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

GETNINJAS S.A.

Independent auditor's review report

Individual and consolidated interim financial information

As at March 31, 2023

GETNINJAS S.A.

Individual and consolidated interim financial information
As at March 31, 2023

Contents

GetNinjas

GetNinjas Management Report - 1st Quarter of 2023

São Paulo, May 04, 2023.
It is with great satisfaction that we disclose the results of GetNinjas for the first quarter of 2023.

The individual and consolidated interim financial information was prepared according to Brazilian accounting practices (BR GAAP), which comprise the standards issued by the Brazilian Securities and Exchange Commission (CVM) and the pronouncements issued by the Committee of Accounting Pronouncements (CPC), as well as International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB).

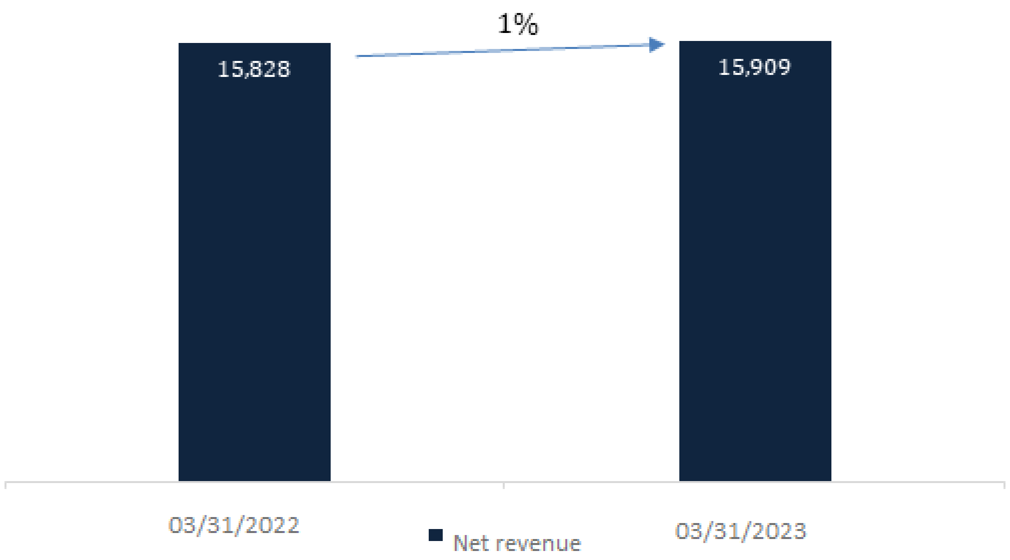
Operations

GetNinjas started its activities in July 2011 as a limited liability company, acting as an online platform in which its customers, freely and without direction or interference, seek budgets and hire services offered by professionals.

Currently, the Company is engaged in the (i) rendering of services of preparation, development and creation of electronic pages; (ii) maintenance of portals, content providers and other information services on the internet; (iii) marketing of pages and services on the internet; (iv) enablement of returns on positive page search results on the internet and (v) development of search selection and filtering algorithms.

Net operating revenue

Net operating revenue increased by R$81 thousand, or 1%, from R$15,828 thousand in the three-month period ended March 31, 2022, to R$15,909 thousand in the three-month period ended March 31, 2023. Despite the lower cost of marketing investment this quarter, the revenue increase in better balance of prices by location and region resulted in positive growth in revenue per order in the first quarter of 2023.

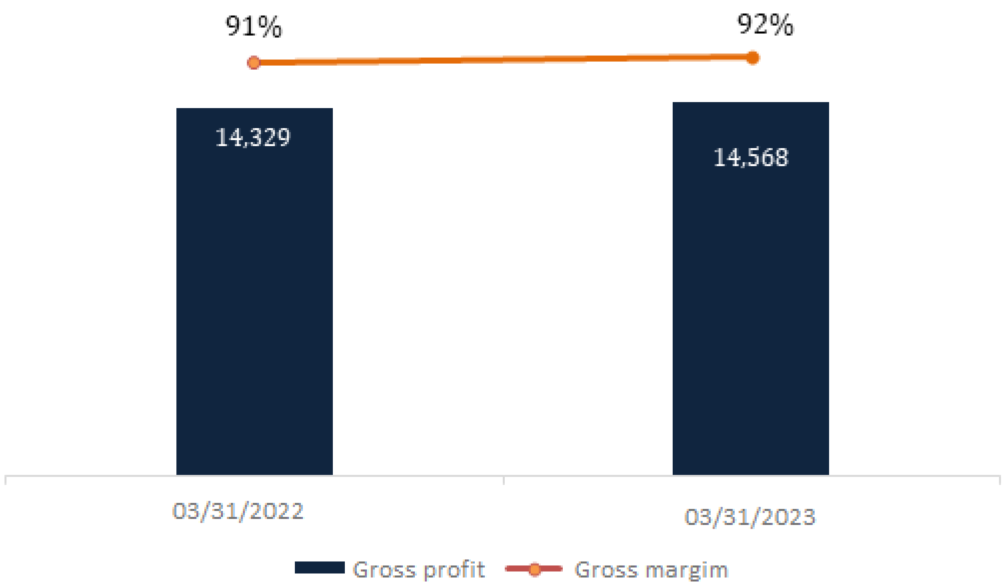


Operating costs

Operating costs reduced by R$ 158 thousand, from R$ 1,499 thousand for the three-month period ended March 31, 2022, to R$ 1,341 thousand for the three-month period ended March 31, 2023.
This improvement is mainly due to cost reductions resulting from optimizations made by the technology team on the AWS server, leading to an improvement in gross margin for the three-month period ended March 31, 2023.

Gross profit
Our gross margin for the three-month period ended March 31, 2022 was 91% compared to the three-month period ended March 31, 2023, when it was 92%.

Therefore, gross margin increased from R$ 14,329 thousand for the three-month period ended March 31, 2022, to R$ 14,568 thousand for the three-month period ended March 30, 2023.



Operating expenses

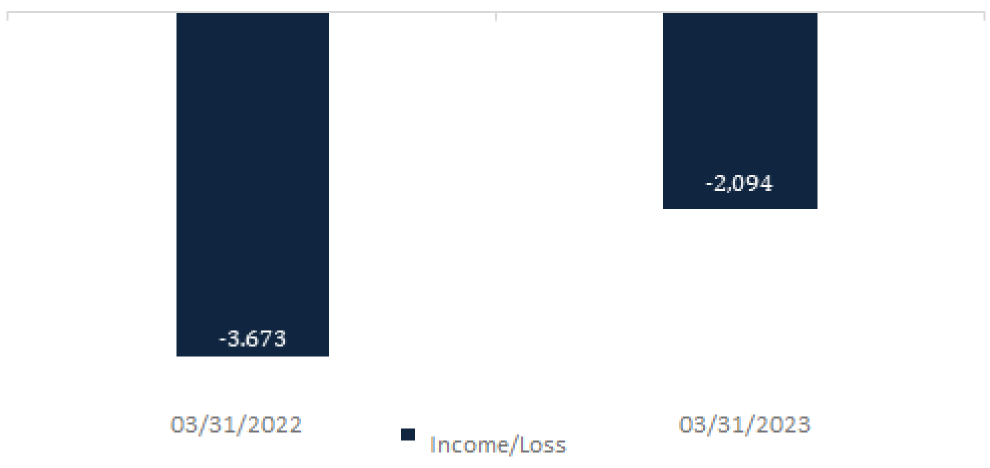
Operating expenses decreased by R$ 3,080 thousand or 14%, from R$ 25,217 thousand for the three-month period ended March 31, 2022 to R$ 22,137 thousand for the year ended March 30, 2023 , due to a reduction in selling expenses, in particular, investments in performance and marketing to attract clients and professionals, optimizing the ROI and CAC of investments and also an improvement in the rate of zero leads in relation to the same period of the previous year.

Net financial income (loss)

Net financial income (loss) decreased by R$ 1,740 thousand, comparing the income of R$ 7,215 thousand for the three-month period ended March 31, 2022, and the income of R$ 5,475 thousand for the three-month period month ended March 31, 2023.
The Company's Management informs that it has financial investments through its exclusive fund in Corporate Credit Funds. Some funds include investments in securities of a large company that is under court-ordered reorganization and needed to be repriced to reflect the market value of these securities. As a result, the return on these funds was affected in terms of profitability, impacting the Company's financial income (loss). Although there was no loss on the principal amount of its consolidated investments, the performance of the corporate credit funds was lower than the profitability of the Interbank Deposit Rate (CDI) when compared to the same period of the previous year.

Loss for the period

The Company had loss in the three-month period ended March 30, 2022, amounting to R$ 3,673 thousand, compared to loss of R$ 2,094 thousand in the year ended March 30, 2023. This is mainly due to reduction in cost and selling expenses in the period.



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INDEPENDENT AUDITOR’S REVIEW REPORT ON THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the
Shareholders and Management of
Getninjas S.A.
São Paulo – SP

Introduction

We have reviewed the individual and consolidated interim financial information of Getninjas S.A (“Company”), included in the quarterly information, for the quarter ended March 31, 2023, which comprises the interim statement of financial position as at March 31, 2023, and the respective interim statements of operations, comprehensive income (loss), changes in equity and cash flows for the three-month period then ended, as well as the corresponding notes.

The Company’s Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with NBC TG (R4) and with International Accounting Standard (IAS) 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and for the presentation of this interim financial information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the Quarterly Information. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of the review

We conducted our review in accordance with Brazilian and international standards for reviewing interim financial information (NBC TR 2410 and ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists principally of applying analytical and other review procedures and making enquiries of and having discussions with persons responsible for financial and accounting matters. An interim review is substantially less in scope than an audit conducted in accordance with auditing standards, and does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit. Accordingly, we do not express such an audit opinion.

