

MARCH 31, 2024

# FINANCIAL STATEMENTS



(A free translation of the original in Portuguese)

**Fleury S.A.**  
**Quarterly Information (ITR) at**  
**March 31, 2024**  
**and report on review of**  
**quarterly information**



(A free translation of the original in Portuguese)

## **Report on review of quarterly information**

To the Board of Directors and Stockholders  
Fleury S.A.

### **Introduction**

We have reviewed the accompanying parent company and consolidated interim accounting information of Fleury S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended March 31, 2024, comprising the balance sheet at that date and the statements of income, comprehensive income, changes in equity and cash flows for the quarter then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21, "Interim Financial Reporting", of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34, "Interim Financial Reporting" issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

### **Scope of review**

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", and ISRE 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", respectively). A review of interim information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently did not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.



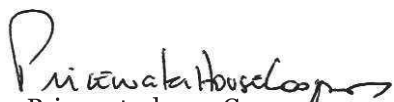
Fleury S.A.

**Other matters**

**Statements of value added**

The quarterly information referred to above includes the parent company and consolidated statements of value added for the quarter ended March 31, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the quarterly information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

São Paulo, May 8, 2024

  
PricewaterhouseCoopers  
Auditores Independentes Ltda.  
CRC 2SP000160/O-5

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Marcelo Orlando  
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Contador CRC 1SP217518/O-7

**Notes to individual and consolidated interim financial information  
 as of March 31, 2024.**
**In thousands of reais (R\$), unless otherwise indicated.**

Individual parent company and consolidated financial statements

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See the accompanying notes to the financial statements.

**Balance sheet**

In thousands of reais – R\$

	Note	Parent Company		Consolidated	
		03/31/2024	12/31/2023	03/31/2024	12/31/2023
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents		85,232	9,675	91,401	21,920
Securities	4	524,605	640,566	798,128	902,213
Accounts receivable	5	970,274	820,995	1,731,049	1,505,194
Inventories	6	55,123	56,718	127,562	134,929
Recoverable taxes	7	8,667	9,547	16,158	20,280
IRPJ and CSSL recoverable		117,968	110,885	174,335	162,486
Dividends receivable - Hermes Pardini		26,330	26,330	-	-
Other assets	8	30,717	26,299	64,503	56,535
<b>Total current</b>		<b>1,818,916</b>	<b>1,701,015</b>	<b>3,003,136</b>	<b>2,803,557</b>
Securities	4	35,592	34,319	136,647	133,482
Deferred income tax and social contribution	20	-	-	34,109	34,356
Judicial deposits	21	18,017	18,065	25,755	25,856
Accounts receivable	5	-	-	2,818	2,548
Other assets	8	31,098	29,333	49,312	47,557
<b>Total long-term assets</b>		<b>84,707</b>	<b>81,717</b>	<b>248,641</b>	<b>243,799</b>
Investments	9	4,265,064	4,205,703	69,005	81,519
Property, plant and equipment	10	821,029	830,714	1,326,688	1,348,492
Intangible assets	10	2,155,427	2,168,186	5,788,920	5,807,506
Right-of-use	11	815,681	852,554	1,249,703	1,295,095
<b>Total non-current</b>		<b>8,141,908</b>	<b>8,138,874</b>	<b>8,682,957</b>	<b>8,776,411</b>
<b>Total assets</b>		<b>9,960,824</b>	<b>9,839,889</b>	<b>11,686,093</b>	<b>11,579,968</b>
<b>Liabilities and shareholders' equity</b>					
<b>Current liabilities</b>					
Suppliers	12	310,049	303,060	632,446	620,413
Financing	13	7,047	10,162	9,338	12,473
Debentures	14	308,025	295,622	308,025	295,622
Lease	15	171,463	169,531	277,296	272,067
Labor obligations	16	179,137	226,505	285,808	338,989
Obligations and tax installments	17	35,277	28,522	70,697	63,016
Income tax and social contribution payable		-	1,971	4,314	17,567
Accounts payable - Acquisition of companies	18	4,492	4,529	95,328	31,097
Interest on own capital (JCP) and dividends paid	23.c	80,617	576	80,796	756
Other liabilities	19	9,317	6,563	20,985	34,616
<b>Total current</b>		<b>1,105,424</b>	<b>1,047,041</b>	<b>1,785,033</b>	<b>1,686,616</b>
<b>Non-current liabilities</b>					
Financing	13	-	-	2,230	2,421
Debentures	14	2,499,144	2,499,057	2,499,144	2,499,057
Lease	15	743,862	780,785	1,112,521	1,159,409
Deferred income tax and social contribution	20	335,632	345,449	576,753	580,533
Provision for tax, labor and civil risks	21	13,179	5,882	167,652	161,339
Obligations and tax installments	17	1,353	1,475	11,749	12,929
Accounts payable - Acquisition of companies	18	79,006	76,731	318,283	366,576
Other liabilities	19	-	18	2	18
<b>Total non-current</b>		<b>3,672,176</b>	<b>3,709,397</b>	<b>4,688,334</b>	<b>4,782,282</b>
<b>Shareholders' equity</b>					
Capital	23.a	2,736,029	2,736,029	2,736,029	2,736,029
Capital reserve		1,915,489	1,915,451	1,915,489	1,915,451
Profit reserves		317,013	397,549	317,013	397,549
Treasury shares	23.b	(27,150)	(39,462)	(27,150)	(39,462)
Equity valuation adjustments		73,884	73,884	73,884	73,884
Income for the period		167,959	-	167,959	-
<b>Shareholders' equity of controlling shareholders</b>		<b>5,183,224</b>	<b>5,083,451</b>	<b>5,183,224</b>	<b>5,083,451</b>
Non-controlling interest		-	-	29,502	27,619
<b>Total shareholders' equity</b>		<b>5,183,224</b>	<b>5,083,451</b>	<b>5,212,726</b>	<b>5,111,070</b>
<b>Total liabilities and shareholders' equity</b>		<b>9,960,824</b>	<b>9,839,889</b>	<b>11,686,093</b>	<b>11,579,968</b>

See the accompanying notes to the financial statements.

**Statements of income and of comprehensive income**  
**Periods ended**  
 (In thousands of reais - R\$, except income per share)

	Note	Parent Company		Consolidated	
		03/31/2024	03/31/2023	03/31/2024	03/31/2023
<b>Revenue from rendering of services</b>	25	<b>1,059,149</b>	<b>1,004,255</b>	<b>1,904,448</b>	<b>1,236,823</b>
Cost of services rendered	26	(708,244)	(698,548)	(1,339,199)	(880,152)
<b>Gross income</b>		<b>350,905</b>	<b>305,707</b>	<b>565,249</b>	<b>356,671</b>
Operating (expenses) income					
General and administrative	27	(109,628)	(112,023)	(182,409)	(131,918)
Selling expenses	28	(7,380)	(8,059)	(34,716)	(9,077)
Other operating expenses, net	29	(14,839)	(5,519)	(20,545)	(1,158)
Equity method and adjustment for realization at fair value	9	58,387	20,928	(348)	-
<b>Operating income before financial income (expenses)</b>		<b>277,445</b>	<b>201,034</b>	<b>327,231</b>	<b>214,518</b>
Financial income	30	20,552	37,315	36,466	45,008
Financial expenses	30	(113,608)	(121,943)	(146,741)	(134,547)
<b>Financial income (expense)</b>		<b>(93,056)</b>	<b>(84,628)</b>	<b>(110,275)</b>	<b>(89,539)</b>
<b>Income before income tax and social contribution</b>		<b>184,389</b>	<b>116,406</b>	<b>216,956</b>	<b>124,979</b>
Income tax and social contribution					
Current	20	(26,247)	(19,073)	(52,175)	(30,206)
Deferred	20	9,817	(3,481)	3,533	(949)
<b>Net income for the period</b>		<b>167,959</b>	<b>93,852</b>	<b>168,314</b>	<b>93,824</b>
<b>Attributable to the partners:</b>					
Controlling shareholders		167,959	93,852	167,959	93,852
Non-controlling shareholders		-	-	355	(28)
		<b>167,959</b>	<b>93,852</b>	<b>168,314</b>	<b>93,824</b>
<b>Other comprehensive income:</b>					
Items that will be reclassified to income (loss) for the year in subsequent periods		-	-	-	-
Items that will not be reclassified to the result of the financial year in subsequent periods		-	-	-	-
<b>Total comprehensive income (loss) for the period</b>		<b>167,959</b>	<b>93,852</b>	<b>168,314</b>	<b>93,824</b>
<b>Earnings per share attributable to Company's shareholders</b>					
Basic earnings per share (weighted average)	31	<b>0.31</b>	<b>0.26</b>		
Diluted earnings per share (weighted average)	31	<b>0.31</b>	<b>0.26</b>		

See the accompanying notes to the financial statements.

**Statement of changes in shareholders' equity**  
**Periods ended**  
**In thousands of reais – R\$**

	Note	Capital			Profit reserves							Shareholders' equity of controlling shareholders	Non-controlling interest	Total shareholders' equity	
		Capital	Share-issuance expenses	Net capital	Capital reserve	Investment reserve	Statutory reserve	Legal reserve	Retained earnings	Treasury shares	Equity valuation adjustments				Income for the period
<b>Balances at December 31, 2022</b>		<b>1,743,823</b>	<b>(26,601)</b>	<b>1,717,222</b>	<b>603,212</b>	<b>45,166</b>	<b>-</b>	<b>148,616</b>	<b>187,291</b>	<b>(19,971)</b>	<b>-</b>	<b>-</b>	<b>2,681,536</b>	<b>19,549</b>	<b>2,701,085</b>
Capital increase		64	-	64	-	-	-	-	-	-	-	-	64	-	64
Capital to be paid-up		(64)	-	(64)	-	-	-	-	-	-	-	-	(64)	-	(64)
Expenditure with issue			(320)	(320)									(320)	-	(320)
Stock option plan		-	-	-	38	-	-	-	-	10,758	-	-	10,796	-	10,796
Non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	-	2,600	2,600
Appropriation to investment reserve		-	-	-	-	162,453	-	-	(162,453)	-	-	-	-	-	-
Net income for the period		-	-	-	-	-	-	-	-	-	-	93,852	93,852	(28)	93,824
<b>Balances at March 31, 2023</b>		<b>1,743,823</b>	<b>(26,921)</b>	<b>1,716,902</b>	<b>603,250</b>	<b>207,619</b>	<b>-</b>	<b>148,616</b>	<b>24,838</b>	<b>(9,213)</b>	<b>-</b>	<b>93,852</b>	<b>2,785,864</b>	<b>22,121</b>	<b>2,807,985</b>
<b>Balances at December 31, 2023</b>		<b>2,762,950</b>	<b>(26,921)</b>	<b>2,736,029</b>	<b>1,915,451</b>	<b>37,619</b>	<b>-</b>	<b>169,804</b>	<b>190,126</b>	<b>(39,462)</b>	<b>73,884</b>	<b>-</b>	<b>5,083,451</b>	<b>27,619</b>	<b>5,111,070</b>
Formation of statutory reserve	23.b	-	-	-	-	-	84,752	-	(84,752)	-	-	-	-	-	-
Appropriation of additional dividends	23.c	-	-	-	-	-	-	-	(80,536)	-	-	-	(80,536)	-	(80,536)
Stock option plan	23.d	-	-	-	38	-	-	-	-	12,312	-	-	12,350	-	12,350
Non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	-	1,528	1,528
Net income for the year		-	-	-	-	-	-	-	-	-	-	167,959	167,959	355	168,314
<b>Balances at March 31, 2024</b>		<b>2,762,950</b>	<b>(26,921)</b>	<b>2,736,029</b>	<b>1,915,489</b>	<b>37,619</b>	<b>84,752</b>	<b>169,804</b>	<b>24,838</b>	<b>(27,150)</b>	<b>73,884</b>	<b>167,959</b>	<b>5,183,224</b>	<b>29,502</b>	<b>5,212,726</b>

See the accompanying notes to the financial statements.

