

(A free translation of the original in Portuguese)

Diagnósticos da América S.A.
Quarterly Information (ITR) at
September 30, 2023
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
Diagnósticos da América S.A.

Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Diagnósticos da América S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2023, comprising the balance sheet at that date and the statements of operations and comprehensive income for the quarter and nine-month period then ended, and the statements of changes in equity and cash flows for the nine-month period 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 does 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 on the interim information

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 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.



Diagnósticos da América 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 nine-month period ended September 30, 2023. 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 interim accounting 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, November 09, 2023

A handwritten signature in black ink that reads 'PricewaterhouseCoopers' in a cursive script.

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

Geovani da Silveira Fagunde
Contador CRC 1MG051926/O-0

Index

Company Information

Capital Composition.....	2
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Individual Financial Statements

Balance Sheet Assets.....	3
Balance Sheet Liabilities.....	4
Statements of Income.....	6
Statements of Comprehensive Income.....	7
Statements of Cash Flows.....	8

Statements of Changes in Equity

Statements of Changes in Equity - 01/01/2023 à 06/30/2023.....	10
Statements of Changes in Equity - 01/01/2022 à 06/30/2022.....	11
Statements of Value Added	12

Consolidated Financial Statements

Balance Sheet Assets.....	13
Balance Sheet Liabilities.....	14
Statements of Income.....	16
Statements of Comprehensive Income.....	17
Statements of Cash Flows	18

Statements of Changes in Equity

Statements of Changes in Equity - 01/01/2023 à 06/30/2023.....	20
Statements of Changes in Equity - 01/01/2022 à 06/30/2022.....	21
Statements of Value Added.....	22
Performance Comment.....	25
Financial Statements Notes.....	26

Opinions and Declarations

Declaration of Directors on the Financial Statements.....	79
Declaration of Directors on the Report of the Independent Auditor.....	80

Company data / Capital Composition

Number of Shares (Unit)	Current Quarter 09/30/2023
Paid-in Capital	
Ordinary	752,799,844
Preferred	-
Total	752,799,844
In treasury	
Ordinary	5,839,733
Preferred	-
Total	5,839,733

Individual Financial Statements / Balance Sheet Assets

(Reais Mil)

Account code	Account description	Amount of the	Amount of the
		current quarter 09/30/2023	previous year 12/31/2022
1	Total assets	21,346,945	20,450,542
1.01	Current assets	4,237,745	3,551,329
1.01.01	Cash and cash equivalents	360,571	237,856
1.01.02	Interest earning bank deposits	1,041,577	1,740,599
1.01.02.01	Interest earning bank deposits measured at fair value through profit or loss	1,041,577	1,740,599
1.01.02.01.01	Trading securities	1,041,577	1,740,599
1.01.03	Accounts receivable	1,178,931	905,041
1.01.03.01	Clients	1,178,931	905,041
1.01.04	Inventories	184,71	168,54
1.01.06	Recoverable taxes	306,624	229,20
1.01.06.01	Current taxes recoverable	306,624	229,20
1.01.07	Prepaid expenses	39,684	23,350
1.01.08	Other Current assets	1,125,648	246,743
1.01.08.03	Other	1,125,648	246,743
1.01.08.03.04	Call option obtained from non-controlling shareholders	2,268	1,328
1.01.08.03.20	Other receivables	1,123,380	245,415
1.02	Non-current assets	17,109,200	16,899,213
1.02.01	Long term assets	1,418,483	1,349,492
1.02.01.03	Interest earning bank deposits measured at amortized cost	24,534	22,366
1.02.01.04	Accounts receivable	13,522	1,217
1.02.01.04.01	Clients	13,522	1,217
1.02.01.07	Deferred taxes	931,905	931,905
1.02.01.07.01	Deferred income tax and social contribution	931,905	931,905
1.02.01.08	Prepaid expenses	44,525	46,667
1.02.01.09	Related party credits	212,871	163,726
1.02.01.09.02	Receivables from subsidiaries	212,871	163,726
1.02.01.10	Other non-current assets	191,126	183,611
1.02.01.10.03	Call option obtained from non-controlling shareholders	785	949
1.02.01.10.04	Judicial deposits	60,765	53,887
1.02.01.10.05	Other non-current assets	88,654	87,853
1.02.01.10.06	Recoverable taxes	40,922	40,922
1.02.02	Investments	10,484,756	10,384,562
1.02.02.01	Equity interest	10,484,756	10,384,562
1.02.02.01.02	Interest in subsidiaries	10,484,756	10,384,562
1.02.03	Property, plant and equipment	1,966,848	2,145,637
1.02.03.01	Construction in progress	1,079,602	1,183,443
1.02.03.02	Right of use in lease	887,246	962,194
1.02.04	Intangible assets	3,239,113	3,019,522
1.02.04.01	Intangible assets	3,239,113	3,019,522
1.02.04.01.02	Intangible assets	3,239,113	3,019,522

Individual Financial Statements / Balance Sheet Liabilities

(Reais Mil)

Account code	Account description	Amount of the	Amount of the
		current quarter	previous year
		09/30/2023	12/31/2022
2	Total liabilities	21,346,945	20,450,542
2.01	Current liabilities	3,435,838	2,888,339
2.01.01	Social and labor obligations	345,279	270,595
2.01.02	Suppliers	570,937	727,435
2.01.03	Tax liabilities	46,638	68,395
2.01.03.01	Federal tax liabilities	46,638	68,395
2.01.03.01.02	Other federal tax liabilities	46,638	68,395
2.01.04	Loans and financing	1,367,209	727,893
2.01.04.01	Loans and financing	4,912	113,353
2.01.04.02	Debentures	1,362,297	614,54
2.01.05	Other liabilities	1,105,775	1,094,021
2.01.05.02	Other	1,105,775	1,094,021
2.01.05.02.01	Dividends and interest on own capital	54,425	52,236
2.01.05.02.04	Taxes in installments	6,798	2,082
2.01.05.02.05	Accounts payable from acquisition of subsidiaries	100,855	71,661
2.01.05.02.06	Provision for shareholders' deficit	49,815	35,164
2.01.05.02.07	Lease liabilities	711,35	693,238
2.01.05.02.08	Share based payment	55,379	52,002
2.01.05.02.09	Put option granted to non-controlling shareholders	2,985	3,916
2.01.05.02.10	Derivative financial instruments	648	-
2.01.05.02.11	Advances from clients	-	135
2.01.05.02.20	Other accounts payable and provisions	123,520	183,587
2.02	Non-current liabilities	9,966,389	10,483,581
2.02.01	Loans and financing	9,388,909	9,896,345
2.02.01.01	Loans and financing	8,291	2,011,050
2.02.01.02	Debentures	9,380,618	7,885,295
2.02.02	Other liabilities	476,202	461,236
2.02.02.01	Liabilities from Related parties	20,655	-
2.02.02.01.02	Debits with subsidiaries	20,655	-
2.02.02.02	Other	455,547	461,236
2.02.02.02.03	Taxes in installments	-	1,268
2.02.02.02.04	Accounts payable from acquisition of subsidiaries	99,758	120,921
2.02.02.02.05	Suppliers	10,075	10,075
2.02.02.02.06	Lease liabilities	177,423	270,661
2.02.02.02.07	Share based payment	20,762	9,853
2.02.02.02.08	Put option granted to non-controlling shareholders	14,784	17,437
2.02.02.02.09	Derivative financial instruments	16,631	-
2.02.02.02.20	Other accounts payable and provisions	116,114	31,021
2.02.04	Provisions	101,278	126,000
2.02.04.01	Tax, social security, labor and civil provisions	101,278	126,000
2.03	Shareholders' equity	7,944,718	7,078,622
2.03.01	Realized capital	17,946,204	16,302,238
2.03.02	Capital reserves	826,797	899,144

Individual Financial Statements / Balance Sheet Liabilities

(Reais Mil)

Account code	Account description	Amount of the	Amount of the
		current quarter	previous year
		09/30/2023	12/31/2022
2.03.02.02	Goodwill special reserve in the merger	432,772	432,772
2.03.02.04	Options granted	543,134	505,574
2.03.02.05	Treasury shares	-149,109	-39,202
2.03.04	Profit reserves	-	165,203
2.03.04.10	Interest on own capital	-	165,203
2.03.05	Retained Earnings/Losses	-1,076,946	-613,493
2.03.06	Equity evaluation adjustments	-9,751,337	-9,674,470

Individual Financial Statements / Statements of Income

(Reais Mil)

Account code	Account description	Amount of the	Amount of	Quarter value	Accumulated value
		current quarter	previous year	previous Year	previous year
		07/01/2023 to	01/01/2023 to	07/01/2022 to	01/01/2022 to
		09/30/2023	09/30/2023	09/30/2022	09/30/2022
3.01	Revenue from sales of goods and/or services	1,362,596	3,966,864	1,219,285	3,624,408
3.02	Cost of goods and/or services sold	-871,597	-2,574,820	-775,097	-2,353,618
3.03	Gross income	490,999	1,392,044	444,188	1,270,790
3.04	Operating expenses/revenues	-542,515	-1,515,534	-298,691	-859,211
3.04.02	General and administrative expenses	-358,147	-1,124,824	-376,427	-1,120,662
3.04.04	Other operating revenue	2,188	4,929	4,662	63,939
3.04.05	Other operating expenses	6,452	-5,391	-17,438	-17,438
3.04.06	Equity income (loss)	-193,008	-390,248	90,512	214,950
3.05	Income (loss) before financial income and taxes	-51,516	-123,49	145,497	411,579
3.06	Financial income (loss)	-128,992	-505,167	-323,805	-781,608
3.06.01	Financial revenues	67,155	179,146	50,179	190,279
3.06.02	Financial expenses	-196,147	-684,313	-373,984	-971,887
3.07	Income (loss) before income tax	-180,508	-628,657	-178,308	-370,029
3.08	Income tax and social contribution	-	-	88,945	197,657
3.08.02	Deferred	-	-	88,945	197,657
3.09	Net income (loss) of continued operations	-180,508	-628,657	-89,363	-172,372
3.11	Income/loss for the period	-180,508	-628,657	-89,363	-172,372
3.99	Earnings per share - (reais / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	-	-0,84162	-0,1596	-0,3079
3.99.02	Diluted earning per share				
3.99.02.01	COMMON SHARES	-	-0,80915	-0,15318	-0,29551

Individual Financial Statements / Statements of Comprehensive Income

(Reais Mil)

Account code	Account description	Amount of the	Accumulated	Quarter Value	Accumulated value
		current quarter	amount of the	Previous Year	previous year
		07/01/2023 to 09/30/2023	01/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022
4.01	Net income for the period	-180,508	-628,657	-89,363	-172,372
4.02	Other comprehensive income	-33,227	-59,936	-10,817	-37,526
4.02.01	Effect on translation of financial statements of foreign subsidiaries	-24,434	-65,585	-20,128	-61,279
4.02.02	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-8,793	5,649	9,311	23,753
4.03	Comprehensive income for the period	-213,735	-688,593	-100,18	-209,898

Individual Financial Statements / Statements of Cash Flows

(Reais Mil)

Account code	Account description	Accumulated amount of the current year	Accumulated amount of the previous year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
6.01	Net cash from operational activities	-992,443	-342,312
6.01.01	Cash generated in operations	1,537,769	676,412
6.01.01.01	Loss before income tax and social contribution	-628,657	-172,372
6.01.01.02	Depreciation and amortization	576,779	484,477
6.01.01.03	Tax, social security, labor and civil provisions	49,728	33,747
6.01.01.04	Restatement of interest and exchange-rate change from loans and accounts payable due to acquisition of subsidiaries	-	-197,657
6.01.01.05	Residual write-off of property, plant and equipment and intangible assets	1,133,737	830,68
6.01.01.06	Update of option plan	2,093	1,031
6.01.01.07	Equity in net income of subsidiaries	37,560	9,030
6.01.01.08	Reversal of expected (losses) for doubtful accounts	390,248	-214,95
6.01.01.09	Reversal (provision) for disallowance	-103,2	-121,074
6.01.01.10	Restatement of interest and exchange-rate change from interest earning bank deposits	9,447	10,274
6.01.01.11	Reversal of provision	-15,695	-1,351
6.01.01.12	(Reversal) of provision for loss on inventories	-	-51,225
6.01.01.16	Provision for Loss of Inventories	5,816	937
6.01.01.17	Interest on Lease	62,634	64,865
6.01.01.18	Gain or loss on derivative financial instruments	17,279	-
6.01.02	Changes in assets and liabilities	-1,639,721	-441,265
6.01.02.01	Accounts receivable	-254,56	-241,382
6.01.02.02	Inventories	-17,456	-12,575
6.01.02.03	Other current assets	-942,433	-35,77
6.01.02.04	Other noncurrent assets	-56,767	-163,185
6.01.02.05	Suppliers	-178,701	-132,458
6.01.02.06	Accounts payable and provisions	-204,089	148,05
6.01.02.07	Payment of stock option plan	14,285	-3,945
6.01.03	Other	-890,491	-577,459
6.01.03.01	Interest Paid on Loans and Debentures	-874,229	-512,594
6.01.03.02	Interest paid on leases	-16,262	-64,865
6.02	Net cash used in investment activities	-95,738	-1,752,925
6.02.02	Acquisition of intangible assets	-72,774	-139,589
6.02.03	Advance for future capital increase in subsidiaries	-164,041	-196,183
6.02.06	Interest earning bank deposits	-	24,029
6.02.08	Payments of accounts payable from acquisition of subsidiaries	-250	-
6.02.09	Cash from merger of subsidiary	-500,931	-2,693,959
6.02.11	Financial Investments	-6,032,880	-6,508,119
6.02.15	Redemption of financial investments	6,831,754	7,874,797
6.02.17	Acquisition of Subsidiaries	6,506	-113,901
6.02.18	Cash Arising from Merger of a Subsidiary	86,628	-
6.03	Net cash from financing activities	1,210,896	2,050,893
6.03.01	Loans obtained and debentures	2,000,000	3,993,271

Individual Financial Statements / Statements of Cash Flows

(Reais Mil)

Account code	Account description	Accumulated	Accumulated
		amount of the current year 01/01/2023 to 09/30/2023	amount of the previous year 01/01/2022 to 09/30/2022
6.03.02	Payment of loans and debentures	-2,121,657	-1,448,778
6.03.04	Expenditures from issue of shares	-109,908	-
6.03.05	Capital increase	1,665,701	-
6.03.06	Acquisition of non-controlling interest	-192,496	-151,904
6.03.07	Payment of lease	-21,735	-11,635
6.03.08	Repurchase of shares	-9,009	-330,061
6.05	Increase (decrease) in cash and cash equivalents	122,715	-44,344
6.05.01	Opening balance of cash and cash equivalents	237,856	193,762
6.05.02	Closing balance of cash and cash equivalents	360,571	149,418

Individual Financial Statements / Statement of Changes in Equity / 01/01/2023 to 09/30/2023

(Reais Mil)

Account code	Account description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Profit reserves	Retained earnings (loss)	Other comprehensive income	Shareholders' equity
5.01	Opening balances	16,302,238	899,145	-	-448,290	-9,674,471	7,078,622
5.03	Adjusted opening balances	16,302,238	899,145	-	-448,290	-9,674,471	7,078,622
5.04	Capital transactions with partners	1,643,966	-72,348	-	-	-16,929	1,554,689
5.04.01	Capital increases	1,665,701	-	-	-	-	1,665,701
5.04.02	Expenses with issuance of shares	-21,735	-	-	-	-	-21,735
5.04.03	Recognized options granted	-	37,560	-	-	-	37,56
5.04.04	Treasury shares acquired	-	-109,908	-	-	-	-109,908
5.04.08	Shareholders' transaction	-	-	-	-	-16,929	-16,929
5.05	Total comprehensive income	-	-	-	-628,657	-59,936	-688,593
5.05.01	Net income for the period	-	-	-	-628,657	-	-628,657
5.05.02	Other comprehensive income	-	-	-	-	-59,936	-59,936
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-65,585	-65,585
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	5,649	5,649
5.07	Closing balances	17,946,204	826,797	-	-1,076,947	-9,751,336	7,944,718

Individual Financial Statements / Statement of Changes in Equity / 01/01/2022 to 09/30/2022

(Reais Mil)

Account code	Account description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Profit reserves	Retained earnings (loss)	Other comprehensive Income	Shareholders' equity
5.01	Opening balances	16,302,238	913,708	-	-61,363	-9,612,295	7,542,288
5.03	Adjusted opening balances	16,302,238	913,708	-	-61,363	-9,612,295	7,542,288
5.04	Capital transactions with partners	-	-889	-	-	21,303	20,414
5.04.03	Recognized options granted	-	10,835	-	-	-	10,835
5.04.04	Treasury shares acquired	-	-11,724	-	-	-	-11,724
5.04.08	Shareholders' transaction	-	-	-	-	21,303	21,303
5.05	Total comprehensive income	-	-	-	-172,372	-37,526	-209,898
5.05.01	Net income for the period	-	-	-	-172,372	-	-172,372
5.05.02	Other comprehensive income	-	-	-	-	-37,526	-37,526
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-61,279	-61,279
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	23,753	23,753
5.07	Closing balances	16,302,238	912,819	-	-233,735	-9,628,518	7,352,804

Individual Financial Statements / Statements of Value Added

(Reais Mil)

Account code	Account description	Accumulated amount	Accumulated amount
		of the current year	of the previous year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
7.01	Revenues	4,286,014	3,948,725
7.01.01	Sale of merchandise, products and services	4,274,836	3,893,709
7.01.02	Other revenues	4,930	63,939
7.01.04	Formation/reversal of allowance for doubtful accounts	6,248	-8,923
7.02	Inputs acquired from third parties	-1,990,413	-1,792,113
7.02.01	Cost of products, merchandise and services sold	-1,659,805	-1,414,792
7.02.02	Materials, Energy, Third-party services and other	-330,608	-377,321
7.03	Gross added value	2,295,601	2,156,612
7.04	Retentions	-576,779	-492,998
7.04.01	Depreciation, amortization and depletion	-576,779	-492,998
7.05	Net added value produced	1,718,822	1,663,614
7.06	Added value received as transfer	-211,102	405,229
7.06.01	Equity income (loss)	-390,248	214,950
7.06.02	Financial revenues	179,146	190,279
7.07	Total added value payable	1,507,720	2,068,843
7.08	Distribution of added value	1,507,720	2,068,843
7.08.01	Personnel	1,237,814	1,102,165
7.08.01.01	Direct remuneration	1,055,803	-
7.08.01.02	Benefits	182,011	-
7.08.01.04	Other	-	1,102,165
7.08.01.04.01	Personnel	-	1,102,165
7.08.02	Taxes, duties and contributions	270,517	237,538
7.08.02.01	Federal	153,263	144,860
7.08.02.03	Municipal	117,254	92,678
7.08.03	Third-party capital remuneration	628,046	901,512
7.08.03.01	Interest	628,046	901,512
7.08.04	Remuneration of own capital	-628,657	-172,372
7.08.04.03	Retained earnings / Loss for the period	-628,657	-172,372

Consolidated Financial Statements / Balance Sheet Assets

(Reais Mil)

Account code	Account description	Amount of the	Amount of the
		current quarter	previous year
		09/30/2023	12/31/2022
1	Total assets	27,093,749	26,844,191
1.01	Current assets	8,143,700	7,722,005
1.01.01	Cash and cash equivalents	1,298,615	1,284,992
1.01.02	Interest earning bank deposits	1,074,751	1,793,217
1.01.02.01	Interest earning bank deposits measured at fair value through profit or loss	1,074,751	1,793,217
1.01.02.01.01	Trading securities	1,074,751	1,793,217
1.01.03	Accounts receivable	4,297,652	3,303,241
1.01.03.01	Clients	4,297,652	3,303,241
1.01.04	Inventories	483,419	476,029
1.01.06	Recoverable taxes	646,386	556,724
1.01.06.01	Current taxes recoverable	646,386	556,724
1.01.07	Prepaid expenses	65,478	59,933
1.01.08	Other Current assets	277,399	247,869
1.01.08.03	Other	277,399	247,869
1.01.08.03.01	Derivative financial instruments	6,386	12,204
1.01.08.03.04	Call option obtained from non-controlling shareholders	2,268	1,328
1.01.08.03.20	Other receivables	268,745	234,337
1.02	Non-current assets	18,950,049	19,122,186
1.02.01	Long term assets	1,973,300	1,879,081
1.02.01.03	Interest earning bank deposits measured at amortized cost	24,663	22,495
1.02.01.03.02	Securities pledged	24,663	22,495
1.02.01.04	Accounts receivable	16,197	4,828
1.02.01.04.01	Clients	16,197	4,828
1.02.01.07	Deferred taxes	1,336,175	1,288,738
1.02.01.07.01	Deferred income tax and social contribution	1,336,175	1,288,738
1.02.01.08	Prepaid expenses	44,526	46,669
1.02.01.10	Other non-current assets	551,739	516,351
1.02.01.10.03	Call option obtained from non-controlling shareholders	7,230	14,180
1.02.01.10.04	Judicial deposits	123,189	100,425
1.02.01.10.05	Other non-current assets	371,598	328,35
1.02.01.10.07	Derivative financial instruments	8,800	12,824
1.02.01.10.08	Recoverable taxes	40,922	60,572
1.02.02	Investments	4,404	3,863
1.02.02.02	Investment property	4,404	3,863
1.02.02.02.01	Other	4,404	3,863
1.02.03	Property, plant and equipment	6,158,497	6,473,225
1.02.03.01	Construction in progress	3,996,896	4,141,322
1.02.03.02	Right of use in lease	2,161,601	2,331,903
1.02.04	Intangible assets	10,813,848	10,766,017
1.02.04.01	Intangible assets	10,813,848	10,766,017
1.02.04.01.02	Intangible assets	10,813,848	10,766,017