Conclusion on the individual and consolidated interim financial information

Based on our review, we are not aware of any fact that leads us to believe that the individual and consolidated interim financial information included in the accompanying quarterly information has not been prepared, in all material respects, in accordance with NBC TG 21 (R4) and IAS 34, applicable to the preparation of quarterly information, and presented in accordance with the standards issued by CVM.

Other matters

Interim statement of value added

The accompanying interim financial information includes the individual and consolidated interim statements of value added for the three-month period ended March 31, 2023, prepared under the responsibility of the Company's Management and presented as supplementary information for the purposes of IAS 34. This interim information was submitted to the same review procedures followed for the review of the interim financial information and accounting records, as applicable, and if its form and contents meet the criteria defined in NBC TG 09 – Statement of Value Added. Based on our review, we are not aware of any fact that would lead us to believe that these interim statements of value added were not prepared, in all material respects, in accordance with the criteria established in this standard and consistently with the individual and consolidated interim financial information taken as a whole.

São Paulo, May 04, 2023.

BDO RCS Auditores Independentes SS Ltda.
CRC 2 SP 013846/O-1

Jairo da Rocha Soares
Accountant CRC 1 SP 120458/O-6

Statements of operations
For the three-month period ended March 31, 2023 and 2022
(In thousands of Brazilian Reais - R$, except loss per share)

		Parent company		Consolidated	
	Note	03/31/2023	03/31/2022	03/31/2023	03/31/2022
OPERATING REVENUES					
Net operating revenue	22	15,909	15,828	15,909	15,828
Operating costs	23	(1,341)	(1,499)	(1,341)	(1,499)
GROSS PROFIT		14,568	14,329	14,568	14,329
OPERATING EXPENSES AND REVENUES					
Selling expenses	23	(6,860)	(9,163)	(6,860)	(9,163)
General and administrative expenses	23	(15,275)	(16,337)	(15,275)	(16,337)
Other revenues and expenses, net	23	(2)	283	(2)	283
INCOME (LOSS) BEFORE FINANCIAL INCOME (LOSS)		(7,569)	(10,888)	(7,569)	(10,888)
Financial revenues	24	5,571	7,237	5,571	7,237
Financial expenses	24	(96)	(22)	(96)	(22)
INCOME (LOSS) BEFORE INCOME AND SOCIAL CONTRIBUTION TAXES		(2,094)	(3,673)	(2,094)	(3,673)
LOSS FOR THE PERIOD		(2,094)	(3,673)	(2,094)	(3,673)
BASIC LOSS PER THOUSAND SHARES - IN BRAZILIAN REAIS	26	(0.0412)	(0.0731)	(0.0412)	(0.0731)
DILUTED LOSS PER THOUSAND SHARES - IN BRAZILIAN REAIS	26	(0.0412)	(0.0731)	(0.0412)	(0.0731)

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Statements of changes in equity
(In thousands of Brazilian Reais - R$)

		Capital reserves		
	Capital stock	For share purchase option plan	Accumulated losses	Total
Balances as at December 31, 2021	364,666	2,937	(80,857)	286,746
Share purchase option plan (Note 21)	-	2,202	-	2,202
Loss for the period	-	-	(3,673)	(3,673)
Balances as at March 31, 2022	364,666	5,139	(84,530)	285,275
Balances as at December 31, 2022	364,666	10,791	(96,700)	278,757
Capital increase	6	-	-	6
Share purchase option plan (Note 21)	-	1,286	-	1,286
Loss for the period	-	-	(2,094)	(2,094)
Balances as at March 31, 2023	364,672	12,077	(98,794)	277,955

The accompanying notes are an integral part of the individual and consolidated interim financial information.

GETNINJAS S.A.

Statements of value added
For the three-month ended March 31, 2023 and 2022
(In thousands of Brazilian Reais – R$)

	Parent company		Consolidated	
	03/31/2023	03/31/2022	03/31/2023	03/31/2022
Revenues	17,929	17,488	17,929	17,488
Services rendered – domestic market	17,929	17,488	17,929	17,488
Inputs acquired from third parties (including Taxes on Sales (PIS/COFINS) and State	(14,139)	(17,643)	(14,139)	(17,643)
Cost of services rendered	(1,382)	(1,591)	(1,382)	(1,591)
Materials, electricity, third-party services and others	(12,757)	(16,052)	(12,757)	(16,052)
Gross value added	3,790	(155)	3,790	(155)
Withholdings	(548)	(133)	(548)	(133)
Depreciation and amortization	(548)	(133)	(548)	(133)
Net value added generated by the Entity	3,242	(288)	3,242	(288)
Value added received through transfer	5,843	7,549	5,843	7,549
Financial revenues	5,843	7,549	5,843	7,549
Other	-	-	-	-
Total value added to be distributed	9,085	7,261	9,085	7,261
Value added distribution				
Personnel and charges	7,699	8,098	7,699	8,098
Direct compensation	6,762	7,513	6,762	7,513
Benefits	583	68	583	68
Severance Pay Fund (FGTS)	354	517	354	517
Taxes, fees and contributions	3,384	2,708	3,384	2,708
Federal	2,862	2,271	2,862	2,271
Municipal	522	437	522	437
Return on debt capital	96	128	96	128
Interest	96	22	96	22
Rent	-	106	-	106
Return on equity capital	(2,094)	(3,673)	(2,094)	(3,673)
Absorbed losses	(2,094)	(3,673)	(2,094)	(3,673)
Value added distribution	9,085	7,261	9,085	7,261

The accompanying notes are an integral part of the individual and consolidated interim financial information.

GETNINJAS S.A.

Notes to the individual and consolidated interim financial information
For the period ended March 31, 2023
(In thousands of Brazilian Reais)

1. General information

GetNinjas S.A. ("Company" or "GetNinjas") was incorporated on July 25, 2011 and is located at Rua Doutor Fernandes Coelho, nº 85 - 3º andar - Pinheiros - São Paulo. The Company's corporate purpose is: a) to render services related to the confection, development and creation of internet pages; b) maintenance of portals, content providers and c) other information services on the internet.

The Company is an innovative platform, available for Android, iOS and *web*, present in all Brazilian states, and digitally connects professionals from different areas, whether natural persons or legal entities, to potential clients. The professionals offer their services by purchasing a package of virtual currencies for exclusive use on the platform ("Professionals"), with which they take service orders ("*Leads*") commissioned by registered clients ("Clients"). Professionals registered on the platform are distributed in more than 500 different categories, such as painter, psychologist, English teacher, personal trainer, hourly housekeeper, household appliance repair technician, among others.

The individual and consolidated interim financial information was prepared assuming that the Company will continue as a going concern, based on the realization and recovery of assets, as well as on the payment of obligations in the Company's normal course of business. It does not include any adjustments that would be required for presentation of its assets and liabilities in case the measures adopted were unsuccessful.

Corporate structure (in values and Brazilian Reais)

- On January 29, 2021, Fosthall Holdings LLC acquired 2,745,930 new shares of the Company, corresponding to R$ 38,857,322;
- On March 26, 2021, Fosthall Holdings LLC acquired 47,407 new shares of the Company, corresponding to R$ 674,519;
- On March 29, 2021, the Company filed the downstream merger of the shareholder Fosthall Holdings LLC (Fosthall LLC) and its parent company GetNinjas Holdings LTD (GetNinjas Cayman). Fosthall LLC is a foreign non-operating holding company, whose entire capital stock was held solely by its parent company GetNinjas Cayman and whose sole asset consisted of 33,637,688 shares of the Company. As a result of the downstream mergers, all shareholders of Getninjas Cayman will now hold direct interest in the Company, in proportion to their respective interest in the capital stock of Getninjas.
- On May 13, 2021, the Company increased its capital by R$ 321,285,160, by the issue of 16,064,258 new shares within the Initial Public Offering's (IPO) scope;
- After these changes, the capital became R$ 395,497,861.54 divided into 50,224,613 common shares, of which 42,897,889 are outstanding.

2. Summary of significant accounting practices

The interim financial information was prepared according to Brazilian accounting practices (BR GAAP), which comprise the standards issued by the Brazilian Securities and Exchange Commission (CVM) and pronouncements issued by the Committee of Accounting Pronouncements (CPC), and to International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

The Company considered the guidelines contained in Technical Guidance OCPC 07 - Evidencing upon Disclosure of General Purpose Financial-Accounting Reports in the preparation of the interim financial information, therefore, the relevant information specific to the interim financial information is evidenced in the notes and corresponds to the ones used by Management in its administration.

The interim financial information has been prepared considering historical cost as base value (unless a different criterion is required) and adjusted to reflect the evaluation of assets and liabilities measured at fair value or considering mark-to-market, when these evaluations are required by IFRS.

The main accounting policies adopted in the preparation of this financial information are described below. These policies have been consistently applied to the reported periods, unless otherwise stated.

The presentation of the Statement of Value Added is required by Brazilian corporate Law and Brazilian accounting practices adopted for public companies. NBC TG 09/ Resolution CVM 557/2008. The IFRS do not require presentation of this statement. As a result, under the IFRS, this statement is considered supplementary information, without detriment to the whole of the interim financial information.

Management declares that all relevant information specific to the individual and consolidated interim financial information, and only such information, is being evidenced and corresponds to that used by it in its administration. The issue of this financial information was approved by the members of the Board of Directors on May 04, 2023.

2.1. Basis of consolidation

The consolidated interim financial information comprises information on the Company and the exclusive investment fund Getninjas Fundo de Investimento Renda Fixa Crédito Privado (FI RF CP), as shown in Note 7. The investment fund is fully consolidated and its financial information used for consolidation refer to the same period of the Company, using consistent accounting policies. All balances within the group, revenues, expenses, unrealized gains and losses from transactions in the group, are totally eliminated.

The Company's management is presenting the comparative balances of the consolidated interim financial information of 2022 in this consolidated financial statement for better comparison and improvement of the presentation of the consolidated interim financial information as a whole. It is important to point out that this improvement did not generate any impact on the financial position, as well as on loss for the year, earnings (losses) per share (basic and diluted), cash flow, equity and distribution of dividends in the period ended March 31, 2022.