**Statement of cash flows**
**Periods ended**

In thousands of reais – R\$

	Note	Parent Company		Consolidated	
		03/31/2024	03/31/2023	03/31/2024	03/31/2023
<b>Net income for the period</b>		<b>167,959</b>	<b>93,852</b>	<b>168,314</b>	<b>93,824</b>
<b>Items not affecting cash:</b>					
Income tax and social contribution	20.b	16,430	22,554	48,642	31,154
Accrued financial income and expenses	30	93,056	121,372	110,275	128,945
Depreciation and amortization	26 27	115,134	115,975	189,554	131,262
Equity method and adjustment for realization at fair value	9	(58,387)	(20,928)	348	-
Long-term incentive		5,059	4,870	5,231	4,870
Provision for tax, labor and civil risks	21	873	208	1,389	253
Estimated losses from disallowances and default	25 29	31,299	11,097	37,453	12,880
Profit sharing		16,134	22,756	27,639	24,115
Other		14,552	2,793	21,381	5,733
<b>Cash flow from operating activities before changes in assets and liabilities</b>		<b>402,109</b>	<b>374,549</b>	<b>610,226</b>	<b>433,036</b>
(Increase) decrease in accounts receivable	5	(180,577)	(100,313)	(263,578)	(129,733)
(Increase) decrease in inventories	6	1,595	7,403	7,367	(2,672)
(Increase) decrease in recoverable taxes	7	(6,203)	(11,067)	(7,727)	(11,734)
(Increase) decrease in judicial deposits	21	48	119	101	(303)
(Increase) decrease in other assets	8	(1,328)	1,762	(4,870)	4,261
Increase (decrease) in suppliers	12	6,989	(20,895)	12,033	(4,550)
Increase (decrease) in labor obligations	16	(63,502)	(50,174)	(80,820)	(50,432)
Increase (decrease) in tax liabilities	17	7,596	5,947	9,707	7,403
Increase (decrease) in scheduling of tax payments	17	(963)	(874)	(3,206)	(1,995)
Increase (decrease) in other liabilities		7,907	(972)	(9,979)	4,898
<b>Total change in assets and liabilities</b>		<b>(228,438)</b>	<b>(169,064)</b>	<b>(340,972)</b>	<b>(184,857)</b>
Income tax and social contribution paid		(26,247)	(28,050)	(49,300)	(36,038)
<b>Net cash from operating activities</b>		<b>147,424</b>	<b>177,435</b>	<b>219,954</b>	<b>212,141</b>
Acquisition of fixed and intangible assets	10	(50,307)	(62,773)	(67,268)	(70,706)
Securities - funding and income	4	114,688	61,606	100,920	24,485
Payments for acquired companies less cash and cash equivalents	18	(19)	(2,772)	(2,317)	(21,065)
Acquisition of other ownership interests	9	-	(14,333)	(1,254)	(14,333)
Paid-up capital in subsidiary	9	-	(21,250)	-	-
Other investment activities		-	-	(6,913)	14,627
<b>Net cash generated (used) in investment activities</b>		<b>64,362</b>	<b>(39,522)</b>	<b>23,168</b>	<b>(66,992)</b>
(Principal) repayment of financing and debentures	13 14	-	-	(192)	(146)
Interest paid on financing and debentures	13 14	(68,669)	(74,585)	(68,717)	(74,588)
Financial commissions and other		(834)	(936)	(1,081)	(936)
Payment of lease	15	(63,115)	(64,289)	(99,457)	(73,167)
Dividends and interest on own capital paid		(496)	-	(496)	-
Supplier financing - drawee risk		(3,115)	(3,697)	(3,698)	(3,698)
<b>Net cash used in investing activities</b>		<b>(136,229)</b>	<b>(143,507)</b>	<b>(173,641)</b>	<b>(152,535)</b>
<b>Increase (decrease) in cash and cash equivalents</b>		<b>75,557</b>	<b>(5,594)</b>	<b>69,481</b>	<b>(7,386)</b>
<b>Cash and cash equivalents</b>					
At the beginning of the period		9,675	9,121	21,920	17,256
At the end of the period		85,232	3,527	91,401	9,870
<b>Changes in cash and cash equivalents</b>		<b>75,557</b>	<b>(5,594)</b>	<b>69,481</b>	<b>(7,386)</b>

See the accompanying notes to the financial statements.

**Statement of added value**
**Periods ended**

In thousands of reais – R\$

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
<b>Revenues</b>	<b>1,121,177</b>	<b>1,071,681</b>	<b>2,019,590</b>	<b>1,319,861</b>
Gross income from services rendered (net)	1,149,456	1,079,879	2,052,280	1,328,082
Estimated losses from disallowances	(29,510)	(9,546)	(34,154)	(10,557)
Other revenues	1,231	1,348	1,464	2,336
<b>Inputs acquired from third parties</b>	<b>(418,339)</b>	<b>(394,630)</b>	<b>(875,630)</b>	<b>(533,446)</b>
Cost of services rendered	(384,315)	(364,809)	(807,026)	(495,347)
Materials, energy, outsourced services and other	(33,182)	(29,377)	(67,621)	(38,099)
(Loss)/recovery of asset values	(842)	(444)	(983)	-
<b>Gross added value</b>	<b>702,838</b>	<b>677,051</b>	<b>1,143,960</b>	<b>786,415</b>
Depreciation and amortization	(115,134)	(115,975)	(189,554)	(131,262)
<b>Net added value</b>	<b>587,704</b>	<b>561,076</b>	<b>954,406</b>	<b>655,153</b>
<b>Added value received as transfer</b>	<b>79,936</b>	<b>60,065</b>	<b>37,651</b>	<b>47,123</b>
Equity method and adjustment for realization at fair value	58,387	20,928	(348)	-
Financial income (except PIS and COFINS)	21,549	39,137	37,999	47,123
<b>Total added value payable</b>	<b>667,640</b>	<b>621,141</b>	<b>992,057</b>	<b>702,276</b>
<b>Distribution of added value</b>	<b>(667,640)</b>	<b>(621,141)</b>	<b>(992,057)</b>	<b>(702,276)</b>
<b>Personnel and charges</b>	<b>(245,947)</b>	<b>(257,484)</b>	<b>(405,531)</b>	<b>(294,963)</b>
Direct remuneration	(176,989)	(180,489)	(296,679)	(207,755)
Benefits	(54,691)	(62,063)	(84,115)	(69,845)
Charges	(14,267)	(14,932)	(24,737)	(17,363)
<b>Taxes, rates and contributions</b>	<b>(130,907)</b>	<b>(135,824)</b>	<b>(250,663)</b>	<b>(166,475)</b>
Federal	(96,286)	(102,624)	(191,232)	(126,439)
Municipal	(34,621)	(33,200)	(59,416)	(40,036)
State	-	-	(15)	-
<b>Interest, rental and other operating expenses</b>	<b>(122,827)</b>	<b>(133,981)</b>	<b>(167,549)</b>	<b>(147,014)</b>
Rents	1,260	(1,201)	(4,671)	(3,675)
Interest	(113,608)	(121,943)	(146,741)	(134,547)
Other operating expenses	(10,479)	(10,837)	(16,137)	(8,792)
<b>Income for the period</b>	<b>(167,959)</b>	<b>(93,852)</b>	<b>(168,314)</b>	<b>(93,824)</b>

See the accompanying notes to the financial statements.

## Notes to individual and consolidated interim financial information as of March 31, 2024.

In thousands of reais (R\$), unless otherwise indicated.

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### 1. Operations

#### 1.1 The Company

Fleury S.A. ("Fleury", "Parent Company" or "Company" and, together with its subsidiaries, "Fleury Group" or "Group") is a publicly-held corporation listed in the Novo Mercado segment of B3 S.A. – Brasil, Bolsa e Balcão, under the ticker "FLRY3", headquartered in the city of São Paulo. The Company is engaged in the provision of medical services in the diagnostic, laboratory support (Lab-to-Lab), infusions, clinical analysis, health management, medical care, orthopedics and ophthalmology areas, toxicological exam served by a digital healthcare platform. The Group is present in 11 Brazilian States, including the major capital cities in Brazil (São Paulo, Rio de Janeiro, Brasília and Belo Horizonte), with 557 service units and mobile service operations engaging approximately 23,000 employees and 5,000 doctors.

### 2. Presentation of the financial statements

The Audit Committee recommended the approval of the financial statements to the Board of Directors on April 26, 2024 which were approved by the Board of Directors on April 30, 2024.

The individual parent company and consolidated financial quarterly information was prepared and is being presented according to the accounting practices adopted in Brazil, including the pronouncements issued by the Accounting Pronouncement Committee (CPC), as well as by the International Financial Reporting Standards (IFRS - IAS 34) issued by the International Accounting Standards Board (IASB).

The accounting practices and policies (which include the principles of measurement, recognition and valuation of assets and liabilities), in addition to the main accounting judgments and sources of uncertainty about estimates adopted in the preparation of this quarterly information, are consistent with those adopted and disclosed in annual financial statements for the year ended December 31, 2023 and, therefore, must be analyzed as a whole.

All relevant information of significance used by Management in performing its duties is presented in these financial statements, as per OCPC07.

The individual parent company and consolidated quarterly information is presented in thousands of Reais, which is the functional currency of Fleury Group.

## a) Subsidiaries and jointly-controlled subsidiary

The consolidated financial statements include the balances of Fleury S.A., its subsidiaries and special-purpose entities represented by exclusive investment funds. In addition, the balance includes an equity interest in a jointly-controlled company, accounted for under the equity method as follows:

	Ownership percentage of Fleury S.A.	
	03/31/2024	12/31/2023
<b>Direct subsidiaries:</b>		
Centro de Infusões Pacaembu Ltda. ("CIP")	100%	100%
Fleury Centro de Procedimentos Médicos Avançados S.A. ("Fleury CPMA")	100%	100%
Fundo de Investimento Kortex Ventures ("Kortex")	54%	54%
Instituto Hermes Pardini S.A. ("Hermes Pardini")	100%	100%
Métodos Laboratório, Análises Clínicas e Hematologia Ltda.	100%	100%
<b>Indirect subsidiaries:</b>		
Centro Avançado de Oftalmologia S.A. (Moacir Group)	80%	80%
Clínica de Olhos Dr. Moacir Cunha S.A. (Moacir Group)	80%	80%
CPC – Centro de Patologia Clínica Ltda.	100%	100%
CSV - Central Sorológica de Vitória Ltda. <b>(a)</b>	-	99%
Diagnóstico por Imagem Sete Lagoas Ltda. (CEMED)	100%	100%
Fleury Serviços Ortopédicos S.A. (Holding company Vita)	67%	67%
HSB - Hugo Silviano Brandão Ltda.	100%	100%
Instituto 9 de julho – Serviços Médicos S.A. (Moacir Group)	80%	80%
IACS - Instituto de Análises Clínicas de Santos S.A.	60%	60%
IRN - Instituto de Radiologia de Natal Ltda.	100%	100%
Laboratório Bioclinico Ltda.	100%	100%
Laboratório de Pat. Clínica Dr. Paulo Cordeiro de Azevedo Ltda. (LPA)	100%	100%
Laboratório Padrão S.A.	100%	100%
Laboratório Pretti Ltda.	100%	100%
Moscogliato – Serviço de Ultrassom Ltda. (Clínica Dra. Odivânia)	100%	100%
PARDIS - Pardini Distribuidora Ltda.	100%	100%
Clínica Oftalmológica São Lucas Ltda. (Retina Clinic)	100%	100%
Saha Centro de Infusões Ltda.	100%	100%
Saha Serviços Médicos e Hospitalares Ltda.	100%	100%
Sansão Holding S.A.	100%	100%
SantéCorp Ltda.	100%	100%
Saúde iD Ltda.	100%	100%
Toxicologia Pardini Laboratórios S.A.	100%	100%
Vita Clínicas Medicina Especializada Ltda.	100%	100%
<b>Exclusive Investment Funds:</b>		
Bradesco Fundo de Investimento em cotas FI Renda Fixa Crédito Privado Exclusivo Beta	100%	100%
Santander FI Exclusivo Alpha Renda Fixa Crédito Longo Prazo	-	100%
Itaú Fundo de Investimento Ômega CIC RF referenciado DI – Resp. Limitada	100%	-
<b>Jointly-controlled subsidiary:</b>		
ABPF Oncologia S.A.	33.33%	33.33%

(a) Merged on March 01, 2024 by Instituto Hermes Pardini S.A.

### **Main activities:**

**Fleury S.A.:** diagnostic imaging, clinical analysis, fertility, infusions, genomics;

**Fleury CPMA:** diagnostic imaging in certain hospitals, clinical analysis and day clinic;

**Grupo IRN:** diagnostic imaging services;

**SantéCorp:** health management including telemedicine;

**CPC, Pretti, Bioclínico and Métodos:** clinical analysis laboratory services;

**Saúde iD:** health platform;

**CIP and Saha:** hospital and immunobiological drug infusion center;

**Clínica de Olhos Dr. Moacir Cunha:** ophthalmology service centers;

**Vita:** medicine services specialized in orthopedics;

**Instituto Hermes Pardini:** clinical analysis, medical imaging, laboratory support (Lab-to-Lab);

**Pardis:** resale of merchandise for application in the processing of clinical analysis;

**Toxicologia Pardini:** toxicological exam;

**ABPF Oncologia:** preventive, integrated solutions, and clinical research in oncology;

**Kortex:** investment fund in startups engaged in digital health, diagnostic medicine and personalized medicine.

### **b) Accounting standards and interpretations in force and not yet in force**

New accounting standards and interpretations have not materially impacted these financial statements.