Consolidated Financial Statements / Balance Sheet Liabilities

(Reais Mil)

Account code	Account description	Amount of the	Amount of the
		current quarter	previous year
		09/30/2023	12/31/2022
2	Total liabilities	27,093,749	26,844,191
2.01	Current liabilities	6,409,635	6,165,915
2.01.01	Social and labor obligations	865,249	737,751
2.01.02	Suppliers	1,350,158	1,549,633
2.01.03	Tax liabilities	248,877	341,285
2.01.03.01	Federal tax liabilities	248,877	341,285
2.01.03.01.01	Income tax and social contribution payable	80,247	122,916
2.01.03.01.02	Other federal tax liabilities	168,630	218,369
2.01.04	Loans and financing	1,721,900	1,163,400
2.01.04.01	Loans and financing	146,487	345,731
2.01.04.02	Debentures	1,575,413	817,669
2.01.05	Other liabilities	2,223,451	2,373,846
2.01.05.02	Other	2,223,451	2,373,846
2.01.05.02.01	Dividends and interest on own capital	98,589	95,632
2.01.05.02.04	Taxes in installments	126,716	131,186
2.01.05.02.05	Accounts payable from acquisition of subsidiaries	432,681	413,366
2.01.05.02.07	Lease liabilities	954,097	942,02
2.01.05.02.08	Share based payment	55,379	52,002
2.01.05.02.09	Put option granted to non-controlling shareholders	59,911	3,916
2.01.05.02.10	Derivative financial instruments	1,159	6,208
2.01.05.02.11	Advances from clients	93,583	114,553
2.01.05.02.20	Other accounts payable	401,336	614,963
2.02	Non-current liabilities	12,740,334	13,588,877
2.02.01	Loans and financing	9,615,050	10,298,699
2.02.01.01	Loans and financing	134,498	2,213,667
2.02.01.02	Debentures	9,480,552	8,085,032
2.02.02	Other liabilities	2,730,521	2,864,219
2.02.02.02	Other	2,730,521	2,864,219
2.02.02.02.03	Taxes in installments	107,657	187,06
2.02.02.02.04	Accounts payable from acquisition of subsidiaries	848,631	901,226
2.02.02.02.05	Suppliers	10,080	12,620
2.02.02.02.06	Lease - IFRS 16	1,331,335	1,499,788
2.02.02.02.07	Share based payment	20,961	9,853
2.02.02.02.08	Put option granted to non-controlling shareholders	14,784	70,484
2.02.02.02.09	Derivative financial instruments	18,100	1,431
2.02.02.02.20	Other accounts payable	378,973	181,757
2.02.03	Deferred taxes	23,670	24,710
2.02.03.01	Deferred income tax and social contribution	23,670	24,710
2.02.04	Provisions	371,093	401,249
2.02.04.01	Tax, social security, labor and civil provisions	371,093	401,249
2.03	Consolidated shareholders' equity	7,943,780	7,089,399
2.03.01	Realized capital	17,946,204	16,302,238
2.03.02	Capital reserves	826,797	899,144

Consolidated Financial Statements / Balance Sheet Liabilities

(Reais Mil)

Account code	Account description	Amount of the	Amount of the
		current quarter	previous year
		09/30/2023	12/31/2022
2.03.02.02	Goodwill special reserve in the merger	432,772	432,772
2.03.02.04	Options granted	543,134	505,574
2.03.02.05	Treasury shares	-149,109	-39,202
2.03.05	Retained Earnings/Losses	-1,076,946	-448,29
2.03.06	Equity evaluation adjustments	-9,751,337	-9,674,470
2.03.09	Interest of non-controlling shareholders	-938	10,777

Consolidated Financial Statements / Statements of Income

(Reais Mil)

Account code	Account description	Amount of the	Accumulated	Quarter Value	Accumulated value
		current quarter	amount of the	Previous Year	previous year
		07/01/2023 to 09/30/2023	01/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2022 to 09/30/2022
3.01	Revenue from sales of goods and/or services	3,769,013	10,934,023	3,425,342	9,849,945
3.02	Cost of goods and/or services sold	-2,655,301	-7,685,293	-2,356,287	-6,893,622
3.03	Gross income	1,113,712	3,248,730	1,069,055	2,956,323
3.04	Operating expenses/revenues	-782,762	-2,396,388	-761,127	-2,132,693
3.04.02	General and administrative expenses	-792,401	-2,389,377	-766,023	-2,209,226
3.04.04	Other operating revenue	12,303	45,956	37,600	111,277
3.04.05	Other operating expenses	-2,664	-52,967	-32,704	-34,744
3.05	Income (loss) before financial income and taxes	330,95	852,342	307,928	823,63
3.06	Financial income (loss)	-460,151	-1,440,090	-422,329	-1,051,517
3.06.01	Financial revenues	102,054	276,150	72,338	285,608
3.06.02	Financial expenses	-562,205	-1,716,240	-494,667	-1,337,125
3.07	Income (loss) before income tax	-129,201	-587,748	-114,401	-227,887
3.08	Income tax and social contribution	-53,622	-46,881	25,256	55,117
3.08.01	Current	-28,249	-93,753	-80,350	-191,874
3.08.02	Deferred	-25,373	46,872	105,606	246,991
3.09	Net income (loss) of continued operations	-182,823	-634,629	-89,145	-172,770
3.11	Income/loss for the period	-182,823	-634,629	-89,145	-172,770
3.11.01	Attributed to the Parent company's partners	-180,507	-628,657	-89,363	-172,372
3.11.02	Attributed to non-controlling partners	-2,316	-5,972	218	-398
3.99	Earnings per share - (reais / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	-	-	-0,15921	-0,30861
3.99.02	Diluted earning per share				
3.99.02.01	COMMON SHARES	-	-	-0,15283	-0,29619

Consolidated Financial Statements / Statements of Comprehensive Income

(Reais Mil)

Account code	Account description	Amount of the	Accumulated	Quarter Value	Accumulated value
		current quarter	amount of the	Previous Year	previous year
		04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2022 to 06/30/2022
4.01	Consolidated net income for the period	-182,823	-634,629	-89,145	-172,770
4.02	Other comprehensive income	-33,227	-59,936	-10,817	-37,526
4.02.01	Effect on translation of financial statements of foreign subsidiaries	-24,434	-65,585	-20,128	-61,279
4.02.02	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-8,793	5,649	9,311	23,753
4.03	Consolidated comprehensive income for the period	-216,05	-694,565	-99,962	-210,296
4.03.01	Attributed to the Parent company's partners	-213,734	-688,593	-100,18	-209,898
4.03.02	Attributed to non-controlling partners	-2,316	-5,972	218	-398

Consolidated Financial Statements / Statements of Cash Flows

(Reais Mil)

Account code	Account description	Accumulate	Accumulate
		d amount of the current year 01/01/2023 to 09/30/2023	d value previous year 01/01/2022 to 09/30/2022
6.01	Net cash from operational activities	-924,425	-586,028
6.01.01	Cash generated in operations	1,958,085	1,503,710
6.01.01.01	Loss before income tax and social contribution	-587,748	-172,770
6.01.01.02	Depreciation and amortization	950,214	856,484
6.01.01.03	Tax, social security, labor and civil provisions	87,444	55,370
6.01.01.04	Current and Deferred Taxes	-	-55,117
6.01.01.05	Restatement of interest and exchange-rate change from loans and accounts payable due to acquisition of subsidiaries	1,339,647	791,421
6.01.01.06	Residual write-off of property, plant and equipment and intangible assets	7,612	20,383
6.01.01.07	Income from derivative financial instruments	21,462	16,696
6.01.01.08	Update of option plan	37,560	9,030
6.01.01.10	Reversal of provision for expected losses for doubtful accounts	50,787	-38,500
6.01.01.11	Provision for expected credit losses from variable consideration (disallowance)	-9,676	40,246
6.01.01.12	Restatement of interest and exchange-rate change from interest earning bank deposits	-102,824	-121,074
6.01.01.13	Reversal of provision	-	-55,979
6.01.01.16	Provision for inventory loss	6,890	790
6.01.01.17	Interest on lease	156,717	156,73
6.01.02	Changes in assets and liabilities	-1,770,373	-1,254,218
6.01.02.01	Accounts receivable	-1,043,144	-791,957
6.01.02.02	Inventories	-13,713	-30,704
6.01.02.03	Other current assets	-108,506	-277,436
6.01.02.04	Other noncurrent assets	-48,533	98,970
6.01.02.05	Suppliers	-217,273	-179,865
6.01.02.06	Accounts payable and provisions	-353,689	-69,281
6.01.02.07	Payment of stock option plan	14,485	-3,945
6.01.03	Other	-1,112,137	-835,520
6.01.03.01	Interest Paid on Loans and Debentures	-930,753	-615,172
6.01.03.02	Income tax and social contribution paid	-34,704	-156,730
6.01.03.03	Income Tax and Social Contribution Paid	-146,68	-63,618
6.02	Net cash used in investment activities	364,766	-412,979
6.02.02	Acquisition of fixed assets	-250,925	-428,743
6.02.03	Acquisition of intangible assets	-216,856	-222,620
6.02.11	Interest earning bank deposits	-5,700,248	-6,541,503
6.02.12	Redemption of interest earning bank deposits	6,543,282	7,915,034
6.02.15	Acquisition of subsidiary less net cash	-10,487	-1,135,147
6.03	Net cash from financing activities	573,282	863,594
6.03.01	Loans obtained and debentures	2,000,000	4,005,076
6.03.02	Payment of loans and debentures	-2,388,459	-1,811,533
6.03.03	Dividends and interest on own capital paid	-21,735	-11,635
6.03.04	Share buybacks	-109,908	-
6.03.05	Payments of derivative financial instruments	-	-33,586
6.03.08	Expenditures with issue of shares	-161,533	-1,003,920

Consolidated Financial Statements / Statements of Cash Flows

(Reais Mil)

Account code	Account description	Accumulated	Accumulate
		amount of	d value
		the current year	previous
		01/01/2023 to	year
		09/30/2023	01/01/2022
			to
			09/30/2022
6.03.09	Capital increase	1,665,701	-
6.03.10	Acquisition of non-controlling interest	-410,784	-280,808
6.05	Increase (decrease) in cash and cash equivalents	13,623	-135,413
6.05.01	Opening balance of cash and cash equivalents	1,284,992	1,143,026
6.05.02	Closing balance of cash and cash equivalents	1,298,615	1,007,613

Consolidated Financial Statements / Statement of Changes in Equity / 01/01/2023 to 09/30/2023

(Reais Mil)

Account code	Account description	Paid-up capital	Capital reserves, granted in treasury shares	Profit reserves	Retained earnings (loss)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	16,302,238	899,145	-	-448,290	-9,674,471	7,078,622	10,777	7,089,399
5.03	Adjusted opening balances	16,302,238	899,145	-	-448,290	-9,674,471	7,078,622	10,777	7,089,399
5.04	Capital transactions with partners	1,643,966	-72,348	-	-	-16,929	1,554,689	-5,743	1,548,946
5.04.01	Capital increases	1,665,701	-	-	-	-	1,665,701	-	1,665,701
5.04.02	Expenses with issuance of shares	-21,735	-	-	-	-	-21,735	-	-21,735
5.04.03	Recognized options granted	-	37,560	-	-	-	37,560	-	37,560
5.04.04	Treasury shares acquired	-	-109,908	-	-	-	-109,908	-	-109,908
5.04.08	Shareholders' transaction	-	-	-	-	-16,929	-16,929	-5,743	-22,672
5.05	Total comprehensive income	-	-	-	-628,657	-59,936	-688,593	-5,972	-694,565
5.05.01	Net income for the period	-	-	-	-628,657	-	-628,657	-5,972	-634,629
5.05.02	Other comprehensive income	-	-	-	-	-59,936	-59,936	-	-59,936
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-65,585	-65,585	-	-65,585
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	5,649	5,649	-	5,649
5.07	Closing balances	17,946,204	826,797	-	1,076,947	-9,751,336	7,944,718	-938	7,943,780

Consolidated Financial Statements / Statement of Changes in Equity / 01/01/2022 to 09/30/2022

(Reais Mil)

Account code	Account description	Paid-up capital	Capital reserves, granted in treasury shares	Profit reserves	Retained earnings (loss)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
		16,302,238							
5.01	Opening balances	8	913,708	-	-61,363	-9,612,295	7,542,288	6,230	7,548,518
		16,302,238							
5.03	Adjusted opening balances	8	913,708	-	-61,363	-9,612,295	7,542,288	6,230	7,548,518
5.04	Capital transactions with partners	-	-889	-	-	21,303	20,414	22,587	43,001
5.04.03	Recognized options granted	-	10,835	-	-	-	10,835	-	10,835
5.04.04	Treasury shares acquired	-	-11,724	-	-	-	-11,724	-	-11,724
5.04.08	Shareholders' transaction	-	-	-	-	21,303	21,303	22,587	43,890
5.05	Total comprehensive income	-	-	-	-172,372	-37,526	-209,898	-398	-210,296
5.05.01	Net income for the period	-	-	-	-172,372	-	-172,372	-398	-172,77
5.05.02	Other comprehensive income	-	-	-	-	-37,526	-37,526	-	-37,526
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-61,279	-61,279	-	-61,279
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	23,753	23,753	-	23,753
		16,302,238							
5.07	Closing balances	8	912,819	-	233,735	-9,628,518	7,352,804	28,419	7,381,223

Consolidated Financial Statements / Statements of Value Added

(Reais Mil)

Account code	Account description	Accumulated amount of	Accumulated value
		the current year	previous year
		01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
7.01	Revenues	11,785,078	10,714,700
7.01.01	Sale of merchandise, products and services	11,780,234	10,605,169
7.01.02	Other revenues	45,955	111,277
7.01.04	Formation/reversal of allowance for doubtful accounts	-41,111	-1,746
7.02	Inputs acquired from third parties	-6,298,799	-5,623,381
7.02.01	Cost of products, merchandise and services sold	-5,147,756	-4,401,094
7.02.02	Materials, Energy, Third-party services and other	-1,151,043	-1,222,287
7.03	Gross added value	5,486,279	5,091,319
7.04	Retentions	-950,214	-853,348
7.04.01	Depreciation, amortization and depletion	-950,214	-853,348
7.05	Net added value produced	4,536,065	4,237,971
7.06	Added value received as transfer	276,150	285,608
7.06.02	Financial revenues	276,150	285,608
7.07	Total added value payable	4,812,215	4,523,579
7.08	Distribution of added value	4,812,215	4,523,579
7.08.01	Personnel	3,057,507	2,882,039
7.08.01.01	Direct remuneration	2,668,421	-
7.08.01.02	Benefits	389,086	-
7.08.01.04	Other	-	2,882,039
7.08.01.04.01	Personnel	-	2,882,039
7.08.02	Taxes, duties and contributions	801,531	669,235
7.08.02.01	Federal	498,159	413,273
7.08.02.02	State	5,610	-
7.08.02.03	Municipal	297,762	255,962
7.08.03	Third-party capital remuneration	1,587,806	1,145,075

7.08.03.01	Interest	1,587,806	1,145,075
7.08.04	Remuneration of own capital	-634,629	-172,770
7.08.04.03	Retained earnings / Loss for the period	-628,657	-172,372
7.08.04.04	Interest of non-controlling shareholders in retained earnings	-5,972	-398



Operational and Financial Performance 3T23

** Corporate values according to the attached financial statement.*

Financial result

The net financial result of 3Q23 was an expense of R\$460 million, 9% higher than the expense of R\$422 million in 3Q22, mainly due to: (i) increase in financial debt in the period (R\$10.0 billion at the end of 3Q22 and R\$11.3 billion at the end of 3Q23) and expenses linked to new issues; and (ii) increase in the interest rate on debt charges. In the quarterly comparison, the net financial result for 3Q23 was 3% (R\$15 million) higher than 2Q23. In 9M23, the financial result totaled R\$1,440 million, representing a growth of 37% between the periods.

Liquid Result

Net loss was R\$183 million in 3Q23 vs. a net loss of R\$89 million in 3Q22. In 9M23, the net loss was R\$ 635 million vs. a net loss of R\$ 173 million in 9M22. The variation between the periods is mainly explained by the still challenging financial expenditure structure in a high-interest rate scenario.

Indebtedness

Gross debt ended 3Q23 at R\$11,341 million, an increase of R\$220 million compared to 2Q23, mainly reflecting the interest incurred in the quarter with a payment schedule in 4Q23. Net debt ended 3Q23 at R\$8,968 million, an increase of R\$672 million compared to 2Q23.

Capex

Investments totaled R\$175 million in 3Q23, representing a 70% decrease compared to the R\$573 million recorded in 3Q22. In 9M23, investments totaled R\$459 million, a reduction of 53% compared to 9M22. The quarterly variation reflects the expected seasonality for investments throughout the year. The reduction compared to 3Q22 is due to the Company's growing focus on profitability of the significant investments made in the recent past and on the generation of current cash, with deliberate actions aimed at lower investments, mainly in expansion and technology.



Diagnósticos da América S.A.

Balance sheet

September 30, 2023 and December 31, 2022

(In thousands of reais)