2.2. Basis of preparation

The interim financial information was prepared for the period ended March 31, 2023, and is in accordance with CPC 21(R1)/IAS 34 – Interim Financial Reporting.

CPC 21 (R1)/IAS 34 requires the use of certain accounting estimates by the Company's Management.

The interim financial information has been prepared in accordance with various valuation bases used for accounting estimates. Accounting estimates involved in the preparation of the financial information were based on objective and subjective factors and on Management's judgment to determine the proper amount to be recorded in the financial information.

Transaction settlement involving those estimates may result in amounts significantly different from those recorded in the interim financial information due to the inherent inaccuracy of the estimates. Information about uncertainty as to assumptions and estimates with significant risk of resulting in material adjustment is included in the following notes:

- **Note 11 –** Definition of the useful life of fixed assets;
- **Note 12** – Estimated rates of discount to present value of lease liabilities;
- **Note 13** - Definition of the useful life of intangible assets and assumptions about the impairment test;
- **Note 20** – Recognition and measurement of provisions and contingencies: Main assumptions about the likelihood and extent of fund outflows.
- **Note 21** - Measurement of the market value of share option grants.

The Company reviews these estimates and assumptions at least once a year.

2.3. **Classification of current versus noncurrent**

The Company presents assets and liabilities in the statement of financial position based on their classification as current or noncurrent. An asset is classified as current when:

- Its realization is expected or the asset is intended for sale/consumption over the entity's regular operating cycle;
- It is held mainly for the purpose of being negotiated;
- Its realization is expected in up to 12 months after the reporting date;
- It is a cash or cash equivalent (as per Technical Pronouncement CPC 03 (R2) – Statement of Cash Flows), unless its exchange or use for settling liabilities is forbidden for at least 12 months after the reporting date.

All other assets are classified as noncurrent.

A liability is classified as current when:

- Its settlement is expected during the entity's regular operating cycle;
- It is held mainly for the purpose of being negotiated;
- It must be settled in a period of up to 12 months after the reporting date, and the entity has no unconditional right to defer its settlement for at least 12 months after the reporting date;
- The conditions of a liability that may, as decided by the counterparty, result in its settlement by means of issuance of equity instruments, do not affect its classification.

All other liabilities are classified as noncurrent.

2.4. Information by segment

The Company carries out its activities and bases its business decision-making on a single operational segment, which corresponds to the provision of a service whereby it offers a platform that connects customers demanding services with service providers, therefore facilitating the relationship between self-employed professionals and service-based companies, most of which are small-sized, and their customers.

The Company monitors its activities, evaluates its performance and makes decisions pertaining to allocation of funds at the level of service requests.

2.5. Foreign-currency translation

(a) Functional and reporting currency

The individual and consolidated interim financial information is presented in Brazilian Reais, which is the Company's functional currency. All financial information presented in Brazilian Reais was rounded to the next unit, unless otherwise stated.

(b) Transactions and balances

Transactions in foreign currency are translated into the functional currency at exchange rates in effect on either the transaction or the valuation date.

Exchange rate gains or losses on monetary items are the difference between the amortized cost of functional currency at the beginning of the year, adjusted by effective interest and payments during the year, and the amortized cost in foreign currency at the exchange rate at the end of the reporting year.

The differences in foreign currencies resulting from translation are recognized in income (loss) for the year as a financial revenues or expenses.

2.6. Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other highly liquid short-term investments with original maturity of three months or less and no use restrictions, subject to an insignificant risk of change in value.

2.7. Financial instruments

(a) Financial instruments - Classification

At initial recognition, a financial asset is classified as measured at: (i) at amortized cost; (ii) at fair value through other comprehensive income (loss) (FVOCI); or (iii) at fair value through income (loss) (FVTPL).

A financial asset is measured at amortized cost if it meets both of the following conditions: (i) the asset is held in a business model in order to raise contractual cash flows; and (ii) the contractual terms of the financial asset give rise, on specific dates, to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset is measured at FVTPL only if it meets both of the following conditions: (i) the asset is held in a business model whose purpose is met by raised contractual cash flows or by the sale of financial assets; and (ii) the contractual terms of the financial asset give rise, on specific dates, to cash flows that represent payments of principal and interest on the principal amount outstanding.

All other financial assets are classified as measured at fair value through profit or loss.

Furthermore, at initial recognition, the Company may irrevocably designate a financial asset that meets the requirements to be measured at amortized cost, at FVOCI or even at FVTPL. This designation has the purpose of significantly eliminating or reducing a possible accounting mismatch arising from the result of the respective asset.

(b) Financial assets - Recognition and measurement

Purchases and sales of financial assets are recognized on the negotiation date. Investments are initially recognized at fair value and then added to transaction costs for all financial assets not classified as measured at fair value through profit or loss.

Financial assets measured at fair value through income (loss) are initially recognized at fair value, and transaction costs are recorded in the statement of operations for the period in which they occur.

The fair value of investments with public listing is based on the current purchase price. If the market for a financial asset is not active, the Company establishes its fair value using valuation techniques. These techniques include recent third-party transactions, references to other instruments that are substantially the same, analysis of discounted cash flows and option pricing models, favoring information generated by the market and minimizing the use of that generated by Management.

(c) Impairment of financial assets measured at amortized cost

At the end of each year, the Company evaluates if there is objective evidence that a financial asset or a group of financial assets is impaired.

The criteria used by the Company to determine if there is objective evidence of impairment include: (i) significant financial difficulties of the issuer or debtor; (ii) a breach of contract, such as default or late payments of interest or principal; (iii) possibility of the debtor going bankrupt or filing for financial reorganization; and (iv) extinction of the active market for that asset due to financial issues.

(d) Derecognition of financial assets

A financial asset or, if applicable, a part of a financial asset or part of a group of similar financial assets, is written off when:

- The rights to receive cash flows from the asset expire;
- The Company transferred its rights to receive cash flows from the donation or assumed an obligation to pay cash flows received in full, with no significant delay, to a third party under a “transfer” arrangement; and
- (i) the Company substantially transferred all the risks and benefits of ownership of the asset, or
- (ii) the Company neither substantially transferred nor retains all the risks and benefits of ownership, but transferred the control over the asset.

(e) Financial liabilities - Classification

A financial liability is classified as measured at fair value through profit or loss when it is designated as held for trading or designated as such at initial recognition.

Transaction costs are recognized in the statement of operations as incurred. These financial liabilities are measured at fair value, and possible changes in fair value, including gains from interest and dividends, are recognized in income (loss) for the year. The Company's financial liabilities, which are initially recognized at fair value, include trade accounts payable and other accounts payable.

(f) **Financial liabilities – Subsequent measurement**

After initial recognition, trade accounts payable and accounts payable are subsequently measured at amortized cost using the effective interest rate method.

(g) **Offset of financial instruments**

Financial assets and liabilities are presented net in the statement of financial position only if there is a current and applicable legal right to offset the recognized amounts and intention to simultaneously offset or realize the asset and settle the liability.

2.8. Accounts receivable

These are recorded at the amount billed, net of the allowance for doubtful accounts, when applicable.

The Company's accounts receivable are represented mainly by sales financed by credit card companies and instant bank transfer (PIX) payment. In addition, the purchases of coins by professionals are paid for before they are used; therefore, Management considers the risk of default to be low.

2.9. Fixed assets

Recognition and measurement

Fixed asset items are measured at historical acquisition cost, less accumulated depreciation and impairment.

Fixed asset costs consist of expenses directly attributable to the acquisition/construction of assets, including costs of materials, direct labor and any other expenses incurred to bring the assets to the location and condition necessary for them to operate.

Any gains from or losses on disposal of a fixed asset item are determined as the difference between the estimated net disposal proceeds and the book value of the item, and should be recognized net as other revenues or expenses in the statement of operations.

Other costs are capitalized only when there is increase in the economic benefits of the fixed asset item to which they refer. Otherwise, they are recognized as an expense in income (loss).

Subsequent costs

Subsequent costs are capitalized only when it is probable that future economic benefits associated with them will be obtained by the Company. Recurring maintenance and repair expenses are recognized in the statement of operations when incurred.

Depreciation

Fixed asset items are depreciated as from the date they are installed and become available for use.

Depreciation is calculated based on the asset's depreciable amount, using the straight-line method, at rates that consider its estimated useful life. Useful life and residual values are periodically reviewed.

The estimated useful lives of significant fixed asset items for the current and comparative years are as follows:

Description	Useful life in years
Electronic devices	4;
Furniture and fixtures	10

Depreciation methods, useful lives and residual amounts are reviewed as at every reporting date, and possible adjustments are recognized as a change in accounting estimates.

2.10. Right of use and lease payable

The leases are accounted for by recognizing a right-of-use asset and a lease liability, except for:

- Leases of low-value assets;
- Leases with duration of up to 12 months.

The Company recognizes right-of-use assets and lease liabilities on the initial date of the lease. The right-of-use asset is initially measured at cost and subsequently at cost, less any accumulated depreciation and impairment losses, and adjusted by certain measurements of the lease liability. The depreciation is calculated at the straight-line method using the remaining term of the agreements.

Lease liabilities are measured at the present value of contractual payments due to the lessor during the lease term, with the discount rate being determined by the rate inherent to the lease, unless (as is typically the case) it is not readily determinable, in which case the Company's incremental loan rate at the start of the lease term is used. Variable lease payments are only included in the measurement of the lease liability if it depends on an index or rate. In this case, the initial measurement of the lease liability assumes that the variable element will remain unchanged throughout the lease term. Other variable lease payments are recorded in the period in which the event or condition that triggers those payments occurs.

2.11. Intangible assets

Research and development

Expenses on research activities with possibility of gaining knowledge and scientific or technological understanding are recognized in income (loss) as they occur.

Development activities involve a plan or design for the production of new or substantially improved products. Development expenses are capitalized only if the development costs can be reliably measured, if the product or process is technically and commercially feasible, if the future economic benefits are likely and if the Company has the intent and sufficient resources to conclude the development and use or sell the asset.