### **c) IFRS S1 and S2 standards – General Requirements for Disclosure of Sustainability-related Financial Information and Climate-related Disclosures**

In compliance with CVM Resolution 193/2023, which requires an entity to disclose information on its sustainability-related risks and opportunities, as well as requirements to identify, measure and disclose information on climate-related risks and opportunities, we are assessing the impacts of the standard for early adoption or compliance with the deadline defined therein.

## **3. Risk management**

The main risk factors to which the Company and its subsidiaries are exposed are financial and operational risks, including market, foreign exchange, interest rate, credit and liquidity risk. These risks, which are inherent to their activities, are managed through internal policies and controls supervised and monitored through monthly management reports.

### **Fair value hierarchy**

The assumptions used by the Company to determine the hierarchy and disclose the fair values of financial instruments are as follows:

- Level 1: quoted price in active markets for identical assets or liabilities;
- Level 2: techniques that determine fair value based on observable factors, either directly or indirectly.
- Level 3: techniques based on internal methodologies that are not based on observable data in the market.

## a) Accounting classification and fair values

	<b>Level 1</b>	<b>Level 2</b>
<b>Financial assets</b>		
Cash and cash equivalents	91,401	-
Securities	-	934,775
Accounts receivable	1,733,867	-
Other call option credits	18,179	
<b>Financial liabilities</b>		
Suppliers	(632,446)	-
Lease	(1,389,817)	-
Financing, except supplier financing - drawee risk	(3,015)	-
Supplier financing - drawee risk	(8,553)	-
Debentures	-	(2,807,169)
Tax installments	(18,283)	-
Interest on own capital (JCP) and dividends paid	(80,796)	-
Accounts payable - Acquisition of companies	(333,007)	(80,604)
<b>Balances at March 31, 2024</b>	<b>(622,470)</b>	<b>(1,952,998)</b>
<b>December 31, 2023</b>	<b>(864,688)</b>	<b>(1,828,309)</b>

Due to the nature of balances, the fair value of the Company's financial instrument balances approximate their book values. The comparison did not present material differences.

## b) Capital management

Fleury Group monitors capital based on the consolidated leverage ratio, as shown below:

	<b>03/31/2024</b>	<b>12/31/2023</b>
Financing and debentures, except supplier financing - drawee risk	2,810,184	2,797,883
Accounts payable – Acquisition of companies	413,611	397,673
Supplier financing - drawee risk	8,553	11,690
Cash and cash equivalents	(91,401)	(21,920)
Securities	(934,775)	(1,035,695)
<b>Net debt</b>	<b>2,206,172</b>	<b>2,149,631</b>
EBITDA LTM* (Earnings before interest, taxes, depreciation and amortization)	1,797,462	1,745,669
<b>Leverage ratio (Net debt / EBITDA LTM*)</b>	<b>1.23</b>	<b>1.23</b>

(\* ) LTM (last twelve months)

## c) Financial and market risks

### Interest rate risk

The Company has financing in local currency subject to interest rates pegged to indexes, such as the CDI, as well as the balance of taxes payable in installments, which bears interest indexed to the SELIC rate and accounts payable from acquisitions by means of the IPCA. The risk inherent in these liabilities arises from possible fluctuations in these rates impacting the cash flows.

### Credit risk

The Fleury Group is exposed to credit risk in its operating activities reflected in accounts receivable (Note 5). The Company and its subsidiaries are also subject to credit risks related to operations with financial institutions represented by bank deposits, interest earning bank deposits and derivative instruments. Management considers the risk to be low since operations are carried out with prime banks and treasury policies apply specific limits for allocation of funds.

### Liquidity risk

Cash flow forecasting is carried out by the Finance Department, which monitors rolling forecasts of the Fleury Group's liquidity requirements to ensure it has sufficient cash to meet operational needs. It also always maintains sufficient headroom on its undrawn committed borrowing facilities so that the Group does not breach borrowing limits or covenants (where applicable) of any of its financing and debentures. This forecast takes into consideration the Group's financing plans, compliance with covenants, attainment of the internal goals of the balance sheet quotient and, if applicable, external or legal regulatory requirements - for example, currency restrictions.

Surplus cash held by the operating entities, in addition to the balance required for managing working capital, is allocated to investments with appropriate maturities or sufficient liquidity to provide the necessary margin as determined by the forecasts.

The chart below analyzes Fleury Group's liabilities and financial instruments, by maturity brackets, corresponding to the remaining period in the balance sheet up to the contractual date of maturity. The amounts disclosed are contracted (consolidated) undiscounted cash flows, and, therefore, they do not agree directly with the book values.

<b>March 31, 2024</b>	<b>Book value</b>	<b>Amount contracted</b>	<b>≤01 year</b>	<b>01–02 years</b>	<b>02–05 years</b>	<b>&gt;05 years</b>
Debentures	2,807,169	3,131,801	527,362	532,097	1,702,020	370,322
Lease	1,389,817	1,875,669	301,794	336,100	634,524	603,251
Suppliers	632,446	632,446	632,446	-	-	-
Accounts payable - acquisition of companies	413,611	413,611	95,328	156,659	161,624	-
Other liabilities	20,987	20,987	20,985	2	-	-
Supplier financing - drawee risk	8,553	8,553	8,553	-	-	-
Financing	3,015	3,015	785	2,230	-	-
	<b>5,275,598</b>	<b>6,086,082</b>	<b>1,587,253</b>	<b>1,027,088</b>	<b>2,498,168</b>	<b>973,573</b>

## Foreign exchange risk

The Fleury Group uses derivatives to hedge exposures to foreign currency of certain suppliers of inputs. Derivatives are recognized at fair value on their execution date and remeasured on a monthly basis. The effects on income (loss) are recognized in Financial income and/or expenses.

The equity balance of these liabilities as at March 31, 2024 is R\$ 5,008, and the net derivative of this operation is R\$ 20.

## d) Operational and Environmental Risk Management

The operational and environmental risk management governance policies are consistent with those adopted and disclosed in the annual financial statements of Fleury S.A. for the year ended December 31, 2023.

## e) Statement of sensitivity analysis

### Sensitivity analysis for interest rate changes

To calculate the probable scenario, the projections disclosed by the Market Focus Report published by the Central Bank of Brazil on March 28, 2024 were used. The "Possible" and "Remote" scenarios consider a decrease in this rate of 0.25% p.a.

The results in nominal terms were as follows:

	<b>Book balance</b>	<b>Probable</b>	<b>Possible</b>	<b>Remote</b>
	<b>CDI (p.a.)</b>	<b>10.65%</b>	<b>10.15%</b>	<b>9.65%</b>
Interest earning bank deposits - securities	934,775	99,554	94,880	90,206
Debentures	(2,807,169)	(298,963)	(284,928)	(270,892)
<b>Net exposure in CDI</b>	<b>(1,872,394)</b>	<b>(199,409)</b>	<b>(190,048)</b>	<b>(180,686)</b>

## 4. Securities

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>03/31/2024</b>	<b>12/31/2023</b>	<b>03/31/2024</b>	<b>12/31/2023</b>
Funds' units - Pegged to the DI rate <b>(a)</b>	524,605	640,566	914,697	1,016,095
BANK DEPOSIT CERTIFICATES (CDB)	19,937	19,408	19,937	19,407
Kortex Venture Capital - Fixed income funds	15,655	14,911	141	193
<b>Total</b>	<b>560,197</b>	<b>674,885</b>	<b>934,775</b>	<b>1,035,695</b>
<b>Current</b>	<b>524,605</b>	<b>640,566</b>	<b>798,128</b>	<b>902,213</b>
<b>Non-current</b>	<b>35,592</b>	<b>34,319</b>	<b>136,647</b>	<b>133,482</b>

(a) Remunerated at the weighted average rate of 110.70% of CDI in March 2024 (105.76% in December 2023).

## a) Changes in the interest earning bank deposits balance (securities + investments with daily liquidity)

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Opening balance	674,885	1,207,438	1,035,695	1,413,875
Investment	653,171	2,455,328	1,079,418	4,166,126
Business combination	-	-	-	15,064
Earnings	18,220	108,900	29,432	151,273
Redemption	(786,079)	(3,096,781)	(1,209,770)	(4,710,643)
<b>Total</b>	<b>560,197</b>	<b>674,885</b>	<b>934,775</b>	<b>1,035,695</b>

## 5. Accounts receivable

### a) Breakdown of balance

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Amounts billed	744,363	662,379	1,178,251	1,076,437
Amounts to be billed	267,735	179,788	620,752	474,497
	<b>1,012,098</b>	<b>842,167</b>	<b>1,799,003</b>	<b>1,550,934</b>
Estimated losses from disallowances and default	(41,824)	(21,172)	(65,136)	(43,192)
<b>Total</b>	<b>970,274</b>	<b>820,995</b>	<b>1,733,867</b>	<b>1,507,742</b>
<b>Current</b>	<b>970,274</b>	<b>820,995</b>	<b>1,731,049</b>	<b>1,505,194</b>
<b>Non-current</b>	-	-	<b>2,818</b>	<b>2,548</b>

The Company and its subsidiaries have a certain degree of concentration in their client portfolios (legal entity). As of March 31, 2024, the six main clients accounted for 53.86% of the total portfolio (48.89% as of December 31, 2023).

### b) Aging analysis

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
<b>Not yet due</b>	830,350	695,288	1,513,612	1,300,368
<b>Overdue</b>				
≤120	117,429	96,676	182,681	170,357
121–360	60,776	47,507	92,618	71,688
>361	3,543	2,696	10,092	8,521
<b>Total</b>	<b>1,012,098</b>	<b>842,167</b>	<b>1,799,003</b>	<b>1,550,934</b>

### c) Changes in estimated losses from disallowances and default

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
<b>Balance at the beginning of the year</b>	(21,172)	(12,915)	(43,192)	(14,566)
Additions of disallowances and default (Notes 25 and 29)	(29,510)	(10,230)	(34,154)	(11,284)
Write-off of non-collectible securities	8,858	8,650	12,210	9,015
<b>Balance at the end of the period</b>	<b>(41,824)</b>	<b>(14,495)</b>	<b>(65,136)</b>	<b>(16,835)</b>

## 6. Inventories

	Parent company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Diagnostic kits	30,158	27,881	64,411	59,645
Auxiliary laboratory materials	9,548	9,881	18,634	22,151
Auxiliary laboratory materials (Infusion)	1,326	1,537	17,155	23,451
Nursing and sample collection materials	10,886	13,747	13,435	16,810
Administrative, promotional and other materials	3,205	3,672	9,879	8,669
Good for resale	-	-	2,573	2,499
Auxiliary laboratory materials (Ophthalmology)	-	-	1,475	1,704
<b>Total</b>	<b>55,123</b>	<b>56,718</b>	<b>127,562</b>	<b>134,929</b>

## 7. Recoverable taxes

	Parent company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
ISS	8,010	7,748	9,131	8,737
ICMS	-	-	2,679	2,562
PIS AND COFINS	378	378	2,203	2,107
INSS	279	1,421	2,145	6,874
<b>Total</b>	<b>8,667</b>	<b>9,547</b>	<b>16,158</b>	<b>20,280</b>

## 8. Other assets

	Parent company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Advance to suppliers	10,188	10,069	30,500	30,024
Employee credits/payroll	15,223	17,789	23,441	21,318
Costs with obtaining contracts (a)	22,400	17,853	22,400	17,853
Financial asset - Call option Vita (b)	-	-	18,179	18,179
Prepaid expenses (c)	9,569	3,862	13,358	9,519
Rental advances	2,144	3,215	2,144	3,215
Other credits receivable	2,291	2,844	3,793	3,984
<b>Total</b>	<b>61,815</b>	<b>55,632</b>	<b>113,815</b>	<b>104,092</b>
<b>Current</b>	<b>30,717</b>	<b>26,299</b>	<b>64,503</b>	<b>56,535</b>
<b>Non-current</b>	<b>31,098</b>	<b>29,333</b>	<b>49,312</b>	<b>47,557</b>

(a) Refers to a partnership agreement with hospitals to obtain a contract to provide clinical analysis services. The amounts are amortized over the contractual term.

(b) Pursuant to the purchase and sale agreement entered into by Fleury CPMA and sellers, CPMA has the option (right) to acquire the non-controlling interest that represents 33.33%.

(c) Basically, expenses for renewal of licenses, insurance and guarantees.