	Note	Parent Company		Consolidated		Note	Parent company		Consolidated	
		09/30/2023	12/31/2022	09/30/2023	12/31/2022		09/30/2023	12/31/2022	09/30/2023	12/31/2022
CURRENT ASSETS										
Cash and cash equivalents	5	360,571	237,856	1,298,615	1,284,992		570,937	727,435	1,350,158	1,549,633
Securities	6	1,041,577	1,740,599	1,074,751	1,793,217	12	4,912	113,353	146,487	345,731
Trade accounts receivable	7	1,178,931	905,041	4,297,652	3,303,241	14	1,362,297	614,540	1,575,413	817,669
Inventories		184,710	168,540	483,419	476,029		46,638	68,395	168,630	218,369
Recoverable taxes		306,624	229,200	646,386	556,724		-	-	80,247	122,916
Prepaid expenses		39,684	23,350	65,478	59,933		345,279	270,595	865,249	737,751
Derivative financial instruments	25	-	-	6,386	12,204		6,798	2,082	126,716	131,186
Call option - non-controlling shareholders		2,268	1,328	2,268	1,328	15	100,855	71,661	432,681	413,366
Other receivables	8	1,123,380	245,415	268,745	234,337		54,425	52,236	98,589	95,632
						25	648	-	1,159	6,208
						9	49,815	35,164	-	-
						13	711,350	693,238	954,097	942,020
						17	55,379	52,002	55,379	52,002
							2,985	3,916	59,911	3,916
							-	135	93,583	114,553
							123,520	183,587	401,336	614,963
TOTAL CURRENT ASSETS		4,237,745	3,551,329	8,143,700	7,722,005		3,435,838	2,888,339	6,409,635	6,165,915
NON-CURRENT ASSETS										
LONG-TERM ASSETS										
Restricted financial investments	15	24,534	22,366	24,663	22,495		10,075	10,075	10,080	12,620
Trade accounts receivable	7	13,522	1,217	16,197	4,828	12	8,291	2,011,050	134,498	2,213,667
Recoverable taxes		40,922	40,922	40,922	60,572	14	9,380,618	7,885,295	9,480,552	8,085,032
Prepaid expenses		44,525	46,667	44,526	46,669		-	1,268	107,657	187,060
Derivative financial instruments	25	-	-	8,800	12,824	15	99,758	120,921	848,631	901,226
Call option - non-controlling shareholders		785	949	7,230	14,180	25	16,631	-	18,100	1,431
Judicial deposits	16	60,765	53,887	123,189	100,425	16	101,278	126,000	371,093	401,249
Deferred taxes	23	931,905	931,905	1,336,175	1,288,738	13	177,423	270,661	1,331,335	1,499,788
Related parties	26	212,871	163,726	-	-	17	20,762	9,853	20,961	9,853
Other receivables	8	88,654	87,853	371,598	328,350		14,784	17,437	14,784	70,484
						23	-	-	23,670	24,710
							20,655	-	-	-
							116,114	31,021	378,973	181,757
TOTAL LONG-TERM ASSETS		1,418,483	1,349,492	1,973,300	1,879,081		9,966,389	10,483,581	12,740,334	13,588,877
TOTAL NON-CURRENT ASSETS										
TOTAL ASSETS										
Investments	9	10,484,756	10,384,562	4,404	3,863		17,946,204	16,302,238	17,946,204	16,302,238
Property and equipment	10	1,079,602	1,183,443	3,996,896	4,141,322	18	826,797	899,145	826,797	899,145
Right-of-use	13	887,246	962,194	2,161,601	2,331,903	18	(9,751,337)	(9,674,471)	(9,751,337)	(9,674,471)
Intangible assets	11	3,239,113	3,019,522	10,813,848	10,766,017	18	(1,076,946)	(448,290)	(1,076,946)	(448,290)
TOTAL NON-CURRENT ASSETS		17,109,200	16,899,213	18,950,049	19,122,186		7,944,718	7,078,622	7,944,718	7,078,622
TOTAL ASSETS		21,346,945	20,450,542	27,093,749	26,844,191		21,346,945	20,450,542	27,093,749	26,844,191
CURRENT LIABILITIES										
Suppliers							570,937	727,435	1,350,158	1,549,633
Loans and financing	12						4,912	113,353	146,487	345,731
Debentures	14						1,362,297	614,540	1,575,413	817,669
Taxes payable							46,638	68,395	168,630	218,369
Income tax and social contribution payable							-	-	80,247	122,916
Social charges and labor obligations							345,279	270,595	865,249	737,751
Taxes in installments							6,798	2,082	126,716	131,186
Payable - acquisition of subsidiaries	15						100,855	71,661	432,681	413,366
Dividends and interest on own capital							54,425	52,236	98,589	95,632
Derivative financial instruments	25						648	-	1,159	6,208
Provision for unsecured liability	9						49,815	35,164	-	-
Lease liabilities	13						711,350	693,238	954,097	942,020
Share-based payment	17						55,379	52,002	55,379	52,002
Put option - non-controlling shareholders							2,985	3,916	59,911	3,916
Advance from clients							-	135	93,583	114,553
Other accounts payable and provisions							123,520	183,587	401,336	614,963
TOTAL CURRENT LIABILITIES							3,435,838	2,888,339	6,409,635	6,165,915
NON-CURRENT LIABILITIES										
Suppliers							10,075	10,075	10,080	12,620
Loans and financing	12						8,291	2,011,050	134,498	2,213,667
Debentures	14						9,380,618	7,885,295	9,480,552	8,085,032
Taxes in installments							-	1,268	107,657	187,060
Payable - acquisition of subsidiaries	15						99,758	120,921	848,631	901,226
Derivative financial instruments	25						16,631	-	18,100	1,431
Tax, social security, labor and civil provisions	16						101,278	126,000	371,093	401,249
Lease liabilities	13						177,423	270,661	1,331,335	1,499,788
Share-based payment	17						20,762	9,853	20,961	9,853
Put option - non-controlling shareholders							14,784	17,437	14,784	70,484
Deferred taxes	23						-	-	23,670	24,710
Related parties							20,655	-	-	-
Other accounts payable and provisions							116,114	31,021	378,973	181,757
TOTAL NON-CURRENT LIABILITIES							9,966,389	10,483,581	12,740,334	13,588,877
TOTAL LIABILITIES							13,402,227	13,371,920	19,149,969	19,754,792
SHAREHOLDERS' EQUITY										
Share capital	18						17,946,204	16,302,238	17,946,204	16,302,238
Capital reserves	18						826,797	899,145	826,797	899,145
Equity valuation adjustment	18						(9,751,337)	(9,674,471)	(9,751,337)	(9,674,471)
Accumulated deficit	18						(1,076,946)	(448,290)	(1,076,946)	(448,290)
TOTAL SHAREHOLDERS' EQUITY							7,944,718	7,078,622	7,944,718	7,078,622
Non-controlling interest							-	-	(938)	10,777
TOTAL SHAREHOLDERS' EQUITY							7,944,718	7,078,622	7,943,780	7,089,399
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY							21,346,945	20,450,542	27,093,749	26,844,191

The explanatory notes are an integral part of the individual and consolidated financial statements.

Statement of operations
Three and nine-month periods ended September 30, 2023 and 2022
(In thousands of reais, unless otherwise indicated)

	Note	Parent Company				Consolidated			
		07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Net operating income	19	1,362,596	3,966,864	1,219,285	3,624,408	3,769,013	10,934,023	3,425,342	9,849,945
Cost of services rendered	20	(871,597)	(2,574,820)	(775,097)	(2,353,618)	(2,655,301)	(7,685,293)	(2,356,287)	(6,893,622)
Gross income		490,999	1,392,044	444,188	1,270,790	1,113,712	3,248,730	1,069,055	2,956,323
General and administrative expenses	21	(358,147)	(1,124,824)	(376,427)	(1,120,662)	(792,401)	(2,389,377)	(766,023)	(2,209,226)
Other income and (expenses), net		8,639	(461)	(12,776)	46,501	9,639	(7,012)	4,896	76,533
Profit before financial result and taxes		141,491	266,759	54,985	196,629	330,950	852,341	307,928	823,630
Financial income	22	12,323	17,936	-	38,699	16,922	2,296	1,384	78,956
Interest income	22	54,832	161,210	50,179	151,580	85,132	273,854	70,954	206,652
Financial expenses	22	(196,147)	(684,313)	(373,984)	(971,887)	(562,205)	(1,716,240)	(494,667)	(1,337,125)
Financial expenses, net		(128,992)	(505,167)	(323,805)	(781,608)	(460,151)	(1,440,090)	(422,329)	(1,051,517)
Equity in results of subsidiaries	9	(193,008)	(390,248)	90,512	214,950	-	-	-	-
Equity in results of subsidiaries		(193,008)	(390,248)	90,512	214,950	-	-	-	-
Loss before income tax and social contribution		(180,508)	(628,657)	(178,308)	(370,029)	(129,201)	(587,748)	(114,401)	(227,887)
Income tax and social contribution	23	-	-	-	-	(28,249)	(93,753)	(80,350)	(191,874)
Income tax and social contribution - deferred	23	0	0	88,945	197,657	(25,373)	46,872	105,606	246,991
Loss for the period		(180,508)	(628,657)	(89,363)	(172,372)	(182,823)	(634,629)	(89,145)	(172,770)
Profit (loss) attributable to:									
Controlling shareholders				-	-	(180,507)	(628,657)	(89,363)	(172,372)
Non-controlling shareholders				-	-	(2,316)	(5,972)	218	(398)
Loss for the period		(180,508)	(628,657)	(89,363)	(172,372)	(182,823)	(634,629)	(89,145)	(172,770)
Earnings (loss) per share									
Basic earnings per common share (in R\$)	18		(0.84162)		(0.30790)				
Diluted earnings per share (in R\$)	18		(0.80915)		(0.29551)				

The explanatory notes are an integral part of the individual and consolidated financial statements.

Statements of comprehensive income
Three and nine-month periods ended September 30, 2023 and 2022
(In thousands of reais)

	Parent Company				Consolidated			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Loss for the period	(180,508)	(628,657)	(89,363)	(172,372)	(182,823)	(634,629)	(89,145)	(172,770)
Effect on translation of financial statements of foreign subsidiaries	(24,434)	(65,585)	(20,128)	(61,279)	(24,434)	(65,585)	(20,128)	(61,279)
Effect of the adoption of CPC 42 / IAS 29 - Hyperinflationary accounting	(8,793)	5,649	9,311	23,753	(8,793)	5,649	9,311	23,753
Comprehensive income for the period	(213,735)	(688,593)	(100,180)	(209,898)	(216,050)	(694,565)	(99,962)	(210,296)
Comprehensive income attributable to:								
Controlling shareholders					(213,734)	(688,593)	(100,180)	(209,898)
Non-controlling shareholders					(2,316)	(5,972)	218	(398)
Comprehensive income for the period					(216,050)	(694,565)	(99,962)	(210,296)

The explanatory notes are an integral part of the individual and consolidated financial statements.

Statement of changes in quotaholders' equity
Nine-month periods ended September 30, 2023 and 2022
(In thousands of reais)

Note	Share capital		Capital reserve			Accumulated deficit	Comprehensive income	Equity valuation adjustment	Total parent company	Non-controlling shareholders	Total consolidated
	Share capital	Issue cost	Goodwill reserve	Treasury shares	Transactions with share-based payments						
Balance at January 01, 2022	16,302,238	-	432,772	(1,285)	482,221	(61,368)	(121,943)	(9,490,350)	7,542,286	6,230	7,548,516
Treasury shares acquired	-	-	-	(11,724)	-	-	-	-	(11,724)	-	(11,724)
Transactions among shareholders	15	-	-	-	-	-	-	21,303	21,303	22,587	43,890
Loss for the period	-	-	-	-	-	(172,372)	-	-	(172,372)	(398)	(172,770)
Effect on translation of financial statements of foreign subsidiaries	-	-	-	-	-	-	(61,279)	-	(61,279)	-	(61,279)
Effect of the adoption of CPC 42 / IAS 29 – Hyperinflationary accounting	-	-	-	-	-	-	23,753	-	23,753	-	23,753
Stock option plan	17	-	-	-	10,835	-	-	-	10,835	-	10,835
Balance at September 30, 2022	16,302,238	-	432,772	(13,009)	493,056	(233,740)	(159,469)	(9,469,047)	7,352,802	28,419	7,381,221
Balance at January 1, 2023	16,302,238	-	432,772	(39,201)	505,574	(448,290)	(200,971)	(9,473,500)	7,078,622	10,777	7,089,399
Capital increase	18	1,665,701	-	-	-	-	-	-	1,665,701	-	1,665,701
Cost for the issue of shares	-	(21,735)	-	-	-	-	-	-	(21,735)	-	(21,735)
Treasury shares acquired	18	-	-	(109,908)	-	-	-	-	(109,908)	-	(109,908)
Transactions among shareholders	15	-	-	-	-	-	-	(16,929)	(16,929)	(5,743)	(22,672)
Loss for the period	-	-	-	-	-	(628,657)	-	-	(628,657)	(5,972)	(634,629)
Effect on translation of financial statements of foreign subsidiaries	-	-	-	-	-	-	(65,585)	-	(65,585)	-	(65,585)
Effect from adoption of CPC 42 / IAS 29 Hyperinflationary accounting	-	-	-	-	-	-	5,649	-	5,649	-	5,649
Stock option plan	17	-	-	-	37,560	-	-	-	37,560	-	37,560
Balance at September 30, 2023	17,967,939	(21,735)	432,772	(149,109)	543,134	(1,076,947)	(260,907)	(9,490,429)	7,944,718	(938)	7,943,780

The explanatory notes are an integral part of the individual and consolidated financial statements.

Statements of cash flows
Nine-month periods ended September 30, 2023 and 2022
(In thousands of reais)

	Notes	Parent Company		Consolidated	
		09/30/2023	09/30/2022	09/30/2023	09/30/2022
Cash flows from operating activities					
Loss before income tax and social contribution		(628,657)	(370,029)	(587,748)	(227,887)
Adjustments for:					
Depreciation and amortization		576,779	484,477	950,214	856,484
Tax, social security, labor and civil provisions	16	49,728	33,747	87,444	55,370
Restatement of interest and exchange-rate change from loans and financing, property and equipment, intangible assets and payable - acquisition of subsidiary		1,133,737	830,680	1,339,647	791,421
Results from derivative financial instruments		17,279	-	21,462	16,696
Residual write-off of property and equipment and intangible assets	10 11	2,093	1,031	7,612	20,383
Update of option plan		37,560	9,030	37,560	9,030
Equity in results of subsidiaries		390,248	(214,950)	-	-
Expected losses from doubtful accounts	7	9,447	(1,351)	50,787	40,246
Provision (reversal) of disallowances		(15,695)	10,274	(9,676)	(38,500)
Update of interest and exchange-rate change of securities		(103,200)	(121,074)	(102,824)	(121,074)
Reversal of provision		-	(51,225)	-	(55,979)
Reversal of inventory loss		5,816	937	6,890	790
Interest on lease	13	62,634	64,865	156,717	156,730
(Increase) decrease in assets					
Accounts receivable	7	(254,560)	(241,382)	(1,043,144)	(791,957)
Inventories		(17,456)	(12,575)	(13,713)	(30,704)
Other current assets		(942,433)	(35,770)	(108,506)	(277,436)
Other non-current assets		(56,767)	(163,185)	(48,533)	98,970
Increase (decrease) in liabilities					
Suppliers		(178,701)	(132,458)	(217,273)	(179,865)
Accounts payable and provisions (i)		(204,089)	148,050	(353,689)	(69,281)
Stock option plan	17	14,285	(3,945)	14,485	(3,945)
Cash flows from (used in) operating activities					
Interest paid on loans, financing and debentures	14 12	(874,229)	(512,594)	(930,753)	(615,172)
Payment of lease interest	13	(16,262)	(64,865)	(34,704)	(156,730)
Income tax and social contribution paid	23	-	-	(146,680)	(63,618)
Cash flows from investing activities					
Cash flows from investing activities					
Acquisition of property and equipment	10	(72,774)	(139,589)	(250,925)	(428,743)
Acquisition of intangible assets (ii)	11	(164,041)	(196,183)	(216,856)	(222,620)
Capital increase in subsidiaries		(250,000)	-	-	-
Advance for future capital increase		(500,931)	(2,693,959)	-	-
Dividends and interest on own capital received from subsidiaries		-	24,029	-	-
Acquisition of subsidiary, net of cash		6,506	(113,901)	(10,487)	(1,135,147)
Trading securities	6	(6,032,880)	(6,508,119)	(5,700,248)	(6,541,503)
Redemption of securities	6	6,831,754	7,874,797	6,543,282	7,915,034
Cash from merger of subsidiary		86,628	-	-	-
Cash flows invested in investing activities					
Cash flow from financing activities					
Fundings of loans, financing and debentures	14 12	2,000,000	3,993,271	2,000,000	4,005,076
Payment of loans, financing and debentures	14 12	(2,121,657)	(1,448,778)	(2,388,459)	(1,811,533)
Dividends and interest on own capital paid		-	-	-	(33,586)
Costs with issue of shares		(21,735)	(11,635)	(21,735)	(11,635)
Repurchase of shares		(109,908)	(109,908)	(109,908)	-
Capital increase		1,665,701	-	1,665,701	-
Payments of payable - acquisition of subsidiaries	15	(9,009)	(330,061)	(161,533)	(1,003,920)
Payment of principal for leases	13	(192,496)	(151,904)	(410,784)	(280,808)
Cash flow from financing activities					
Net increase (decrease) in cash and cash equivalents					
Statement of increase (decrease) in cash and cash equivalents					
At the beginning of the period		237,856	193,762	1,284,992	1,143,026
At the end of the period		360,571	149,418	1,298,615	1,007,613
Net increase (decrease) in cash and cash equivalents					
Net increase (decrease) in cash and cash equivalents					

- (i) The main movement reflected in the caption other accounts payable and provisions refers to the balance of R\$120,000 due from Unimed Rio.
- (ii) Balance of acquisition of intangible assets, excluding the non-cash effect of installments to be settled from Unimed Rio and other outstanding suppliers, as per explanatory note 11.

The explanatory notes are an integral part of the individual and consolidated financial statements.

Statements of value added
Nine-month periods ended September 30, 2023 and 2022
(In thousands of reais)

	Notes	Parent Company		Consolidated	
		09/30/2023	09/30/2022	09/30/2023	09/30/2022
Income					
Sale of goods, products and services	19	4,274,836	3,893,709	11,780,234	10,605,169
Other income		4,930	63,939	45,955	111,277
Recovery of expected losses from doubtful accounts	7	6,248	(8,923)	(41,111)	(1,746)
Inputs acquired from third parties					
Cost of products, goods sold and services provided		(1,659,805)	(1,414,792)	(5,147,756)	(4,401,094)
Materials, energy, outsourced services and other		(330,608)	(377,321)	(1,151,043)	(1,222,287)
Gross value added					
		2,295,601	2,156,612	5,486,279	5,091,319
Depreciation and amortization		(576,779)	(492,998)	(950,214)	(853,348)
Net value added generated					
		1,718,822	1,663,614	4,536,065	4,237,971
Equity in results of subsidiaries					
		(390,248)	214,950	-	-
Financial income	22	179,146	190,279	276,150	285,608
Total value added payable					
		1,507,720	2,068,843	4,812,215	4,523,579
Distribution of value added					
		1,507,720	2,068,843	4,812,215	4,523,579
Personnel					
Salaries		1,237,814	1,102,165	3,057,507	2,882,039
Benefits		1,055,803	950,607	2,668,421	2,546,403
		182,011	151,558	389,086	335,636
Taxes, rates and contributions					
		270,517	237,538	801,531	669,235
Federal		153,263	144,860	498,159	407,923
State		-	-	5,610	5,350
Municipal		117,254	92,678	297,762	255,962
Third-party capital remuneration					
Interest on funding and financing		628,046	901,512	1,587,806	1,145,075
Remuneration of own capital					
Loss for the period		(628,657)	(172,372)	(628,657)	(172,372)
Non-controlling interests in share of loss for the period		-	-	(5,972)	(398)

The explanatory notes are an integral part of the individual and consolidated financial statements.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

1 Operations

Diagnósticos da América S.A. ("Parent Company" or "Company" and, jointly with its subsidiaries, "DASA Group") has its registered address at Avenida Juruá, no. 434, Alphaville, CEP 06455-010, city of Barueri, State of São Paulo, Brazil. It is a publicly held corporation registered with the Brazilian Securities Commission (CVM) on November 5, 2004 and trades its shares on the Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão ("B3") stock market, that market segment being the highest level of corporate governance in the Brazilian capital market for the trading of its securities, under the ticker symbol DASA3.

The Company, together with its subsidiaries, is engaged in the provision of services for: (i) outpatient physicians; (ii) diagnostic support assistants for private patients or covered companies; (iii) services to hospitals, medical centers and outpatients; (iv) delivering care services, remote monitoring, population health management, home medical and paramedical services and outpatient medical activities for medical consultations; (v) development and licensing of computer programs; (vi) development and licensing of predictive models using information technology and data science; and (vi) brokerage fee.

2 Main events in the period

(a) Acquisition of subsidiaries

On September 12, 2023, DASA Group acquired 100% of the share capital of Con – Oncologia, Hematologia, Centro de Infusão LTDA ("Con"). Through our subsidiary Ímpar Serviços Hospitalares S.A. Con was created in 1995 by the oncologist Dr. Mixel Tenenbaum and currently has three functional pillars: oncology, hematology and infusion center. It has four units, two in the city of Rio de Janeiro, one in the municipality of São Gonçalo and the other is the main unit in Niterói.

As consideration for closing the acquisition, the Company assumed the obligation to pay the sellers the amount of R\$ 7,649 (seven million, six hundred and forty-nine thousand reais), comprising the company's value of R\$ 10,500 (ten million, five hundred thousand reais) minus the debt of R\$ 2,851 (two million, eight hundred and fifty-one thousand reais). At closing, the installment of R\$ 3,432 (three million, four hundred and thirty-two thousand reais) was settled, while the remaining amount of R\$ 4,217,000 (four million, two hundred and seventeen thousand reais) will be paid in three annual installments.

(b) Unimed-Rio agreement

On April 6, 2023, Diagnósticos da América S.A. entered into an exclusive Operating Agreement and Other Covenants ("Agreement") with Unimed-Rio for Diagnósticos da América S.A. to provide auxiliary diagnostic services to Unimed-Rio patients. Under the terms of said Agreement, the price paid by Diagnósticos da América S.A. to Unimed-Rio in relation to receiving a significant part of its patients was R\$ 170,000 (one hundred seventy million), and such cost is amortized over a period of 10 years.

Such negotiation presents the possibility of performing exams for Unimed-Rio's client portfolio exclusively within Diagnósticos da América S.A. infrastructure and, in exchange, it will receive income for this service

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

provision. Under the terms of the Agreement, at least 70% of Unimed-Rio's existing portfolio will be processed by Diagnósticos da América S.A., under an exclusive price list for the services listed in the Agreement.

(c) Merger of Laboratório Médico Santa Luzia S/A (“Santa Luzia”)

To streamline the Company's corporate structure by rationalizing costs, the Company carried out the merger of Santa Luzia on August 01, 2023. This is permitted by Brazilian Corporate Law (Articles 137, 256, Paragraph 2 and 264, and Paragraph 3) since (i) Santa Luzia is a wholly-owned subsidiary; (ii) in the Merger, the average price of each share will not exceed one and a half times the higher of the indicators referred to in item II, of Article 256; and (iii) there will be no consideration exchanged between the Company and Santa Luzia shareholders.

3 Basis of preparation

3.1 Statement of conformity (with Accounting Pronouncements Committee - CPC and International Financial Reporting Standards - IFRS)

The Company's individual parent company and consolidated interim financial information as at and for the periods ended September 30, 2023 was prepared in accordance with CPC 21 (R1) (Interim Financial Reporting) and international accounting standard IAS 34 Interim Financial Reporting as issued by the International Accounting Standards Board (IASB), and in a manner consistent with CVM regulations for the presentation of Quarterly Information.

This individual parent company and consolidated interim financial information presents notes with information explaining changes in DASA Group's financial position and performance since its last annual financial statements.