The expenses capitalized include the cost of direct labor and those that are directly attributable to preparing the asset for its intended use.
Note 13 presents the description of the Company's current projects and their estimated completion.

Amortization

Amortization is calculated using the straight-line method based on the estimated useful life of the items, net of their estimated residual values. Amortization is recognized in income (loss) for the period.

The estimated useful lives of intangible assets are the following:

Description	Useful life in years
Projects - Search Engine Optimization (SEO) and Customer experience	3

The projects resulting from improving the platform on which the Company operates, connecting customers who demand services with service providers, were recognized as intangible assets, applying the requirements of CPC 04 (R1) - Intangible Assets (IAS 38), with the beginning of amortization from the moment the asset is available for use.

The amortization methods, useful lives and residual values are reviewed as at each reporting date and adjusted if necessary.

Impairment

The book values of the Company’s nonfinancial assets are reviewed as at every presentation date to verify if there is indication of impairment loss. If evidence of impairment is found, the asset’s recoverable value is determined.

The recoverable value of an asset or a cash generating unit (CGU) is the higher of value in use and fair value less selling expenses. Impairment is recognized in income (loss).

Impairment losses are reversed only if the asset’s book value does not exceed the book value that would have been determined, net of depreciation or amortization, if the impairment losses had not been recognized.

For impairment testing purposes, assets are grouped at the lowest levels for which there are Cash Generating Units (CGUs). For the period ended March 31, 2023, and in 2022, the Company grouped its assets, including intangible assets, into a single CGU that corresponds to the rendering of a service whereby it offers a platform that connects customers demanding services with service providers, as mentioned in note 2.4.

Accordingly, the value in use of the mentioned single CGU, calculated based on discounted future cash flows, was higher than the accounting balance of the grouped assets. Therefore, no evidence was found to support the need for impairment in the mentioned annual analysis conducted by the Company as at March 31, 2023.

2.12. Trade accounts payable

Trade accounts payable are obligations payable for assets or services acquired from suppliers in the ordinary course of business. They are classified as current liabilities if payment is due in a period of up to one year, otherwise, accounts payable are stated as noncurrent liabilities.

They are measured at amortized cost using the effective interest rate method.

2.13. Provisions

Provisions for legal claims (civil, labor and tax claims) are recognized when the Company has a present or informal obligation (constructive obligation) as a result of past events; it is probable that an outflow of funds is required to settle the obligation; and the amount has been reliably estimated.

In case a series of similar obligations exists, the likelihood of settlement is determined considering the class of obligations as a whole. A provision is recognized even when the likelihood of settlement of any individual item included in the same class of obligations is small.

Provisions are measured at the present value of expenses required to settle the obligation, at a rate before taxes that reflects current market valuations of the time value of money and specific risks of the obligation. The increase in liabilities over time is recorded as a financial expense.

2.14. Other assets and liabilities

An asset is recognized in the statement of financial position when it is probable that future economic benefits will be generated in favor of the Company and its cost or value can be determined with certainty. A liability is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of past events and funds are likely to be necessary to settle it. The related charge and monetary variations are added as applicable. Provisions are recorded based on the best estimates of risks involved.

2.15. Employee benefits

Employee benefits are measured on an undiscounted basis and incurred as expenses as the related service is rendered. Liabilities are recognized at the expected amount to be paid under short-term cash bonus or profit sharing plans if there is a legal or constructive obligation to pay this amount on account of a past service rendered by the employee and the obligation can be reliably estimated.

2.16. Capital stock

Common shares are recognized in equity. Additional costs directly attributable to issuance of shares and share options are recognized as deductions from equity, net of any tax effects.

2.17. Transactions involving share-based payments

Employees (including executives) receive share-based payments, in which employees provide services in exchange for equity instruments (“equity-settled transactions”).

Equity-settled transactions

The cost of transactions settled with equity instruments is measured based on the fair value on the date they were granted. In order to determine fair value, GetNinjas engages an external valuation expert who uses an appropriate valuation method. This cost is recognized in employee benefit expenses along with the corresponding increase in equity (in capital reserve), over the period in which the service is rendered and, when applicable, performance conditions are met (vesting period). The accumulated expenses recognized for transactions that will be settled with equity instruments as at each reporting date through the vesting date reflect the extent to which the vesting period may have expired and GetNinjas’ best estimate of the number of grants that will ultimately be acquired.

Share option plans can only be settled with equity instruments.

The effect of the dilution of outstanding options is reflected as additional share dilution in the calculation of diluted earnings (losses) per share.

2.18. Revenue recognition

Revenue is the fair value of consideration received or receivable for services rendered in the Company's normal course of activities. It is stated net of taxes, returns, rebates and discounts.
The Company earns intermediation revenues through a digital platform. Revenues are recognized when performance obligations are fulfilled, in accordance with CPC 47/IFRS 15 – Revenue from Contracts with Customers. Said standard established a five-step model for recognition of revenue from contracts.

According to CPC 47/IFRS 15, revenue must be recognized at an amount that reflects the consideration a company is expected to be entitled to in exchange for transfer of goods or services to a customer.

The Company recognizes revenues upon completion of its services, characterized by the use of acquired currency by the professionals who will render services to the clients.

2.19. Taxation

Current and deferred Income and Social Contribution taxes are calculated at the rates of 15% plus a 10% surtax on taxable income in excess of R$ 240 (annual base) for Income Tax (IRPJ), and 9% on taxable income for Social Contribution Tax (CSLL), considering, when applicable, Income and Social Contribution tax losses carryforwards, up to 30% of taxable income.

Income and Social Contribution tax expenses comprise current and deferred income taxes and are recognized in income (loss), unless they are related to items directly recognized in equity or other comprehensive income (loss).

Current taxes

Current taxes consist of estimated taxes payable or receivable levied on taxable income or loss for the year, as well as any adjustment to payable taxes from prior years. Current taxes payable or receivable are recognized in the statement of financial position as tax assets or liabilities at the estimate of the expected amount of taxes to be paid or received that best reflects uncertainties related to its calculation, if any. They are measured based on tax rates as at the reporting date.

Current Income Tax rates are calculated according to enacted or substantially enacted tax laws at the end of the current year in the countries where the Company's controlled companies and associates operate and generate taxable income. Management periodically evaluates the legislation, which is subject to interpretation and establishes provisions, if necessary, based on amounts that shall be paid to tax authorities.

Current tax assets and liabilities are offset only if certain criteria are met.

Deferred taxes

The Company did not recognize tax credits based on Income and Social Contribution tax losses and temporary differences generated in the current period due to uncertainties as to the generation of future taxable income.

Given that the calculation basis of Income and Social Contribution taxes includes not only future income, but also nontaxable income, nondeductible expenses and other variables, there is no immediate relation between the Company's net income and the result of Income and Social Contribution taxes.

2.20. Earnings (losses) per share

Basic earnings (losses) per share are calculated by dividing income (loss) for the period attributable to the Company's controlling shareholders by the weighted average number of outstanding shares for the respective year. Diluted earnings (losses) per share are calculated based on income (loss) for the period attributable to controlling shareholders, adjusted by instruments that would potentially affect it, and on the average number of outstanding shares, adjusted by instruments potentially convertible into shares with dilution effect for the periods reported, pursuant to CPC 41/IAS 33 – Earnings (losses) per Share.

2.21. Statements of value added

This statement aims to demonstrate the wealth generated by the Company and its distribution during a specific period. It is required by the Brazilian accounting practices and presented as supplementary information to the interim financial information for IFRS purposes.fcg

Said statement was prepared based on information obtained from accounting records, which serve as a basis for preparing the annual financial information, following the provisions of CPC 09 - Statement of Value Added. In the first part, it introduces wealth derived from gross sales revenues (including related taxes, other revenues and effects of the allowance for doubtful accounts), inputs acquired from third parties (cost of sales, acquisition of materials, electricity and third-party services, as well as taxes charged on purchases, effects of losses and recovery of assets, depreciation and amortization), and value added received from third parties (equity in earnings (losses) of controlled companies, financial revenues and other revenues). The second part of the statement of value added presents the distribution of wealth to personnel, taxes, fees and contributions, return on debt capital and return on equity capital.

3. New or revised pronouncements applied for the first time in 2023

4.

The new IFRS standards will only be applied in Brazil after the issue of the respective standards in Brazilian Portuguese by the Committee of Accounting Pronouncements (CPC) and approval by the Brazilian Federal Council of Accounting (CFC).

A) Onerous Contracts – Cost of Fulfilling a Contract (Amendments to IAS 37/ CPC 25);
These are applicable to years beginning on or after January 01, 2022, for contracts existing on the date the amendments are first applied. They specifically determine which costs should be considered when calculating the cost of fulfilling a contract. There was no impact on the interim financial information of the Company.

B) Amendment to Standard IAS 16/CPC 27 – Property, Plant and Equipment

Classification of possible gains generated before the fixed asset items are in line with the intended conditions of use. It elucidates that the items produced before the fixed asset items are in the intended conditions of use, if sold, must have their costs and revenues recognized in income (loss) for the year, and they cannot be included in/reduce the formation cost of fixed assets. There was no impact on the interim financial information of the Company.

C) Annual improvements to IFRS 2018-2020

The following standards were amended: (i) IFRS 1/CPC 37, addressing aspects of first adoption in a controlled company; (ii) IFRS 9/CPC 48, addressing the 10% criterion for reversing financial liabilities; (iii) IFRS 16/CPC 06 R2, addressing illustrative examples of lease; and (iv) IAS 41/CPC 29, addressing aspects of measurement at fair value. There was no impact on the interim financial information of the Company.

f) Amendment to standard IFRS 3/CPC 15

It includes corrections to the references related to the Conceptual Framework of IFRS standards. There was no impact on the interim financial information of the Company.