## 9. Investments

	Parent company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Direct/indirect subsidiary	4,234,008	4,173,900	7,942	21,834
Investees of the Kortex Fund	-	-	29,311	27,882
ABF Oncologia (JV)	14,143	14,491	14,839	14,491
Prontmed	12,000	12,000	12,000	12,000
Other interests	4,913	5,312	4,913	5,312
<b>Total</b>	<b>4,265,064</b>	<b>4,205,703</b>	<b>69,005</b>	<b>81,519</b>

### Significant information about Parent Company's investments

Direct subsidiaries	Base Date	Interest in paid-up capital - %	Capital quotas (qty)	Shareholders' equity	Income (loss) for the period
Fleury CPMA	03/31/2024	100%	1,021,594	963,567	8,507
	12/31/2023	100%	1,021,594	955,060	(9,418)
Hermes Pardini Group	03/31/2024	100%	1,166,065	1,429,974	56,268
	12/31/2023	100%	1,166,065	1,400,143	116,968
CIP group (including Saha)	03/31/2024	100%	79,611	150,498	6,791
	12/31/2023	100%	79,611	143,707	37,211
Métodos	03/31/2024	100%	2,336	8,332	2,041
	12/31/2023	100%	2,336	6,854	5,266

### Changes in balances of investments:

#### Parent Company – Fleury S.A., investor:

Investees	Balance at 12/31/2023	Equity in results of subsidiaries	Realization of surplus and loss	Realization of lawsuits (possible losses)	Other changes	Balance at 03/31/2024
Fleury CPMA	955,075	8,507	-	-	-	963,582
IHP Group	2,916,585	56,268	(14,749)	1,373	-	2,959,477
CIP Group	269,413	6,791	(20)	-	-	276,184
Métodos	32,827	2,041	(103)	-	-	34,765
ABPF Oncologia	14,491	(348)	-	-	-	14,143
Prontmed	12,000	-	-	-	-	12,000
Other	5,312	-	-	-	(399)	4,913
	<b>4,205,703</b>	<b>73,259</b>	<b>(14,872)</b>	<b>1,373</b>	<b>(399)</b>	<b>4,265,064</b>

**Changes - Consolidated:**

Investor	Investees	Balance at 12/31/2023	Paid-up capital	Equity in results of subsidiaries	Surplus - Note 10	Other changes	Balance at 03/31/2024
Fleury S.A.	ABPF Oncologia	14,491	-	(348)	-	-	14,143
Fleury S.A.	Prontmed	12,000	-	-	-	-	12,000
Fleury S.A.	Other	5,312	-	-	-	(399)	4,913
Kortex	Sundry	27,882	1,254	-	-	175	29,311
Fleury/CPMA	Acquired	21,834	-	-	(12,492)	(704)	8,638
<b>Total consolidated</b>		<b>81,519</b>	<b>1,254</b>	<b>(348)</b>	<b>(12,492)</b>	<b>(928)</b>	<b>69,005</b>

**10. Property, plant and equipment and intangible assets**
**a) Breakdown of balance of property, plant and equipment**

Parent Company	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance at 03/31/2024	Net balance at 12/31/2023
Machinery and equipment	10	926,971	(508,206)	418,765	401,322
Leasehold improvements	20	632,462	(408,315)	224,147	221,511
Facilities	10	346,779	(280,390)	66,389	64,888
Constructions in progress	-	40,936	-	40,936	70,469
IT equipment	20	121,761	(98,712)	23,049	24,830
Properties	2	27,760	(7,889)	19,871	19,988
Furniture and fixtures	10	55,982	(41,836)	14,146	13,979
Land	-	13,637	-	13,637	13,637
Vehicles	20	730	(641)	89	90
<b>Total</b>		<b>2,167,018</b>	<b>(1,345,989)</b>	<b>821,029</b>	<b>830,714</b>

Consolidated	Average annual depreciation rate (%)	Cost	Accumulated depreciation	Net balance at 03/31/2024	Net balance at 12/31/2023
Machinery and equipment	10	1,583,531	(866,650)	716,881	707,548
Leasehold improvements	20	892,611	(514,514)	378,097	377,489
Facilities	10	397,088	(323,612)	73,476	71,956
IT equipment	20	195,902	(152,876)	43,026	45,784
Constructions in progress	-	43,713	-	43,713	73,035
Furniture and fixtures	10	109,911	(72,509)	37,402	38,380
Properties	2	27,761	(7,890)	19,871	19,987
Land	-	13,637	-	13,637	13,637
Vehicles	20	3,826	(3,241)	585	676
<b>Total</b>		<b>3,267,980</b>	<b>(1,941,292)</b>	<b>1,326,688</b>	<b>1,348,492</b>

**b) Changes in property, plant and equipment balances**

Parent Company	Balance at 12/31/2023	Additions	Net write-offs	Depreciation	Reclass. / Transf.	Balance at 03/31/2024
Machinery and equipment	401,322	1,466	(65)	(15,193)	31,235	418,765
Leasehold improvements	221,511	12,125	-	(15,865)	6,376	224,147
Facilities	64,888	1,004	-	(2,933)	3,430	66,389
Construction in progress	70,469	12,541	-	-	(42,074)	40,936
IT equipment	24,831	112	-	(2,247)	353	23,049
Properties	19,987	-	(3)	(113)	-	19,871
Furniture and fixtures	13,979	91	-	(604)	680	14,146
Land	13,637	-	-	-	-	13,637
Vehicles	90	-	-	(1)	-	89
<b>Total</b>	<b>830,714</b>	<b>27,339</b>	<b>(68)</b>	<b>(36,956)</b>	<b>-</b>	<b>821,029</b>

Parent Company	Balance at 12/31/2022	Additions	Net write-offs	Depreciation	Reclass. / Transfer	Balance at 03/31/2023
Machinery and equipment	382,551	924	(646)	(15,910)	34,653	401,572
Leasehold improvements	144,712	1,624	(15)	(18,284)	106,919	234,956
Facilities	53,257	4,838	(88)	(6,849)	16,844	68,002
Construction in progress	176,380	20,807	(44)	-	(162,729)	34,414
IT equipment	30,258	3,024	-	(2,507)	323	31,098
Properties	20,645	-	-	(117)	1	20,529
Furniture and fixtures	11,877	9	(139)	(557)	3,989	15,179
Land	13,637	-	-	-	-	13,637
Vehicles	62	-	-	(3)	-	59
<b>Total</b>	<b>833,379</b>	<b>31,226</b>	<b>- 932</b>	<b>- 44,227</b>	<b>-</b>	<b>819,446</b>

Consolidated	Balance at 12/31/2022	Additions	Net write-offs	Depreciation	Reclass. / Transfer	Surplus/(loss)	Balance at 03/31/2023
Machinery and equipment	428,723	1,084	(646)	(17,704)	35,182	(24)	446,615
Leasehold improvements	170,578	2,580	(15)	(19,877)	107,506	-	260,772
Facilities	58,838	4,853	(88)	(7,084)	16,866	-	73,385
IT equipment	35,355	3,047	-	(3,098)	326	(10)	35,620
Construction in progress	177,790	21,229	(44)	-	(163,885)	-	35,090
Furniture and fixtures	19,472	325	(139)	(866)	4,005	(10)	22,787
Properties	20,645	-	-	(116)	-	-	20,529
Land	13,637	-	-	-	-	-	13,637
Vehicles	845	-	-	(165)	-	-	680
<b>Total</b>	<b>925,883</b>	<b>33,118</b>	<b>(932)</b>	<b>(48,910)</b>	<b>-</b>	<b>(44)</b>	<b>909,115</b>

Consolidated	Balance at 12/31/2023	Additions	Net write-offs	Depreciation	Reclass. / Transf.	Balance at 03/31/2024
Machinery and equipment	707,548	10,462	(30)	(32,794)	31,695	716,881
Leasehold improvements	377,489	14,229	(92)	(20,084)	6,555	378,097
Facilities	71,956	1,081	-	(3,025)	3,464	73,476
IT equipment	45,784	673	(14)	(3,778)	361	43,026
Construction in progress	73,035	13,433	-	-	(42,755)	43,713
Furniture and fixtures	38,380	249	(15)	(1,892)	680	37,402
Properties	19,987	-	(3)	(113)	-	19,871
Land	13,637	-	-	-	-	13,637
Vehicles	676	-	(36)	(55)	-	585
<b>Total</b>	<b>1,348,492</b>	<b>40,127</b>	<b>(190)</b>	<b>(61,741)</b>	<b>-</b>	<b>1,326,688</b>

### c) Balances

Parent Company	Average annual amortization rate (%)	Cost	Accumulated amortization	Net balance at 03/31/2024	Net balance at 12/31/2023
Goodwill	-	1,817,692	(44,413)	1,773,279	1,773,279
Licenses and software	20	774,220	(619,200)	155,020	168,127
Construction in progress	-	140,222	-	140,222	139,790
Trademarks and patents	7	91,018	(10,802)	80,216	80,300
Products developed	3	6,690	-	6,690	6,690
<b>Total</b>		<b>2,829,842</b>	<b>(674,415)</b>	<b>2,155,427</b>	<b>2,168,186</b>

Consolidated	Average annual amortization rate (%)	Cost	Accumulated amortization	Net balance at 03/31/2024	Net balance at 12/31/2023
Goodwill	-	4,268,718	(45,213)	4,223,505	4,223,505
Trademarks and patents	7	755,494	(21,108)	734,386	722,819
Licenses and software	20	993,549	(711,765)	281,784	303,321
Construction in progress	-	158,349	-	158,349	160,211
Products developed	3	14,607	(1,710)	12,897	9,634
Client contracts	10	553,931	(210,487)	343,444	352,391
Commercial points (Pardini)	10	42,743	(8,192)	34,551	35,619
Non-competition agreement	7	868	(864)	4	6
<b>Total</b>		<b>6,788,259</b>	<b>(999,339)</b>	<b>5,788,920</b>	<b>5,807,506</b>

**c) Changes in intangible asset balances**

Parent Company	Balance at 12/31/2023	Additions	Amortization	Balance at 03/31/2024
Goodwill	1,773,279	-	-	1,773,279
Licenses and software	168,127	22,536	(35,643)	155,020
Construction in progress	139,790	432	-	140,222
Trademarks and patents	80,300	-	(84)	80,216
Products developed	6,690	-	-	6,690
<b>Total</b>	<b>2,168,186</b>	<b>22,968</b>	<b>(35,727)</b>	<b>2,155,427</b>

Parent Company	Balance at 12/31/2022	Additions	Write-offs	Amortization	Merger	Balance at 03/31/2023
Goodwill - Future profitability	1,467,728	-	-	-	-	1,467,728
Licenses and software	181,891	8,574	(27)	(29,906)	-	160,532
Construction in progress	89,255	23,021	-	-	-	112,276
Brands	3,390	-	-	(84)	5,309	8,615
Internally developed products	6,690	-	-	-	-	6,690
<b>Total</b>	<b>1,748,954</b>	<b>31,595</b>	<b>(27)</b>	<b>- 29,990</b>	<b>5,309</b>	<b>1,755,841</b>

Consolidated	Balance at 12/31/2023	Additions	Write-offs	Amortization	Reclass. /Trans.	Surplus - Note 09	Balance at 03/31/2024
Goodwill	4,223,505	-	-	-	-	-	4,223,505
Trademarks and patents	722,819	-	-	(926)	-	12,493	734,386
Licenses and software	303,321	24,390	(298)	(46,478)	849	-	281,784
Construction in progress	160,211	2,663	(187)	-	(4,338)	-	158,349
Products developed	9,634	89	(1)	(314)	3,489	-	12,897
Client contracts	352,391	-	-	(8,947)	-	-	343,444
Commercial points (Pardini)	35,619	-	-	(1,068)	-	-	34,551
Non-competition agreement	6	-	-	(2)	-	-	4
<b>Total</b>	<b>5,807,506</b>	<b>27,142</b>	<b>(486)</b>	<b>(57,735)</b>	<b>-</b>	<b>12,493</b>	<b>5,788,920</b>

Consolidated	Balance at 12/31/2022	Acquisition	Additions	Write-offs	Amortization	Reclass. /Trans.	Surplus/loss	Balance at 03/31/2023
Goodwill - Future profitability	2,566,748	(14,376)	-	-	-	-	-	2,552,372
Brands	247,544	-	-	-	(84)	-	(1,743)	245,717
Licenses and software	241,922	-	9,464	(27)	(33,940)	5,223	-	222,642
Construction in progress	96,087	-	28,125	-	-	(5,223)	-	118,989
Internally developed products	6,690	-	-	-	-	-	-	6,690
Client contracts	735	-	-	-	(98)	-	2	639
Non-competition agreement	200	-	-	-	-	-	(24)	176
<b>Total</b>	<b>3,159,926</b>	<b>(14,376)</b>	<b>37,589</b>	<b>(27)</b>	<b>(34,122)</b>	<b>-</b>	<b>(1,765)</b>	<b>3,147,225</b>