The notes on inventories, suppliers, recoverable taxes, tax installment payment are not being repeated in this interim financial information as they do not present significant variations in balances and/or transactions for the period. Therefore, this individual parent company and consolidated financial information should be read together with Company's individual parent company and consolidated financial statements as at and for the year ended December 31, 2022, issued on March 28, 2023.

Disclosures are limited to all information of significance to the financial statements, being consistent with that used by management in the performance of its duties.

The issue of individual parent company and consolidated interim financial information was authorized by the Board of Directors during a meeting held on November 09, 2023.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

3.2 Statement of value added

The presentation of the Individual Parent Company and Consolidated Statement of Value Added is required by Brazilian corporate law and the accounting practices adopted in Brazil applicable to publicly-held companies.

IFRS does not require presentation of this statement. Therefore, this statement is presented as supplementary information, without prejudice to individual parent company and consolidated financial statements as a whole.

3.3 Use of estimates and judgments

In the preparation of this interim financial information, Management used judgments and estimates that affect the application of DASA Group's accounting policies, and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and judgments are constantly assessed and are based on prior experience and other factors, including expected future events considered reasonable in the circumstances. Reviews of estimates are recognized on a prospective basis.

Uncertainties on assumptions and estimates

DASA Group makes assumptions based on estimates of the future. By definition, the resulting accounting estimates seldom equal their respective actual results. Information on uncertainties as to assumptions and estimates as of September 30, 2023 that pose a high risk of resulting in a material adjustment in book balances of assets and liabilities are disclosed in the following notes:

- Note 2 – acquisition of subsidiary (business combination): fair value of identifiable intangible assets (non-compete agreement, non-contractual relationship with customers and brands) in addition to other identifiable assets acquired or liabilities assumed, measured on a provisional basis when specified;
- Note 7 - Analysis of expected losses due to bad debt and variable consideration;
- Note 11 - Review of the useful life of intangible assets and impairment test of intangible assets and goodwill;
- Note 13 - Determination of discount rate for leases;
- Note 16 - Recognition and measurement of provision for tax, social security, labor and civil claims, main assumptions on the probability and volume of outflows;
- Note 19 - Revenue recognition: estimate of expected variable considerations (disallowances);
- Note 23 - Recognition of deferred tax assets: availability of future taxable income against which tax losses may be used; and
- Note 25 - Assumptions used to calculate the fair value of financial instruments.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Measurement of fair value

Several accounting policies and disclosures require the measurement of fair value, for financial and non-financial assets and liabilities.

DASA Group has established a control structure for measuring fair values for significant fair value measurements. This includes the responsibility of reviewing all significant fair value measurements, including Level 3 fair values, and report to the Financial Executive Board and Senior Management of DASA Group.

When third-party information, such as brokerage firms' quotes or market prices, are used to measure fair value, management assesses the evidence to assure the conclusion is consistent with CPC / IFRS requirements, including the fair value hierarchy.

When measuring fair value of an asset or liability, the DASA Group uses observable data as far as possible. Fair values are classified at different levels according to hierarchy based on information (inputs) used in valuation techniques (Note 25).

3.4 Measuring basis

The individual parent company and consolidated interim financial information was prepared based on the historical cost, except for the following items recognized in the balance sheets:

- Note 15 - Accounts Payable - acquisition of subsidiaries and non-controlling shareholder options; and
- Note 17 - Liabilities for share-based payment transactions settled in cash measured by the fair value;
- Note 25 - Financial instruments.

4 Significant accounting policies

DASA Group declares that 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 interim financial information, are consistent with those adopted and disclosed in Note 4 of the annual financial statements for the year ended December 31, 2022, published on March 28, 2023.

5 Cash and cash equivalents

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Cash and banks	104,082	51,561	299,195	398,904
Interest earning bank deposits (a)	256,489	186,295	999,420	886,088
	360,571	237,856	1,298,615	1,284,992

- (a) The interest earning bank deposits are remunerated, on average, at the rate of 102% of CDI as of September 30, 2023 (100% as of December 31, 2022). They offer immediate liquidity and are not subject to restrictions or penalties of any

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

kind, which allows its use according to the DASA Group's needs.

6 Securities

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Fixed income investment fund - non-exclusive	35,222	22	35,222	21
Domestic repurchase and resale commitments (a)	1,006,355	1,740,577	1,009,759	1,747,023
Repurchase and resale commitments abroad (b)	-	-	29,770	46,173
	1,041,577	1,740,599	1,074,751	1,793,217

(a) Repurchase and resale commitments on average are remunerated as 101% of the CDI rate (100% at December 31, 2022).

(b) Repurchase operations abroad are remunerated on average at 100% of the BADLAR interest rate (benchmark interest rate in Argentina).

7 Trade accounts receivable

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Trade accounts receivable:				
Domestic (a)	1,248,355	968,408	4,495,318	3,449,592
Foreign	-	-	81,980	80,815
	1,248,355	968,408	4,577,298	3,530,407
Expected losses from doubtful accounts	(29,837)	(20,390)	(201,006)	(150,219)
Expected losses from variable consideration (disallowances)	(26,065)	(41,760)	(62,443)	(72,119)
Expected losses from doubtful accounts and expected loss from variable consideration (disallowances)	(55,902)	(62,150)	(263,449)	(222,338)
Total trade accounts receivable, net	1,192,453	906,258	4,313,849	3,308,069
Current	1,178,931	905,041	4,297,652	3,303,241
Non-current	13,522	1,217	16,197	4,828

The fair values of trade accounts receivable are close to the book values.

(a) Prepayments of R\$ 409,362 without co-obligation were made to a financial institution as of September 29, 2023. (R\$ 250,578 as of December 31, 2022).

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

An analysis of the aging of trade receivables not yet due is as below:

	Consolidated	
	09/30/2023	12/31/2022
Not yet due	4,094,995	3,131,006
Overdue (days):		
≤90	257,524	214,628
91-120	28,129	48,227
121-180	40,253	23,482
181-360	79,890	53,481
>360	76,507	59,583
	4,577,298	3,530,407

DASA Group developed a methodology for assigning ratings to its clients, considering the histories of receipts and classifying them into two groups: rating A and B, respectively: rating A - clients with a low risk of default, supported by the collection history, and rating B - with the higher degree or risk of default and which considers methodology and more conservative percentages of provisions, according to maturity ranges shown in the aging list.

Changes in the period of expected losses from doubtful accounts (PECLD):

	Parent Company	Consolidated
Balance at December 31 2021	(36,693)	(165,342)
Changes:		
Expected losses from doubtful accounts (PECLD)	(4,645)	(66,861)
Reversal of expected losses from doubtful accounts (PECLD)	5,997	26,616
Balance at September 30, 2022	(35,341)	(205,587)
Balance at December 31 2022	(20,390)	(150,219)
Changes:		
Expected losses from doubtful accounts (PECLD)	(10,697)	(67,814)
Reversal of expected losses from doubtful accounts (PECLD)	1,250	17,027
Balance at September 30, 2023	(29,837)	(201,006)

Changes in the provision for expected losses from variable consideration (disallowances):

	Parent Company	Consolidated
Balance at December 31 2021	(33,055)	(120,497)
Changes:		
Expected losses from variable consideration (disallowances)	(11,683)	(20,405)
Reversal of expected losses from variable consideration (disallowances)	1,408	58,905
Balance at September 30, 2022	(43,330)	(81,997)
Balance at December 31 2022	(41,760)	(72,119)
Changes:		
Expected losses from variable consideration (disallowances)	(3,311)	(20,623)
Reversal of expected losses from variable consideration (disallowances)	19,006	30,299
Balance at September 30, 2023	(26,065)	(62,443)

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

8 Other receivables

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Advances to employees	36,989	25,939	103,612	96,536
Credit with previous management (a)	12,337	11,095	395,611	315,851
Business partnerships	20,591	26,145	20,591	26,145
Advanced payment of dividends and interest on own capital	54,121	54,121	57,370	59,128
Dividends and interest on own capital receivable	109,325	121,504	-	-
Shared services (b) (Note 26)	77,179	82,563	-	-
Transfer of corporate expenses (c) (Note 26)	884,375	-	-	-
Other	17,117	11,901	63,159	65,027
	1,212,034	333,268	640,343	562,687
Current	1,123,380	245,415	268,745	234,337
Non-current	88,654	87,853	371,598	328,350

- (a) Credits with former management are lawsuits related to former partners of acquired companies, whose cases were considered lost causes after the acquisition of companies. In these cases, the required payments are made by DASA Group, and when calculating the Company's annual accounts, said amounts are deducted from former partners.
- (b) DASA offers shared specialized medical services. This item records the amount of R\$ 77,179 related to the subsidiary Salomão Zoppi (compared to R\$ 82,563 on December 31, 2022).
- (c) In 2023, DASA Group implemented a process for allocating corporate expenses from the Parent Company to its Subsidiaries. Such allocations cover administrative expenses and financial expenses that the Parent Company initially assumes and distributes among the Subsidiaries through an apportionment process. These amounts were recorded as non-current receivables, totaling R\$ 884,375 (R\$ 0 as of December 31, 2022).

9 Investments

9.1 Information of investments in subsidiaries

The main information on the subsidiaries for the period ended September 30, 2023, is presented below.

	Parent Company			
	Investments in subsidiaries		Goodwill on acquisition of interest	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Aliança Biotecnologia Ltda.	259	294	3,514	3,514
Allbrokers Brasil Corretora de Seguros Ltda.	218,733	182,803	9,968	9,968
Antônio P. Gaspar Laboratórios Ltda. (a)	-	-	-	33,430
Centro de Tomografia por Computador Ltda.	12,715	8,232	-	-
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	168,911	191,120	68,310	68,310
Clínica de Ressonância e Multi Imagem Petrópolis Ltda.	3,434	2,345	-	-
C.M.D. Campos Medicina Diagnóstica Ltda. (a)	-	-	-	2,853
CPCLIN – Centro de Pesquisas Clínicas Ltda.	3,855	3,640	2,179	2,179
DASA Real Estate Empreendimentos Imobiliários Ltda.	30,948	28,739	-	-
DB Genética Serviços Laboratoriais Ltda. (b)	-	-	9,744	9,744
Diagnóstico Maipú por Imágenes S.A.	169,842	176,031	21,120	43,613
Dresch Martinhago Clínica Médica S/S Ltda. (a)	-	-	-	11,262
Fernando Henriques Pinto Junior & Cia Ltda. - Padrão Ribeirão (b)	-	-	1,205	1,205
Genia S.A. (b)	-	5,303	1,785	(235)

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Gesto Saúde Sistemas Informatizados Ltda. (b)	-	1,893	48,109	48,109
Ímpar Serviços Hospitalares S.A.	7,762,205	7,341,849	-	-
Instituto de Hematologia de S.J.R. Preto Ltda. (b)	-	951	11,532	11,532
Itulab	5,574	5,717	20,296	20,296
Laboratório Bioclínico MS Ltda.	12,619	8,340	21,446	21,446
Laboratório Chromatox Ltda.	27,863	20,743	22,251	22,251
Laboratório de Anatomia Patológica e Citopatologia São Camilo Ltda.	3,605	3,159	2,544	2,544
Laboratório de Pesquisas Clínicas e Bromatológicas Ltda.	8,083	-	-	-
Laboratório Deliberato de Análises Clínicas Ltda.	10,532	9,826	22,171	22,171
Laboratório Médico Santa Luzia S.A. (c)	-	57,111	-	20,928
Laboratório Nobel S.A. – Exame group.	23,841	34,253	3,764	3,764
Maringá Medicina Nuclear Ltda.	23,576	25,872	16,129	16,129
MO Holding S.A. (a) (e)	33,502	48,860	91,895	108,169
MOB Laboratório (a)	-	-	-	33,971
Nobeloy S.A.	7,572	13,252	13,289	13,289
Optiren S.A.	11,086	13,105	(5,336)	(5,336)
Patologia Clínica Dr. Geraldo Lustosa Cabral LTDA. (d)	8,761	4,180	40,394	64,924
Previlab - Análises Clínicas Ltda.	49,925	42,710	-	-
Ruggeri & Piva Ltda.	10,805	13,829	51,164	51,164
Sall Participações S.A.	41,695	43,125	58,601	58,601
Salomão e Zoppi Serviços Médicos e Participações S.A.	80,905	108,893	431,970	431,970
Santa Celina Participações S.A.	25,483	68,220	28,056	28,056
São Marcos - Saúde e Medicina Diagnóstica S/A.	47,435	59,374	108,308	108,308
UNIBIO (a)	-	-	155	155
Valeclin Laboratório de Análises Clínicas Ltda.	8,219	13,174	14,427	14,427
	8,811,983	8,536,943	1,118,990	1,282,711

- (a) Subsidiaries merged in previous periods.
 (b) Subsidiaries presenting negative equity, for which provisions are recorded in current liabilities under provision for loss on subsidiaries.
 (c) The company Laboratório Médico Santa Luzia S.A. was merged into the Parent Company in August 2023.
 (d) The balances of merged companies refer to the reclassifications of intangible assets identified in the acquisition of subsidiaries.
 (e) The balance presented above for the company MO Holding refers to the adjustment in the acquisition balance.

Balance of investments	09/30/2023	12/31/2022
Investments in subsidiaries	8,811,983	8,536,943
Goodwill in the acquisition of interest	1,118,990	1,282,711
Intangible assets from acquisition of interest	550,516	562,100
Other investments	3,267	2,808
Grand total	10,484,756	10,384,562

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

9.2 Information about interest in direct and indirect subsidiaries

The chart below presents a summary of the financial information at subsidiaries as of September 30, 2023. This information reflects the percentage of interest held by the Company.

Companies	Direct/Indirect subsidiaries	Period ended September 30, 2023				Year ended December 31, 2022			
		Ownership interest percentage in paid-up capital	Paid-up share capital	Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held	Profit (loss) from direct subsidiaries for the period ended September 30, 2023	Ownership interest percentage in paid-up capital	Paid-up share capital	Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held	Profit (loss) from direct subsidiaries for the period ended September 30, 2023
Aliança Biotecnologia Ltda.	Direct	99.99%	1,462	259	(35)	99.99%	1,462	259	(35)
Allbrokers Brasil Corretora de Seguros Ltda.	Direct	100.00%	236,054	218,733	(10,570)	100.00%	236,054	218,733	(10,570)
Aeroseg Corretagem de Seguros Ltda.	Indirect	100.00%	230	556	-	100.00%	230	21	-
Brasildade Soluções Corporativas em Corretagem de Seguros Ltda.	Indirect	100.00%	10	696	-	100.00%	10	192	-
Carvalho & Motta Corretora de Seguros Ltda.	Indirect	100.00%	6	614	-	100.00%	6	179	-
Case TBI Administração e Corretagem de Seguros Ltda.	Indirect	100.00%	1	877	-	100.00%	1	136	-
Chase Assessoria Empresarial Ltda.	Indirect	100.00%	19	12,568	-	100.00%	19	6,370	-
Dinâmica Administração e Corretagem de Seguros Ltda.	Indirect	100.00%	10	12,094	-	100.00%	975	3,150	-
GCSP Consultoria e Corretagem em Benefícios e Seguros Ltda.	Indirect	100.00%	10	683	-	100.00%	10	385	-
Itech Care - Assessoria Empresarial e em Tecnologia S.A.;	Indirect	100.00%	12,508	(8,255)	-	100.00%	12,508	1,039	-
TBI Corretora de Seguros Ltda.	Indirect	100.00%	400	585	-	100.00%	400	281	-
Case Central de Administração de Planos de Saúde Ltda.	Indirect	100.00%	393	1,230	-	100.00%	393	990	-
Centro de Tomografia por Computador Ltda.	Direct	100.00%	150	12,715	4,483	100.00%	150	12,715	4,483
Cientificalab Prodrutos Laboratoriais e Sistemas Ltda.	Direct	99.99%	125,177	168,911	(22,209)	99.99%	125,177	168,911	(22,209)
CPCLIN - Centro de Pesquisas Clínicas Ltda.	Direct	80.00%	1	3,855	215	80.00%	1	3,855	215
Clínica de Ressonância e Multi Imagem Petrópolis Ltda.	Direct	70.00%	1,080	3,434	1,089	70.00%	1,080	3,434	1,089
DASA Real Estate	Direct	99.99%	25,667	30,948	2,209	99.99%	25,667	30,948	2,209
DB Genética Serviços Laboratoriais Ltda.	Direct	75.00%	10	(38,953)	(9,153)	75.00%	10	(38,953)	(9,153)
Diagnóstico Maipú por Imagens S.A.	Direct	100.00%	2,676	169,842	16,488	100.00%	2,676	169,842	16,488
Labmedicina	Indirect	100.00%	58	17,390	-	100.00%	56	17,050	-
Fernando Henriques Pinto Junior & CIA Ltda.	Direct	90.00%	51	(7,171)	(1,807)	90.00%	51	(7,171)	(1,807)
Genia S.A.	Direct	100.00%	1,584	(987)	(5,541)	100.00%	1,584	(987)	(5,541)
Gesto Saúde Sistemas Informatizados, Consultoria Médica e Corretora de Seguros Ltda.	Direct	100.00%	21,270	(74)	(8,967)	100.00%	21,270	(74)	(8,967)
Ímpar Serviços Hospitalares S.A.	Direct	100.00%	1,602,545	7,762,205	(209,050)	100.00%	1,602,545	7,762,205	(209,050)
Nossa Senhora do Carmo Group									
Nossa Senhora do Carmo Participações S.A.	Indirect	70.00%	165,326	21,328	-	70.00%	165,326	28,596	-
Casa de Saúde Nossa Senhora do Carmo Ltda.	Indirect	100.00%	7,800	52,422	-	100.00%	7,800	57,414	-
Centro Médico Jaguaruna Ltda.	Indirect	100.00%	511	(11,042)	-	100.00%	511	(11,597)	-
Leforte group									
Biodinamo Empreendimentos e Participações Ltda.	Indirect	100.00%	158,804	645,793	-	100.00%	158,804	524,799	-
Hospital Leforte Liberdade S.A.	Indirect	100.00%	10,990	196,229	-	100.00%	10,990	127,525	-
Hospital Leforte S.A.	Indirect	100.00%	2,888	111,809	-	100.00%	2,888	80,001	-
Hospital e Maternidade Dr. Christóvão da Gama S.A.	Indirect	88.12%	20,753	156,402	-	88.12%	77,450	172,809	-
Clínica Araguaia S.A.	Indirect	79.00%	233	3,100	-	79.00%	233	2,951	-
São Domingos Group									
Neuro Imagens Ltda.	Indirect	100.00%	6,751	10,381	-	100.00%	6,751	10,483	-
Hospital São Domingos Ltda.	Indirect	99.00%	1,600	110,017	-	99.00%	1,600	280,602	-
AMO group									
AMO Participações S.A.	Indirect	100.00%	23,305	61,685	-	100.00%	23,305	68,651	-
Paquetá Participações S.A.	Indirect	100.00%	74,874	115,829	-	100.00%	74,874	90,443	-
GEM Assistência Médica Especializada S.A.	Indirect	58.32%	93,960	152,043	-	58.32%	94,280	131,874	-
Centro de Oncologia Clínica do RN S.A.	Indirect	90.62%	3,483	7,412	-	90.62%	3,483	8,533	-
Onc Hematos S.A.	Indirect	62.00%	100	10,251	-	62.00%	100	11,606	-
AMO Recôncavo Assistência Multidisciplinar em Oncologia do Recôncavo Ltda.	Indirect	98.97%	195	984	-	98.97%	196	444	-
ICA Instituto do Câncer de Alagoinhas Ltda.	Indirect	55.20%	863	(1,551)	-	55.20%	863	(1,213)	-
Clínica de Assistência Médica e Ginecológica Ltda.	Indirect	100.00%	112	1,442	-	100.00%	112	(825)	-
Oncobahia Serviços Médico-Hospitalares de Oncologia Ltda.	Indirect	86.30%	700	1,922	-	86.30%	700	1,869	-
AMO HBA Assistência Multidisciplinar em Oncologia Ltda.	Indirect	95.00%	94	2,547	-	95.00%	94	3,776	-

