

Diagnósticos da América S.A.

**Consolidated interim financial
information as of September 30, 2021**

(A free translation of the original report in Portuguese, as filled with the Brazilian Securities Commission (CVM), prepared in accordance with the Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting and the International Standard IAS 34 – Interim Financial Reporting, as issued by the International Accounting Standards Board – IASB)

FINANCIAL PERFORMANCE

Gross operating revenue

The DASA Group's consolidated gross revenue in the third quarter of 2021 reached R\$ 2,943 million, representing an increase of 32.1% compared to 3Q20. In the nine months of 2021, gross revenue totaled R\$ 8,328.8 million, an increase of 59.5% when compared to the same period in 2020, when we reached R\$ 5,220.8 million. This growth in the nine-month period reflects: (i) consolidation of Impar's figures from February 2020, (ii) recovery of the volume of patients in the Company's business segments, which was strongly impacted by the COVID-19 pandemic, (iii) new acquisitions that began in the period; and (iv) revenue from the strategy of patient navigation within the ecosystem.

Costs and gross income

In the third quarter of 2021, the costs of services provided totaled R\$ 1,860.4 million, equivalent to 67.3% of net operating revenue, accounting for an increase of 25.8% when compared to the costs of the third quarter of the previous year. In the third quarter of 2021, gross income reached R\$ 903.3 million, an increase of 52.7% compared to the same period of 2020, when we reached gross income of R\$ 591.5 million.

In the nine months of 2021, the costs of services provided totaled R\$ 5,302.2 million, equivalent to 68.5% of net revenue, accounting for an increase of 43.2% compared to the same period of the previous year. Gross income reached R\$ 2,443.3 million, representing an increase of 120.1% compared to the same period of previous year, which was R\$ 1,110.2 million.

General and administrative expenses

General and administrative expenses totaled R\$ 650.0 million in the third quarter of 2021, representing 23.5% of net operating revenue. In relation to the third quarter of 2020, there was an increase of 43.0% and, in that quarter, expenses represented 22.0% of net operating revenue. In the nine months of 2021, operating expenses totaled R\$ 2,345.5 million, equivalent to 30.3% of net revenue, accounting for an increase of 123.6% compared to the same period of the previous year, which totaled R\$ 1,048.9 million. The increase in expenses is explained by: (i) personnel expenses, (ii) provision for profit sharing and bonuses, and (iii) stock option plan. This last impact was negative by R\$ 8.5 million in the third quarter of 2021 and negative by R\$ 642.4 million in the nine months of 2021.

EBITDA

We reached an EBITDA of R\$ 507.1 million in the third quarter of 2021, which accounts for an increase of 48.6% in relation to the amount of R\$ 341.3 million in the same period of the previous year. In this quarter of 2021, we reached a margin of 18.3%, compared to the 16.5% margin in the third quarter of previous year. In the nine months of 2021, EBITDA reached R\$ 795.4 million, which accounts for an increase of 23.9% in relation to the same period of the previous year.

EBITDA

Income before interest, taxes, depreciation and amortization.

<i>In millions of R\$</i>	<i>3Q21</i>	<i>3Q20</i>	<i>△ %</i>	<i>Accumulated 2021</i>	<i>Accumulated 2020</i>	<i>△ %</i>
Net income for the period	75.8	50.1	51.3%	(50,2)	(171.8)	-70.8%
(+) Income tax and social contribution	69.8	25.8	170.5%	(133.4)	(36.1)	214.2%
(+) Net financial	116.8	94.4	23.7%	291.3	314.0	-7.2%
(+) Depreciation and amortization	244.8	171.1	43.1%	667.6	536.0	24.6%
EBITDA (R\$ MLN)	507.1	341.3	48.6%	795.4	642.1	23.9%
EBITDA margin (%)	18.3%	16.5%	1.9 p.p.	10.3%	13.3%	-3.1 p.p.

Financial income (loss)

In 3Q21, R\$ 116.8 million was recorded as net negative financial income, compared to a negative R\$ 94.4 million in 3Q20 – an 23.7% decrease. In the nine months of 2021, the amount of R\$ 291.3 million was recorded as net negative financial result, compared to R\$ 314.0 million in the same period in 2020, a decrease of 7.2%.