## 11. Right-of-use

### a) Balances

Parent Company	Average annual depreciation rate (%)	Cost	Accumulated amortization	Net balance at 03/31/2024	Net balance at 12/31/2023
Properties	13	1,272,689	(559,915)	712,774	739,420
Machinery and equipment	20	178,790	(91,034)	87,756	95,559
IT equipment	25	38,938	(27,841)	11,097	12,534
Vehicles	50	19,255	(15,201)	4,054	5,041
<b>Total</b>		<b>1,509,672</b>	<b>(693,991)</b>	<b>815,681</b>	<b>852,554</b>

Consolidated	Average annual depreciation rate (%)	Cost	Accumulated amortization	Net balance at 03/31/2024	Net balance at 12/31/2023
Properties	13	1,793,617	(756,230)	1,037,387	1,068,354
Machinery and equipment	20	334,798	(163,267)	171,531	180,711
IT equipment	25	58,217	(34,006)	24,211	26,072
Vehicles	50	45,795	(29,221)	16,574	19,958
<b>Total</b>		<b>2,232,427</b>	<b>(982,724)</b>	<b>1,249,703</b>	<b>1,295,095</b>

### b) Changes

Parent Company	Balance at 12/31/2023	Additions	Renegotiations	Amortization	Balance at 03/31/2024
Properties	739,420	5,334	238	(32,218)	712,774
Machinery and equipment	95,559	-	-	(7,803)	87,756
IT equipment	12,534	-	-	(1,437)	11,097
Vehicles	5,041	-	-	(987)	4,054
<b>Total</b>	<b>852,554</b>	<b>5,334</b>	<b>238</b>	<b>(42,445)</b>	<b>815,681</b>

Parent Company	Balance at 12/31/2022	Addition	Indexation accrual	Depreciation	Write-offs	Balance at 03/31/2023
Properties	808,832	15,514	10,496	(29,528)	(25,129)	780,185
Machinery and equipment	83,800	43,777	-	(8,485)	-	119,092
IT equipment	19,048	2,070	-	(2,590)	(857)	17,671
Vehicles	7,823	1,321	-	(1,154)	-	7,990
<b>Total</b>	<b>919,503</b>	<b>62,682</b>	<b>10,496</b>	<b>(41,757)</b>	<b>(25,986)</b>	<b>924,938</b>

Consolidated	Balance at 12/31/2023	Additions	Renegotiations	Amortization	Write-offs	Other changes	Balance at 03/31/2024
Properties	1,068,354	19,952	807	(50,167)	(1,319)	(240)	1,037,387
Machinery and equipment	180,711	6,698	91	(15,046)	(923)	-	171,531
IT equipment	26,072	539	2	(2,393)	(9)	-	24,211
Vehicles	19,958	2,325	(53)	(2,472)	(3,184)	-	16,574
<b>Total</b>	<b>1,295,095</b>	<b>29,514</b>	<b>847</b>	<b>(70,078)</b>	<b>(5,435)</b>	<b>(240)</b>	<b>1,249,703</b>

Consolidated	Balance at 12/31/2022	Acquisition	Addition	Indexation accrual	Depreciation	Write-offs	Balance at 03/31/2023
Properties	908,678	3,717	15,514	11,151	(35,777)	(25,129)	878,154
Machinery and equipment	86,683	821	43,777	-	(8,667)	-	122,614
IT equipment	19,103	-	2,078	-	(2,624)	(857)	17,700
Vehicles	7,823	-	1,404	-	(1,162)	-	8,065
<b>Total</b>	<b>1,022,287</b>	<b>4,538</b>	<b>62,773</b>	<b>11,151</b>	<b>(48,230)</b>	<b>(25,986)</b>	<b>1,026,533</b>

## 12. Suppliers

	Parent company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Direct material and test intermediation	108,197	76,597	298,155	242,639
Medical services	61,591	60,733	119,485	109,598
Real estate and utilities	40,250	37,102	54,850	62,627
Outsourced services	18,547	18,844	45,305	53,162
General expenditures	20,846	12,041	39,677	25,154
Suppliers of property, plant and equipment - Capex	28,909	66,188	35,454	80,211
IT and telecommunications	22,840	18,628	30,459	30,056
Institutional and legal matters	5,127	5,130	4,573	7,483
Marketing	3,742	7,797	4,488	9,483
<b>Total</b>	<b>310,049</b>	<b>303,060</b>	<b>632,446</b>	<b>620,413</b>

## 13. Financing

### Funding – Consolidated

Modality	Fixed-rate charges	Signature date	Amount contracted R\$	Final maturity
FINEP	5.00% p.a.	10/31/2018	5,600	02/15/2028

The Company has supplier financing - drawee risk transaction mainly with Banco Itaú (Parent Company) with the following balances:

Changes – Parent Company	Balance at 12/31/2023	New agreements / Settlement	Balance at 03/31/2024
Supplier financing - drawee risk	10,162	(3,115)	7,047

Changes – Parent Company	Balance at 12/31/2022	New agreements / Settlement	Balance at 03/31/2023
Supplier financing - drawee risk	12,051	(3,698)	8,353

In the Consolidated, changes are as follows:

	Balance at 12/31/2023	Interest incurred	Interest paid	Amortization of principal	Other operations (a)	Balance at 03/31/2024
Supplier financing - drawee risk	11,690	-	-	-	(3,137)	8,553
FINEP	3,204	50	(47)	(192)	-	3,015
<b>Total</b>	<b>14,894</b>	<b>50</b>	<b>(47)</b>	<b>(192)</b>	<b>(3,137)</b>	<b>11,568</b>
<b>Current</b>	<b>12,473</b>					<b>9,338</b>
<b>Non-current</b>	<b>2,421</b>					<b>2,230</b>

(a) Refers to changes during the period, considering settlements/write-offs and new hires.

	Balance at 12/31/2022	Interest incurred	Interest paid	Amortization of principal	Other operations	Balance at 03/31/2023
Supplier financing - drawee risk	12,074	-	-	-	(3,699)	8,375
BNDES FINAME	465	3	(3)	(139)	-	326
Other financings	299	-	-	(105)	-	194
<b>Total</b>	<b>12,838</b>	<b>3</b>	<b>(3)</b>	<b>(244)</b>	<b>(3,699)</b>	<b>8,895</b>

## 14. Debentures

### a) Balances – Parent Company

	Issue amount (R\$)	Quantity	Final maturity	Semi-annual interest	Total issued
5 <sup>th</sup> Issue – 1 <sup>st</sup> series	1,000	200,000	Dec 2024	CDI + 0.90% p.a.	200,000
5 <sup>th</sup> Issue – 2 <sup>nd</sup> series	1,000	300,000	Dec 2027	CDI + 1.20% p.a.	300,000
6 <sup>th</sup> Issue – 1 <sup>st</sup> series	1,000	250,000	July 2025	CDI + 1.35% p.a.	250,000
6 <sup>th</sup> Issue – 2 <sup>nd</sup> series	1,000	375,000	July 2026	CDI + 1.50% p.a.	375,000
6 <sup>th</sup> Issue – 3 <sup>rd</sup> series	1,000	375,000	July 2028	CDI + 1.75% p.a.	375,000
7 <sup>th</sup> Issue – 1 <sup>st</sup> series	1,000	350,000	Apr 2027	CDI + 1.35% p.a.	350,000
7 <sup>th</sup> Issue – 2 <sup>nd</sup> series	1,000	350,000	Apr-2029	CDI + 1.55% p.a.	350,000
8 <sup>th</sup> Issue – Single series	1,000	500,000	Oct 2028	CDI + 1.23% p.a.	500,000

The Company used the proceeds from debentures placements for working capital purposes, under its cash strategy, to extend its debt tenures and retain funds for investments and acquisitions in the coming years. The debentures issued are unsecured and not convertible into shares:

### Changes in debentures

Brazilian Reais	12/31/2023	Interest incurred	Interest paid	Amortization – Commission	03/31/2024
5 <sup>th</sup> Issue – 1 <sup>st</sup> series	200,758	5,717	-	-	206,475
5 <sup>th</sup> Issue – 2 <sup>nd</sup> series	301,165	8,799	-	-	309,964
6 <sup>th</sup> Issue – 1 <sup>st</sup> series	266,246	7,420	(16,900)	-	256,766
6 <sup>th</sup> Issue – 2 <sup>nd</sup> series	399,649	11,268	(25,642)	-	385,275
6 <sup>th</sup> Issue – 3 <sup>rd</sup> series	400,114	11,499	(26,128)	-	385,485
7 <sup>th</sup> Issue – 1 <sup>st</sup> series	358,267	10,599	-	-	368,866
7 <sup>th</sup> Issue – 2 <sup>nd</sup> series	358,395	10,779	-	-	369,174
8 <sup>th</sup> Issue – Single series	511,431	14,979	-	-	526,410
Commissions (5 <sup>th</sup> , 6 <sup>th</sup> , 7 <sup>th</sup> and 8 <sup>th</sup> Issue)	(1,346)	-	-	100	(1,246)
<b>Total</b>	<b>2,794,679</b>	<b>81,060</b>	<b>(68,670)</b>	<b>100</b>	<b>2,807,169</b>
<b>Current</b>	<b>295,622</b>				<b>308,025</b>
<b>Non-current</b>	<b>2,499,057</b>				<b>2,499,144</b>

The portion recognized in non-current liabilities as of March 31, 2024 (except for commissions) matured as follows:

Maturity	5 <sup>th</sup> issue 2 <sup>nd</sup> series	6 <sup>th</sup> issue 1 <sup>st</sup> series	6 <sup>th</sup> issue 2 <sup>nd</sup> series	6 <sup>th</sup> issue 3 <sup>rd</sup> series	7 <sup>th</sup> issue 1 <sup>st</sup> series	7 <sup>th</sup> issue 2 <sup>nd</sup> series	8 <sup>th</sup> issue single series	Consolidated
2025	100,000	250,000	-	-	-	-	-	350,000
2026	100,000	-	375,000	-	-	-	-	475,000
2027	100,000	-	-	-	350,000	-	250,000	700,000
2028	-	-	-	375,000	-	-	250,000	625,000
2029	-	-	-	-	-	350,000	-	350,000
<b>Total</b>	<b>300,000</b>	<b>250,000</b>	<b>375,000</b>	<b>375,000</b>	<b>350,000</b>	<b>350,000</b>	<b>500,000</b>	<b>2,500,000</b>

## Covenants

The debentures are subject to financial covenants, and their maturity may be accelerated in the event the Company fails to comply with the following financial ratio:

- Net financial debt/EBITDA ratio lower than or equal to 3.0 times.

As of March 31, 2024, the Fleury group was in compliance with the financial ratios and other covenant clauses.

The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 14 - Debentures, of the financial statements for the year ended December 31, 2023.

## 15. Leases

As of March 31, 2024, the lease liabilities are as follows:

### a) Minimum lease payments:

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Up to 1 year	249,335	250,797	392,260	390,538
>01 year	1,153,285	1,206,409	1,598,165	1,667,407
	<b>1,402,620</b>	<b>1,457,206</b>	<b>1,990,425</b>	<b>2,057,945</b>
(-) Future financial charges	(487,295)	(506,890)	(600,608)	(626,469)
<b>Present value of minimum payments</b>	<b>915,325</b>	<b>950,316</b>	<b>1,389,817</b>	<b>1,431,476</b>
<b>Current</b>	<b>171,463</b>	<b>169,531</b>	<b>277,296</b>	<b>272,067</b>
<b>Non-current</b>	<b>743,862</b>	<b>780,785</b>	<b>1,112,521</b>	<b>1,159,409</b>

As of March 31, 2024, the non-current portion matures as follows:

	Parent Company	Consolidated
2025	60,666	296,492
2026	226,546	416,952
>2027	456,650	399,077
<b>Total</b>	<b>743,862</b>	<b>1,112,521</b>

Below are the changes in lease balances:

	<b>Parent Company</b>	<b>Consolidated</b>
Balance at 12/31/2023	950,316	1,431,476
Realization of adjustment to present value	22,552	32,202
New agreements	5,334	29,514
Indexation accrual	238	847
Write-off	-	(5,094)
Amortization of interest	(22,517)	(30,892)
Amortization of principal	(40,598)	(68,565)
Other changes	-	329
<b>Balance at 03/31/2024</b>	<b>915,325</b>	<b>1,389,817</b>

### b) Discount rate:

The weighted average discount rates applied to lease contracts as of March 31, 2024 are shown below:

<b>Term of the agreements</b>	<b>Rates p.a.</b>
	<b>Consolidated</b>
01-05 years	6.67%
06-10 years	7.22%
>10 years	7.43%

### c) Impact on income (loss) for the period:

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>03/31/2024</b>	<b>03/31/2023</b>	<b>03/31/2024</b>	<b>03/31/2023</b>
Depreciation of right-of-use	42,445	41,757	70,077	48,230
Appropriation of interest of leases	22,552	24,838	32,202	27,560
Income (loss) from write-off in the period	-	25,986	5,435	25,986

