

DIAGNÓSTICOS DA AMÉRICA S.A

Public-Held Company

CNPJ/MF No. 61.486.650/0001-83

NIRE 35.300.172.507

MATERIAL FACT

Merger of a Wholly-Owned Subsidiary Company

DIAGNÓSTICOS DA AMÉRICA S.A. (B3: DASA3), a public-held company headquartered in the City of Barueri, state of São Paulo, at Avenida Juruá, No. 434, Alphaville, ZIP Code 06455-010 ("**Dasa**" or "**Company**"), informs to its shareholders and the market in general, in compliance with the provisions under article 157, paragraph 4, of Law No. 6.404 of December 15th, 1976, as amended ("**Brazilian Corporate Law**"), article 3rd of CVM Resolution No. 78, of March 29, 2022 ("**Res. CVM 78**"), and article 2nd, sole paragraph, item VII, of CVM Resolution No. 44, of August 23, 2021, as amended ("**Res. CVM 44**"), that will be submitted to Dasa's shareholders in the extraordinary general meeting of shareholders, on August 1st, 2023 ("**AGE**"), the proposal of merger of **LABORATÓRIO MÉDICO SANTA LUZIA S.A.**, a wholly-owned subsidiary of the Company, headquartered in the City of Florianópolis, state of Santa Catarina, at Rua Dom Joaquim, No. 660, Centro, Zip Code 88.015-310, enrolled with the CNPJ/MF under No. 83.933.275/0001-05 ("**Santa Luzia**"), approved by the Board of Directors of Dasa, in the meeting held on June 30, 2023 ("**Merger**" or "**Transaction**").

BRIEF SUMMARY OF THE OPERATION

On June 13, 2017, Dasa acquired shares representing 50.01% of the capital stock of Santa Luzia. Subsequently, on October 15, 2020, through the exercise of a call option for the totality of remaining shares, the Company became the sole shareholder of Santa Luzia.

Santa Luzia offers over 2,000 different types of exams to aid in the diagnosis and prevention of diseases, as well as vaccination services. Currently, the brand has 34 units in the state of Santa Catarina, in the southern region of Brazil.

In accordance with Res. CVM 78 and aiming to optimize the Company's corporate structure with the consequent reduction of costs, Dasa now intends to carry out the Merger of Santa Luzia.

We emphasize the inapplicability of articles 137, 256, paragraph 2nd, and 264, paragraph 3rd of Brazilian Corporate Law, whereas (i) Santa Luzia is a wholly-owned subsidiary of the Company; (ii) in the context of the Merger, the average price of each share does not exceed one and a half times the highest of the indicators referred to in item II of article 256 of the Brazilian Corporate Law; and

(iii) there will be no substitution of equity participation between the shareholders of the Company and Santa Luzia.

1 IDENTIFICATION AND ACTIVITIES DEVELOPED BY THE COMPANIES INVOLVED IN THE MERGER

1.1 Dasa. Dasa's corporate purpose is:

- (i) the provision of auxiliary diagnostic support services (SAD) to private patients or through affiliated companies, insurance companies, medical-hospital assistance entities, other forms of health funding modalities, including clinical analysis and vaccination, directly, or on a supplementary basis, through contracted laboratories; as well as other auxiliary diagnostic support services (SAD), exclusively through specialized medical companies, as an example in the areas of: a) cytology and pathological anatomy; b) diagnostic by imaging and graphic methods; and c) nuclear medicine;
- (ii) the provision of medical and outpatient services with coverage for medical consultations, in-person or at a distance, outpatient procedures, outpatient procedures with resources to perform surgical procedures and complementary exams and the administration of medications to private patients or through affiliated companies, insurance companies, medical-hospital assistance entities, or other health funding modalities;
- (iii) the exploration of activities related to: (a) performing examinations on food and substances for the purpose of assessing risks to humans beings; (b) importing, for its own use, medical-hospital equipment, diagnostic sets, and correlatives in general; (c) preparing, editing, publishing, and distributing newspapers, books, magazines, periodicals, and other written communication vehicles, intended for scientific dissemination or of the activities comprised within the scope of the Company's operations; (d) granting and managing business franchises, including advertising and promotion funds, training and selection of labor, recommendation of equipment suppliers, and research materials, among others; (e) consultancy and advisory services in the healthcare sector; (f) diagnostic and therapeutic complementary services; (g) learning and management training courses in person and at distance, exclusively in the medical area; (h) field services for the improvement of doctors, nurses, and other professionals related to these activities and provide means for research and scientific investigation; (i) consultancy activities in business management, exclusively in the medical area; (j) maintenance and