New standards, revisions and interpretations issued not yet in effect

For the following standards or amendments, Management has not yet determined whether there will be significant impacts on the Company's interim financial information, namely:

a) Amendment to IAS 8/CPC 23 – This amendment changes the definition of accounting estimates, which started being considered "monetary amounts in the interim financial information subject to measurement uncertainty". It is effective for periods beginning on or after 01/01/2023;

b) Amendment to IAS 12/CPC 32 – This amendment introduces an additional exception to the exemption from initial recognition of deferred taxes related to assets and liabilities resulting from a single transaction. It is effective for periods beginning on or after 01/01/2023;

c) Amendment to IFRS 17/CPC 50 – it includes elucidation of aspects related to insurance contracts, and it is effective for periods beginning on or after 01/01/2023;

d) Amendment to IFRS 16/CPC 06 – This amendment addresses liabilities incurred in a leaseback. It is effective for periods beginning on or after 01/01/2024;

e) Amendment to IAS 1/CPC 26:

a. Classification of Liabilities as Current or Noncurrent. This amendment elucidates aspects to be considered for the classification of liabilities as current or noncurrent. It is effective for periods beginning on or after 01/01/2024;

In January 2020, IASB issued amendments to IAS 1, which elucidate the criteria used to determine if a liability is to be classified as current or noncurrent. These amendments explain that the current classification is based on whether an entity has a right, at the end of a reporting period, to postpone the settlement of the liability for at least twelve months after the reporting period. They also explain that "settlement" includes transfer of cash, assets, services or equity instruments, unless the obligation of transferring cash, assets, services or equity instruments arises from a translation resource classified as equity instrument separately from the liability component of a compound financial instrument. The amendments were originally effective for annual periods beginning on or after January 01, 2023. However, due to the impacts of COVID-19, the effective date was postponed to annual reporting periods beginning on or after January 01, 2024.

b. Amendment to disclosure of accounting policies, effective for periods beginning on or after 01/01/2023.

In February 2021, IASB disclosed amendments to IAS 1, changing the disclosure requirements for accounting policies, replacing the term "significant accounting policies" for "material information on accounting policies". The amendments provide guidance on when it is probable that information on accounting policies must be considered material. The amendments to IAS 1 are effective for annual periods beginning on or after January 01, 2023 with early adoption allowed.

The Company is currently evaluating the impact of these new accounting standards and amendments. The Company will evaluate the impact of the final amendments to IAS 1 in the classification of its liabilities, once they are issued by IASB.

The Company is evaluating the impact of the adoption of these standards and expects no significant impact on its individual and consolidated interim financial information.

5. Financial risk management

4.1. Financial risk factors

The Company is exposed to some financial risks: market risk (interest and exchange rate risks), credit risk, liquidity risk and operating risk. The Company's risk management program focuses on the unpredictability of finance markets and aims to reduce possible adverse effects on the Company's financial performance.

Risk management is performed by the Company's Management and according to policies approved by shareholders. The Company's Management identifies, evaluates and hedges the Company against possible financial risks.

(i) **Interest rate risk**

This risk is due to the possibility of the Company incurring losses on account of fluctuations in interest rates, which may decrease returns on investments and marketable securities or increase financial expenses on loans and financing raised in the market. The Company does not have any debts with financial institutions as at the base date of the interim financial information, and did not have return on its financial investments below the Interbank Deposit Rate (CDI) for the period.

(ii) **Exchange rate risk**

Exchange rate risk refers to the risk of changes in the cost of contracts in foreign currency, which may therefore affect future cash flows arising from transactions with suppliers due to fluctuations in exchange rates. The Company owes no outstanding debts to suppliers in foreign currency as at March 31, 2023.

(a) **Credit risk**

Credit risk arises from cash and cash equivalents, marketable securities and exposure to customer credits.

For the balances of cash and cash equivalents and marketable securities, the Company's Management, through the financial department, monitors market information on its counterparties in order to identify potential credit risks. Additionally, in the case of banks and financial institutions, only notes from top-tier institutions are accepted.

The Company had investments in corporate credit funds with debt instruments valued daily at the fair value of a large company that is under court-ordered reorganization, with no losses in 2022. Management recognized loss on the performance of the funds' investments specifically in the period ended March 31, 2023.

(In thousands of Brazilian Reais)

Credit risk related to trade accounts receivable is minimized, since the Company's sales are mainly made using debit and credit card administrators, characterizing the receipt in advance for the contracted services with good evaluations in the market. Additionally, the Company has never experienced default or delay in payment, and does not expect to incur significant losses in the future, therefore, it does not record a provision for loss on these receivables.

(b) Liquidity risk

Cash flow forecasts are calculated by the Company's Management. Management monitors the ongoing projections of the Company's liquidity requirements to guarantee that it has sufficient cash to meet its operating needs, considering its cash needs in order to meet said operating demands.

The following table demonstrates the Company's nonderivative financial liabilities by maturity range, which corresponds to the remaining period from the date of the statement of financial position to the end of the contract's term. Amounts disclosed in the following table consist of undiscounted cash flows contracted.

As at March 31, 2023	**Parent company and Consolidated**		
	Maturity within 1 year	**Maturity from 2 to 5 years**	**Total**
Trade accounts payable	6,825	-	**6,825**
Tax liabilities	196	-	**196**
Labor liabilities	7,254	-	**7,254**
Accounts payable	1,003	-	**1,003**
Lease liabilities	238	1,246	**1,484**

As at December 31, 2022	**Parent company and Consolidated**		
	Maturity within 1 year	**Maturity from 2 to 5 years**	**Total**
Trade accounts payable	5,765	-	**5,765**
Tax liabilities	73	-	**73**
Labor liabilities	5,728	-	**5,728**
Accounts payable	2,776	-	**2,776**
Lease liabilities	101	1,321	**1,422**

(c) Operational risk

Operational risk is the risk of direct or indirect losses due to a range of causes related to the Company's proceedings, personnel, technology, infrastructure and external factors, except credit, market and liquidity risks, such as those resulting from statutory and regulatory requirements and generally accepted business standards. The purpose of the Company is managing its operational risks to avoid financial losses and damages to its reputation.

(In thousands of Brazilian Reais)

4.2. Capital management

The Company's purposes in managing its capital are guaranteeing its capacity to continue as a going concern in order to bring gains to shareholders and benefits to other interested parties, in addition to keeping an ideal capital structure for reducing costs.

The Company monitors capital based on financial leverage indexes. This index corresponds to net debt divided by total capital. Net debt corresponds to total loans (including short-term and long-term loans, as shown in the statement of financial position), less the balance of cash and cash equivalents. Total capital is calculated by adding equity, as presented in the statement of financial position, to net debt. As at March 31, 2023, and December 31, 2022, the Company does not have any debt capital, mainly arising from loans and financing.

	Parent company and Consolidated	Parent company and Consolidated
	12/31/2023	12/31/2022
Type of leases	**1,484**	**1,422**
Less:		
Cash and cash equivalents	(175,527)	(180,819)
Marketable securities	(90,507)	(92,833)
Net cash	**(266,034)**	**(273,652)**
Total equity	**277,955**	**278,757**

4.3. Sensitivity analysis

The following table shows the sensitivity analysis of financial instruments that may generate significant impact to the Company, considering technical pronouncement CPC 40 (R1) – Financial instruments: Disclosure and the balances of main financial instruments using a projected rate for final settlement of each contract, adjusted to market value (Scenario I), with a 25% appreciation (Scenario II) and with a 50% appreciation (Scenario III).

Regarding financial assets pegged to the rate of CDI and Amplified Consumer Price Index (IPCA), scenario I considers the maintenance of this CDI at 13.29% p.a. and IPCA at 4.65%p.a. as at March 31, 2023 (CDI at 12.39% and IPCA at 5.79 as at December 31, 2022):

(In thousands of Brazilian Reais)

- **As at March 31, 2023:**

Instrument	Index	Exposure	Scenario 1	25% decrease	50% decrease	25% increase	50% increase
Financial investments	CDI	242,524	32,231	24,174	16,116	40,289	48,347
Financial investments	IPCA	26,830	1,248	936	624	1,559	1,871

- **As at December 31, 2022:**

Instrument	Index	Exposure	Scenario 1	25% decrease	50% decrease	25% increase	50% increase
Financial investments	CDI	241,781	29,960	22,470	14,980	37,449	44,939
Financial investments	IPCA	30,042	1,739	1,305	870	2,174	2,609

The amounts above have been summarized. The sensitivity analysis has the purpose of measuring the impact of changes in market variables on the Company's financial instruments, considering all other market indicators. Their settlement may result in amounts different than those stated due to estimates used in the preparation process.

5. Financial instruments by category

a) Financial instruments are recognized in the Company's financial statements, as shown in the following tables:

Assets	Classification	Note	Parent company and Consolidated 03/31/2023	Parent company and Consolidated 12/31/2022
Cash and cash equivalents	Amortized cost /fair value	6	175,527	180,819
Marketable securities	Amortized cost /fair value	7	95,879	92,833
Accounts receivable	Amortized cost	8	5,043	3,669
Other assets	Amortized cost	10	895	605
			277,344	**277,926**

Liabilities and equity	Classification	Note	Parent company and Consolidated 03/31/2023	Parent company and Consolidated 12/31/2022
Trade accounts payable	Amortized cost	14	6,825	5,765
Accounts payable	Amortized cost	18	1,003	2,776
Lease liabilities	Amortized cost	12	1,484	1,422
Share purchase option plan	Fair value	21	10,681	10,791
			19,993	**20,754**

(In thousands of Brazilian Reais)

b) Fair value hierarchy of assets and liabilities measured at fair value through income (loss)

The Company classifies the measurement of fair value in accordance with hierarchical levels that reflect the importance of indexes used in this measurement, except for those with short-term maturities, equity instruments with no active markets and contracts with discretionary characteristics whose fair value cannot be reliably measured, as follows:

- **Level 1:** Prices quoted (not adjusted) in active markets for identical assets and liabilities;
- **Level 2:** Other available information, except information included in Level 1, in which quoted prices relate to similar assets and liabilities, whether directly, by obtaining prices in active markets, or indirectly, such as by applying valuation techniques using active market data;
- **Level 3:** Indexes used for the calculation do not derive from an active market.

