



FUNDO EM REPARTIÇÃO (PLANO FINANCEIRO) - FUNFIN

RREO – ANEXO 10 (LRF, art. 53, § 1º, inciso II)

| EXERCÍCIO | RECEITAS | DESPESAS | RESULTADO | SALDO FINANCEIRO |
|-----------|------------------|-------------------|-------------------|--------------------------------------|
| | PREVIDENCIÁRIAS | PREVIDENCIÁRIAS | PREVIDENCIÁRIO | DO EXERCÍCIO |
| | (a) | (b) | (c) = (a-b) | (d) = ("d" exercício anterior) + (c) |
| 2025 | 6.282.603.170,73 | 6.237.326.518,73 | 45.276.652,00 | 468.191.951,72 |
| 2026 | 5.828.448.981,76 | 6.913.942.562,65 | -1.085.493.580,89 | -617.301.629,17 |
| 2027 | 5.896.127.759,62 | 7.109.284.357,45 | -1.213.156.597,83 | -1.830.458.227,00 |
| 2028 | 5.947.421.352,92 | 7.423.048.422,00 | -1.475.627.069,08 | -3.306.085.296,08 |
| 2029 | 5.536.135.969,40 | 7.741.650.746,40 | -2.205.514.777,00 | -5.511.600.073,08 |
| 2030 | 5.247.683.748,55 | 8.063.580.818,89 | -2.815.897.070,34 | -8.327.497.143,42 |
| 2031 | 5.177.146.031,72 | 8.381.909.771,62 | -3.204.763.739,90 | -11.532.260.883,32 |
| 2032 | 5.101.847.720,80 | 8.665.659.923,69 | -3.563.812.202,89 | -15.096.073.086,21 |
| 2033 | 5.010.752.213,00 | 8.950.533.340,80 | -3.939.781.127,80 | -19.035.854.214,01 |
| 2034 | 4.896.135.296,02 | 9.259.270.613,95 | -4.363.135.317,93 | -23.398.989.531,94 |
| 2035 | 4.756.429.587,99 | 9.574.708.975,06 | -4.818.279.387,07 | -28.217.268.919,01 |
| 2036 | 4.615.785.133,70 | 9.857.875.038,51 | -5.242.089.904,81 | -33.459.358.823,82 |
| 2037 | 4.452.048.319,35 | 10.146.854.712,45 | -5.694.806.393,10 | -39.154.165.216,92 |
| 2038 | 4.276.079.590,78 | 10.414.881.058,56 | -6.138.801.467,78 | -45.292.966.684,70 |
| 2039 | 4.072.567.185,92 | 10.680.003.818,72 | -6.607.436.632,80 | -51.900.403.317,50 |
| 2040 | 3.856.705.360,48 | 10.930.837.394,30 | -7.074.132.033,82 | -58.974.535.351,32 |
| 2041 | 3.648.789.489,94 | 11.126.868.266,49 | -7.478.078.776,55 | -66.452.614.127,87 |
| 2042 | 3.433.979.197,98 | 11.294.276.166,68 | -7.860.296.968,70 | -74.312.911.096,57 |
| 2043 | 3.214.522.433,13 | 11.423.606.908,76 | -8.209.084.475,63 | -82.521.995.572,20 |
| 2044 | 3.005.354.505,01 | 11.493.049.588,51 | -8.487.695.083,50 | -91.009.690.655,70 |