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Ltda.	Instituto de Mastologia e Ginecologia da Bahia	Indirect	83.77%	3,701	(2,331)	-	83.77%	3,701	(768)	-
	CRC Serviços Médicos Hospitalares Ltda.	Indirect	97.00%	30,571	(11,104)	-	97.00%	30,571	(8,752)	-
Oncologia Ltda.	AMO Oeste Assistência Multidisciplinar em	Indirect	60.00%	1,500	222	-	60.00%	1,500	998	-
	AMO Ilhéus Assistência Multidisciplinar em	Indirect	69.48%	1,313	3,313	-	69.48%	1,418	3,484	-
Oncologia de Ilhéus Ltda.	AMO Sudoeste Ltda.	Indirect	57.00%	902	964	-	57.00%	902	1,777	-
	Clínica Integrada Homo Ltda.	Indirect	80.00%	30	(1,474)	-	80.00%	31	(755)	-
Marimed group										
	Marimed Serviços Médicos S.A.	Indirect	97.68%	35,980	32,636	-	97.68%	35,980	48,896	-
	Cedipar - Centro de Diagnóstico Paraná Ltda.	Indirect	86.90%	1,840	2,049	-	86.90%	1,840	1,878	-
	CSHP -Convênio Saúde Hospital Paraná Ltda.	Indirect	99.00%	20	1,819	-	99.00%	20	1,137	-
Computadorizada Ltda.	UNI TOM Unidade de Tomografia Axial	Indirect	88.40%	3,300	7,095	-	88.40%	3,300	7,492	-
Innova										
	Innova Hospitais Associados Ltda.	Indirect	100.00%	40,100	77,977	-	100.00%	62,600	60,038	-
HBA group										
	Navegantes Investimentos e Participações S.A.	Indirect	100.00%	159,136	360,065	-	100.00%	159,136	282,325	-
	HBA S.A. Assistência Médica e Hospitalar	Indirect	100.00%	159,138	355,956	-	100.00%	159,138	278,614	-
Centron										
	Centron Centro de Tratamento Oncológico Ltda.	Indirect	90.00%	2,100	8,819	-	90.00%	2,100	6,806	-
COM										
Ltda.	CON - Oncologia Hematologia Centro de Infusão	Indirect	100.00%	200	743	-	-	-	-	-
	Instituto de Hematologia de S.J.R. Preto Ltda.	Direct	80.00%	3,600	(2,630)	(3,581)	80.00%	3,600	(2,630)	(3,581)
	Itulab Laboratório de Análises Clín. de Itu Ltda.	Direct	99.99%	5,653	5,574	(143)	99.99%	5,653	5,574	(143)
	Laboratório Bioclinico MS Ltda.	Direct	100.00%	5	12,619	2,194	100.00%	5	12,619	2,194
	Laboratório Chromatox Ltda.	Direct	100.00%	2,766	27,863	7,120	100.00%	2,766	27,863	7,120
	Laboratório Deliberato de Análises Clínicas Ltda.	Direct	99.99%	6,800	10,532	706	99.99%	6,800	10,532	706
	Laboratório Médico Santa Luzia S.A.	-	-	-	-	14,164	100.00%	-	-	14,164
	Laboratório Nobel S.A.	Direct	100.00%	15,863	23,841	(16,872)	100.00%	15,863	23,841	(16,872)
	LUNAV - Análises Clínicas Ltda.	Indirect	100.00%	12	(4,486)	-	100.00%	12	4,622	-
	CEC - Centro Especializado de Citologia Ltda.	Indirect	100.00%	20	31,948	-	100.00%	20	30,556	-
	Laboratório Exame de Análises Clínicas Ltda.	Indirect	99.00%	30	(531)	-	99.00%	30	679	-
	Laboratório de Pesquisas Clínicas e Bromatológicas Ltda.	Direct	100.00%	11,058	8,083	442	-	-	-	-
	Maringá Medicina Nuclear Ltda.	Direct	99.99%	15,600	23,576	(4,546)	99.99%	15,600	23,576	(4,546)
	MO Holding S.A.	Direct	100.00%	32,378	33,502	(10,211)	100.00%	32,378	33,502	(10,211)
	Mantris Gestão em Saúde Corporativa Ltda.	Indirect	100.00%	37,945	33,859	-	100.00%	37,945	48,974	-
	Nobeloy S.A.	Direct	100.00%	5,147	7,572	(5,574)	100.00%	5,147	7,572	(5,574)
	Genia Chile SPA	Indirect	100.00%	3,538	(457)	-	100.00%	3,593	(200)	-
	Genia Colômbia SAS	Indirect	100.00%	1,198	(2,746)	-	100.00%	1,045	(1,243)	-
	Optiren S.A.	Direct	100.00%	4,746	11,086	(6,568)	100.00%	4,746	11,086	(6,568)
	Patologia Clínica Dr. Geraldo Lustosa Cabral Ltda.	Direct	100.00%	2,500	8,761	3,681	100.00%	2,500	8,761	3,681
	Previlab Análises Clínicas Ltda.	Direct	99.56%	29,613	49,925	7,215	99.56%	29,613	49,925	7,215
	Ruggeri & Piva Ltda.	Direct	99.99%	7,461	10,805	(3,024)	99.99%	7,461	10,805	(3,024)
	SALL Participações S.A.	Direct	100.00%	32,000	41,695	(1,430)	100.00%	32,000	41,695	(1,430)
	Centro de Diagnóstico Boris Berenstein Ltda.	Indirect	99.00%	25,000	49,164	-	99.00%	25,000	41,690	-
	Salomão e Zoppi Serviços Médicos e Participações S.A.	Direct	100.00%	122,213	80,905	(35,988)	100.00%	122,213	80,905	(35,988)
	Santa Celina Participações S.A.	Direct	100.00%	121,439	25,483	(42,737)	100.00%	121,439	25,483	(42,737)
	Saúde Santa Celina Assistência Médica S.A.	Indirect	100.00%	1,399	7,880	-	100.00%	1,399	7,240	-
	Assistência Médica D. Assunção S.A.	Indirect	100.00%	4,747	50,652	-	100.00%	4,747	37,711	-
	Santa Celina Gestão de Informações Ltda.	Indirect	100.00%	121,439	(13,757)	-	100.00%	93,008	32,808	-
	Laboratório de Anatomia Patológica e Citopatologia São Camilo Ltda.	Direct	99.99%	3,372	3,605	(854)	99.99%	3,372	3,605	(854)
	São Marcos – Saúde e Medicina Diagnóstica S.A.	Direct	100.00%	62,600	47,435	(34,939)	100.00%	62,600	47,435	(34,939)
	LSM Participações S.A.	Indirect	100.00%	1,221	30,170	-	100.00%	1,221	27,182	-
	Laborfase Laboratório de Análises Clínicas Ltda.	Indirect	100.00%	183	(733)	-	100.00%	183	(736)	-
	Laboratório Padrão de Análises Clínicas Ltda.	Indirect	100.00%	824	(1,871)	-	100.00%	824	(1,411)	-
	Lab Hormon - Laboratório Especializado em	Indirect	100.00%	6,458	(3,027)	-	100.00%	6,458	(3,679)	-
	Dosagens Hormonais Ltda.	Indirect	100.00%	1,150	(935)	-	100.00%	1,150	(822)	-
	Laboratório Dairton Miranda Ltda.	Indirect	100.00%	3	5	-	100.00%	3	5	-
	Laboratório Dairton Miranda Ltda. (Alfenas)	Indirect	100.00%	50	58	-	100.00%	50	38	-
	Laboratório Luxvitae Ltda.	Indirect	100.00%	10,601	(512)	-	100.00%	10,601	(703)	-
	Centro de Imagem Martins e Godoy Ltda.	Indirect	100.00%	748	3,192	-	100.00%	748	2,532	-
	Clínica Radiológica Martins e Godoy Ltda.	Indirect	100.00%	2,960	387	-	100.00%	2,960	(871)	-
	Elcordis Centro de Diagnósticos Ltda.	Indirect	100.00%	274	(1,361)	-	100.00%	274	(1,188)	-
	Medicina Nuclear Contagem Ltda.	Indirect	100.00%	267	58	-	100.00%	-	-	-
	Laboratório de Patologia Clínica São Francisco Ltda.	Indirect	100.00%	1,607	(734)	-	100.00%	1,607	(1,105)	-
	PHD Patologia, Histologia, Diagnóstico e Serviços Médicos Ltda.	Indirect	100.00%	1,100	8,219	(16,455)	100.00%	1,100	8,219	(16,455)
	Valeclin Laboratório de Análises Clínicas Ltda.	Direct	100.00%	1,100	8,219	(16,455)	100.00%	1,100	8,219	(16,455)
				3,752,133	11,463,182	(390,248)		3,792,667	11,277,870	(390,690)

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

9.3 Changes in investments in subsidiaries / Provision for coverage of unsecured liabilities of subsidiaries.

Changes in investments in subsidiaries on September 30, 2023 are as follows:

	Balance at 12/31/2022	Merger of subsidiaries and succession of subsidiaries of merged subsidiaries	Capital increase	Advance for future capital increase	Change in shareholders' equity - acquisition of subsidiaries	Equity valuation adjustment (a)	Transfer between investments and provision for losses in subsidiaries	Equity in results of subsidiaries	Balance at 09/30/2023
Investments									
Aliança	294	-	-	-	-	-	-	(35)	259
Allbrokers	182,803	-	-	46,500	-	-	-	(10,570)	218,733
Biofímico MS	8,340	-	-	-	-	2,085	-	2,194	12,619
Biomédico	-	7,641	-	-	-	-	-	442	8,083
Centro de Tomografia	8,232	-	-	-	-	-	-	4,483	12,715
Chromatox	20,743	-	-	-	-	-	-	7,120	27,863
CientíficaLab	191,120	-	-	-	-	-	-	(22,209)	168,911
CPCLIN	3,640	-	-	-	-	-	-	215	3,855
CRMI Petrópolis	2,345	-	-	-	-	-	-	1,089	3,434
DASA Real Estate	28,739	-	-	-	-	-	-	2,209	30,948
Deliberato	9,826	-	-	-	-	-	-	706	10,532
Genia	5,303	-	-	-	-	(749)	987	(5,541)	-
Gesto	1,893	-	-	7,000	-	-	74	(8,967)	-
Exame group	34,253	-	-	6,460	-	-	-	(16,872)	23,841
Hemat	951	-	-	-	-	-	(951)	-	-
Ímpar	7,341,849	-	250,000	380,000	-	(594)	-	(209,050)	7,762,205
Itulab	5,717	-	-	-	-	-	-	(143)	5,574
Lustosa	4,180	-	-	900	-	-	-	3,681	8,761
Maipú	176,031	-	-	-	-	(22,677)	-	16,488	169,842
Maringá	25,872	-	-	2,250	-	-	-	(4,546)	23,576
MO Holding S.A.	48,860	-	-	9,000	(14,147)	-	-	(10,211)	33,502
Nobeloy	13,252	-	-	-	-	(106)	-	(5,574)	7,572
Optiren	13,105	-	-	5,021	-	(472)	-	(6,568)	11,086
Previlab	42,710	-	-	-	-	-	-	7,215	49,925
Ruggeri	13,829	-	-	-	-	-	-	(3,024)	10,805
Sall Participações S.A.	43,125	-	-	-	-	-	-	(1,430)	41,695
Salomão e Zoppi	108,893	-	-	8,000	-	-	-	(35,988)	80,905
Santa Celina	68,220	-	-	-	-	-	-	(42,737)	25,483
Santa Luzia	57,111	(71,275)	-	-	-	-	-	14,164	-
São Camilo	3,159	-	-	1,300	-	-	-	(854)	3,605
São Marcos	59,374	-	-	23,000	-	-	-	(34,939)	47,435
Valeclin	13,174	-	-	11,500	-	-	-	(16,455)	8,219
	8,536,943	(63,634)	250,000	500,931	(14,147)	(22,513)	110	(375,707)	8,811,983
Provision for loss in subsidiaries:									
DB Genética	(29,800)	-	-	-	-	-	-	(9,153)	(38,953)
Genia Arg	-	-	-	-	-	-	(987)	-	(987)
Gesto	-	-	-	-	-	-	(74)	-	(74)
Hemat	-	-	-	-	-	-	951	(3,581)	(2,630)
Padrão Ribeirão	(5,364)	-	-	-	-	-	-	(1,807)	(7,171)
	(35,164)	-	-	-	-	-	(110)	(14,541)	(49,815)
Total	8,501,779	(63,634)	250,000	500,931	(14,147)	(22,513)	-	(390,248)	8,762,168

a) Hyperinflationary accounting adjustment and balance sheet conversion, among others.

Changes in investments on September 30, 2022 in subsidiaries are as follows:

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

	Balance at 12/31/2021	Acquisition of subsidiaries	Advance for future capital increase	Transfer between investment and negative shareholders' equity	Equity valuation adjustment (a)	Dividends	Equity in results of subsidiaries	Balance at 09/30/2022
Investments								
Aliança	239	-	-	-	-	-	67	306
Allbrokers	195,625	-	7,900	-	-	-	(26,509)	177,016
Bioclínico MS	10,610	-	-	-	-	(1,827)	5,087	13,870
Centro de Tomografia	1,990	-	-	-	-	-	4,478	6,468
Chromatox	26,862	-	-	-	-	(5,374)	11,056	32,544
CientificaLab	167,604	-	-	-	-	-	11,227	178,831
CPCLIN	2,061	-	-	-	-	(281)	926	2,706
CRMI Petrópolis	2,123	-	-	-	-	(132)	784	2,775
DASA Real Estate	27,480	-	-	-	-	(335)	1,801	28,946
Deliberato	9,185	-	-	-	-	(424)	3,114	11,875
Gaspar	50,743	-	-	-	-	(5,955)	13,272	58,060
Genia	3,127	-	5,700	-	(1,562)	-	(1,406)	5,859
Gesto	6,214	-	3,000	-	-	-	(6,532)	2,682
Exame group	1,434	-	22,580	-	-	-	(770)	23,244
Hemat	6,960	-	-	-	-	-	(929)	6,031
Ímpar	4,159,299	-	2,582,279	-	36,852	-	199,256	6,977,686
Itulab	-	-	-	4,958	-	-	-	4,958
Maipú	135,241	-	-	-	21,916	-	41,920	199,077
Maringá	25,929	-	-	-	-	-	(2,641)	23,288
MO Holding S.A.	-	4,171	23,400	-	-	-	(854)	26,717
Nobeloy	21,142	-	5,000	-	2,680	-	(9,559)	19,263
Optiren	20,789	-	-	-	698	-	(7,455)	14,032
Previlab	47,902	-	-	-	-	(2,368)	9,808	55,342
Ruggeri	1,595	-	-	-	-	-	11,438	13,033
Sall Participações S.A.	32,932	-	-	-	-	-	987	33,919
Salomão e Zoppi	134,259	-	-	-	-	-	(11,962)	122,297
Santa Celina	129,453	-	-	-	-	-	(33,520)	95,933
Santa Luzia	44,714	-	-	-	-	(6,101)	17,283	55,896
São Camilo	1,915	-	1,500	-	-	-	13	3,428
São Marcos	25,724	-	41,600	-	1,178	-	(15,458)	53,044
Valeclin	12,844	-	1,000	-	-	(1,232)	517	13,129
	5,305,995	4,171	2,693,959	4,958	61,762	(24,029)	215,439	8,262,255
Provision for loss in subsidiaries:								
DB Genética	(12,864)	-	-	-	-	-	(8,630)	(21,494)
Itulab	(4,447)	-	-	(4,958)	-	-	9,405	-
Padrão Ribeirão	(3,342)	-	-	-	-	-	(1,264)	(4,606)
	(20,653)	-	-	(4,958)	-	-	(489)	(26,100)
Total	5,285,342	4,171	2,693,959	0	61,762	(24,029)	214,950	8,236,155

(a) Asset valuation adjustments include hyperinflationary accounting adjustment and balance sheet conversion, among others.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

10 Property and equipment

Breakdown of property and equipment is as follows:

		Parent Company			
				09/30/2023	12/31/2022
Useful life in years	Cost	Accumulated depreciation	Net	Net	Net
Properties	4	8,304	(1,620)	6,684	6,931
Leasehold improvements	10	1,028,036	(746,871)	281,165	315,306
Improvements to own properties	10	4,066	(4,037)	29	239
Machinery and equipment	12	1,522,025	(1,010,384)	511,641	573,832
Furniture and fixtures	11	135,166	(95,720)	39,446	44,329
Facilities	10	228,354	(126,027)	102,327	110,393
IT equipment	20	358,641	(247,889)	110,752	131,171
Vehicles	20	2,255	(2,248)	7	26
Library	10	196	(196)	-	-
Land		180	-	180	180
Construction in progress		32,188	-	32,188	5,853
Impairment (impairment)		(4,817)	-	(4,817)	(4,817)
		3,314,594	(2,234,992)	1,079,602	1,183,443
Consolidated					
				09/30/2023	12/31/2022
Useful life in years	Cost	Accumulated depreciation	Net	Net	Net
Properties	4	651,440	(117,539)	533,901	485,201
Leasehold improvements	10	2,813,125	(1,391,819)	1,421,306	1,221,539
Improvements to own properties	10	8,993	(8,314)	679	261
Machinery and equipment	12	3,076,901	(1,846,109)	1,230,792	1,322,076
Furniture and fixtures	11	298,901	(185,193)	113,777	123,307
Facilities	10	277,869	(171,843)	106,026	101,505
IT equipment	20	615,794	(395,878)	219,916	258,168
Vehicles	20	5,465	(5,081)	384	437
Library	10	203	(202)	1	1
Land		91,673	-	91,673	89,707
Construction in progress		283,991	-	283,991	544,270
Impairment (impairment)		(5,150)	-	(5,150)	(5,150)
		8,118,874	(4,121,978)	3,996,896	4,141,322

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Changes in property and equipment balances were as follows:

	<u>Parent Company</u>	<u>Consolidated</u>
Balance at December 31 2021	1,170,582	3,778,971
Addition for acquisition of subsidiaries, net (a)	-	86,120
Additions (b)	177,254	469,583
Write-off	(1,033)	(8,956)
Net exchange-rate changes (c)	-	30,848
Net inflation (d)	-	(6,356)
Transfers	(1,266)	7,340
Depreciation	(193,743)	(381,453)
Balance at September 30, 2022	1,151,794	3,976,097
Balance at December 31 2022	1,183,443	4,141,322
Addition for acquisition of subsidiaries, net (a)	-	452
Merger of subsidiary	8,890	-
Additions (b)	88,300	267,671
Write-off	(1,936)	(2,111)
Net exchange-rate changes (c)	-	(79,625)
Net inflation (d)	-	59,743
Transfers	7	(6,688)
Depreciation	(199,102)	(383,868)
Balance at September 30, 2023	1,079,602	3,996,896

- (a) Balances from companies acquired by DASA Group (Note 2 of financial statements as of December 31, 2022).
- (b) Mainly ongoing investments in appliances, equipment, and leasehold improvements. Additions include the amounts of R\$ 15,526 in the parent company and R\$ 16,746 in the consolidated with no cash effects in the period yet, since they are installment payments (R\$ 79,809 in the parent company and R\$ 87,111 in the consolidated as of December 31, 2022).
- (c) Property and equipment of foreign operations translated into Reais at the exchange rate on the date of financial statements.
- (d) Application of CPC 42 / IAS 29 - Hyperinflationary accounting. Updates are made by applying a general price index in the period between the date of acquisition/occurrence and September 30, 2023 and December 31, 2022.

The accumulated depreciation additions presented in changes in property and equipment were partly recorded in general and administrative expenses and partially recorded in costs of services rendered. This allocation is linked to the final use of each asset.

For the period ended September 30, 2023, the Management concluded that there are no indications of impairment losses in the property and equipment which result in the need of additional provision to balances that are recorded in the individual parent company and consolidated interim financial information.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

11 Intangible assets

Breakdown of intangible assets is as follows:

		Parent Company				
				09/30/2023	12/31/2022	
Useful life in years		Cost	Accumulated amortization	Net	Net	
Goodwill related to interest acquisition						
	Acquisition of interest - Goodwill	2,157,718	-	2,157,718	2,055,275	
Intangible asset identified in the acquisition of ownership interest:						
	Brands	3.3	312,834	(118,642)	194,192	201,974
	Relationship with clients	5	74,473	(42,673)	31,800	33,930
	Non-compete agreement	5-10	702	(702)	-	35
	Software	20	7,680	-	7,680	7,680
Other intangible assets:						
	IT systems	20	1,564,121	(873,459)	690,662	709,491
	Commercial rights-of-use	20	5,488	(4,910)	578	1,433
	Patents	33	96	(75)	21	23
	Client exclusivity contracts	10	180,393	(25,923)	154,470	7,586
	Goodwill	7	1,243	(518)	725	828
	Intangible assets in progress		1,267	-	1,267	1,267
			4,306,015	(1,066,902)	3,239,113	3,019,522
		Consolidated				
				09/30/2023	12/31/2022	
Useful life in years		Cost	Accumulated amortization	Net	Net	
Goodwill related to interest acquisition						
	Acquisition of interest - Goodwill	8,945,399	-	8,945,399	9,024,261	
Intangible asset identified in the acquisition of ownership interest:						
	Brands	3.3	776,314	(252,056)	524,258	547,919
	Relationship with clients	5	495,727	(176,839)	318,888	338,859
	Non-compete agreement	5-10	23,274	(25,342)	(2,068)	589
	Software	20	42,055	(9,744)	32,311	16,932
Other intangible assets:						
	IT systems	20	1,723,282	(909,242)	814,040	799,471
	Commercial rights-of-use	20	8,011	(4,910)	3,101	3,957
	Patents	33	1,682	(177)	1,505	465
	Client exclusivity contracts	10	209,582	(44,364)	165,218	21,745
	Goodwill	7	6,666	(1,858)	4,808	5,614
	Intangible assets in progress		6,388	-	6,388	6,205
			12,238,380	(1,424,532)	10,813,848	10,766,017

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Changes in intangible assets are as follows:

	Parent Company	Consolidate d
Balance at December 31 2021	2,749,472	9,231,700
Addition for acquisition of subsidiaries, net	-	1,113,546
Additions (a)	213,534	333,241
Write-off	-	(11,427)
Net exchange-rate changes	-	(50,244)
Net inflation (b)	-	(11,322)
Transfers (c)	1,268	(7,340)
Depreciation	(130,502)	(218,973)
Balance at September 30, 2022	2,833,772	10,379,181
Balance at December 31 2022	3,019,522	10,766,017
Addition for acquisition of subsidiaries, net	12	-
Merger of subsidiary	102,443	-
Additions (a)	304,305	359,756
Write-off	(157)	(5,501)
Net exchange-rate changes	-	(64,625)
Net inflation (b)	-	15,525
Transfers (c)	(7)	6,325
Depreciation	(187,005)	(263,649)
Balance at September 30, 2023	3,239,113	10,813,848

- (a) Mainly investments in systems development, and contract with Unimed Rio. Additions include the amounts of R\$ 140,264 in the parent company and R\$ 142,900 in the consolidated with no cash effects in the period yet, since they are installment payments (R\$ 52,577 in the parent company and R\$ 54,778 in the consolidated as of December 31, 2022).
- (b) Application of CPC 42 / IAS 29 - Hyperinflationary accounting. Updates are made by applying a general price index in the period between the date of acquisition/occurrence up to the base date of September 30, 2023.
- (c) The expenses incurred by the Company, classified as intangible assets in progress during the development period, are transferred to a specific item in the intangible group when they are available for use. The balance of R\$ 363 was transferred to software line in September, 2023.