Management understands that the fair values applicable to the Company's financial instruments fall under hierarchical level 2, and that there were no reclassifications between levels in the periods presented.

6. Cash and cash equivalents

		Parent company		Consolidated	
	Returns	**03/31/2023**	**12/31/2022**	**03/31/2023**	**12/31/2022**
Cash and banks	-	54	57	54	57
Financial investments	99% to 105% of CDI	1,998	1,772	1,998	1,772
Financial investments in investment funds (i)	From 100% to 120% of CDI	239.716	178,989	-	-
Investment funds	IPCA	-	-	212,900	148,962
Repurchase agreements - National treasury notes (NTN)-B IPCA (ii)	100% to 112% of CDI	-	-	1,663	5,172
Government securities –NTN-B IPCA ²	100% to 112% of CDI	-	-	25,167	24,870
Total		**241,768**	**180,819**	**241,782**	**180,833**

Financial investments refer to short-term, highly liquid financial investments, readily convertible into a known cash amount and subject to immaterial risk of change in value.

(i) Exclusive investment fund, in which the Company holds a 100% interest (Note 2.1). This fund's portfolio, by type of investment, is shown in the consolidated balances.

(In thousands of Brazilian Reais)

(ii) National treasury notes of series B, pegged to the IPCA.

7. Marketable securities

		Parent company		Consolidated	
	Returns	**03/31/2023**	**12/31/2022**	**03/31/2023**	**12/31/2021**
Financial investments (i)		29,638	92,833		
Investment funds	From 76.14% to 125.95%	-	-	5,372	5,383
Private securities - Financial Bills (LF) - CDIE	From 107.04 to 110.15	-	-	24,266	87,450
Total		**29,638**	**92,833**	**29,638**	**92,833**

(i) Exclusive investment fund, in which the Company holds a 100% interest (Note 2.1). This fund's portfolio, by type of investment, is shown in the consolidated balances.

8. Accounts receivable

	Parent company and Consolidated	**Parent company and Consolidated**
	03/31/2023	**12/31/2022**
Accounts receivable	4,997	3,669
Total	**4,997**	**3,669**

Breakdown per maturity:

	Breakdown per maturity	
	03/31/2023	**12/31/2022**
Falling due	4,997	3,669
	4,997	**3,669**

(In thousands of Brazilian Reais)

The Company recognizes the allowance for doubtful accounts based on the simplified model, as permitted by CPC 48/IFRS 9 – Financial Instruments, considering the aging list of its notes receivable and expected future losses. The Company has no history of losses on accounts receivable, since the balance arises from receivables from debit and credit card transactions, that is, effective purchases and, therefore, there is no significant impact of expected losses on accounts receivable.

9. Recoverable taxes

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**12/31/2022**
Withholding Income Tax (IRRF) (i)	5,262	5,210
IRPJ	7	7
Total	**5,269**	**5,217**
Current	5,217	7
Noncurrent	52	5,210

(i) This refers to IRRF arising from returns on financial investments and the Company can only offset them when it actually redeems the related investments (mandatory withholding income tax on investments).

10. Other assets

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**12/31/2022**
Prepaid expenses	826	510
Other	69	95
Total	**895**	**605**

(In thousands of Brazilian Reais)

11. Fixed assets

(a) Breakdown

	Parent company and Consolidated			Parent company and Consolidated
	03/31/2023			12/31/2022
	Cost	Accumulated depreciation	Net	Net
Furniture and fixtures	407	(132)	275	283
Electronic devices	3,223	(1,820)	1,403	1,576
Leasehold improvements	1,259	(147)	1,112	1,179
Total	**4,889**	**(2,099)**	**2,790**	**3,038**

(b) Changes in fixed assets

		Parent company and Consolidated				
	Depreciation rate (%)	12/31/2022	Additions	Write-offs	Depreciation	03/31/2023
Furniture and fixtures	10%	283	3	(1)	(10)	275
Electronic devices	25%	1,576	16	-	(189)	1,403
Leasehold improvements (a)	20%	1.179	-	-	(67)	1,112
Total		**3,038**	**19**	**(1)**	**(266)**	**2,790**

			Parent company and Consolidated		
	Depreciation rate (%)	12/31/2021	Additions	Depreciation	12/31/2022
Furniture and fixtures	10%	136	175	(28)	283
Electronic devices	25%	1,605	625	(654)	1,576
Leasehold improvements (a)	20%	-	1,258	(79)	1,179
Total		**1,741**	**2,058**	**(761)**	**3,038**

(a) The leasehold improvements refer to expenses on renovation of the new headquarters, which will be depreciated in accordance with the contractual lease term.

(In thousands of Brazilian Reais)

12. Right-of-use assets and lease liabilities

a) Data of lease agreement

Agreement	Contractual amount	Initial date	Interest rate p.a.	End date	Payment	03/31/2023
Headquarter lease agreement	2,096	05/01/2022	CDI + 6.50%	04/30/2027	Monthly	1,484
Total	**2,096**					**1,484**
					Current	238
					Noncurrent	1,246

b) Changes in balances – Right of use

	Amortization rate (%)	12/31/2021	Additions	Amortization	12/31/2022	Amortization	03/31/2023
Right of use	According to lease agreement term	-	1,268	(169)	1,099	(64)	1,035
Total		**-**	**1,268**	**(169)**	**1,099**	**(64)**	**1,035**

c) Changes in balances - Lease liabilities

	12/31/2021	Additions	Accrued interest	12/31/2022	Accrued interest	03/31/2023
Rent	-		101	101	137	238
Current liabilities	**-**	**-**	**101**	**101**	**137**	**238**
Rent	-	1,321	-	1,321	(75)	1,246
Noncurrent liabilities	**-**	**1,321**	**-**	**1,321**	**(75)**	**1,246**
Total	**-**	**1,321**	**101**	**1,422**	**62**	**1,484**

The lease agreement provides for a grace period of 12 months for the Company to make payments.

The discount rate applied considered the accumulated CDI index plus 6.50% per year, reflecting the rates applied to financing contracts in simulations of contracting credits from financial institutions.

The amortization schedule is shown below, by maturity year:

(In thousands of Brazilian Reais)

Maturity	03/31/2023	12/31/2022
2022	-	60
2023	238	42
2024	599	524
2025	647	797
Total	**1,484**	**1,422**

13. Intangible assets

a) Breakdown

		03/31/2023			12/31/2022
	Amortization rate (%)	Cost	Accumulated amortization	Net	Net
SEO Project	33.33%	360	(61)	299	317
Software – Client experience and recurrence	33.33%	1,923	(224)	1,699	1,795
Software – Professional recurrence and experience	33.33%	2,986	(149)	2,837	2,986
Project – Management and platform improvement		3,837	-	3,837	3,683
Project – Infrastructure evolution		693	-	693	575
Project – Pricing engine		260	-	260	260
Project - Cli		1,054	-	1,054	540
Project - Data		566	-	566	274
Project - CS		11	-	11	11
Project - Matching		173	-	173	69
Project – Pro		577	-	577	207
		12,440	**(434)**	**12,006**	**10,717**

b) Changes in intangible assets

	Parent company and Consolidated			
	12/31/2022	Additions	Amortization	03/31/2023
SEO Project	317	-	(18)	299
Software – Client experience and recurrence	1,795	-	(96)	1,699
Software – Professional recurrence and experience	2,986	-	(149)	2,837
Project – Management and platform improvement	3,683	154	-	3,837
Project – Infrastructure evolution	575	118	-	693
Project – Pricing engine	260	-	-	260
Project - Cli	540	514	-	1,054
Project - Data	274	292	-	566
Project - CS	11	-	-	11
Project - Matching	69	104	-	173
Project – Pro	207	370	-	577
	10,717	**1,552**	**(263)**	**12,006**

c) Nature of intangible assets

The Company's projects are listed below:

Client experience and recurrence: project to develop improvements in platforms in order to optimize the client experience in recurring hires.

Professional experience and recurrence: project to develop improvements in the platforms in order to increase recurrence rates of professionals, concluded on March 31, 2023;

SEO (Search Engine Optimization): improve the organization of results displayed by location, focusing on the results with the highest chances of being hired by clients.

Management and improvement of the platform: project to update the platform's architecture to improve performance and scalability. Management expects its conclusion up to December 31, 2023.

Infrastructure evolution: project to modernize the infrastructure to allow greater stability of the systems used by clients and professionals, concluded on March 31, 2023.

Pricing engine: project to develop improvements in the geolocation pricing algorithm focusing on platform balance, optimization based on churn and elasticity, in addition to pricing based on customer behavior. Project concluded on March 31, 2023.

Cli Project: it refers to technological developments aimed at improving the following areas: Credibility and security of the platform and the brand, improvement of performance, increase in conversion and quality of orders, improvement in experience and understanding of the platform for Cli. Management expects its conclusion up to December 31, 2024.

Project – Data: Solution that aims to improve the infrastructure, storage and consultation of transaction databases aiming at greater availability of applications, reduction of query times and optimization of costs with databases, capable of centralizing all data sources to a single repository - belonging to own company and reproduced in other areas/projects. Management expects its conclusion up to December 31, 2023.

Project – CS: This involves the development of technological resources aimed at improving customer service, relationships, credibility and security both for customers and the platform itself. This is expected to expand operations and other production gains. . Management expects its conclusion up to December 31, 2023.

Matching Project: development of a new algorithm, developed and belonging to the company itself, for applying minimum and maximum limits, in accordance with profitability rules. This project's purpose is the elimination of price outliers (maximum) improving the PRO experience and minimum price based on profitability. Therefore, it aims to bring improvements and optimization to the pricing engine. Management expects its conclusion up to December 31, 2023.