repair of electromedical and electrotherapeutic devices and irradiation equipment; (k) ambulatory medical activities with resources for complementary examinations; (l) clinical research activity related to experimental research and development in physical and natural sciences, exclusively in the medical area; (m) psychology and psychoanalysis activities, in conjunction with the medical area; (n) nutrition professional activities, in conjunction with the medical area; (o) physiotherapy activities, in conjunction with the medical area; and (p) nursing activity, in conjunction with the medical area;

- (iv) the operation of the following activities only in the medical area: (a) development and licensing of customizable and non-customizable computer programs; (b) custom computer program development; and (c) technical support, maintenance, and other services in information technology;
- (v) provide hospital care;
- (vi) provide integrated patient care services through home medical and paramedical care and consulting activities to support health management only in the medical area; and
- (vii) participation in other companies, entrepreneurial or not, joint with the medical area, as a partner, quotaholder, or shareholder.

1.2. Santa Luzia. Santa Luzia is a joint-stock company whose capital stock is wholly owned by Dasa, and has as its corporate purpose:

- (i) the provision of medical services in clinical pathology, cytopathology, pathological anatomy, molecular biology, and cytogenetics;
- (ii) the provision of mobile collect services;
- (iii) the provision of vaccination and human immunization services;
- (iv) the importation of materials and equipment for its own use; and
- (v) the participation in the share capital of other companies as a shareholder or quotaholder.

2 DESCRIPTION AND PURPOSE OF THE TRANSACTION

- 2.1 Description of the Transaction.** The merger of the total net assets of Santa Luzia, a wholly-owned subsidiary of Dasa, evaluated based on the accounting criteria by Dasa. Santa Luzia shall be extinguished and succeeded in all its rights and obligations by Dasa without any solution of continuity, effective as of the approval of the Merger by the shareholders of the companies involved in the Merger.
- 2.2 Corporate Capital Effects.** The Merger will not result in an increase of corporate capital of Dasa, which will remain unchanged, considering that the investment that Dasa holds in Santa Luzia will be cancelled and replaced by the assets and liabilities of the company merged by Dasa, so that the provisions of article 264 of the Brazilian Corporate Law are no applicable.
- 2.3 Amendment to equity interest.** There will be no change in the equity interest currently held by the shareholders of Dasa, nor will new shares be issued, remaining in full force and effect all articles of Dasa's Bylaws. The shares issued by Santa Luzia will be cancelled.
- 2.4 Subsisting Company.** As a result of the Merger, Laboratório de Pesquisas Clínicas e Bromatológicas Ltda., a limited liability company, with its headquarters located in Florianópolis, Santa Catarina, at Rua Irma Benwarda, No. 297, 3rd Floor, Centro, Zip Code 88.015-270, enrolled with the CNPJ/MF under No. 82.952.854/0001-32, currently a wholly-owned subsidiary of Santa Luzia and, therefore, fully owned by it, will become wholly owned by the Company, with the consequent formalization of the amendment to its articles of association.

3 MAIN BENEFITS, COSTS AND TRANSACTION RISKS

- 3.1 Benefits.** The Merger is aligned with the strategy to optimize the Dasa's corporate and business structures. With this, it is intended to reduce costs in administrative areas and with the compliance with accessory obligations, in addition to making the joint management more efficient by taking advantage of synergies, which will result in financial and asset-related benefits for both Dasa and Santa Luzia.
- 3.2 Goodwill.** As a consequence of the Merger, Dasa may amortize for tax purposes the goodwill in the total amount of twenty million, nine hundred twenty-seven thousand, seven hundred twenty-five reals and fifty-nine cents (BRL 20,927,725.59) recorded upon Dasa's acquisition of its interest in Santa Luzia. The benefits arising from the tax amortization of goodwill will be enjoyed by all shareholders of Dasa.
- 3.3 Risks.** Dasa's management does not foresee any relevant risks in the implementation of the Merger.