| 2045 | 2.808.067.539,66 | 11.497.288.667,43 | -8.689.221.127,77 | -99.698.911.783,47 |
| 2046 | 2.608.604.322,93 | 11.453.364.765,47 | -8.844.760.442,54 | -108.543.672.226,01 |
| 2047 | 2.431.753.895,37 | 11.332.941.797,24 | -8.901.187.901,87 | -117.444.860.127,88 |
| 2048 | 2.267.108.646,31 | 11.153.214.526,81 | -8.886.105.880,50 | -126.330.966.008,38 |
| 2049 | 2.110.467.399,07 | 10.919.483.662,47 | -8.809.016.263,40 | -135.139.982.271,78 |
| 2050 | 1.967.674.244,89 | 10.628.233.771,81 | -8.660.559.526,92 | -143.800.541.798,70 |
| 2051 | 1.827.103.141,24 | 10.301.024.563,87 | -8.473.921.422,63 | -152.274.463.221,33 |
| 2052 | 1.702.023.847,87 | 9.921.757.038,90 | -8.219.733.191,03 | -160.494.196.412,36 |
| 2053 | 1.580.347.285,60 | 9.515.605.967,36 | -7.935.258.681,76 | -168.429.455.094,12 |
| 2054 | 1.475.545.359,07 | 9.070.003.711,90 | -7.594.458.352,83 | -176.023.913.446,95 |
| 2055 | 1.378.415.556,63 | 8.606.252.693,64 | -7.227.837.137,01 | -183.251.750.583,96 |
| 2056 | 1.283.082.553,18 | 8.135.628.711,61 | -6.852.546.158,43 | -190.104.296.742,39 |
| 2057 | 1.191.682.186,22 | 7.661.063.616,99 | -6.469.381.430,77 | -196.573.678.173,16 |
| 2058 | 1.103.771.957,63 | 7.190.719.376,10 | -6.086.947.418,47 | -202.660.625.591,63 |
| 2059 | 1.023.629.583,63 | 6.723.450.125,22 | -5.699.820.541,59 | -208.360.446.133,22 |
| 2060 | 947.698.572,71 | 6.266.916.511,20 | -5.319.217.938,49 | -213.679.664.071,71 |
| 2061 | 877.708.111,24 | 5.821.913.674,98 | -4.944.205.563,74 | -218.623.869.635,45 |
| 2062 | 809.579.480,61 | 5.394.568.008,09 | -4.584.988.527,48 | -223.208.858.162,93 |
| 2063 | 745.311.760,93 | 4.983.465.263,09 | -4.238.153.502,16 | -227.447.011.665,09 |
| 2064 | 684.903.363,21 | 4.588.934.954,63 | -3.904.031.591,42 | -231.351.043.256,51 |
| 2065 | 628.016.922,77 | 4.211.261.028,06 | -3.583.244.105,29 | -234.934.287.361,80 |
| 2066 | 573.825.883,27 | 3.850.955.991,34 | -3.277.130.108,07 | -238.211.417.469,87 |
| 2067 | 521.970.276,86 | 3.507.893.391,75 | -2.985.923.114,89 | -241.197.340.584,76 |
| 2068 | 472.697.545,84 | 3.181.273.267,15 | -2.708.575.721,31 | -243.905.916.306,07 |