Income tax and social contribution

The income tax and social contribution was negative by R\$ 69.8 million in the third quarter of 2021, compared to R\$ 25.8 million in the third quarter of the previous year. In the nine months of 2021, the taxes caption was positive by R\$ 113.4 million, compared to a positive result of R\$ 36.1 million in the same period of the previous year.

Net income (loss)

We recorded an income of R\$ 75.8 million for this third quarter of 2021, compared to an income of R\$ 50.1 million reported in the same period of the previous year. In the nine months of 2021, the loss reached R\$ 50.2 million, compared to the loss of R\$ 171.8 million in the same period of previous year.

Cash and interest earning bank deposits

We ended the third quarter of 2021 with a cash position and highly liquid interest earning bank deposits in the amount of R\$ 2,211.5 million, an increase of 46.0% compared to December 31, 2020. The increase was justified by the subsequent public offering that took place in April 2021.

Investments

Net CAPEX investments totaled R\$ 269.7 million in the third quarter of 2021. In the nine months of 2021, net CAPEX investments totaled R\$ 624.5 million. The investments for the period were mainly directed to: (i) implementation and development of the production and service systems and renovation of the technology park, in the amount of R\$ 101.9 million in the quarter and R\$ 211.0 million in the nine-month period, (ii) renovation and expansion of existing care units and new units, in the amount of R\$ 109.7 million in the quarter and R\$ 287.3 million in the nine-month period and (iii) purchase of medical equipment and other in the amount of R\$ 58.2 million in the quarter and R\$ 126.1 million in the nine-month period.

Indebtedness

DASA Group's net debt totaled R\$ 3,120.0 million in 3Q21, compared to R\$ 3,766.5 million in 4Q20.

		3Q21	4Q20
CURRENT LIABILITIES	Loans and financing	988,761	200,194
	Debentures	622,315	145,720
	Derivative financial instruments	3,644	1,856
NON-CURRENT LIABILITIES	Loans and financing	322,503	1,001,621
	Debentures	3,438,386	3,991,288
	Derivative financial instruments	7,035	5,603
CURRENT ASSETS	(-) Derivative financial instruments	(2,155)	(26,201)
NON-CURRENT ASSETS	(-) Derivative financial instruments	(48,983)	(39,203)
Total gross debt = A		5,331,506	5,280,878
Cash and Interest Earning Bank Deposits = B		(2,211,538)	(1,514,423)
Net Debt (A + B) =		3,119,968	3,766,455

RELEVANT EVENTS IN THE PERIOD

Election of Director

On January 4, 2021, DASA Group's Board of Directors elected Mr. Fabio Rose to serve as Chief Officer of People and Culture at DASA Group.

Acquisition of Innova (concluded)

On January 6, 2021, DASA Group announced that on that date it had completed – through ÍMPAR SERVIÇOS HOSPITALARES S.A., a wholly-owned subsidiary of DASA Group and a privately-held company – the acquisition of 100% (one hundred percent) of the shares representing the total capital of Innova Hospital Associados Ltda., a limited liability company; as a result, said Company is now wholly owned by DASA.

Acquisition of Gesto (concluded)

On January 15, 2021, DASA Group informed its shareholders and the market in general that it had completed DASA's acquisition of all of the shares held by the Sellers representing 100% (one hundred percent) of the capital of Gesto Saúde (Gesto Saúde Sistemas Informatizados, Consultoria Médica e Corretora de Seguros Ltda.).

Director resignation

On January 27, 2021, the DASA Group's Board of Directors was informed of the resignation request submitted by Mr. Diego Alvarez Araujo Correia, Information Technology Chief Officer of DASA Group, and stated that his resignation was effective as of the end of December 18, 2020.

Election of Director

On February 5, 2021, DASA Group's Board of Directors elected Ms. Ana Elisa Alvares Correa de Siqueira to serve as Chief Officer of Integrated Care Operations; Ms. Andréa Rezende Dolabela as Chief Officer of Products and Marketing; Mr. Sérgio Ricardo Rodrigues de Almeida Santos as Chief Strategy Officer; and Mr. Adam Oliveira Alves as Chief Commercial Officer.