- 3.4 Costs.** Dasa estimates that the total cost and expense amounts, including fees for legal advisors, appraisers, and auditors, related to the Merger, to approximately, three hundred and twenty-two thousand reais (BRL 322,000.00).

4 REPLACEMENT RATE AND NUMBER OF ISSUED SHARES AND CRITERIA FOR ESTABLISHING THE REPLACEMENT RATE

The Merger will not result in a capital increase of Dasa's capital, and, therefore, there is no need to establish any exchange relation between the Dasa's shares and Santa Luzia's shares. Furthermore, there will be no changes in the composition of Dasa's capital stock, and there will be no amendments to its Bylaws as a result of the Merger.

5 SUBMISSION OF THE TRANSACTION TO THE BRAZILIAN OR FOREIGN AUTHORITIES

The Merger is not dependent on the submission to, or approval by, any Brazilian or foreign authority.

6 SHARE SUBSTITUTION RATIO CALCULATED IN ACCORDANCE WITH ARTICLE 264 OF BRAZILIAN CORPORATE LAW.

- 6.1** The Merger will not result in a capital increase of Dasa's capital, which will remain unchanged, since Santa Luzia, as wholly-owned subsidiary of Dasa, is already reflected in Dasa's financial statements by the equity method. The accounting record of the investment held by the Company in Santa Luzia will be canceled and replaced by the accounting record of the assets and liabilities of Santa Luzia in Dasa's financial statements.

- 6.2** Considering the above, article 264 of the Brazilian Corporate Law is not applicable since, in the context of the Merger, there will be no replacement of equity interest between the shareholders of the Company and Santa Luzia.

7 WITHDRAWAL RIGHT AND REIMBURSEMENT AMOUNT

- 7.2** Considering the provisions in item 6, there will be no right to withdrawal as a result of article 264 of the Brazilian Corporate Law.

8 OTHER RELEVANT INFORMATION

8.1 Appraisal Report.

The appraisal report at book value of the net equity of Santa Luzia, on the base date of April 30, 2023, to be incorporated by Dasa ("Appraisal Report"), as provided for in article 226 of the Brazilian Corporate Law, was prepared by the following appraisal company contracted by Dasa's management: **APSYS CONSULTORIA E AVALIAÇÕES LTDA.**, a limited liability company, with its headquarters in the City of Rio de Janeiro, State of Rio de Janeiro, at Rua do Passeio, No. 62, 6th floor, Centro, Zip Code 20021-290, enrolled with the CNPJ/MF under No. 08.681.365/0001-30, and registered with the Regional Accounting Council of Rio de Janeiro under No. 005112/O-9. Under the terms of the corporate law, the hiring of the appraisal company for the preparation of the Appraisal Report shall be ratified by Dasa's shareholders.

8.2 Other Information.

8.2.1. The Merger is subject to the applicable corporate approvals of the involved companies and will be effective as of August 1, 2023, if approved.

8.2.2. In compliance with the provisions of Article 3rd of Res. CVM 78 and CVM Resolution No. 81 of March 29, 2022 ("**Res. CVM 81**"), the list of documents required for the exercise of voting rights at the AGE that will deliberate on the Merger is available to the Company's shareholders at the Company's headquarters and on the Investor Relations websites of the Company (www.dasa3.com.br), of CVM (www.cvm.gov.br), and of B3 (www.b3.com.br), and may be consulted by the Company's shareholders, pursuant to the applicable regulation.

8.2.3. The Dasa's management will keep its respective shareholders informed of the development of the Merger that is the subject of this material fact, including as to the information required pursuant to Res. CVM 78, Res. CVM 81, and other applicable regulations.

8.2.4. For further clarification, please contact the Company's Director of Investor Relations.

Barueri/SP, June 30, 2023.

Glauco Desiderio
Director of Investor Relations