-20	Process for determining remuneration	As described in the Bylaws, the Directors are volunteers. Learn more about the Governance structure on page 63.
2-21	Proportion of total annual compensation	There is not, because the IOS is a non-profit institution.

Strategies, policies and practices		
2-22	Statement on the sustainable development strategy.	Chapter IOS – How IOS Generates Value
2-23	Commitment policies.	Chapter IOS – How IOS Generates Value
2-24	Incorporating commitment policies.	Chapter IOS – How IOS Generates Value
2-25	Processes to remedy negative impacts.	IOS's mission is to generate positive social impact and to mitigate the negative impacts on the lives of our students, we work with the Psychosocial and Pedagogical pillar on a daily basis.
2-26	Mechanisms for seeking guidance and raising concerns.	Chapter Results and Social Impact - Professional Qualification
2-27	Compliance with laws and regulations.	In 2023, there was no record of cases of non-compliance with laws and regulations applicable to the Organization. We follow the Regulatory Framework for the Third Sector and all the qualifications for the Social Assistance Charity Entity Certification (CEBAS).
2-28	Participation in associations.	Chapter Results and Social Impact – Commitments Established
Stakeholder Engagement		
2-29	Approach to stakeholder engagement.	Chapter About the report
2-30	Collective bargaining agreements	100% of participants are covered by collective bargaining agreements.
Material topics		
3-1	Process for determining material topics	Chapter Introduction - About the report
3-2	List of material topics	Chapter Introduction - About the report
3-3	Management of material topics	The Annual Report developed under the GRI Guidelines (such as this edition) functions as a management tool. PowerBI and an indicator management system are also used as such. The most relevant topics for the Institute are controlled through these tools in each of the Institute's Coordination.

Specific Content		
Economic Disclosures		
Economic Performance		
201-1	Direct economic value generated and distributed	Information Available at Financial Statements
Indirect Economic Impacts		
203-2	Significant indirect economic impacts	Chapter Results and Social Impact - Opportunities and Social Impact
Fight against corruption		
205-2	Communication and training in anti-corruption policies and procedures.	The Organization's Code of Ethics, disseminated by HR to all participants
205-3	Confirmed cases of corruption and measures taken	No cases of corruption were recorded in 2023
Social Disclosures		
Training and Education		
404-1	Average training hours per year per participant.	Chapter IOS Participants
404-2	Programs for improving participant skills and career transition assistance	We do not have transition support programs offered to support employability and end-of-career management resulting from retirement or termination. Learn more about improvement programs in the Chapter IOS Participants
404-3	Percentage of participants receiving regular performance and career development reviews.	Chapter IOS Participants
Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and participants.	Chapter Management and Organizational Structure

405-2	Mathematical ratio of wages and remuneration between women and men	At IOS, the participants are paid according to their technical competence and position, regardless of their gender. The compensation ratio between men and women in the same position is 1
Non-Discrimination		
406-1	Cases of discrimination and corrective actions taken	We received no complaints of cases of discrimination
Sector Supplement		
NGO-10	Adherence to standards for fundraising and communication and marketing practices	IOS operates with transparent fundraising practices, based on accountability and financial auditing. The code of ethics and conduct addresses topics regarding the application of the Institute's resources
NGO-7	Resource allocation	Chapter Mobilization and Application of Resources
NGO-8	Funding sources by category and five largest donors and monetary value of their contribution	Chapter Mobilization and Application of Resources

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