For the period ended September 30, 2023, Management concluded that there are no indicators of impairment of its intangible assets with defined useful lives. Therefore, it was not necessary to carry out the impairment test for this group of assets.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

12 Loans and financing

Changes in loans and financing balances were as follows:

	Parent Company	Consolidated
Balance at December 31 2021	668,788	1,585,286
Funding	1,993,271	2,005,076
Interest accrued and exchange rate changes	192,884	177,722
Interest paid	(209,363)	(311,941)
Amortization of principal	(593,751)	(956,506)
Acquisition of subsidiary	-	93,946
Balance at September 30, 2022	2,051,829	2,593,583
Balance at December 31 2022	2,124,403	2,559,398
Interest accrued and exchange rate changes	158,732	185,703
Interest paid	(270,429)	(298,034)
Amortization - principal (a)	(1,999,990)	(2,166,792)
Acquisition of subsidiary	-	710
Merger of subsidiary	487	-
Balance at September 30, 2023	13,203	280,985
Current		146,487
Non-current		134,498

(a) The outstanding loan balances were settled with the raising of debentures.

At September 30, 2023, loans and financing classified in non-current liabilities mature as follows:

	Parent Company	Consolidated
2024	1,562	65,920
2025	3,845	48,953
2026	2,884	19,625
	8,291	134,498

At December 31, 2022, loans and financing classified in non-current liabilities mature as follows:

	Parent Company	Consolidated
2024	2,004,382	2,143,893
2025	3,810	49,470
2026	2,858	20,305
	2,011,050	2,213,667

The bank loan and financing agreements do not have negative covenants.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

13 Leases

Right-of-use assets and lease liabilities

DASA Group leases property including: service units, warehouses, administrative offices, hospitals and technical operational centers. The term of the contracts varies between 5 and 10 years and are negotiated individually.

Breakdown of right-of-use assets is as follows:

Right-of-use assets	Parent Company	Consolidated
Balance at December 31 2021	946,919	1,964,337
Addition for acquisition of subsidiaries, net	-	39,633
Additions	-	365,039
Write-off	92,697	(3,595)
Remeasurement (b)	209,183	399,390
Amortization	(123,688)	(256,058)
Balance at September 30, 2022	1,125,111	2,508,746
Balance at December 31 2022	962,194	2,331,903
Merger of subsidiary	7,276	-
Additions	45,569	93,294
Write-off	-	(159)
Remeasurement (b)	19,465	39,259
Amortization	(147,257)	(302,697)
Balance at September 30, 2023	887,246	2,161,600

The changes in lease liabilities are as follows:

Lease liabilities	Parent Company	Consolidated
Balance at December 31 2021	1,014,936	2,119,037
Addition for acquisition of subsidiaries, net	-	45,027
Additions	92,697	364,986
Write-off	(51,225)	(55,979)
Interest (a)	64,865	156,730
Payments	(216,769)	(437,538)
Remeasurement (b)	209,183	399,390
Balance at September 30, 2022	1,113,687	2,591,653
Balance at December 31 2022	963,899	2,441,808
Merger of subsidiaries	5,964	-
Additions	45,569	93,294
Write-off	-	(159)
Interest (a)	62,634	156,717
Payments	(208,758)	(445,488)
Remeasurement (b)	19,465	39,259
Balance at September 30, 2023	888,773	2,285,432

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Current	711,350	954,097
Non-current	177,423	1,331,335

- (a) Interest is recorded under "Financial expenses". For the calculation of lease contracts, the discount rate the following average market funding rates were used:

Agreement term	Rate
02 years	7.07%
04 years	7.61%
05 years	7.91%
10 years	8.58%
Weighted average	7.79%

- (b) Remeasurement originates from changes in future lease payments resulting from adjustments in monthly amounts by the inflation index (IGP-M). DASA Group has remeasured the lease liability to reflect these revised payments. There was no change in the term and no need to revise the discount rate.

The maturity dates of non-current installments as of September 30, 2023 are as follows:

	Parent Company	Consolidated
2024	35,259	103,437
2025	70,122	211,107
2026	32,970	206,176
2027	36,017	208,641
>2028	3,055	601,975
	177,423	1,331,335

14 Debentures

Breakdown of debentures is as follows:

	Parent Company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Non-convertible debentures	10,250,000	8,371,667	10,550,000	8,771,667
Interest accrued	583,699	200,231	597,078	203,097
Transaction costs	(90,784)	(72,063)	(91,113)	(72,063)
	10,742,915	8,499,835	11,055,965	8,902,701
Current	1,362,297	614,540	1,575,413	817,669
Non-current	9,380,618	7,885,295	9,480,552	8,085,032

Changes in debenture balances were as follows:

	Parent Company	Consolidated
Balance at December 31 2021	5,458,781	6,061,561
Funding	2,000,000	2,000,000
Interest accrued	618,913	537,620

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Interest paid	(303,231)	(303,231)
Amortization of principal	(855,027)	(855,027)
Transaction costs	(12,153)	(12,153)
Balance at September 30, 2022	6,907,283	7,428,770
Balance at December 31 2022	8,499,835	8,902,701
Funding (a)	2,000,000	2,000,000
Interest accrued	987,268	1,026,173
Interest paid	(603,800)	(632,718)
Amortization of principal	(121,667)	(221,667)
Transaction costs	(18,721)	(18,524)
Balance at September 30, 2023	10,742,915	11,055,965

(a) On July 17, 2023, the public distribution of 2,000,000 (two million) simple debentures, not convertible into shares with real guarantee, in a single series, of the 19th issue of the Company, was completed. with a nominal unit value of R\$ 1,000.00 (one thousand reais), making, on the issuance date of July 10, 2023, the total amount of R\$ 2,000,000,000 (two billion reais).

Debentures classified in non-current liabilities mature as follows:

	<u>Parent Company</u>	<u>Consolidated</u>
2024	782,597	882,531
2025	1,117,137	1,117,137
2026	2,943,544	2,943,544
2027	2,882,415	2,882,415
>2028	1,654,925	1,654,925
	9,380,618	9,480,552

Debenture transactions contracted by the Company require compliance with restrictive financial clauses, under penalty of early maturity. Failure to comply with obligations or restrictions for two consecutive quarters may lead to the early maturity of the related debts and default in relation to other contractual obligations (cross-default) of each debenture agreement. The expected maximum debt levels are calculated based on the consolidated financial statements, as described below:

- 1- Net debt/EBITDA - maximum ratio of 4.00
- 2- EBITDA/Financial profit (loss) - minimum ratio of 1.50

Financial net debt for covenants: being: (i) the sum of all consolidated debts of the Company to individuals and/or legal entities for: (a) loans and financing with third parties; (b) debts arising from issues of fixed-income securities, in circulation in the local and/or international capital markets; (c) net balance of derivative transactions (i.e. liabilities less assets from derivative transactions); (d) the value of redeemable preferred shares issued by the Company; and (e) the balance of credit assignment operations up to the limit of the Company's co-obligation; less (ii) the sum of (a) the amount available in the Company's cash; (b) the net balances of the Company's bank checking accounts; and (c) Company's balances of interest earning bank deposits.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Adjusted EBITDA (Earnings before interest, taxes, depreciation and amortization) for covenants: being a non-accounting measure over the four immediately preceding quarters, reflecting the Company's profit before net financial expenses, income tax and social contribution on income, depreciation, amortization, and stock option plan expenses (for some contracts the expenses with stock option plan are not foreseen). In case of acquisition(s), the EBITDA generated in the period of twelve (12) months immediately preceding the end of each quarter of the calendar year by the acquiree(s) will be considered for the purposes of calculating the Company's EBITDA. Therefore, the Company included, for purposes of calculating this financial index, the amount of R\$ 1,715 corresponding to the sum of earnings before interest, taxes, depreciation, and amortization of the acquirees in the last 12 months.

Financial profit (loss) for covenants: it means the difference between the financial income and the financial expenses of the Company relating to the 4 (four) quarters of the calendar year immediately prior to the quarter of the calendar year then in progress, relating exclusively to (i) the financial expenses relating to the consolidated debts of the Company before individuals and/or legal entities, limited to (a) loans and financing with third parties; (b) debts arising from issues of fixed-income securities, in circulation in the local and/or international capital markets; (c) net balance of derivative transactions (i.e. liabilities less assets from derivative transactions); (d) the value of redeemable preferred shares issued by the Company; and (e) the balance of credit assignment operations up to the limit of the Company's co-obligation; and (ii) financial income referring to (a) the amount available in the Company's cash; (b) the net balances of the Company's bank checking accounts; and (c) balances of the Company's interest earning bank deposits.

On September 30, 2023 and December 31, 2022, DASA Group was in compliance with the parent company and consolidated contractual conditions.

15 Payable - acquisition of subsidiaries

Payable - acquisition of subsidiaries refer to payables to the previous owners for the acquisition of shares or quotas of the acquirees.

Changes in Payable - acquisition of subsidiaries in the parent company are as follows:

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

	Not collateralized by interest earning bank deposits	Not collateralized by interest earning bank deposits - International	Collateralized by interest earning bank deposits	Contingent consideration	Total
Balance at December 31 2021	153,951	213,381	29,353	65,322	462,007
Acquisitions	1,033	-	-	14,242	15,275
Inflation adjustment and exchange-rate change	24,206	(7,452)	2,129	-	18,883
Payments	(126,832)	(200,726)	(2,503)	-	(330,061)
Balance at September 30, 2022	52,358	5,203	28,979	79,564	166,104
Current					78,288
Non-current					87,816
Balance at December 31 2022	159,370	2,511	22,366	8,335	192,582
Acquisitions	-	-	-	39	39
Inflation adjustment and exchange-rate change	14,242	(101)	2,168	692	17,001
Payments	(7,454)	-	-	(1,555)	(9,009)
Balance at September 30, 2023	166,158	2,410	24,534	7,511	200,613
Current					100,855
Non-current					99,758

Changes in payable - acquisition of subsidiaries in the consolidated are as follows:

	Not collateralized by interest earning bank deposits	Not collateralized by interest earning bank deposits - International	Collateralized by interest earning bank deposits	Contingent consideration	Total
Balance at December 31 2021	1,486,787	213,381	29,477	124,466	1,854,111
Acquisitions	116,259	-	-	14,242	130,501
Inflation adjustment and exchange-rate change	24,206	(7,452)	2,134	-	18,888
Payments	(800,691)	(200,726)	(2,503)	-	(1,003,920)
Balance at September 30, 2022	826,561	5,203	29,108	138,708	999,580
Current					85,397
Non-current					914,183
Balance at December 31 2022	1,222,113	2,511	22,490	67,478	1,314,592
Acquisitions	9,571	-	-	39	9,610
Inflation adjustment and exchange-rate change	115,879	(101)	2,173	692	118,643
Payments	(159,978)	-	-	(1,555)	(161,533)
Balance at September 30, 2023	1,187,585	2,410	24,663	66,654	1,281,312
Current					432,681
Non-current					848,631

The portions classified in non-current assets have the following payment schedule as of September 30, 2023:

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Year of maturity	Parent Company	Consolidated
2024	53,852	331,388
2025	34,852	35,620
2026	11,054	420,195
2027	-	21,662
>2028	-	39,766
Total	99,758	848,631

16 Provision for tax, social security, labor and civil claims

	Parent Company				Consolidated			
	09/30/2023		12/31/2022		09/30/2023		12/31/2022	
	Provision	Judicial Deposit	Provision	Judicial Deposit	Provision	Judicial Deposit	Provision	Judicial Deposit
Labor and civil	50,034	19,297	34,041	17,554	83,576	70,640	121,071	53,680
Tax and social security claims	51,244	41,468	91,959	36,333	287,517	52,549	280,178	46,745
	101,278	60,765	126,000	53,887	371,093	123,189	401,249	100,425

Provisions for labor and civil risks

A provision is made for civil and labor lawsuits when the risk of loss is considered to be probable.

As of September 30, 2023, DASA Group has the amount of R\$ 32,967 and R\$ 74,070 in the parent company and R\$ 194,959 and R\$ 138,404 in the consolidated for civil and labor proceedings, respectively, for which no provisions are recorded, consistently with CPC 25/IAS 37 (R\$ 17,600 and R\$ 39,782 in the parent company and R\$ 136,955 and R\$ 105,761 in the consolidated as of December 31, 2022).

Provisions for tax and social security claims

The provision for tax and social security claims correspond to (i) challenges for increases in rates (ii) calculation basis and (iii) unconstitutionality of collectible amounts.

A provision is made for tax and social security lawsuits when the risk of loss is considered to be probable.

DASA Group has the amount of R\$ 1,025,169 on September 30, 2023 in the parent company and R\$ 1,212,508 in the Consolidated financial information referring to lawsuits classified by its legal advisors as possible losses (R\$ 1,232,623 in the parent company and R\$ 1,318,133 in the consolidated as of December 31, 2022), for which no provision was recorded, according to the accounting rule applicable for this circumstance, of which R\$ 571,616 referring to tax on services of any nature (ISSQN) proceeding mainly discussing the place where clinical analysis services are provided, R\$ 116,892 referring to the collection of PIS/COFINS on billing and imports, IRPJ and CSLL credits in the amount of R\$ 310,945.

Changes in provision to September 30, 2023 and December 31, 2022 took place as follows:

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

	Labor and civil		Tax and social security	
	Parent Company	Consolidated	Parent company	Consolidated
Balance at December 31 2021	37,585	142,467	87,819	112,874
Addition to provision	22,389	45,871	10,046	11,462
Additions (Acquisitions of subsidiaries)	-	1,902	-	-
Write-off/Settlement	(19,361)	(43,425)	(8,237)	(22,491)
Restatement (reversal)	-	(3,659)	1,312	1,399
Balance at September 30, 2022	40,613	143,156	90,940	103,244
Balance at December 31 2022	34,041	121,071	91,959	280,178
Addition to provision	40,125	25,595	28,887	29,320
Write-off/Settlement.	(32,926)	(73,726)	(41,523)	(43,874)
Restatement	8,795	10,636	(28,079)	21,893
Balance at September 30, 2023	50,034	83,576	51,244	287,517

17 Share-based payment

The characteristics and objectives of the share-based payment plan are presented in Note 23 to the financial statements for the year ended December 31, 2022.

Under the 2018 Plan, the following grants were approved:

Year of approval	Approval	Number of issued shares	Number of remaining options
2018	Board of Directors	4,663,274	1,311,417
2019	Board of Directors	5,215,000	1,650,579

Under the 2020 Plan, the following grants were approved:

Year of approval	Approval	Number of issued shares	Number of remaining options
2020	Board of Directors	7,181,250	2,571,841
2021	Board of Directors	6,413,500	1,872,378
2022	Board of Directors	6,506,500	5,382,000
2023	Board of Directors	8,843,375	12,950

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Stock settlements showed the following changes in the last three years:

Settlement in shares

	2021 3 years	2022 3 years	2023 3 years
Life			
Share price	13.73	23.45	12.35
Fair value	1.14	11.28	7.48
Strike price	33.80	27.00	9.15
Expected volatility	0.48	0.53	0.58
Risk-free rate	12.6%	12.20%	10.98%

Provision for share-based payment is as follows:

	Parent Company
Balance at December 31 2021	547,023
Stock option plan expense	9,643
Payments	(4,558)
Balance at September 30, 2022	552,108
Balance at December 31 2022	567,429
Stock option plan expense	52,674
Payments	(828)
Balance at September 30, 2023	619,274
Current	55,379
Non-current	20,762
Shareholders' equity	543,134
Total balance sheet (share-based payment)	619,274

18 Shareholders' equity

Share capital

As of September 30, 2023, the Company's share capital is R\$ 17,967,939 (R\$ 16,302,238 as of December 31, 2022), represented by 752,799,844 (560,578,264 as of December 31, 2022) comprising common shares, all nominative, book-entry and with no par value, being R\$ 17,946,204 less share issuance costs of R\$ 21,735.

Capital increase are pre-approved for the issuance of new shares up to the limit of 1,000,000,000 common shares, without need of prior amendments to the statute.

Equity valuation adjustment

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

These are shareholder transactions related to the call and put option of controlling shareholders, the effects of translating balances to the presentation currency for foreign subsidiaries and of hyperinflationary accounting effects for the Argentine subsidiary.

Treasury shares

As of September 30, 2023, treasury shares total 5,839,733 (2,394,366 as of December 31, 2022) acquired at an average price of R\$ 25.53 per share (R\$ 16.37 as of December 31, 2022), totaling a balance of treasury shares of R\$ 149,111 (R\$ 39,201 as of December 31, 2022).

In a Board of Directors' meeting held on August 12, 2022, a "Repurchase Program" of own shares was approved. The number of shares to be acquired in the buyback program is limited to 14,060,719 common shares issued by the Company, accounting for 19.56% of the shares outstanding in the market, following the limit set forth in Article 9 of CVM Resolution 77. Up to December 31, 2022, the Company acquired 2,302,700 shares for R\$ 37,916.

Loss per share (basic and diluted)

Basic losses per share are calculated by dividing loss attributable to Company's controlling shareholders by the weighted average number of common shares issued during the period, excluding shares held in treasury.

Calculation of basic earnings per share is as follows:

	Parent Company	
	<u>09/30/2023</u>	<u>12/31/2022</u>
Loss attributable to Company's controlling shareholders	(628,657)	(386,924)
Weighted average value of outstanding common shares (in thousands)	746,960	558,184
Basic loss per share - (in R\$)	<u>(0.84162)</u>	<u>(0.69319)</u>

* Source: Resolution Form 44 - 09.2023

Diluted losses per share are calculated by adjusting the weighted average number of outstanding common shares, for all potentially dilutable shares. The only dilutable event corresponds to the stock option plan.