(In thousands of Brazilian Reais)

Project – Pro: Project for the development of improvements in the registration experience and post-registration engagement of our professionals, in order to increase the conversion rate of complete registrations and the number of released leads, thus increasing the success fee and trust of these professionals in the platform. Management expects its conclusion up to December 31, 2023.

The useful life of intangible assets is presented in Note 2.11.

d) Assessment of the recoverability of intangible assets:
As mentioned in Note 2.11, no impairment of intangible assets was identified in the annual analysis carried out by the Company as at December 31, 2022. The Company adopted reasonable assumptions in the projections and considered a discount rate, referring to the weighted average cost of capital of 17.67%.

14. Trade accounts payable

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**12/31/2022**
Google Brasil Internet Ltda	4,310	3,604
Cirion Technologies do Brasil Ltda	633	664
Kainos Soluções em Atendimento Ltda	255	263
Pessoalize Tecnologia e Atendimento Digital Eireli	242	224
Lefosse Advogados	40	106
Oracle do Brasil Sistemas Ltda	64	72
Sinch Brasil S.A.	135	54
Facebook Serviços Online do Brasil Ltda	68	75
LinkedIn Representações do Brasil Ltda	63	66
Schaffa	70	-
Other domestic trade accounts payable	945	637
	6,825	**5,765**

The Company has a portfolio of suppliers concentrated in Google Brasil Internet Ltda., Facebook Serviços Online do Brasil Ltda. and Cirion Technologies do Brasil Ltda. The other suppliers are dispersed and are substantially represented by IT and internet service providers, among others. As at March 31, 2023, and December 31, 2022, there are no significant outstanding amounts payable to third parties, with no concentration of or dependence on supply of materials and/or services.

(In thousands of Brazilian Reais)

15. Tax liabilities

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	12/31/2022
Tax on Services (ISS)	80	44
Taxes withheld on import services	2	-
Taxes on Sales (PIS and COFINS)	61	7
Other	53	22
Total	**196**	**73**

16. Labor liabilities

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	12/31/2022
Salaries payable	1,345	1,321
Management compensation payable	121	185
Provision for vacation pay	2,656	2,543
Provision for year-end bonus	522	-
IRRF	1,902	1,022
Severance Pay Fund (FGTS)	152	215
Social Security Tax (INSS)	558	442
Total	**7,256**	**5,728**

17. Advances from customers

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	12/31/2022
Domestic market	3,645	3,473
Total	**3,645**	**3,473**

(In thousands of Brazilian Reais)

The Company's monetization model considers that the platform professionals will acquire a currency package and use it to unlock orders coming from potential clients, thus, the professionals will buy the currency package using their card, payment form or PIX and their use of currency goes according to their need within 12 months after the purchase and within the expiration of 3 months without using the app, as per the terms of use. In this model, the platform's professionals pay for the package in full, however, the Company's service rendering depends on how they use it. Thus, the professionals' available currency converted into monetary value is allocated to Advances from customers until they have fully spent it.

18. Accounts payable

	Parent company		Consolidated	
	03/31/2023	12/31/2022	12/31/2023	12/31/2022
Bonuses to employees	774	2,465	774	2,465
Accounts payable	229	311	243	325
Total	**1,003**	**2,776**	**1,017**	**2,790**

19. Related-party transactions

The Company has no balances of related-party assets and liabilities as at March 31, 2023. Related-party transactions affecting income (loss) for the period are limited to key Management personnel under conditions established in agreements between the parties.

Compensation to key personnel

Compensation to key Management personnel includes remuneration and benefits amounting to R$ 4,030 as at March 31, 2023 (R$ 3,867 as at March 31, 2022), as shown below:

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	03/31/2022
Management compensation - Salaries	1,769	1,447
Management compensation – benefits (variable compensation, health insurance, meal vouchers and charges).	713	600
SOP return (i)	1,548	1,820
	4,030	**3,867**

(In thousands of Brazilian Reais)

The related amounts were recorded in the account “Administrative expenses” in the statement of operations for the year.

The Company established a share purchase option plan for compensation of employees in key positions and its effect is mentioned in note 21 (d).

(i) The benefits generated by the SOP return refer to the provision based on the calculation of the Company’s stock option contracts presented at fair value, and which the directors are entitled to, but which do not generate any cash effect.

20. Provision for contingencies

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**12/31/2022**
Civil	50	22
	50	**22**

Changes in the provision are shown below:

	12/31/2022	Additions	Write-offs	03/31/2023
Civil	22	39	(11)	50
	22	**39**	**(11)**	**50**

	12/31/2021	Additions	Write-offs	12/31/2022
Civil	-	57	(35)	22
	-	**57**	**(35)**	**22**

The provisions were recognized based on the various legal proceedings filed in the ordinary course of business, comprising only civil lawsuits, and are considered sufficient by the Company to cover possible disbursements in the event of an unfavorable decision.

The Company considered all available information regarding the proceedings to which it is party in order to estimate the amounts of obligations and the probability of outflow of funds.

(In thousands of Brazilian Reais)

Possible contingencies

The ongoing legal and administrative proceedings assessed by the Company's legal counselors as possible losses amount to R$ 960 as at March 31, 2023 (R$ 1,194 as at December 31, 2022).

21. Equity (in value and Brazilian Reais)

a) Capital stock

In 2023, the Company made the following capital payments:

		03/31/2023		12/31/2022	
Date	**Meeting**	**Shares**	**Amount**	**Shares**	**Amount**
07/22/2018	Meeting of the Board of Directors	31,367,018	34,680,860,00	31,367,018	34,680,860,00
01/29/2021	Meeting of the Board of Directors	2,745,930	38,857,322,16	2,745,930	38,857,322,16
03/26/2021	Meeting of the Board of Directors	47,407	674,519,38	47,407	674,519,38
05/13/2021	Meeting of the Board of Directors	16,064,258	321,285,160,00	16,064,258	321,285,160,00
03/28/2023	Meeting of the Board of Directors	572,404	5,724,06	-	-
		50,797,017	**395,503,585,60**	**50,224,613**	**395,497,861,54**

After these changes, the Company's capital became three hundred ninety-five million five hundred three thousand five hundred eighty-five Brazilian Reais and sixty cents (R$ 395,503,585.60), divided into 50,797,017 common, registered and book-entry shares with no par value.

In order to carry out the IPO, the Company incurred expenses on commissions paid to banks, lawyers and auditors, and registration fees, among others. These expenses totaled R$ 30,832,071.18.

	03/31/2023	**12/31/2022**
Capital stock	395,503,585.60	395,497,861.54
Expenses on issue of shares	(30,832,071.18)	(30,832,071.33)
	364,671,514.42	**364,665,790.21**

(In thousands of Brazilian Reais)

As at March 31, 2023, the capital stock fully paid-in amounts to R$ 395,503,585.60, represented by 50,797,017 common shares. (R$ 395,497,861.54 represented by 50,224,613 common shares as at December 31, 2022).

(b) Statutory reserve

The statutory reserve is recognized, when applicable, at the rate of 5% of annual net income, pursuant to article 193 of Law No. 6.404/1.976, up to the limit of 20% of capital stock.

(c) Distributed dividends

The articles of organization and bylaws establish that 0.01% of income calculated for each social year shall be distributed as mandatory minimum dividends, pursuant to Law No. 6.404/1.976.

The Company did not report income for the period ended March 31, 2023 and 2022. Therefore, there are no minimum dividends to be recognized.

(d) Share purchase option plan

i. First stock option plan

On August 20, 2021, the Company established a stock option plan ("Plan") for key positions in the Company. Said plan is managed by the Company's Board of Directors, observing the limits and guidelines established in the internal policies. On May 18, 2022, the Plan was replaced upon approval at the Extraordinary General Meeting of April 29, 2022. Through this amendment, the Company changed some assumptions as follows:

	2022
Number of beneficiaries	10
Number of shares granted	1,467,641
Number of cancelled options	141,020
Number of exercised options	-
Grace period for exercise of option	50% - 1st period; 25% - 2nd and 3rd periods.
Base asset price:	3.87
Weighted Average Exercise Price (MPPE)	0.01

The plan was set up with the following objectives: (i) to attract, retain and motivate beneficiaries; (ii) to generate value for shareholders; and (iii) encourage the entrepreneurial perspective of the business.

Each purchase option can be converted into one common share of the Company upon exercise of the option, and the beneficiary must pay the equivalent of R$ 0.01 per option (strike price). The amendment in 2022 also eliminated the clause that determined the monetary adjustment by IPCA from the grant date until the effective exercise of the option.

The vesting conditions are based on the provision of services by employees linked to the Company's performance. The vesting period or grace period refer to the time necessary for the beneficiary to be entitled to exercise the options and observes the following conditions:

- The first lot of Options, after the amendment to the Plan in 2022, corresponding to fifty percent (50%) of the Options granted under this Program, will become exercisable after 10 months from the respective date of execution of the Share Purchase Agreement ("First Grace Period");
- The second lot of Options, after amendment to the Plan in 2022, corresponding to twenty-five percent (25%) of the Options granted under this Program, will become exercisable after 22 months from the respective date of execution of the Share Purchase Agreement ("Second Grace Period");
- The third lot of Options, after amendment to the Plan in 2022, corresponding to twenty-five percent (25%) of the Options granted under this Program, will become exercisable after 34 months from the respective date of execution of the Share Purchase Agreement ("Third Grace Period");
- The fourth lot of Options ceased to exist after the Plan was amended in 2022.

One of the conditions for exercising the share options granted is for the key persons to remain in the Company. In the event of dismissal from the Company, the right to exercise the option will lose its validity.

ii. Addition of new beneficiaries to the stock option plan

On May 18, 2022, the Company established a stock option plan ("Plan") for key positions in the Company. Said plan is managed by the Company's Board of Directors, observing the limits and guidelines established in the internal policies.