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|------|----------------|------------------|-------------------|---------------------|
| 2069 | 425.850.294,74 | 2.870.967.236,58 | -2.445.116.941,84 | -246.351.033.247,91 |
| 2070 | 381.445.170,22 | 2.576.825.108,90 | -2.195.379.938,68 | -248.546.413.186,59 |
| 2071 | 339.525.115,08 | 2.298.928.094,30 | -1.959.402.979,22 | -250.505.816.165,81 |
| 2072 | 300.145.484,47 | 2.037.501.015,45 | -1.737.355.530,98 | -252.243.171.696,79 |
| 2073 | 263.369.257,94 | 1.792.873.581,46 | -1.529.504.323,52 | -253.772.676.020,31 |
| 2074 | 229.256.141,05 | 1.565.403.133,85 | -1.336.146.992,80 | -255.108.823.013,11 |
| 2075 | 197.857.506,67 | 1.355.432.434,45 | -1.157.574.927,78 | -256.266.397.940,89 |
| 2076 | 169.207.179,14 | 1.163.223.594,65 | -994.016.415,51 | -257.260.414.356,40 |
| 2077 | 143.312.463,21 | 988.887.694,65 | -845.575.231,44 | -258.105.989.587,84 |
| 2078 | 120.151.739,04 | 832.367.807,36 | -712.216.068,32 | -258.818.205.656,16 |
| 2079 | 99.660.544,93 | 693.327.323,88 | -593.666.778,95 | -259.411.872.435,11 |
| 2080 | 81.745.095,94 | 571.241.913,09 | -489.496.817,15 | -259.901.369.252,26 |
| 2081 | 66.268.147,93 | 465.292.240,35 | -399.024.092,42 | -260.300.393.344,68 |
| 2082 | 53.069.272,57 | 374.500.496,77 | -321.431.224,20 | -260.621.824.568,88 |
| 2083 | 41.959.899,85 | 297.689.960,36 | -255.730.060,51 | -260.877.554.629,39 |
| 2084 | 32.738.851,16 | 233.591.121,31 | -200.852.270,15 | -261.078.406.899,54 |
| 2085 | 25.193.848,55 | 180.844.273,43 | -155.650.424,88 | -261.234.057.324,42 |
| 2086 | 19.112.046,74 | 138.072.169,68 | -118.960.122,94 | -261.353.017.447,36 |
| 2087 | 14.283.515,71 | 103.899.291,55 | -89.615.775,84 | -261.442.633.223,20 |
| 2088 | 10.510.962,20 | 77.021.123,07 | -66.510.160,87 | -261.509.143.384,07 |
| 2089 | 7.610.638,41 | 56.210.027,32 | -48.599.388,91 | -261.557.742.772,98 |
| 2090 | 5.418.946,22 | 40.364.930,17 | -34.945.983,95 | -261.592.688.756,93 |
| 2091 | 3.791.811,41 | 28.506.962,38 | -24.715.150,97 | -261.617.403.907,90 |
| 2092 | 2.606.092,52 | 19.792.492,02 | -17.186.399,50 | -261.634.590.307,40 |
| 2093 | 1.758.685,30 | 13.508.363,74 | -11.749.678,44 | -261.646.339.985,84 |
| 2094 | 1.165.207,22 | 9.065.010,14 | -7.899.802,92 | -261.654.239.788,76 |
| 2095 | 758.149,83 | 5.985.806,61 | -5.227.656,78 | -261.659.467.445,54 |
| 2096 | 485.016,05 | 3.896.437,19 | -3.411.421,14 | -261.662.878.866,68 |
| 2097 | 305.881,06 | 2.509.328,84 | -2.203.447,78 | -261.665.082.314,46 |
| 2098 | 191.184,38 | 1.609.403,84 | -1.418.219,46 | -261.666.500.533,92 |
| 2099 | 119.534,55 | 1.038.955,57 | -919.421,02 | -261.667.419.954,94 |
| 2100 | 75.814,67 | 685.050,22 | -609.235,55 | -261.668.029.190,49 |