Calculation of diluted earnings per share is as follows:

	Parent Company	
	<u>09/30/2023</u>	<u>12/31/2022</u>
Loss attributable to Company's controlling shareholders	(628,657)	(386,924)
Weighted average number of common shares for diluted losses per share (in thousands)	776,940	581,657
Diluted loss per share - (in R\$)	<u>(0.80915)</u>	<u>(0.66522)</u>

* Source: Resolution Form 44 - 09.2023

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

19 Net operating income

The reconciliation between gross income and net operating income presented in the statement of income for the period is presented below:

	Parent Company			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Operating income per sector:				
Domestic private clients	1,469,203	4,274,836	1,308,953	3,893,709
	1,469,203	4,274,836	1,308,953	3,893,709
Deductions:				
Taxes on billing	(86,560)	(254,655)	(78,918)	(233,777)
Expected losses from variable consideration (disallowances)	(10,691)	(26,251)	(6,567)	(23,332)
Commercial discounts	(9,356)	(27,066)	(4,183)	(12,192)
Net operating income	1,362,596	3,966,864	1,219,285	3,624,408

	Consolidated			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Operating income per sector:				
Domestic private clients	1,779,907	5,249,960	1,636,779	4,838,175
Nonresident private companies	76,606	249,416	112,873	316,746
Government	95,061	276,861	80,633	223,520
Hospital	2,109,422	6,003,997	1,869,905	5,226,726
	4,060,996	11,780,234	3,700,190	10,605,167
Deductions:				
Taxes on billing	(241,562)	(707,130)	(224,226)	(639,980)
Expected losses from variable consideration (disallowances)	(11,760)	(30,714)	(46,337)	(102,789)
Commercial discounts	(38,660)	(108,367)	(4,285)	(12,453)
Net operating income	3,769,013	10,934,023	3,425,342	9,849,945

DASA Group has a concentration among its client portfolios. On September 30, 2023 and 2022, the consolidated concentration of the five main customers is as follows:

	09/30/2023	09/30/2022
CLIENT A	13.7%	10.9%
CLIENT B	11.7%	9.8%
CLIENT C	10.4%	9.5%
CLIENT D	6.6%	4.6%
CLIENT E	3.7%	1.9%

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

20 Cost of services rendered

	Parent Company			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Personnel cost	(238,121)	(724,844)	(224,029)	(664,051)
Cost with material	(248,790)	(716,630)	(206,445)	(638,229)
Cost with services and utilities	(280,417)	(803,812)	(248,692)	(761,378)
Depreciation and amortization cost	(97,762)	(293,277)	(91,666)	(274,775)
General expenditures	(6,507)	(36,257)	(4,265)	(15,185)
	(871,597)	(2,574,820)	(775,097)	(2,353,618)

	Consolidated			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Personnel cost	(731,661)	(2,162,198)	(681,950)	(1,947,313)
Cost with material	(866,094)	(2,468,319)	(737,167)	(2,154,788)
Cost with services and utilities	(776,010)	(2,217,850)	(682,009)	(2,025,905)
Depreciation and amortization cost	(193,255)	(569,603)	(183,272)	(545,215)
General expenditures	(88,282)	(267,324)	(71,889)	(220,401)
	(2,655,301)	(7,685,293)	(2,356,287)	(6,893,622)

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

21 General and administrative expenses

	Parent Company			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Personnel expenses	(147,345)	(415,719)	(131,709)	(348,122)
Provision for profit sharing and bonus	(338)	(57,758)	(22,832)	(97,761)
Stock option plan (Note 18)	(16,550)	(39,493)	9,632	7,769
Services and utilities	(118,526)	(366,074)	(105,090)	(303,772)
Advertising and publicity	(19,424)	(42,288)	(16,594)	(45,083)
Transportation expenses	(14,859)	(50,153)	(16,388)	(46,190)
Depreciation and amortization	(98,551)	(283,502)	(77,031)	(218,223)
Taxes and rates	(572)	(3,136)	(697)	(3,761)
Sundry provisions	(26,878)	(54,150)	(5,114)	(8,136)
On lending of corporate expenses (a)	107,164	277,877	-	-
Other	(22,268)	(90,429)	(10,604)	(57,383)
	(358,147)	(1,124,824)	(376,427)	(1,120,662)

	Consolidated			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Personnel expenses	(261,627)	(773,695)	(288,430)	(798,870)
Provision for profit sharing and bonus	12,930	(70,864)	(35,216)	(142,857)
Stock option plan (Note 18)	(20,354)	(50,750)	23,849	7,001
Services and utilities	(231,529)	(697,945)	(226,733)	(627,064)
Advertising and publicity	(26,961)	(64,362)	(25,005)	(72,176)
Transportation expenses	(16,337)	(54,902)	(15,892)	(51,421)
Depreciation and amortization	(136,574)	(380,612)	(112,944)	(308,133)
Taxes and rates	(2,972)	(15,379)	(10,690)	(29,261)
Sundry provisions	(70,447)	(126,205)	(34,173)	(52,120)
Other	(38,529)	(154,662)	(40,789)	(134,325)
	(792,401)	(2,389,377)	(766,023)	(2,209,226)

(a) In 2023, DASA Group implemented a corporate expense transfer process, from the Parent Company to the Subsidiaries. For administrative and financial expenses that the Company assumes and then repasses to the Subsidiaries.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

22 Net financial profit (loss)

	Parent Company			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Financial expenses				
Inflation adjustment in payable - acquisition of subsidiaries	(6,625)	(17,218)	(4,641)	(18,883)
Interest (a)	(5,050)	(6,621)	(3,371)	(4,662)
Interest on right-of-use lease	(20,110)	(62,634)	(21,428)	(64,865)
Interest on loans and debentures	(380,758)	(1,114,144)	(325,932)	(811,797)
On lending of corporate expenses (b)	236,354	606,498	-	-
Inflation adjustment of contingencies	14,873	19,284	(277)	(1,305)
Holding loss	(16,744)	(33,927)	-	-
Exchange rate change and inflation adjustments in assets	(3,691)	(32,042)	(5,913)	(31,856)
Foreign exchange losses	(481)	(690)	-	-
Other	(13,915)	(42,819)	(12,422)	(38,519)
	(196,147)	(684,313)	(373,984)	(971,887)
Financial income				
Interest	54,832	161,210	50,179	151,580
Exchange rate change and inflation adjustments in assets	12,317	17,903	-	38,645
Other	7	33	-	54
	67,155	179,146	50,179	190,279
Net financial profit (loss)	(128,992)	(505,167)	(323,805)	(781,608)

	Consolidated			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Financial expenses				
Inflation adjustment in payable - acquisition of subsidiaries	(37,398)	(118,643)	13,258	(18,888)
Derivative financial instruments	-	-	(453)	(17,330)
Interest (a)	(9,299)	(70,802)	(198,613)	(248,042)
Interest on right-of-use lease	(52,984)	(157,691)	(56,059)	(161,408)
Interest on loans and debentures	(401,009)	(1,178,090)	(188,455)	(715,342)
Inflation adjustment of contingencies	711	5,053	(348)	(1,395)
Holding loss	(20,858)	(62,580)	-	-
Exchange-rate changes/ inflation adjustments in assets	(3,691)	(32,042)	(32,496)	(89,959)
Foreign exchange losses - Domestic and foreign	(7,255)	(12,917)	-	-
Other	(30,423)	(88,528)	(31,501)	(84,761)
	(562,205)	(1,716,240)	(494,667)	(1,337,125)
Financial income				
Derivative financial instruments	3,753	(7,385)	-	-
Interest	85,132	273,854	70,954	206,652
Exchange rate change and inflation adjustments in assets	11,663	6,217	-	73,026
Other	1,506	3,464	1,384	5,930
	102,054	276,150	72,338	285,608
Net financial profit (loss)	(460,151)	(1,440,090)	(422,329)	(1,051,517)

(a) Other interest expenses include late payment interest, prepayment of receivables, among others.

(b) In 2023, DASA Group implemented a corporate expense transfer process, from the Parent Company to the Subsidiaries, for administrative and financial expenses that DASA Group initially assumes and then repasses to the Subsidiaries.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

23 Income tax and social contribution

DASA Group records monthly provisions for income tax and social contribution on an accrual basis.

The reconciliation between the tax expense as calculated by the combined statutory rates and the income tax and social contribution expense charged to profit (loss) is presented below:

	Parent Company			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Loss before income tax and social contribution	(180,508)	(628,657)	(178,308)	(370,029)
Combined tax rate	34%	34%	34%	34%
Income tax and social contribution:				
Calculated at combined statutory rate	61,373	213,743	60,625	125,809
Permanent (additions) exclusions				
Equity in results of subsidiaries	(65,622)	(132,684)	30,774	73,083
Non-deductible expenses (i)	(30,294)	(6,068)	(2,441)	(7,925)
Expenses from expenditures with issue of shares	(33)	9,970	-	-
Other adjustments				
Taxation on Universal Bases - (TBU 2022) (iii)	-	(17,252)	-	-
Tax loss carryforwards not formed (iv)	(29,679)	(66,481)	-	6,687
Provision for deferred tax loss (v)	67,370	-	-	-
Other	(3,115)	(1,229)	(13)	3
	<u>-</u>	<u>-</u>	<u>88,945</u>	<u>197,657</u>
Deferred taxes	-	-	88,945	197,657
Total	<u>-</u>	<u>-</u>	<u>88,945</u>	<u>197,657</u>
Effective rate (vi)	0%	0%	-49.88%	-53.42%

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

	Consolidated			
	07/01/2023– 09/30/2023	01/01/2023– 09/30/2023	07/01/2022– 09/30/2022	01/01/2022– 09/30/2022
Loss before income tax and social contribution	(129,201)	(587,748)	(114,401)	(227,887)
Combined tax rate	34%	34%	34%	34%
Income tax and social contribution:				
Calculated at combined statutory rate	43,929	199,834	38,896	77,481
Effect of tax rates in foreign jurisdictions (30%)	(560)	(684)	(3,655)	(9,362)
Permanent (additions) exclusions				
Non-deductible expenses (i)	(53,082)	(56,821)	(2,609)	(8,212)
Expenses from expenditures with issue of shares	(33)	9,970	-	-
Other adjustments				
Presumed tax regime (ii)	20,046	(305)	(4,917)	710
Taxation on Universal Bases - (TBU 2022) (iii)	-	(17,252)	-	-
Tax loss carryforwards (iv)	(140,785)	(193,116)	(9,382)	863
Provision for deferred tax loss (v)	67,370	-	-	-
Other	9,491	11,492	6,923	(6,363)
	(53,622)	(46,881)	25,256	55,117
Income tax and social contribution - current	(28,249)	(93,753)	(80,350)	(191,874)
Deferred taxes	(25,373)	46,872	105,606	246,991
Total	(53,622)	(46,881)	25,256	55,117
Effective rate (vi)	42%	8%	-22.08%	-24.19%

- (i) These are expenses that cannot be deducted for tax purposes, under the terms of the applicable tax legislation, such as: provisions, expenses with fines, donations, gifts and others;
- (ii) Brazilian tax legislation provides for an alternative method of taxation for companies that earned gross income of up to R\$ 78 million in their previous fiscal year, referred to as the presumed tax regime. Some of the Company's subsidiaries have adopted this alternative taxation regime, whereby IRPJ and CSLL were calculated on a basis equal to 8% of income from operations, and not calculated based on the actual pretax accounting income of these subsidiaries. The presumed tax regime adjustment represents the difference between taxation under this alternative method and what would have been due based on the official tax rate applied to the taxable income of these subsidiaries;
- (iii) Result of subsidiaries domiciled abroad obtained in the calendar year 2022 offered for IRPJ and CSLL taxation in the parent company – see art. 78 of Law 12973/2014.
- (iv) Refers to deferred IRPJ and CSLL on the balance of tax losses and negative CSLL calculation basis not recorded in the period.
- (v) This refers to the formation of a provision for loss on deferred income and social contribution tax assets on tax losses.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

- (vi) The effective rate represents the percentage of profits that companies effectively offer for taxation to collect IRPJ and CSLL on behalf of the Brazilian Federal Revenue Service (RFB). This differs from the nominal rate mainly because tax laws are different from accounting rules, which means that taxable income does not correspond to corporate income. However, the taxable income is obtained from accounting income to which deductions and/or additions are made in accordance with current tax legislation. The reconciliation of the effective tax rate demonstrates the formation of the IRPJ and CSLL due calculated from the application of the nominal rate on corporate income, reflecting all adjustments in additions, exclusions and offsetting provided for by law. Thus, it provides significant information for users, as it reflects the effective burden of the tax burden on the Company's income.

The combined tax rate used in the calculations of September 30, 2023 and December 31, 2022 is 34%, payable by legal entities in Brazil on taxable income, as provided by the tax legislation of the country.

Deferred taxes on tax losses and temporary provisions

The deferred income tax and social contribution are recognized to reflect future tax effects attributable to temporary differences between the tax bases of assets and liabilities and their book values.

According to CPC 32/IAS 12, DASA Group, based on the expectation of generating future taxable income, through technical study approved by management, recognizes the tax credits and debits on deductible temporary differences and accumulated tax loss carryforwards of social contribution that no statutory limitation period and whose offset is limited to 30% of annual taxable income. The book value of the deferred tax asset and liabilities is reviewed monthly and the projections are reviewed annually.

Breakdown of balances of deferred income tax and social contribution, assets and liabilities is as follows:

	Balance sheet - Parent company		Profit (loss) Parent Company	
	09/30/2023	12/31/2022	07/01/2023–09/30/2023	01/01/2023–09/30/2023
Tax loss carryforwards	1,085,960	1,085,960	-	-
Provision for expected losses from doubtful accounts and provision for disallowance	65,596	65,596	-	-
Provision for specialized medical services	(28,603)	(28,603)	-	-
Sundry provisions	19,859	17,901	1,958	1,958
Provision for stock option plan	96,991	96,991	-	-
Provision for profit sharing/bonus	19,796	20,626	(830)	(830)
Depreciation IFRS 16 - Leases	19,799	19,698	101	101
Provision for obsolescence	4,277	4,277	-	-
Adjustment to present value - AVP	3,547	3,603	(56)	(56)
Provision for contingencies	27,878	27,878	-	-
Adjustment of useful lives of property and equipment	19,891	19,846	45	45
Downstream merger of subsidiary	282,695	282,695	-	-
Surplus in the acquisition of subsidiary	52,629	52,285	344	344
Goodwill Amortization	(681,440)	(681,440)	-	-
Intangible assets from acquisitions of equity interests	(52,503)	(52,503)	-	-
Other	(4,467)	(2,905)	(1,562)	(1,562)
Deferred income tax and social contribution	931,905	931,905	(0)	(0)
Balance sheet presentation:				
Deferred tax assets	931,905	931,905		
Deferred tax liabilities	-	-		
	931,905	931,905		

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

	Balance sheet - Consolidated		Profit (loss) Consolidated	
	09/30/2023	12/31/2022	07/01/2023–09/30/2023	01/01/2023–09/30/2023
Tax loss carryforwards	1,260,322	1,265,837	(17,381)	(5,515)
Provision for expected losses from doubtful accounts and disallowance	116,161	72,466	(8,911)	43,695
Provision for specialized medical services	(7,554)	(23,014)	8,086	15,460
Provision for profit sharing/bonus	31,436	59,472	(20,349)	(28,036)
Provision for stock option plan	96,991	116,934	-	(19,943)
Depreciation IFRS 16 - Leases	60,663	19,538	26,517	41,125
Sundry provisions	979	24,730	(56,701)	(23,751)
Provision for obsolescence	4,277	4,282	4,518	(5)
Adjustment to present value - AVP	26,749	3,603	23,144	23,146
Provision for contingencies	95,475	29,442	(16,722)	66,033
Adjustment of useful lives of property and equipment	23,778	19,846	215	3,932
Downstream merger of subsidiary	282,695	282,695	-	-
Surplus in the acquisition of subsidiary	52,700	52,285	(3,023)	415
Goodwill Amortization	(687,308)	(682,071)	(5,868)	(5,237)
Intangible assets identified on acquisitions that are not deductible	(52,503)	(53,542)	1,081	1,039
Other	7,645	71,326	4,060	(63,682)
Deferred income tax and social contribution	1,312,505	1,263,829	(61,334)	48,675
Changes in equity not affecting profit (loss)				
Deferred, not recognized in the profit (loss)				
Other			35,961	(1,803)
			(25,373)	46,872
Balance sheet presentation:				
Deferred tax assets	1,336,175	1,288,539		
Deferred tax liabilities	(23,670)	(24,710)		
	1,312,505	1,263,829		
Reconciliation of deferred tax assets				
Balance at December 31 2022	1,263,829			
Tax income recognized in profit (loss)	46,872			
Other	1,803			
Balance at September 30, 2023	1,312,505			

DASA group’s Management considers that the balances of deferred income tax and social contribution assets arising from temporary differences will be realized in accordance with the expected generating of future taxable income, based on a technical feasibility study.

DASA Group did not identify non-recovery indicators for deferred taxes during the period ended September 30, 2023.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

24 Information by business segment

For the purposes of analysis and decision making by Management, the DASA Group's operations are managed considering three strategic divisions, which are its reportable segments: (i) outpatient care services and care coordination; (ii) hospitals and oncology - through Ímpar Serviços Hospitalares S.A. and (iii) International operations - auxiliary support services located in Argentina, Uruguay, Chile and Colombia. The operating segment is reported consistently with management reports used by the main operating decision maker (President) to assess segment performance and resource allocation. The President of DASA Group analyzes the internal management reports of each division at least quarterly. The following summary describes the operations of each reportable segment:

Segments	Operations	Geographic region
Outpatient care services and care coordination	Diagnosis and health management	Brazil
Hospitals and oncology	Medical and hospital services	Brazil
Foreign operations	Diagnosis	South America (Argentina, Uruguay, Chile and Colombia)

The segment performance was assessed based on net operating income, net profit (loss) and employed capital (total assets less current and non-current liabilities) in each segment.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

The information for the quarters ended September 30, 2023 and 2022 is as follows:

Consolidated

	Outpatient care services and care coordination		Hospital and Oncology		Foreign operations		Total	
	07/01/2023–09/30/2023	07/01/2022–09/30/2022	07/01/2023–09/30/2023	07/01/2022–09/30/2022	07/01/2023–09/30/2023	07/01/2022–09/30/2022	07/01/2023–09/30/2023	07/01/2022–09/30/2022
Net income:								
Income per segment	1,694,329	1,558,590	1,954,923	1,715,523	75,543	110,864	3,724,795	3,384,977
Intra-segment income	44,218	40,365	-	-	-	-	44,218	40,365
	1,738,547	1,598,955	1,954,923	1,715,523	75,543	110,864	3,769,013	3,425,342
Cost:								
Reportable segment cost	(1,202,160)	(1,093,882)	(1,352,133)	(1,148,150)	(56,790)	(73,890)	(2,611,083)	(2,315,922)
Intra-segment cost	-	-	(44,218)	(40,365)	-	-	(44,218)	(40,365)
	(1,202,160)	(1,093,882)	(1,396,351)	(1,188,515)	(56,790)	(73,890)	(2,655,301)	(2,356,287)
Results by reportable segments:								
Operating income (expenses), net	(339,395)	(418,449)	(298,740)	(216,318)	(8,053)	(13,416)	(646,188)	(648,183)
Depreciation and amortization	(108,782)	(89,810)	(20,312)	(14,980)	(7,480)	(8,154)	(136,574)	(112,944)
Financial income	60,457	53,761	42,364	(1,745)	(767)	20,322	102,054	72,338
Financial expenses	(237,724)	(384,026)	(320,891)	(85,657)	(3,590)	(24,984)	(562,205)	(494,667)
Income tax and social contribution	(8,158)	80,030	(45,280)	(54,145)	(184)	(629)	(53,622)	25,256
Net profit (loss) by segment	(97,215)	(253,421)	(84,287)	154,163	(1,321)	10,113	(182,823)	(89,145)

The information for the nine-month periods ended September 30, 2023 and 2022 is as follows:

	Outpatient care services and care coordination		Hospital and Oncology		Foreign operations		Total	
	01/01/2023–09/30/2023	01/01/2022–09/30/2022	01/01/2023–09/30/2023	01/01/2022–09/30/2022	01/01/2023–09/30/2023	01/01/2022–09/30/2022	01/01/2023–09/30/2023	01/01/2022–09/30/2022
Net income:								
Income per segment	4,985,811	4,577,191	5,564,058	4,831,274	245,492	311,378	10,795,361	9,719,843
Intra-segment income	138,662	130,102	-	-	-	-	138,662	130,102
	5,124,473	4,707,293	5,564,058	4,831,274	245,492	311,378	10,934,023	9,849,945
Cost:								
Reportable segment cost	(3,565,746)	(3,295,004)	(3,807,188)	(3,264,718)	(173,696)	(203,798)	(7,546,630)	(6,763,520)
Intra-segment cost	-	-	(138,662)	(130,102)	-	-	(138,663)	(130,102)

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

	(3,565,746)	(3,295,004)	(3,945,850)	(3,394,820)	(173,696)	(203,798)	(7,685,293)	(6,893,622)
Results by reportable segments:								
Operating income (expenses), net	(1,157,312)	(1,072,575)	(832,962)	(721,613)	(25,503)	(30,372)	(2,015,777)	(1,824,560)
Depreciation and amortization	(305,690)	(242,131)	(51,506)	(42,630)	(23,416)	(23,372)	(380,612)	(308,133)
Financial income	167,421	211,376	121,600	64,633	(12,871)	9,599	276,150	285,608
Financial expenses	(806,289)	(1,008,540)	(899,176)	(292,681)	(10,775)	(35,904)	(1,716,240)	(1,337,125)
Income tax and social contribution	(17,561)	172,395	(28,897)	(113,245)	(423)	(4,033)	(46,881)	55,117
Net profit (loss) by segment	(560,703)	(527,186)	(72,733)	330,918	(1,192)	23,498	(634,629)	(172,770)

Consolidated

	Outpatient care services and care coordination	Hospital and Oncology	Foreign operations	Total
	01/01/2023–09/30/2023	01/01/2022–09/30/2022	01/01/2023–09/30/2023	01/01/2022–09/30/2022
Total Assets	13,011,994	13,358,664	13,800,324	13,138,553
Investment - equity accounting	(390,248)	332,402	-	-
Total current and non-current liabilities	13,029,289	13,835,869	6,026,763	5,779,639
			281,431	346,974
			-	-
			93,917	139,284
				27,093,749
				(390,248)
				19,149,969
				26,844,191
				332,402
				19,754,792

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

25 Financial instruments

Accounting classification and fair values

The following table shows the book and fair values of financial assets and liabilities, including their fair value hierarchy. It does not include information on the fair value of financial assets and liabilities not measured at fair value if the book value is a reasonable approximation of fair value.