(In thousands of Brazilian Reais)

	2022
Number of beneficiaries	7
Number of shares granted	450,000
Number of cancelled options	50,000
Number of exercised options	-
Grace period for exercise of option	50% - 1st period; 25% - 2nd and 3rd periods.
Base asset price:	3.87
MPPE	0.01

Each purchase option can be converted into one common share of the Company upon exercise of the option, and the beneficiary must pay the equivalent of R$ 0.01 per option (strike price).

The vesting conditions are based on the provision of services by employees linked to the Company's performance. The vesting period or grace period refer to the time necessary for the beneficiary to be entitled to exercise the options and observes the following conditions:

- The first lot of Options, after the amendment to the Plan in 2022, corresponding to fifty percent (50%) of the Options granted under this Program, will become exercisable after 10 months from the respective date of execution of the Share Purchase Agreement ("First Grace Period");
- The second lot of Options, after amendment to the Plan in 2022, corresponding to twenty-five percent (25%) of the Options granted under this Program, will become exercisable after 22 months from the respective date of execution of the Share Purchase Agreement ("Second Grace Period");
- The third lot of Options, after amendment to the Plan in 2022, corresponding to twenty-five percent (25%) of the Options granted under this Program, will become exercisable after 34 months from the respective date of execution of the Share Purchase Agreement ("Third Grace Period");

One of the conditions for exercising the share options granted is for the key persons to remain in the Company. In the event of dismissal from the Company, the right to exercise the option will lose its validity.

iii. Exercise of options already granted

In March 2023, 572,404 share options were exercised for the first lot of the first share option plan, with an exercise price of one cent (R$ 0.01) per share, totaling R$ 5,724.04. This resulted in the use of 572,404 new shares issued on March 28, 2023.

(In thousands of Brazilian Reais)

	03/31/2023
Number of beneficiaries	17
Number of shares granted	1,776,620
Number of cancelled options	-
Number of exercised options	572,404
Grace period for exercise of option	50% - 1st period; 25% - 2nd and 3rd periods.
Base asset price:	2.44
MPPE	0.01

In summary, there is change in the number of share options as at March 31, 2023:

			Quantities			
Grant date	**Benefits**	**Exercise price**	**Options granted**	**Cancelled options**	**Exercised options**	**Exercisable options**
August 20, 2021	11	0,01	1,467,640	(141,020)	-	1,326,620
May 18, 2022	7	0,01	500,000	(50,000)	-	450,000
March 28, 2023	17	0,01	-	-	(572,404)	(572,404)
			1,967,640	**(191,020)**	**(572,404)**	**1,204,216**

iv. Effect on income (loss) for the period

Total expenses recognized in income (loss) as at March 31, 2023, amounted to R$ 1,813, during the period of provision of services that begins on the grant date until the date on which the beneficiary acquires the right to exercise the option, offsetting the capital reserve in equity.

v. Fair value of share purchase options granted during the year

The Company recognizes expenses on the option plan based on the fair value of the options on the grant date.

The value of the share purchase option granted was determined based on the Black & Scholes option pricing model. This model was adopted due to its wide use by the financial market to evaluate this type of liability.

(In thousands of Brazilian Reais)

The Black-Scholes model uses as assumption the maturity in years, with a grace period for its exercise, and are valid for 12 months as of each grant. Maturity in years represents the number of days annualized until the stock options expire.

vi. Expected life of the option

The expected life of the option represents the period in which the options are expected to be exercised and was determined based on the assumption that the beneficiaries will exercise their options as soon as they become exercisable.

vii. Risk-free interest rate

The Company adopted as risk-free interest rate the rate equivalent to the Central Bank Overnight Rate (SELIC), projected based on the reference rates published on Brasil, Bolsa, Balcão S.A. (B3).

viii. Expected volatility

The estimated volatility took into account the weighted trading history of companies similar to GetNinjas in the domestic market.

22. Net operating revenue

Reconciliation of gross and net revenues from services rendered is as follows:

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**03/31/2022**
Gross revenue	17,929	17,488
(-) Taxes on sales	(2,020)	(1,660)
Total	**15,909**	**15,828**

GETNINJAS S.A.

Notes to the individual and consolidated interim financial information
For the period ended March 31, 2023
(In thousands of Brazilian Reais)

23. Type of expenses recognized in the statement of operations

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**03/31/2022**
Other costs of production and services	(1,341)	(1,499)
Personnel expenses - Business Intelligence	(308)	(280)
Personnel expenses – Media and Partnerships	(1,292)	(909)
Personnel expenses - Design	(401)	(511)
Personnel expenses - Financial	(674)	(377)
Personnel expenses – Human Resources, Management and Investor Relations	(722)	(676)
Personnel expenses – Marketing and Sales	(1,782)	(993)
(-) PIS and COFINS credits	676	949
Personnel expenses – Research and Products	(868)	(1,080)
Personnel expenses – Technology and Data	(3,361)	(3,663)
Personnel expenses – Committee and Council	(778)	(782)
Other personnel expenses	(45)	(18)
Share purchase option plan	(1,813)	(2,202)
Advertising and publicity	(7,492)	(10,030)
Service rendering	(1,910)	(4,043)
Taxes, fees and other contributions	(31)	(33)
Depreciation and amortization	(593)	(133)
(-) PIS and COFINS credits	46	-
Provisions for contingencies	(39)	(1)
(-) Reversals of provisions for contingencies	11	-
Low-value fixed asset items	(12)	(14)
Other operating revenues and expenses	(749)	(421)
Total	**(23,478)**	**(26,717)**
Classified as[1]:		
Operating costs	(1,341)	(1,499)
Selling expenses	(6,860)	(9,163)
General and administrative expenses	(15,275)	(16,337)
Other revenues and expenses	(2)	283
Total	**(23,478)**	**(26,717)**

(In thousands of Brazilian Reais)

[1]The Company monitors the allocation of expenses between costs and expenses according to its business structure, and when required, makes the necessary adjustments.

24. Financial income (loss)

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	03/31/2022
Financial revenues		
Return on financial investments	5,063	7,189
Exchange rate gains (losses)	-	39
Interest gains	508	9
Total	**5,571**	**7,237**
	Parent company and Consolidated	**Parent company and Consolidated**
	12/31/2023	**12/31/2021**
Financial expenses		
Interest on leases	(62)	-
Tax on Financial Transactions (IOF)	(26)	(17)
Bank expenses	(2)	(5)
Other financial expenses	(5)	-
Total	**(95)**	**(22)**
Net financial income (loss)	**5,476**	**7,215**

25. Corporate Income Tax and Social Contribution Tax

The Company accounts for the effects of transactions and other events by recognizing gains from or losses on temporary differences and deferred tax assets or liabilities at the time of presentation of Income and Social Contribution taxes in the interim financial information and disclosure of information on such taxes.

Differences affecting or that may affect the calculation of Income and Social Contribution taxes arising from temporary differences between the tax bases of an asset or liability and its book value in the statement of financial position are recorded as temporary differences. Deferred tax assets or liabilities are recorded as amounts recoverable or payable in future periods.

(In thousands of Brazilian Reais)

Breakdown of tax losses not recognized in the interim financial information:

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**03/31/2022**
Loss before Income and Social Contribution taxes	**(2,094)**	**(3,673)**
Reconciliation of effective rate:		
Additions		
(+) Share purchase option plan	1,813	2,202
(+) Nondeductible expenses	28	-
(+) Effect of IFRS 15	(20)	-
(+) Depreciation based on useful life	(55)	-
(+) Other add-backs and deductions	920	788
Deductions		
(-) Reversal of provisions	41	(2,130)
(-) Effect of IFRS 15	(94)	(740)
(-) Cost of raising shares	-	-
(-) Payment of premium	(2,482)	
Income (loss) before offsets	**(1,943)**	**(3,553)**
(-) Income tax loss carryforwards	-	-
(=) Social contribution tax losses	**(1,943)**	**(3,553)**
Effective tax rate	**34%**	**34%**
(=) Income and Social Contribution taxes	-	-
Effective rate - %	**0%**	**0%**
Unrecognized tax losses	**(1,943)**	**(3,553)**

	Parent company	
Description	**03/31/2023**	**12/31/2022**
Unrecognized tax losses	(113,473)	(111,530)

26. Losses per share

Basic loss per share for the year is determined by dividing loss attributable to the Company's shareholders by the weighted average number of common shares issued in the year.

(In thousands of Brazilian Reais)

Diluted losses per share are calculated by dividing the losses attributable to holders of common shares by the weighted average of common shares available during the periods, plus the weighted average of common shares that would be issued upon translation of all potential diluted common shares into common shares.

The calculations of basic and diluted losses are shown below:

	Parent company and Consolidated	Parent company and Consolidated
	03/31/2023	**03/31/2022**
Loss for the year	(2,094)	(3,673)
Weighted average of common shares	50,797	50,225
Basic loss per share	**(0.0412)**	**(0.0731)**

Stock options were not included in the calculation of diluted earnings (losses) per share, as they are anti-dilutive for loss for the year. There are no other dilutive instruments to be considered.

27. Insurance

The Company has insurance contract as at March 31, 2023:

Service provider	Coverage	Effective period	Maximum guarantee limit
Austral Seguradora	Civil liability	08/10/2022 to 08/10/2023	15,000

The coverage of this policy includes risks related to fines and penalties, online pledge and asset freezing, crisis management, accountants and internal auditors and risk managers, extradition proceedings, among others.

28. Subsequent events

(i) On April 28, 2023, the Annual General Meeting was held, and among the decisions, the financial statements as at December 31, 2022 were approved, and the board members composed of seven (7) regular members, with replacement of Cynthia May Hobbs with Claudio Kawa Hermolin, were defined.

(ii) Getninjas S.A ("Company"), in compliance with the provisions of the Brazilian Securities and Exchange Commission ("CVM") Resolution No. 44/21, informs its shareholders and the market in general that it received, on April 28, 2023, the resignation of Ms. Cynthia May Hobbs to the position of CFO. Additionally, the Board of Directors elected, on this date, Mr. Lucas Vilas Boas Arruda as the Company's new CFO.