FONTE: Relatório elaborado pela Fundação Instituto de Administração (FIA). SP, janeiro/2026.

Notas:

(1) Projeção atuarial elaborada em 31/12/2025;

(2) Este demonstrativo utiliza as seguintes hipóteses: a) tábua de mortalidade geral: BR-EMSsb-v.2015 agravada em 46%; b) tábua de mortalidade de inválidos: IBGE-2024; c) tábua de entrada em invalidez: Álvaro Vindas; d) crescimento real de salários: entre 0,92%a.a. e 3,31%a.a., correspondente à média de 2,79% a.a.; e) crescimento real de benefícios: 0% a.a.; f) taxa real de juros: 5,48% a.a.; g) hipótese sobre geração futura: a reposição de servidores ocorrerá no FUNPREV; h) taxa de crescimento real do teto do RGPS e do salário mínimo: 0% a.a.; i) hipótese de família média: cônjuge 2,3 anos mais jovem para homens e 2,2 anos mais velho para mulheres; j) fator de capacidade salarial e de benefícios: 0,9844; k) inflação anual estimada: 3,50%; l) taxa de rotatividade: 0% a.a.; (3) Massa salarial mensal: R\$ 847.639.952,88.

FUNDO PREVIDENCIÁRIO - FUNPREV

RREO – ANEXO 10 (LRF, art. 53, § 1º, inciso II)

| EXERCÍCIO | RECEITAS | DESPESAS | RESULTADO | SALDO FINANCEIRO |
|-----------|-------------------|------------------|-------------------|--------------------------------------|
| | PREVIDENCIÁRIAS | PREVIDENCIÁRIAS | PREVIDENCIÁRIO | DO EXERCÍCIO |
| | (a) | (b) | (c) = (a-b) | (d) = ("d" exercício anterior) + (c) |
| 2025 | 8.533.960.908,01 | 7.681.760.702,19 | 852.200.205,82 | 2.750.439.652,88 |
| 2026 | 7.340.801.159,39 | 8.225.930.400,66 | -885.129.241,27 | 1.865.310.411,61 |
| 2027 | 7.466.811.282,45 | 8.063.575.698,93 | -596.764.416,48 | 1.268.545.995,13 |
| 2028 | 7.668.422.500,76 | 7.898.236.983,04 | -229.814.482,28 | 1.038.731.512,85 |
| 2029 | 6.954.201.101,72 | 7.692.087.374,11 | -737.886.272,39 | 300.845.240,46 |
| 2030 | 6.541.373.327,03 | 7.450.961.519,94 | -909.588.192,91 | -608.742.952,45 |
| 2031 | 6.632.505.222,63 | 7.185.696.237,15 | -553.191.014,52 | -1.161.933.966,97 |
| 2032 | 6.717.430.967,82 | 6.897.318.182,03 | -179.887.214,21 | -1.341.821.181,18 |
| 2033 | 6.798.632.498,38 | 6.586.421.526,19 | 212.210.972,19 | -1.129.610.208,99 |
| 2034 | 6.894.031.042,39 | 6.258.284.785,85 | 635.746.256,54 | -493.863.952,45 |
| 2035 | 7.010.060.007,43 | 5.915.438.185,44 | 1.094.621.821,99 | 600.757.869,54 |
| 2036 | 7.140.952.221,36 | 5.559.842.870,93 | 1.581.109.350,43 | 2.181.867.219,97 |
| 2037 | 7.296.958.535,42 | 5.194.221.777,99 | 2.102.736.757,43 | 4.284.603.977,40 |
| 2038 | 7.471.919.528,40 | 4.823.166.045,44 | 2.648.753.482,96 | 6.933.357.460,36 |
| 2039 | 7.674.072.073,67 | 4.449.869.824,23 | 3.224.202.249,44 | 10.157.559.709,80 |
| 2040 | 7.899.734.324,86 | 4.079.529.942,30 | 3.820.204.382,56 | 13.977.764.092,36 |
| 2041 | 8.141.292.665,13 | 3.717.412.719,63 | 4.423.879.945,50 | 18.401.644.037,86 |