## 16. Labor obligations

	<b>Parent company</b>		<b>Consolidated</b>	
	<b>03/31/2024</b>	<b>12/31/2023</b>	<b>03/31/2024</b>	<b>12/31/2023</b>
Provision for vacation and social security charges	80,194	82,221	137,655	140,649
Salaries and social security charges payable	31,943	27,599	53,057	48,505
Provision for profit sharing	16,879	55,740	28,065	78,553
Provision for 13 <sup>th</sup> salary payable and charges	15,798	-	26,518	-
Provision for health care	16,552	16,552	16,522	16,521
Commission and Bonus	13,838	33,617	15,114	36,632
Provision for overtime	2,294	7,698	3,304	10,491
Other	1,639	3,078	5,573	7,638
	<b>179,137</b>	<b>226,505</b>	<b>285,808</b>	<b>338,989</b>

## 17. Obligations and tax installments

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
ISS on turnover	22,049	18,667	42,196	36,637
REFIS installment plan – Law 11941	2,927	3,871	17,627	20,626
PIS/COFINS on Billing	4,891	660	11,499	6,824
PIS, COFINS, CSRF	2,855	2,859	4,457	4,782
WITHHOLDING INCOME TAX (IRRF)	1,470	1,431	2,468	2,666
Withholding INSS	908	976	1,162	1,215
Other	1,530	1,533	3,037	3,195
<b>Total</b>	<b>36,630</b>	<b>29,997</b>	<b>82,446</b>	<b>75,945</b>
<b>Current</b>	<b>35,277</b>	<b>28,522</b>	<b>70,697</b>	<b>63,016</b>
<b>Non-current</b>	<b>1,353</b>	<b>1,475</b>	<b>11,749</b>	<b>12,929</b>

As of March 31, 2024, the non-current portion matures as follows:

	Consolidated
2025	5,407
2026	1,487
>2027	4,855
<b>Total</b>	<b>11,749</b>

## 18. Accounts payable – Acquisition of companies

Relates to obligations assumed on acquisition of companies, to be settled as provided for in the contracts, updated monthly mainly based on IGP-M FGV and IPCA IBGE.

The balances are recorded at present value and therefore may differ from the amounts in the acquisition documents.

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
SAHA	-	-	102,225	100,606
IACS	-	-	80,604	69,325
Marcelo Magalhães	37,571	36,440	37,571	36,440
Vita	-	-	24,898	20,645
Diagmax (a)	19,941	19,429	19,941	19,429
Lafe (a)	-	-	19,304	23,324
LPA	-	-	17,090	16,653
CIP	16,218	15,803	16,218	15,803
Moacir	-	-	12,165	11,854
CSV	-	-	10,851	10,588
Bioclinico	-	-	10,837	10,560
Others (a)	9,768	9,588	61,907	62,446
<b>Total</b>	<b>83,498</b>	<b>81,260</b>	<b>413,611</b>	<b>397,673</b>
<b>Current</b>	<b>4,492</b>	<b>4,529</b>	<b>95,328</b>	<b>31,097</b>
<b>Non-current</b>	<b>79,006</b>	<b>76,731</b>	<b>318,283</b>	<b>366,576</b>

(a) Includes R\$ 69,414 withheld from the sellers as an escrow deposit, classified as securities (Note 4).

Changes in obligations for purchase of investments are as follows:

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Opening balance	81,260	88,428	397,673	316,664
Acquisitions of companies	-	45,984	-	22,052
Liabilities from acquired companies	-	-	-	197,673
Indexation accrual	2,960	8,429	20,364	33,903
Payments	(19)	(53,195)	(2,317)	(126,265)
Other	(703)	(8,386)	(2,109)	(46,354)
<b>Closing balance</b>	<b>83,498</b>	<b>81,260</b>	<b>413,611</b>	<b>397,673</b>

Non-current balances are shown as follows:

	Parent Company	Consolidated
2025	4,151	75,716
2026	19,941	80,943
>2027	54,914	161,624
<b>Total</b>	<b>79,006</b>	<b>318,283</b>

## 19. Other liabilities

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Advance from clients	-	-	10,007	26,371
Other accounts payable	6,281	6,221	7,943	7,886
Prepaid Revenue (Bradesco Payroll)	2,337	-	2,337	-
Employee reimbursements	699	360	700	377
<b>Total</b>	<b>9,317</b>	<b>6,581</b>	<b>20,987</b>	<b>34,634</b>
<b>Current</b>	<b>9,317</b>	<b>6,563</b>	<b>20,985</b>	<b>34,616</b>
<b>Non-current</b>	<b>-</b>	<b>18</b>	<b>2</b>	<b>18</b>

## 20. Current and deferred income tax and social contribution

### a) Balances

	Parent company			Consolidated		
	Balance sheet		Income (loss)	Balance sheet		Income (loss)
	03/31/2024	12/31/2023	03/31/2024	03/31/2024	12/31/2023	03/31/2024
Tax x accounting difference - leases	35,622	34,986	636	47,850	46,398	1,452
Tax loss carryforwards	-	-	-	47,371	46,675	696
Provision for legal risks	18,169	15,556	2,613	23,327	20,397	2,930
Tax x accounting difference - depreciation	23,293	19,733	3,560	23,293	19,733	3,560
Losses on disallowances and default	14,220	7,199	7,021	21,211	13,040	8,171
Linearization of effective rate	20,366	-	20,366	20,366	-	20,366
Labor provisions	9,657	13,269	(3,612)	13,460	20,232	(6,772)
Indexation charges - Accounts payable from acquisitions	5,378	4,617	761	13,332	11,450	1,882
Provision for profit sharing	5,739	18,952	(13,213)	9,291	26,395	(17,104)
Provision for long-term incentives	5,626	10,563	(4,937)	8,274	10,563	(2,289)
Effects of goodwill amortization for tax purposes	(488,794)	(480,850)	(7,944)	(627,099)	(613,396)	(13,703)
Surplus (loss) on the acquisition of subsidiary	15,112	10,494	4,618	(142,543)	(147,227)	4,684
Other	(20)	32	(52)	(777)	(437)	(340)
<b>Deferred tax assets (liabilities), net</b>	<b>(335,632)</b>	<b>(345,449)</b>	<b>9,817</b>	<b>(542,644)</b>	<b>(546,177)</b>	<b>3,533</b>

#### Reflected on the balance sheet as follows:

	Parent Company	Consolidated
Opening balance at 12/31/2023	(345,449)	(546,177)
Tax income/(expenses) recognized in income (loss)	9,817	3,533
<b>Deferred tax liabilities, net</b>	<b>(335,632)</b>	<b>(542,644)</b>

We present below the deferred taxes by company for the period ended March 31, 2024.

	Deferred income tax and social contribution		Net balance	
	Assets	Liabilities	Parent Company	Consolidated
SantéCorp Ltda.	24,171	-	-	24,171
Vita Clínicas Medicina Especializada Ltda.	2,054	-	-	2,054
Laboratório Padrão S.A.	1,933	-	-	1,933
CPC - Centro de Patologia Clínica Ltda.	1,843	-	-	1,843
Laboratório de Dr. Paulo Azevedo Ltda. (LPA)	1,342	-	-	1,342
Other companies	2,766	-	-	2,766
<b>Subtotal deferred assets</b>	<b>34,109</b>	<b>-</b>	<b>-</b>	<b>34,109</b>
Fleury S.A.	142,506	(478,138)	(335,632)	(335,631)
Business combination - recorded in the investment group.	40,539	(154,541)	-	(114,002)
Instituto Hermes Pardini S.A. ("Hermes Pardini")	27,094	(114,524)	-	(87,430)
Fleury Centro de Procedimentos Médicos Avançados S.A. ("Fleury CPMA")	28,685	(67,655)	-	(38,970)
Centro de Infusões Pacaembu Ltda. ("CIP")	-	(720)	-	(720)
<b>Subtotal deferred tax liabilities, net</b>	<b>238,824</b>	<b>(815,578)</b>	<b>(335,632)</b>	<b>(576,753)</b>
<b>Total deferred tax assets (liabilities)</b>	<b>272,935</b>	<b>(815,578)</b>	<b>(335,632)</b>	<b>(542,642)</b>

In the Consolidated, deferred tax assets are expected to be realized as follows:

	<b>Consolidated</b>
≤12 months	90,952
>12 months	181,983
<b>Total</b>	<b>272,935</b>

**b) Income tax and social contribution on net income, current and deferred, in income (loss) are reconciled as follows:**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>03/31/2024</b>	<b>03/31/2023</b>	<b>03/31/2024</b>	<b>03/31/2023</b>
Income before income tax (IRPJ) and social contribution (CSLL)	184,389	116,406	216,956	124,979
(x) Combined statutory nominal rate	34%	34%	34%	34%
<b>(=) IRPJ and CSLL expense</b>	<b>(62,692)</b>	<b>(39,578)</b>	<b>(73,765)</b>	<b>(42,493)</b>
Linearization effect of the effective rate	20,366	8,559	20,275	8,559
Effect of Company taxed under the presumed profit tax regime	-	-	2,003	1,229
Equity in results of subsidiaries	24,908	7,220	118	-
Other permanent exclusions, net	988	1,245	2,727	1,550
<b>Income tax and social contribution expense</b>	<b>(16,430)</b>	<b>(22,554)</b>	<b>(48,642)</b>	<b>(31,155)</b>
<b>Current</b>	<b>(26,247)</b>	<b>(19,073)</b>	<b>(52,175)</b>	<b>(30,206)</b>
<b>Deferred</b>	<b>9,817</b>	<b>(3,481)</b>	<b>3,533</b>	<b>(949)</b>
<b>Effective rate - %</b>	<b>8.91%</b>	<b>19.37%</b>	<b>22.42%</b>	<b>24.93%</b>

## 21. Provision for tax, labor, civil risks

**a) Breakdown of balance**

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>03/31/2024</b>	<b>12/31/2023</b>	<b>03/31/2024</b>	<b>12/31/2023</b>
Tax	22,328	20,476	36,543	33,479
Civil	11,414	5,807	28,737	24,938
Labor	19,695	19,470	23,630	23,116
<b>Subtotal</b>	<b>53,437</b>	<b>45,753</b>	<b>88,910</b>	<b>81,533</b>
Loss on lawsuits	-	-	121,014	120,612
Judicial deposits (lawsuits assessed as probable losses)	(40,258)	(39,871)	(42,272)	(40,806)
<b>Total</b>	<b>13,179</b>	<b>5,882</b>	<b>167,652</b>	<b>161,339</b>
Judicial deposits (lawsuits assessed as possible and remote losses - Classified as non-current assets)	(18,017)	(18,065)	(25,755)	(25,856)

## b) Changes – Consolidated

	Balance at 12/31/2023	Addition/ Reversal	Realization of loss	Reclassifications /Payments	Indexation accrual	Balance at 03/31/2024
Tax	33,479	(1,851)	-	4,074	841	36,543
Civil	24,938	(306)	-	(271)	4,376	28,737
Labor	23,116	(605)	-	257	862	23,630
<b>Subtotal</b>	<b>81,533</b>	<b>(2,762)</b>	-	<b>4,060</b>	<b>6,079</b>	<b>88,910</b>
Loss on lawsuits	120,612	-	(1,373)	1,775	-	121,014
Judicial deposits (lawsuits assessed as probable losses)	(40,806)	-	-	(2,520)	1,054	(42,272)
<b>Total</b>	<b>161,339</b>	<b>(2,762)</b>	<b>(1,373)</b>	<b>3,315</b>	<b>7,133</b>	<b>167,652</b>

## c) Lawsuits classified as probable losses, for which no provision is set up:

### Tax

The Company is party to tax lawsuits that amount R\$ 36,543, primarily a challenge of the unconstitutionality of Law 11001/2001, which introduced ICMS (state VAT) on imports in the state of São Paulo. This law was enacted after Constitutional Amendment 33/2001 and before Supplementary Law 114/2002, therefore failing to comply with the legislative procedure required for the collection of the ICMS levied on import transactions carried out in the state of São Paulo. However, considering a statement with general repercussion issued by the Federal Supreme Court, which established that Law 11001/2001 was constitutional, the Company set up a provision to cover the related risks totaling R\$ 17,052 as of March 31, 2024 (R\$ 16,981 as of December 31, 2023).

Other proceedings arising from companies acquired by Fleury S.A. in 2023, involve the discussion about IRPJ and CSLL offsetting declared in PER/DCOMPs for the years 2011 to 2022, with a provision of R\$ 3,300 as of March 31, 2024 (R\$ 3,210 as of December 31, 2023).

### Civil

The Company has lawsuits in the civil courts classified as probable loss that total R\$ 28,737 as of March 31, 2024 (R\$ 23,570 as of December 31, 2023). Civil proceedings provisioned as a probable loss are those in which there is evidence that corroborates the probable occurrence of disbursement by the Company. Such proceedings are mostly demands.