Parent company's assets and liabilities

				Parent Company	
				Book balance	
				09/30/2023	12/31/2022
Financial liabilities measured at fair value	Note	Classification per category	Hierarchy		
Interest earning bank deposits	5	Fair value through profit or loss	Level 2	256,489	186,295
Collateralized by means of interest earning bank deposits	15	Fair value through profit or loss	Level 2	24,534	22,366
Call option - non-controlling shareholders	15	Fair value through profit or loss	Level 3	3,053	949
Trading securities	6	Fair value through profit or loss	Level 2	1,041,577	1,740,599
				1,325,653	1,950,209
Financial assets not measured at fair value					
Cash and banks	5	Financial assets at amortized cost	-	104,082	51,561
Trade accounts receivable	7	Financial assets at amortized cost	-	1,192,453	906,258
				1,296,535	957,819
				2,622,188	2,908,028
Financial liabilities not measured at fair value					
Loans and financing	12	Financial liability at amortized cost	-	13,203	2,124,403
Debentures	14	Financial liability at amortized cost	-	10,742,915	8,499,835
Suppliers		Financial liability at amortized cost	-	581,012	737,510
Payable - acquisition of subsidiaries	15	Financial liability at amortized cost	-	193,102	184,247
Lease liabilities	13	Financial liability at amortized cost	-	888,773	963,899
				12,419,005	12,509,894
Financial liabilities measured at fair value					
Put option - non-controlling shareholders	15	Fair value through profit or loss	Level 3	17,769	21,253
Contingent consideration (a)	15	Fair value through profit or loss	Level 3	7,511	8,335
				25,280	29,588
				12,444,285	12,539,482

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Consolidated				Book balance	
				09/30/2023	12/31/2022
Financial liabilities measured at fair value	Note	Classification per category	Hierarchy		
Interest earning bank deposits	5	Fair value through profit or loss	Level 2	999,420	886,088
Collateralized by means of interest earning bank deposits	15	Fair value through profit or loss	Level 2	24,663	20,495
Call option - non-controlling shareholders	15	Fair value through profit or loss	Level 3	9,498	14,180
Derivative financial instruments		Fair value through profit or loss	Level 2	15,185	25,028
Trading securities	6	Fair value through profit or loss	Level 2	1,074,751	1,793,217
				2,123,517	2,739,008
Financial assets not measured at fair value					
Cash and banks	5	Financial assets at amortized cost	-	299,195	398,904
Trade accounts receivable	7	Financial assets at amortized cost	-	4,313,849	3,308,069
				4,613,044	3,706,973
				6,736,561	6,445,981
Financial liabilities not measured at fair value					
Loans and financing	12	Financial liability at amortized cost	-	280,985	2,559,398
Debentures	14	Financial liability at amortized cost	-	11,055,965	8,902,701
Suppliers		Financial liability at amortized cost	-	1,360,238	1,568,253
Payable - acquisition of subsidiaries	15	Financial liability at amortized cost	-	1,214,658	1,276,257
Lease liabilities	13	Financial liability at amortized cost	-	2,285,432	1,014,936
				16,197,278	15,321,545
Financial liabilities measured at fair value					
Put option - non-controlling shareholders	15	Fair value through profit or loss	Level 3	74,695	74,400
Contingent consideration (a)	15	Fair value through profit or loss	Level 3	66,654	67,478
				141,349	141,878
				16,338,627	15,463,423

(a) This amount is linked to the fulfillment of certain performance conditions related to M.O Holding S.A. and Case group (i) M.O Holding S.A. (parent company Mantris): On the acquisition date, the fair value of the contingent consideration was estimated at R\$ 14,242. The Company would settle the respective amounts if the contingencies identified in the transaction materialize within three years subsequent to the closing date of the transaction. An analysis is performed periodically to determine whether an adjustment is required to be paid to sellers; (ii) Case Group: achievement of certain DASA Group Companies combined EBITDA targets for each of the years ended December 31, 2023, December 31, 2024 and December 31, 2025.

Different levels are defined as follows:

- Level 1 - Prices quoted (not adjusted) in active markets for identical assets and liabilities.
- Level 2 - Inputs, except for quoted prices, included in Level 1 which are observable for assets or liabilities, directly (prices) or indirectly (derived from prices).
- Level 3 - Assumptions, for assets or liabilities, which are not based on observable market data (non-observable data).

DASA Group is exposed to the following operating risks that may affect, to a greater or lesser degree, their strategic and financial objectives:

- market risk
- liquidity risk
- credit risk

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

- operating risk
- climate risk

Further information regarding the management of these risks can be found in the note on financial instruments (Note 31) of the financial statements for the year ended December 31, 2022.

Foreign exchange risk

Through the subsidiary Ímpar, DASA Group assumed loans contracted for in foreign currency (US Dollar) that have derivative financial instruments contracted for protection against changes in interest rate.

As of September 30, 2023, DASA Group had derivative contracts to hedge the exchange rate fluctuations for all outstanding foreign currency loans. Summaries of the contracts in force are as follows:

Interest rate swap (fixed CDI rate)	Nominal value (US\$'000)	Balance of loans as of 09/30/2023	Original indexes	Swap	Beginning	Maturity	Unrealized gains (losses) from derivative instruments on 09/30/2023
Santander	18,323	91,752	4.45%	CDI+1.35%	11/12/2019	10/04/2024	13,297
Bradesco	123	606	6.24%	CDI+1.70%	11/04/2021	10/02/2023	(89)
							13,208

Derivative instruments as of September 30, 2023:

Swap

	Current	Non-current	Total
Assets	6,386	8,800	15,185
Liabilities	(511)	(1,466)	(1,977)
	5,875	7,334	13,208

Derivative instruments as of December 31, 2022:

Swap

	Current	Non-current	Total
Assets	12,204	12,824	25,028
Liabilities	(6,208)	(1,431)	(7,639)
	5,996	11,393	17,389

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Market risk

The Company entered into derivative contracts to convert the IPCA indicator of certain loans to the CDI indicator, as follows:

Interest rate swap (IPCA to CDI)	Nominal value (US\$'000)	Balance of loans as of 09/30/2023	Original indexes	Swap	Beginning	Maturity	Unrealized gains (losses) from derivative instruments on 09/30/2023
Itaú	18,323	266,701	IPCA+6.75%	CDI+1.22%	11/11/2022	10/15/2032	(4,908)
XP	123	451,443	IPCA+6.60%	CDI+1.05%	05/24/2023	10/15/2029	(12,371)
							(17,279)

Derivative instruments as of September 30, 2023:

Swap

	Current	Non-current	Total
Liabilities	(648)	(16,631)	(17,279)
	(648)	(16,631)	(17,279)

Liquidity risk

The table below shows the maturities of consolidated non-current financial liabilities contracted on September 30, 2023:

Operation	2024	2025	2026	>2027	Total
Derivative financial instruments	18,100	-	-	-	18,100
Suppliers	10,080	-	-	-	10,080
Bank loans and financing	65,920	48,953	19,625	-	134,498
Debentures	882,531	1,117,137	2,943,544	4,537,340	9,480,552
Taxes in installments	40,558	27,551	20,975	18,573	107,657
Leases	103,437	211,107	206,176	810,615	1,331,335
Put options granted to non-controlling shareholders	14,784	-	-	-	14,784
Share-based payment	20,961	-	-	-	20,961
Payable - acquisition of subsidiaries	331,388	35,620	481,623	-	848,631
	1,487,759	1,440,368	3,671,943	5,366,528	11,966,598

The table below shows the maturity of (undiscounted) consolidated non-current financial liabilities contracted on December 31, 2022:

Operation	2024	2025	2026 onwards	Total
Derivative financial instruments	1,431	-	-	1,431
Suppliers	12,620	-	-	12,620
Bank loans and financing	2,143,893	49,470	20,304	2,213,667
Debentures	1,125,986	637,825	6,321,221	8,085,032
Taxes in installments	92,224	38,139	56,697	187,060
Leases	228,770	218,520	1,052,498	1,499,788

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Put options granted to non-controlling shareholders	70,484	-	-	70,484
Share-based payment	7,235	2,618	-	9,853
Payable - acquisition of subsidiaries	466,373	55,366	379,487	901,226
	4,149,016	1,001,938	7,830,207	12,981,161

Sensitivity analysis for financial assets and liabilities

In order to check the sensitivity of the index of consolidated interest earning bank deposits on the base date of September 30, 2023, scenarios based on projection and were defined and changes of 25% and 50% were calculated.

For each scenario the financial expense/gross (financial income) was calculated, taking into account the flow of maturities for each contract scheduled for 2023, excluding the taxes levied. As it does not generate financial profit (loss), investments that guarantee the payments of contingencies that may be required from acquired companies (R\$ 24,663 on September 30, 2023) were not considered in this projection.

Operation	Balance at 09/30/2023	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Cash and cash equivalents/Securities	2,373,366	CDI	323,964	242,973	161,982
	Rate subject to change	CDI	13.65%	10.24%	6.83%

In order to check the sensitivity of the index of debts in the consolidated on the base date of September 30, 2023, three scenarios based on projection and were defined and changes of 25% and 50% were calculated.

For each scenario the gross financial expense was calculated, taking into account the flow of maturities for each contract scheduled for 2023, excluding the taxes levied. The base date used for financings was September 30, 2023, projecting indices for one year and verifying their sensitivity in each scenario.

Operation	Balance at 09/30/2023	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Debentures	11,055,965	CDI	1,509,139	1,886,424	2,263,709
	Rate subject to change	CDI	13.65%	17.06%	20.48%

Capital management

The financial leverage ratios can be summarized as follows:

Total debt		09/30/2023	12/31/2022
		11,336,950	11,462,100

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Total cash and cash equivalents and securities	(2,373,366)	(3,078,208)
Net balance of derivative transactions	4,074	(17,389)
Net debt	8,967,658	8,366,503
Shareholders' equity	7,944,717	7,078,622
Total capital	16,912,375	15,445,125
Leverage ratio	0.5302	0.5417

26 Related parties

The Company had operations with related parties, as follows:

Operations subsidiaries to the provision of services carried out between the Company and its subsidiaries

	Clients		Other accounts payable		Income from services		Costs of services provided	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022	09/30/2023	09/30/2022	09/30/2023	09/30/2022
Bioclinico	3,328	2,288	-	-	1,040	1,524	-	-
Chromatox	-	-	2	-	-	-	-	-
CientificaLab	6,975	4,583	-	437	9,029	10,457	86	-
CPCLIN	78	26	-	-	261	63	-	-
CRMI Petrópolis	-	-	1,314	530	-	-	784	-
DASA RE (a)	-	-	-	-	-	-	573	573
Deliberato	2,874	1,131	-	-	1,744	414	-	-
Exame	1,726	2,081	-	-	3,616	2,505	-	-
Gaspar	0	632	-	-	-	3,050	-	-
Genia - MOL	130	130	-	-	-	-	-	-
Genia Argentina	401	-	-	-	401	-	-	-
Genia Chile	69	-	-	-	69	-	-	-
Genia Colombia	8	-	-	-	8	-	-	-
Hemat	156	150	-	-	413	339	-	-
Ímpar	10,255	9,991	-	-	61,838	57,053	-	530
Itulab	377	-	-	-	377	-	-	-
Lustosa	314	-	-	-	314	-	-	-
Mantris	133	222	-	-	112	-	-	-
NOBELOY	338	126	-	-	212	-	-	-
Padrão Ribeirão	743	304	-	-	493	-	-	-
Previlab	9,101	2,608	-	-	7,034	6,908	-	-
Ruggeri	1,586	864	-	-	1,129	1,158	-	-
Salomão Zoppi	14,761	31,922	-	-	18,814	13,353	-	-
Santa Luzia	91	1,260	-	-	1,841	5,455	1	-
São Camilo	125	-	-	-	125	-	-	-
São Marcos	3,497	1,944	-	-	11,758	9,491	-	-
Valeclin	5,715	3,680	4,764	5,667	2,041	3,082	3,563	1,428
	62,781	63,942	6,080	6,634	122,669	114,852	5,007	2,531

(a) Amounts corresponding to property rental transactions.

Related party transactions, as presented above, are carried out at cost and are eliminated in the consolidated financial statements.

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Related parties - Loan agreements between the Company and its subsidiaries as of September 30, 2023 and December 31, 2022

	Remuneration fee	Maturity	09/30/2023	12/31/2022
Loan agreement				
Boris	120% CDI	12/31/2025	23,252	20,757
CRMI Petrópolis	120% CDI	12/31/2025	174	155
DB Genética	120% CDI	12/31/2023	62,983	45,581
GSC	120% CDI	12/31/2023	112,744	81,489
Hemat	120% CDI	12/31/2025	3,157	-
Lunav	120% CDI	12/31/2025	2,971	1,029
Padrão Ribeirão	120% CDI	12/31/2023	7,590	5,850
Santa Luzia	120% CDI	12/31/2025	-	8,865
			212,871	163,726

The loan agreements between the Company and its subsidiaries generated financial income, eliminated upon consolidation, of R\$ 23,249 for the period ended September 30, 2023 (R\$ 10,024 as of December 31, 2022).

Related parties - Dividends and interest on own capital receivable by the Company from its subsidiaries on September 30, 2023 and December 31, 2022 are shown below (Note 8):

	09/30/2023	12/31/2022
Científica Lab	5,605	5,605
Hemat	4,080	4,080
Ímpar Serviços Hospitalares	91,215	101,205
Previlab	1,225	1,225
Salomão Zoppi	7,200	7,200
Santa Luzia	-	2,189
	109,325	121,504

Other receivables

In 2023, the Company implemented a corporate expense transfer process, from the Parent Company to the Subsidiaries. For administrative and financial expenses that the Parent Company initially assumes and then repasses to the Subsidiaries. The amounts were recorded as non-current receivables, totaling R\$ 884,375 (R\$ 0 as of December 31, 2022).

Additionally, the Company also calculated the specialized medical services shared between the subsidiary Salomão and Zoppi, which were recorded under “Other credits” in non-current assets, totaling R\$ 77,179 (compared to R\$ 82,563 as of December 31, 2022).

Management remuneration

Management's total remuneration was R\$ 26,038 in the nine-month period ended September 30, 2023 (R\$ 22,383 in the nine-month period ended September 30, 2022), including fixed remuneration and bonuses, of which R\$ 6,422 in the nine-month period ended September 30, 2023 (R\$ 4,637 in the nine-month period ended September 30, 2022) for members of the Board of Directors (7.33 members in the nine-month period

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

ended September 30, 2023 and 7 members in the nine-month period ended September 30, 2022), and R\$ 19,616 in the nine-month period ended September 30, 2023 (R\$ 17,746 in the nine-month period ended September 30, 2022) for statutory officers (12.78 statutory officers in the nine-month period ended September 30, 2023 and 12 officers in the nine-month period ended September 30, 2022).

The changes in share-based remuneration are disclosed in Note 17.

Other related party balances

Operations carried out between related parties are carried out at usual market values, terms and rates agreed among the parties, in effect on the respective dates and in continuity conditions.

The following are the amounts of the operations carried out:

	Balances of Assets / (Liabilities) at 09/30/2023			Balances of Assets / (Liabilities) at 12/31/2022		
	Services	Rentals	Other	Services	Rentals	Other
- A e C Consultores Ltda.	(17)	-	-	(16)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(37)	-	-	(37)	-
- BFL Empreendimentos Imobiliários Ltda.	-	(202)	-	-	(202)	-
- César Antonio Biazio Sanches	-	(8)	-	-	(10)	-
-CM Hospitalar	-	-	(93,610)	-	-	(98,943)
- Conexa Saúde Serviços Médicos Ltda.	(20)	-	-	(10)	-	-
- Ecolimp Sistemas de Serviços Ltda.	(4,265)	-	-	(5,970)	-	-
- ECRD Serv. Médicos de Radiologia Ltda.	-	-	-	(1)	-	-
- Expressa Dist Medicamentos Ltda.	(4,341)	-	-	(23,074)	-	-
- José de Oliveira Domingues	-	(16)	-	-	(20)	-
- Link Consult. em Medicina Diag. Ltda.	(17)	-	-	(16)	-	-
- Localiza Rent a Car S.A.	(19)	-	-	-	-	-
- Patrys Investimentos Imobiliários Ltda.	-	(27,865)	-	-	-	-
- Pesmed – Pesq. e Serv. Médicos Ltda.	-	-	-	(46)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(1,918)	-	-	(1,917)	-
- RMR Ressonância Magnética Ltda.	-	-	-	(1)	-	-
- Seven Seas Partner Saúde e Prev. Ltda.	(97)	-	-	(85)	-	-
- Socec Empreendimentos Imobiliários Ltda.	-	(1,137)	-	-	-	-
- Ultrascan Serviços de imagem Ltda.	(1)	-	-	-	-	-
	(8,777)	(31,183)	(93,610)	(29,219)	(2,186)	(98,943)

	Income / (Expenses) 09/30/2023			Income / (Expenses) 09/30/2022		
	Services	Rentals	Other	Services	Rentals	Other
- A e C Consultores Ltda.	(192)	-	-	(140)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(329)	-	-	(331)	-
- BFL Empreendimentos Imobiliários Ltda.	-	(1,820)	-	-	(1,800)	-
- César Antonio Biazio Sanches	-	(85)	-	-	(86)	-
-CM Hospitalar	-	-	(226)	-	-	-
- Conexa Saúde Serviços Médicos Ltda.	(1)	-	-	(55)	-	-
- Ecolimp Sistemas de Serviços Ltda.	(13,747)	-	-	(11,796)	-	-

Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

- ECRD Serv. Médicos de Radiologia Ltda.	(1,563)	-	-	(1,891)	-	-
- EDAN Serviços de Coleta Ltda	(1,100)	-	-	(1,082)	-	-
- Essijota Serv. de Coleta e Diag. Ltda.	(625)	-	-	(594)	-	-
- José de Oliveira Domingues	-	(161)	-	-	(184)	-
- Link Consult. em Medicina Diag. Ltda.	(197)	-	-	(144)	-	-
- Localiza Rent a Car S.A.	(82)	-	-	(4)	-	-
- Patrys Investimentos Imobiliários Ltda.	-	(23,640)	-	-	(25,884)	-
- Pesmed – Pesq. e Serv. Médicos Ltda.	(501)	-	-	(491)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(17,533)	-	-	(17,610)	-
- RMR Ressonância Magnética Ltda.	(1,722)	-	-	(1,771)	-	-
- Seven Seas Partner Saúde e Prev. Ltda.	(778)	-	-	(895)	-	-
- Signo Properties Invest. Imobiliários Ltda.	-	-	-	(1,081)	-	-
- Socec Empreendimentos Imobiliários Ltda.	-	(1,064)	-	-	(1,041)	-
- Ultrascan Serviços de imagem Ltda.	(87)	-	-	(122)	-	-
- VIDA - Posto de Coleta Ltda.	(976)	-	-	(758)	-	-
	<u>(21,571)</u>	<u>(44,632)</u>	<u>(226)</u>	<u>(20,824)</u>	<u>(46,936)</u>	<u>-</u>

These companies are the same as those disclosed in the financial statements for the year ended December 31, 2022.

27 Insurance coverage

As of September 30, 2023, the total insurance coverage was R\$ 7,225,713, and R\$ 694,000 for loss of profits, R\$ 6,379,713 for property damage and R\$ 2,000 for professional civil liability and R\$ 150,000 for professional liability of Directors & Officers (D&O), among others. Assessment of the sufficiency of insurance coverage is not part of the scope of the independent auditors.

28 Subsequent events

There are no subsequent events to be reported until the date of issue of the financial statement.

**Notes to the quarterly information - Quarterly Information Form (ITR) for the period
ended September 30, 2023**

(In thousands of reais, unless otherwise indicated)

Pedro de Godoy Bueno
CEO

André Covre
Chief Financial and Administrative Officer

Lucianne Assôfra Sperandio Atencio
Executive Controllership Manager
CRC 1SP264068/O-6

(A free translation of the original in Portuguese)

Diagnósticos da América S.A.



Opinions and Declarations - Quarterly Information Form (ITR)

Periods ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Opinions and Declarations / Declaration of directors on the financial statements

In compliance with the provisions contained in Article 31 of CVM Resolution No. 80, of March 29, 2022, as amended, the Executive Board responsible for preparing the quarterly information form pursuant to the law or the Company's bylaws, declares that it has reviewed, discussed and agreed with the Quarterly Information Form - ITR (Company and Consolidated), considering the period ended September 30, 2023.

Barueri/SP, November 09, 2023.

Chief Executive Officer - Pedro de Godoy Bueno

Financial Director - André Covre

(A free translation of the original in Portuguese)

Diagnósticos da América S.A.



Opinions and Declarations - Quarterly Information Form (ITR)

Periods ended September 30, 2023

(In thousands of reais, unless otherwise indicated)

Opinions and Declarations / Statement by the Directors on the Independent Auditor's Report

In compliance with the provisions contained in Article 31 of CVM Resolution No. 80, of March 29, 2022, as amended, the Executive Board responsible for preparing the quarterly information form pursuant to the law or the Company's bylaws, declares that it has reviewed, discussed and agreed with the opinions expressed in the Independent Auditors' report, dated November 9, 2023, related to the Quarterly Information Form - ITR (Company and Consolidated), considering the period ended September 30, 2023.

Barueri/SP, November 09, 2023.

Chief Executive Officer - Pedro de Godoy Bueno

Financial Director - André Covre