| 2042 | 8.400.968.593,30 | 3.369.761.148,56 | 5.031.207.444,74 | 23.432.851.482,60 |
| 2043 | 8.677.372.558,75 | 3.043.036.983,37 | 5.634.335.575,38 | 29.067.187.057,98 |
| 2044 | 8.969.070.703,29 | 2.737.816.307,83 | 6.231.254.395,46 | 35.298.441.453,44 |
| 2045 | 9.272.452.126,99 | 2.464.908.682,40 | 6.807.543.444,59 | 42.105.984.898,03 |
| 2046 | 9.595.245.284,51 | 2.221.978.686,57 | 7.373.266.597,94 | 49.479.251.495,97 |
| 2047 | 9.935.792.406,78 | 2.000.763.851,06 | 7.935.028.555,72 | 57.414.280.051,69 |
| 2048 | 10.294.662.344,85 | 1.810.283.969,70 | 8.484.378.375,15 | 65.898.658.426,84 |
| 2049 | 10.672.394.519,75 | 1.651.055.345,67 | 9.021.339.174,08 | 74.919.997.600,92 |
| 2050 | 11.079.141.831,78 | 1.511.213.559,73 | 9.567.928.272,05 | 84.487.925.872,97 |
| 2051 | 11.514.136.544,24 | 1.397.226.365,47 | 10.116.910.178,77 | 94.604.836.051,74 |
| 2052 | 11.997.734.566,86 | 1.407.729.130,92 | 10.590.005.435,94 | 105.194.841.487,68 |
| 2053 | 12.532.583.414,46 | 1.656.673.619,81 | 10.875.909.794,65 | 116.070.751.282,33 |
| 2054 | 12.975.885.222,56 | 1.707.541.543,68 | 11.268.343.678,88 | 127.339.094.961,21 |
| 2055 | 13.494.212.954,38 | 1.772.374.504,61 | 11.721.838.449,77 | 139.060.933.410,98 |
| 2056 | 11.236.260.907,31 | 1.901.124.755,58 | 9.335.136.151,73 | 148.396.069.562,71 |
| 2057 | 11.716.224.165,25 | 2.034.550.052,03 | 9.681.674.113,22 | 158.077.743.675,93 |
| 2058 | 12.224.008.371,14 | 2.206.087.803,64 | 10.017.920.567,50 | 168.095.664.243,43 |
| 2059 | 12.742.485.099,89 | 2.390.681.219,97 | 10.351.803.879,92 | 178.447.468.123,35 |
| 2060 | 13.277.440.014,21 | 2.566.664.062,66 | 10.710.775.951,55 | 189.158.244.074,90 |
| 2061 | 13.841.269.288,55 | 2.794.680.208,05 | 11.046.589.080,50 | 200.204.833.155,40 |
| 2062 | 14.410.513.032,69 | 3.021.640.186,21 | 11.388.872.846,48 | 211.593.706.001,88 |
| 2063 | 14.998.542.969,39 | 3.231.859.680,31 | 11.766.683.289,08 | 223.360.389.290,96 |
| 2064 | 15.616.503.784,21 | 3.477.943.289,30 | 12.138.560.494,91 | 235.498.949.785,87 |
| 2065 | 16.243.229.415,88 | 3.706.123.049,55 | 12.537.106.366,33 | 248.036.056.152,20 |
| 2066 | 16.899.617.543,28 | 3.973.007.124,04 | 12.926.610.419,24 | 260.962.666.571,44 |
| 2067 | 17.569.704.487,81 | 4.229.187.183,11 | 13.340.517.304,70 | 274.303.183.876,14 |
| 2068 | 18.263.760.218,60 | 4.461.129.805,52 | 13.802.630.413,08 | 288.105.814.289,22 |
| 2069 | 18.985.960.934,16 | 4.686.415.147,74 | 14.299.545.786,42 | 302.405.360.075,64 |
| 2070 | 19.736.160.964,72 | 4.897.877.408,57 | 14.838.283.556,15 | 317.243.643.631,79 |
| 2071 | 20.513.250.320,16 | 5.081.514.240,01 | 15.431.736.080,15 | 332.675.379.711,94 |
| 2072 | 21.326.294.529,66 | 5.255.559.242,42 | 16.070.735.287,24 | 348.746.114.999,18 |