### Labor

The Company has lawsuits in the labor courts classified as probable losses at March 31, 2024, totaling R\$ 23,630 (R\$ 23,088 as of December 31, 2023), which (i) R\$ 21,253 (R\$ 22,629 as of December 31, 2023) refers to lawsuits (such as labor claims from former employees, class actions, annulment actions); (ii) R\$ 1,891 (R\$ 1,479 as of December 31, 2023) refer to joint liability lawsuits filed by employees of companies that provide specialized services to the Company on an outsourced basis and (iii) ongoing administrative proceedings, totaling R\$ 486 (R\$ 276 as of December 31, 2023).

#### **d) Lawsuits classified as possible loss**

As of March 31, 2024, the consolidated amount was approximately R\$ 644,240 (R\$ 614,650 as of December 31, 2023).

Administrative and judicial proceedings of a tax nature classified as possible loss total R\$ 419,694 (R\$ 394,634 as of December 31, 2023) being federal taxes, social security contributions, federal taxes of a different nature, state taxes and municipal taxes.

At the Federal tax level, the judicial and administrative proceedings are: (i) federal taxes of R\$ 220,982 (R\$ 201,736 as of December 31, 2023), which mainly refer to discussions involving the non-mandatory payment of federal taxes (IRPJ, CSLL, PIS and COFINS), the most representative being a claim of R\$ 27,994 referring to the Annulment Suit filed for the waiving of the tax credit arising from an administrative proceeding filed in 2012 aiming at the collection of IRPJ, CSLL, PIS and COFINS launched by arbitration of revenues from the company NKB (merged by Fleury S.A. in August 2009). Further amounts of R\$ 70,295 from lawsuits of the companies acquired by Fleury S.A. in 2011, (ii) social security contributions, totaling R\$ 58,406 (R\$ 60,245 as of December 31, 2023), and (iii) federal taxes of a different nature, totaling R\$ 11,888 (R\$ 15,442 as of December 31, 2023).

At the State tax level, the law lawsuits classified as possible losses totaled R\$ 6,498 (R\$ 9,715 as of December 31, 2023) and relate mainly to the challenge of ICMS levied on equipment imports.

At the Municipal tax level, the lawsuits classified as possible losses amounted to R\$ 121,920 (R\$ 104,347 as of December 31, 2023) and related mainly to cases involving the Tax on Services of any Nature (ISSQN).

At the Civil level, the Company has lawsuits classified as possible loss totaling R\$ 116,237 (R\$ 116,853 as of December 31, 2023), of which R\$ 53,735 (R\$ 46,094 as of December 31, 2023) related mainly to civil liability lawsuits with claims for property damages and mental distress arising, among other reasons, from alleged diagnostic error or procedural failure, and other lawsuits involving different claims totaling R\$ 62,502 (R\$ 70,759 as of December 31, 2023).

As of March 31, 2024, labor lawsuits classified as possible loss total R\$ 108,309 (R\$ 103,162 as of December 31, 2023) of which (i) R\$ 83,548 (R\$ 79,073 as of December 31, 2023) refer to lawsuits (such as labor claims of former employees, relief from judgment, public civil lawsuits, annulment and tax enforcement actions, enforcement action); (ii) R\$ 24,352 (R\$ 23,810 as of December 31, 2023) refer to joint liability lawsuits filed by employees of companies that provide specialized services to the Company on an outsourced basis and (iii) ongoing administrative proceedings, totaling R\$ 409 (R\$ 279 as of December 31, 2023).

#### **Public civil actions**

In the labor courts, the Company was summoned in a Public Civil Action (ACP) before the Labor Court of São Paulo, due to alleged failure to meet the legal quota of disabled employees. The Company, in its defense, proved that it made all possible efforts to comply with the legal provision, and the failure to meet the quota is due to facts beyond the Company's control, and there if favorable case law of the Supreme Labor Court. In support of this thesis, the lower court dismissed the ACP. The Labor Public Prosecutor's Office filed an Ordinary Appeal addressed to the Regional Labor Court of the 2<sup>nd</sup> Region, and the Regional Labor Court, acknowledging the proof of efforts made by the company, maintained the dismissal of the lawsuit. Following the ruling, the Public Ministry of Labor filed a motion for clarification, which is awaiting judgment.

The Company was summoned in a Public Civil Action (ACP) pending before the Labor Courts of São Paulo, in which the Public Labor Ministry (MPT) pleads for Fleury's conviction due to the alleged noncompliance with rules

related to workers' health and safety. The Company presented its defense proving the regularity of the requests made in the dispute. The Company is awaiting the pre-trial discovery proceedings and trial.

The Company is party to Collective Actions filed by the Union of Employees and Technicians in Laboratories, Blood Banks and Clinical Analysis of the State of Minas Gerais ("SINTRALAB/MG"), all in progress before the Labor Court of Minas Gerais and seeking to condemn the Instituto Hermes Pardini ("IHP") to pay an additional hazard premium and deliver a Social Security Professional Profile for employees and former employees. The Company will present its defense in a timely manner showing that the requests are unfounded.

## 22. Related parties

### Impacts on statement of income and balance sheet

		Parent Company					
Companies	Nature of the operation	Assets		Liabilities		Income (loss) - Income/ (expense)	
		03/31/2024	12/31/2023	03/31/2024	12/31/2023	03/31/2024	03/31/2023
		Companhia Brasileira de Soluções e Serviços - Visa Vale	Service provider - Benefits (Meal Voucher)	2,508	47	4	8,751
Bradesco Vida e Previdência S.A.	Service Provider - Benefits (Private pension)	-	-	411	409	(1,579)	(1,585)
Bradesco Saúde S.A.	Service provider - Benefits (Healthcare plan - Employees)	-	-	501	16,890	(18,517)	(28,029)
Banco Bradesco S.A.	Sale of payroll and financial transactions	228,167	432,288	2,337	5,152	4,435	25,512
OdontoPrev S.A.	Service provider - Benefits (Odontological plan - Employees)	-	-	253	254	(761)	(625)
CM Médicos Associados Ltda.	Service provider - Rendering of medical services	-	-	148	149	(644)	(558)
Transinc Fundo de Investimento Imobiliário - FII	Rental provider - Property lease classified under CPC 06	4,651	5,621	7,216	7,542	(419)	(393)
Harmonikos Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	6,364	8,909	9,486	10,262	(875)	(896)
Amicabilis Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	9,438	13,214	15,086	16,044	(1,318)	(1,286)
BSP Empreendimentos Imobiliários Ltda.	Rental provider - Property lease classified under CPC 06	182,396	192,770	200,431	201,395	(7,541)	(7,618)
Prontmed Tecnologia de Dados em Saúde	Corporate investment and Service provision (use of the digital platform)	12,000	-	-	-	(94)	(217)
CPC Ltda	Processing of exams - Clinical Analysis	123	81	-	-	295	290
Fleury CPMA S.A.	Processing of exams and transfer of benefits (Healthcare plan)	1,148	897	-	-	2,776	2,768
IRN Ltda	Processing of exams - Clinical Analysis	-	-	-	-	-	6
Metodos Laboratório, Análises Clínicas e Hematologia Ltda.	Processing of exams - Clinical Analysis	5	211	-	-	38	-
Instituto Hermes Pardini S.A.	Processing of exams - Clinical Analysis	1,226	386	-	-	1,829	-
Laboratório Pretti Ltda	Processing of exams - Clinical Analysis	39	700	-	-	53	980
Laboratório Bioclínico Ltda.	Processing of exams - Clinical Analysis	26	459	-	-	77	613
Saude iD	Transfer of benefits (Healthcare plan - Employees)	18	25	-	-	51	258
Instituto Hermes Pardini S/A	Transfer of benefits (Healthcare plan - Employees)	21	17	-	-	46	-
Santécorp Holding Ltda.	Sublease and transfer of benefits (Healthcare plan - Employees)	38	85	-	-	128	250
Clínica de olhos Dr. Moacir Cunha S.A.	Sublease and expense reimbursement (labor of dedicated employees)	22	19	-	-	59	154
Fleury Centro de Procedimentos Médicos Avançados S.A.	Sublease	54	-	-	-	143	-
Vita Clínicas Medicina Especializada LTDA	Sublease	23	285	-	-	69	-
CIP - Centro de Infusões Pacaembu LTDA	Expense reimbursement (labor of dedicated employees)	-	75	-	-	-	94
Vita Clínicas Medicina Especializada LTDA	Expense reimbursement (labor of dedicated employees)	-	-	-	-	-	94
Clínica Oftalmologia São Lucas Ltda. - Retina Clinic	Expense reimbursement (labor of dedicated employees)	-	75	-	-	-	-
Saha Centro de Infusões Ltda.	Expense reimbursement (labor of dedicated employees)	-	75	-	-	-	-
		<b>448,267</b>	<b>656,239</b>	<b>235,873</b>	<b>266,848</b>	<b>(50,993)</b>	<b>(37,060)</b>

Consolidated

Companies	Nature of the operation	Assets		Liabilities		Income (loss) - Income/(expense)	
		03/31/2024	12/31/2023	03/31/2024	12/31/2023	03/31/2024	03/31/2023
Companhia Brasileira de Soluções e Serviços - Visa Vale	Service provider - Benefits (Meal Voucher)	2,704	47	4	9,087	(30,617)	(27,823)
Bradesco Vida e Previdência S.A.	Service Provider - Benefits (Private pension)	-	-	411	410	(1,602)	(1,607)
Bradesco Saúde S.A.	Service provider - Benefits (Healthcare plan - Employees)	-	-	501	16,896	(18,565)	(28,149)
Banco Bradesco S.A.	Sale of payroll and financial transactions	543,353	693,917	12,344	26,371	7,422	29,283
OdontoPrev S.A.	Service provider - Benefits (Odontological plan - Employees)	-	-	264	264	(792)	(644)
CM Médicos Associados Ltda.	Service provider - Rendering of medical services	-	-	148	149	(644)	(558)
Transinc Fundo de Investimento Imobiliário - FII	Rental provider - Property lease classified under CPC 06	4,651	5,621	7,216	7,542	(419)	(393)
Harmonikos Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	6,364	8,909	9,486	10,262	(875)	(896)
Amicabilis Participações e Empreendimentos Ltda.	Rental provider - Property lease classified under CPC 06	9,438	13,214	15,086	16,044	(1,318)	(1,286)
BSP Empreendimentos Imobiliários Ltda.	Rental provider - Property lease classified under CPC 06	182,396	192,770	200,431	201,395	(7,541)	(7,618)
AP Imobiliária Ltda.	Rental provider - Property lease classified under CPC 06	13,619	14,372	16,321	17,014	(1,020)	(1,764)
Azevedo e Dias Administração Patrimonial Ltda.	Rental provider - Property lease classified under CPC 06	4,700	5,242	5,230	5,780	(630)	-
Bitoliz Consultoria de imóvel Ltda.	Rental provider - Property lease classified under CPC 06	2,386	2,328	2,587	2,516	(130)	-
Dumont Empreendimentos Imobiliários Ltda.	Rental provider - Property lease classified under CPC 06	3,575	3,734	4,585	4,737	(247)	-
Empreendimentos Imobiliários Vista Alegre Ltda	Rental provider - Property lease classified under CPC 06	41,794	44,104	49,962	52,082	(3,112)	-
Paes e Alcantara Serviços Ltda.	Rental provider - Property lease classified under CPC 06	9,336	9,141	10,107	9,865	(508)	-
Villa de Migliori Participações Ltda.	Rental provider - Property lease classified under CPC 06	21,855	22,456	22,613	23,020	(1,095)	-
		<b>846,171</b>	<b>1,015,855</b>	<b>357,296</b>	<b>403,434</b>	<b>(61,693)</b>	<b>(41,455)</b>

Banco Bradesco, a shareholder with an indirect ownership interest in the Company, holds a stake and/or control in companies and health plan operators with commercial relationship with the Fleury group, being amongst the largest clients. The consolidated statement of income (gross income) from these clients totaled 10% as of March 31, 2024 (16% as of March 31, 2023).

No asset and liability operations were identified, except the equity income (loss) in relation to ABPF Oncologia, whose partner is Atlântica Hospitais, an indirect subsidiary of Banco Bradesco S.A.

### a) Directors' fees and Board's remuneration

The remuneration of directors and members of Management was approved at Meeting held on April 26, 2024 and are calculated in "General and administrative expenses" caption in the statement of income.

	<b>Parent Company</b>	
	<b>03/31/2024</b>	<b>03/31/2023</b>
<b>Directors' fees and Board's remuneration</b>		
<b>Management</b>	<b>7,135</b>	<b>6,130</b>
Salaries, social charges and benefits	3,112	2,949
Bonus and profit sharing	1,606	1,424
Share-based payments	2,356	1,722
Post-employment benefits	61	35
<b>Board of Directors</b>	<b>2,718</b>	<b>2,778</b>
Salaries, social charges and benefits	2,718	2,778
<b>Total</b>	<b>9,853</b>	<b>8,908</b>

The Company grants post-employment benefits to its management, consisting of private pension and life insurance.