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|------|-------------------|------------------|-------------------|----------------------|
| 2073 | 22.173.528.226,57 | 5.414.957.673,69 | 16.758.570.552,88 | 365.504.685.552,06 |
| 2074 | 23.055.651.918,37 | 5.544.973.065,11 | 17.510.678.853,26 | 383.015.364.405,32 |
| 2075 | 23.979.933.060,89 | 5.653.018.072,17 | 18.326.914.988,72 | 401.342.279.394,04 |
| 2076 | 24.948.540.541,12 | 5.742.764.484,02 | 19.205.776.057,10 | 420.548.055.451,14 |
| 2077 | 25.962.753.332,44 | 5.810.796.642,19 | 20.151.956.690,25 | 440.700.012.141,39 |
| 2078 | 27.027.784.672,29 | 5.866.361.635,43 | 21.161.423.036,86 | 461.861.435.178,25 |
| 2079 | 28.150.256.795,24 | 5.953.465.907,36 | 22.196.790.887,88 | 484.058.226.066,13 |
| 2080 | 29.313.242.503,05 | 5.991.323.383,26 | 23.321.919.119,79 | 507.380.145.185,92 |
| 2081 | 30.562.536.401,33 | 6.193.077.693,92 | 24.369.458.707,41 | 531.749.603.893,33 |
| 2082 | 31.819.693.269,27 | 6.247.699.011,73 | 25.571.994.257,54 | 557.321.598.150,87 |
| 2083 | 33.169.690.285,65 | 6.324.894.750,50 | 26.844.795.535,15 | 584.166.393.686,02 |
| 2084 | 34.577.727.628,94 | 6.372.997.630,92 | 28.204.729.998,02 | 612.371.123.684,04 |
| 2085 | 36.061.246.717,33 | 6.408.691.956,66 | 29.652.554.760,67 | 642.023.678.444,71 |
| 2086 | 37.627.781.501,70 | 6.488.270.511,11 | 31.139.510.990,59 | 673.163.189.435,30 |
| 2087 | 39.259.067.434,27 | 6.521.981.910,60 | 32.737.085.523,67 | 705.900.274.958,97 |
| 2088 | 40.978.981.312,10 | 6.539.795.208,06 | 34.439.186.104,04 | 740.339.461.063,01 |
| 2089 | 42.789.864.638,55 | 6.550.129.256,36 | 36.239.735.382,19 | 776.579.196.445,20 |
| 2090 | 44.696.556.399,57 | 6.561.777.243,27 | 38.134.779.156,30 | 814.713.975.601,50 |
| 2091 | 46.701.031.285,08 | 6.565.792.624,21 | 40.135.238.660,87 | 854.849.214.262,37 |
| 2092 | 48.810.401.150,30 | 6.557.416.841,25 | 42.252.984.309,05 | 897.102.198.571,42 |
| 2093 | 51.032.534.288,00 | 6.547.148.519,36 | 44.485.385.768,64 | 941.587.584.340,06 |
| 2094 | 53.371.401.094,13 | 6.528.787.210,45 | 46.842.613.883,68 | 988.430.198.223,74 |
| 2095 | 55.837.985.223,15 | 6.528.186.602,12 | 49.309.798.621,03 | 1.037.739.996.844,77 |
| 2096 | 58.429.293.422,81 | 6.511.193.797,69 | 51.918.099.625,12 | 1.089.658.096.469,89 |
| 2097 | 61.159.865.858,97 | 6.480.371.464,53 | 54.679.494.394,44 | 1.144.337.590.864,33 |
| 2098 | 64.040.285.080,74 | 6.459.730.417,81 | 57.580.554.662,93 | 1.201.918.145.527,26 |
| 2099 | 67.069.761.492,06 | 6.416.191.504,06 | 60.653.569.988,00 | 1.262.571.715.515,26 |
| 2100 | 70.268.212.487,72 | 6.388.884.599,92 | 63.879.327.887,80 | 1.326.451.043.403,06 |

FONTE: Relatório elaborado pela Fundação Instituto de Administração (FIA). SP, janeiro/2026.

Notas:

(1) Projeção atuarial elaborada em 31/12/2025;

(1)(2) Este demonstrativo utiliza as seguintes hipóteses: a) tábua de mortalidade geral: BR-EMSsb-v.2015 agravada em 46%; b) tábua de mortalidade de inválidos: IBGE-2024; c) tábua de entrada em invalidez: Álvaro Vindas; d) crescimento real de salários: entre 0,92%a.a. e 3,31%a.a., correspondente à média de 2,95% a.a.; e) crescimento real de benefícios: 0% a.a.; f) taxa real de juros: 5,31% a.a.; g) hipótese sobre geração futura: reposição de 80% dos decrementos em função de aposentadorias, mortes e desligamentos; h) taxa de crescimento real do teto do RGPS e do salário mínimo: 0% a.a.; i) hipótese de família média: cônjuge 2,3 anos mais jovem para homens e 2,2 anos mais velho para mulheres; j) fator de capacidade salarial e de benefícios: 0,9844; k) inflação anual estimada: 3,50%; l) taxa de rotatividade: 0% a.a.; (3) Massa salarial mensal: R\$135.056.007,36.

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