The Fleury Group remunerates its employees through profit sharing, according to the performance verified during the year versus the established goals. This remuneration is recognized as a liability and profit-sharing expense, based on a methodology that considers the estimated achievement of these goals.

The expense recognized in the Parent Company related to the profit sharing program, which includes employees and management, totaled R\$ 16,134 in the year ended March 31, 2024 (R\$ 22,756 as of December 31, 2023).

## 23.Shareholders' equity

### a) Capital

The Company has an authorized capital of R\$ 4,000,000,000 (four billion reais) in common shares as provided for in its Bylaws.

The capital as of March 31, 2024, fully paid-up, is R\$ 2,762,950, represented by 547,191,026 common, registered, book-entry shares with no par value. Which, net of share issuance expenses, totals R\$ 2,736,029 and no changes in the period.

## b) Statutory reserve

At the Annual and Extraordinary Shareholders' Meeting held on April 26, 2024, the allocation of the Company's income (loss) for 2023 was approved, and the amount of R\$ 84,752 will be retained, previously approved by the Board of Directors and allocated to the statutory profit retention reserve, aiming to finance additional investments of fixed and working capital, in addition to the expansion and development of the activities comprising the Company's corporate purpose.

## c) Additional dividends

On March 07, 2024, the Board of Directors, *ad referendum* of the Shareholders' Meeting, approved the payment of dividends to shareholders in the gross amount of R\$ 80,536 million for the year 2023, which was made on April 01, 2024. On April 26, the Annual and Extraordinary Shareholders' Meeting ratified the approval.

## d) Treasury shares

At a meeting of the Board of Directors held on November 17, 2023, the Buyback Program of up to 1,765,113 common shares of Fleury S.A. was approved, to be held in treasury, without reducing the Company's capital.

Changes in treasury shares in 2024:

	Number of shares	Average share price, net of fees and brokerage	Total amount
<b>Balance at 12/31/2023</b>	<b>2,150,089</b>	<b>18.35</b>	<b>39,462</b>
Delivery of shares - Long-term incentives	(548,802)	22.43	(12,312)
<b>Balance at 03/31/2024</b>	<b>1,601,287</b>	<b>16.96</b>	<b>27,150</b>

## 24. Employee benefits

### a) Private pension

The Company is a sponsor of the supplementary pension entity named and currently managed by Bradesco Vida e Previdência S.A. and Sul América S.A., which mainly aims at supplementing the government pension benefits. The plans are a of a defined contribution nature and during the period ended March 31, 2024 the Company made contributions of R\$ 693 (R\$ 445 as of March 31, 2023), recorded in "Costs of services provided" and "General and Administrative Expenses".

### b) Long-term incentives

The Fleury Group offers cash and share-based remuneration plans to its executives in exchange for services as consideration of the purchase and stock options granted. Granted options fair values determined on grant date are recorded under straight-line method as expenses in income (loss) for the period during the period in which the right is acquired.

As of March 28, 2024, the market value of each share was R\$ 15.00 (R\$ 18.04 as of December 31, 2023).

	Options	2018	
		May 10	June 20
<b>Balance at 03/31/2024</b>		<b>226,875</b>	<b>29,375</b>
	Average exercise price	27.66	26.24

### (i) 2016–2018 Stock options granted

These were priced based on the "Black & Scholes" model, and the significant data included in the pricing model for the fair value.

As of March 31, 2024, the Company recognized a "pro-rata" expense of R\$ 46 in General and Administrative Expenses referring to the Stock Option plan (R\$ 38 as of March 31, 2023).

### (ii) Long-term incentive – Deferred shares

The Plan sets forth the general conditions for the grant of shares issued by the Company to its employees or to those other companies under its control, duly selected by the Board of Directors. The plan provides for the transfer of shares to the members of the Executive Board, subject to the amounts set forth by the conditions of the deferred share grant agreement.

	Vesting in 48 months			
	Grant as of 08/10/2023	Grant as of 08/01/2022	Grant as of 08/30/2021	Grant as of 11/26/2020
Volatility	24.60%	38.76%	31.61%	38.19%
Dividend Yield	4.80%	4.80%	4.80%	4.80%
Expected life for the year	4 years	4 years	4 years	4 years
Risk-free annual interest rate	4.78%	4.78%	4.78%	4.78%

The other information referring to this Note did not undergo significant changes in relation to that disclosed in Note 25 - Employee benefits, of the financial statements for the year ended December 31, 2023.

## 25. Revenue from rendering of services

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Gross income	1,151,245	1,081,429	2,055,579	1,330,406
Taxes	(70,213)	(66,198)	(126,652)	(81,579)
Disallowances	(20,094)	(9,426)	(21,180)	(9,680)
Rebates	(1,789)	(1,550)	(3,299)	(2,324)
<b>Net revenue</b>	<b>1,059,149</b>	<b>1,004,255</b>	<b>1,904,448</b>	<b>1,236,823</b>

The net sales for the main lines of the Company's services (Diagnostic Medicine and Integrated Medicine), is presented in Note 32 - Segment Information.

## 26. Cost of services rendered

	Parent company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Medical personnel and services	(339,402)	(343,413)	(558,172)	(415,399)
Direct material and test intermediation	(126,514)	(120,695)	(397,723)	(200,614)
Rentals, services with occupancy and utilities	(142,583)	(139,784)	(232,772)	(157,275)
Depreciation and amortization	(98,493)	(92,580)	(147,107)	(103,719)
Overhead	(1,252)	(2,076)	(3,425)	(3,145)
<b>Total</b>	<b>(708,244)</b>	<b>(698,548)</b>	<b>(1,339,199)</b>	<b>(880,152)</b>

## 27. General and administrative expenses

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Personnel and benefits	(66,903)	(64,189)	(89,783)	(71,470)
Depreciation and amortization	(16,641)	(23,395)	(42,447)	(27,542)
IT and telecommunications	(3,074)	(1,936)	(20,909)	(3,823)
Institutional and legal matters	(9,959)	(4,023)	(12,582)	(6,919)
Outsourced services	(2,937)	(7,174)	(6,493)	(8,579)
Real estate and utilities	(3,590)	(6,358)	(5,598)	(7,398)
Other general and administrative expenses	(6,524)	(4,948)	(4,597)	(6,187)
<b>Total</b>	<b>(109,628)</b>	<b>(112,023)</b>	<b>(182,409)</b>	<b>(131,918)</b>

## 28. Selling expenses

The amounts presented below are mainly due to the Hermes Pardini operation, which significantly increased the Company's Lab-to-Lab business and, consequently, commercial efforts with partner laboratories.

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Personnel and benefits	(2,026)	(2,335)	(19,038)	(2,296)
Marketing	(5,235)	(5,441)	(9,280)	(6,498)
Other sales	(119)	(283)	(6,398)	(283)
<b>Total</b>	<b>(7,380)</b>	<b>(8,059)</b>	<b>(34,716)</b>	<b>(9,077)</b>

## 29. Other operating expenses, net

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Provision/losses with defaulted parties	(9,416)	(814)	(12,974)	(1,604)
Reversal (provision) for tax, labor and civil risks	(873)	(208)	(1,389)	(253)
Income in the sales of investments	51	(4,259)	(389)	(46)
Income (loss) in write-off/sale of assets	154	428	(230)	462
Other income (expenses)	(4,755)	(666)	(5,563)	283
<b>Total</b>	<b>(14,839)</b>	<b>(5,519)</b>	<b>(20,545)</b>	<b>(1,158)</b>

## 30. Financial income (expense)

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
<b>Financial income:</b>				
Yield from interest earning bank deposits – Securities	18,220	36,854	22,320	39,515
Yield from interest earning bank deposits	-	-	6,913	4,555
Indexation accrual of taxes and judicial deposits	2,960	1,844	5,557	2,088
Exchange-rate change	344	367	3,169	894
PIS/COFINS on financial income	25	72	39	72
Other	(997)	(1,822)	(1,532)	(2,116)
<b>Total</b>	<b>20,552</b>	<b>37,315</b>	<b>36,466</b>	<b>45,008</b>
<b>Financial expenses:</b>				
Interest on debentures	(81,059)	(89,123)	(81,059)	(89,123)
Lease interest	(22,552)	(24,676)	(32,202)	(27,398)
Indexation accrual of taxes and accounts payable	(2,360)	(3,415)	(19,673)	(12,324)
Indexation accrual of lawsuits	(5,890)	(1,494)	(7,133)	(1,637)
Interest on financing and other interest	(26)	(42)	(969)	(173)
Exchange-rate change	(52)	(68)	(107)	(68)
Derivative financial instruments	68	(459)	68	(459)
Other	(1,737)	(2,666)	(5,666)	(3,365)
<b>Total</b>	<b>(113,608)</b>	<b>(121,943)</b>	<b>(146,741)</b>	<b>(134,547)</b>
<b>Net financial income (loss)</b>	<b>(93,056)</b>	<b>(84,628)</b>	<b>(110,275)</b>	<b>(89,539)</b>

### 31. Earnings per share - Parent Company

Basic earnings per share is calculated by dividing profit attributable to company shareholders by the weighted average number of common shares issued during the period.

Diluted profit per share is calculated by adjusting the weighted average number of common shares, presuming the conversion of all the potential diluted common shares.

The Company had potentially dilutable common shares due to the stock option plan.

	<b>03/31/2024</b>	<b>03/31/2023</b>
Income attributable to Company's controlling shareholders	167,959	93,852
Weighted average number of common shares outstanding (-) treasury shares	545,509,837	366,541,538
<b>Basic earnings per share – R\$</b>	<b>0.31</b>	<b>0.26</b>
(+) Adjustment by stock options	64,176	56,600
<b>(=) Weighted average of number of common shares for diluted earnings per share</b>	<b>545,574,013</b>	<b>366,598,138</b>
<b>Diluted earnings per share - R\$</b>	<b>0.31</b>	<b>0.26</b>

### 32. Information per business segment

As of March 31, 2024, the Fleury Group's Management conducts its analyses based on two reportable business segments: Diagnostic Medicine and Integrated Medicine. The segments presented in the financial statements are strategic business units that offer different products and services.

	<b>Period ended 03/31/2024</b>		
	<b>Diagnostic medicine</b>	<b>Integrated medicine</b>	<b>Consolidated</b>
Net revenue	1,274,786	629,662	1,904,448
<b>EBITDA</b>	442,672	74,461	517,133
Equity in results of subsidiaries	-	(348)	(348)
Depreciation and amortization	-	-	(189,554)
Financial income (expense)	-	-	(110,275)
<b>EBIT</b>	<b>-</b>	<b>-</b>	<b>216,956</b>

	<b>Period ended 03/31/2023</b>		
	<b>Diagnostic medicine</b>	<b>Integrated medicine</b>	<b>Consolidated</b>
Net revenue	986,610	250,213	1,236,823
<b>EBITDA</b>	336,985	8,795	345,780
Equity in results of subsidiaries	-	-	-
Depreciation and amortization	-	-	(131,262)
Financial income (expense)	-	-	(89,539)
<b>EBIT</b>	<b>-</b>	<b>-</b>	<b>124,979</b>

### 33. Insurance coverage

The Company takes out insurance for potential risks related to its assets, loss of profits and/or liabilities in amounts sufficient to cover possible claims (unaudited), considering the nature of its activities and in accordance with the assessment of Management and its specialized consultants. The full premium of the consolidated insurance policies in effect as of March 31, 2024 is R\$ 4,059. The contracts were effective until April 12, 2024 and have already been renewed for 2025.

The maximum insured amount of the main insurance coverages, as of March 31, 2024, is as follows:

<b>2024</b>	<b>Consolidated</b>
Operational risks	1,087,622
Civil liability, including cyber risks	132,000
International transport – Imports - US\$	3,150

### 34. Subsequent event

On April 22, 2024, the Company entered into a Share Purchase Agreement for the acquisition of all the shares issued by the companies that make up São Lucas Centro de Diagnóstico. (i) Eco Rad Serviços Médicos Ltda.; (ii) Clínica São Lucas de Balneário Camboriú Ltda.; (iii) Serviços Laboratoriais Liberado Ltda.; (iv) Serviços Médicos Clínica São Lucas Ltda. and (v) São Lucas Centro de Diagnóstico por Imagem Ltda. The "São Lucas" laboratory provides diagnostic imaging and clinical analysis services through five units in Itajaí and Balneário Camboriú in Santa Catarina.

The acquisition is the value R\$ 69,8 million (Enterprise Value), is subject to adjustments and retentions as provided CCVA. The completion of the Acquisition is contingent on the fulfillment of certain conditions precedent.

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