Migration in the “Novo Mercado”

On February 23, 2021, the Extraordinary General Meeting of shareholders representing 98.5753% (ninety-eight point five-seven-five-three percent) of the voting capital of DASA Group, decided – by unanimous vote of the attending shareholders, with no abstentions or votes against, and without reservations, with 473,873,274 (four hundred seventy-three million, eight hundred seventy-three thousand, two hundred seventy-four) votes in favor, corresponding to 98.5753% (ninety-eight point five-seven-five-three percent) of the voting capital of DASA Group – to approve the submission of DASA Group's application for migration to the Novo Mercado of the B3 stock exchange.

Seventh Issue of Promissory Note

On March 8, 2021, the 7th issue of PN was settled by DASA Group, as the issuer of 500 (five hundred) commercial promissory notes of the Group's seventh issue amounting to R\$ 500 million. The term of promissory notes will be one hundred and eighty (180) days as of the date of issue.

Acquisition of Hospital São Domingos (approval still in progress in the third quarter of 2021)

On March 12, 2021, DASA Group announced that on that date it completed – through Ímpar Serviços Hospitalares S.A., a wholly-owned subsidiary of DASA Group and a privately-held company – the acquisition of 100% (one hundred percent) of the shares representing the capital of São Domingos Group, including the shareholdings of Hospital São Domingos Ltda., Neuro imagens Ltda., and Clínica Solução Médica Ltda.

Public Offering

On March 23, 2021, DASA Group's Board of Directors conducted a public offering for primary and secondary distribution of up to 68,412,943 common shares, all registered, book-entry and without par value, unobstructed and clear of any liens or encumbrances (“Shares”), issued by DASA Group, without prejudice to the Additional Shares (as defined in the Resolutions), with restricted placement efforts, to be conducted in the Federative Republic of Brazil (“Brazil”), under Brazilian Securities and Exchange Commission (“CVM”) Instruction 476 of January 16, 2009, as amended (“CVM Instruction 476”), with efforts to place Shares abroad (“Restricted Offer”); such issue will be carried out within the limit of authorized capital provided for in Article 6, introductory paragraph, of the Articles of Organization.

Acquisition of Grupo Carmo (concluded)

On April 1, 2021, the Company announced that it concluded on this date, through Ímpar Serviços Hospitalares SA, a wholly-owned subsidiary of the Company and a closed corporation, the acquisition of 70% (seventy percent) of the quotas representing the total share capital of Nossa Senhora do Carmo Participações SA Corporation.

Acquisition of Allbrokers (concluded)

On April 7, 2020, the Company announced the completion of the acquisition of equity interest in addition to the notice to the market dated February 17, 2020, representing 100% of the capital of Allbrokers Brasil Corretora de Seguros Ltda. As the acquisition price exceeds the limits provided for in item II of Article 256 of Law 6404/76, the Acquisition was ratified by DASA's shareholders at a general meeting held on July 1, 2020.

Sixth Issue of Promissory Note

On April 7, 2020, the 6th issue of the Promissory Note was issued by the Company, as the issuer of 130 commercial promissory notes of the sixth issue of the Company, totaling R\$ 650 million. Promissory notes will have a period of five years from the date of issue; thus, maturing on April 07, 2022.

13th issue of debentures

On April 13, 2020, the Company's 13th issue, in a single series, of 365,000 simple debentures, not convertible into shares, of the unsecured type in the amount of R\$ 1,000 million was settled. Debentures will have a period of three years from the date of issue; thus, maturing on April 13, 2023.

Election of Board Members

On April 28, 2020, the shareholders present at the Annual General Meeting unanimously approved the candidates presented on March 26, 2020 by the Controlling Shareholders, with the consequent election of the members of the Board of Directors appointed by them, namely: (a) Romeu Côrtes Domingues, as Co-Chairman of the Board of Directors; (b) Oscar de Paula Bernardes Neto, as Vice-Chairman of the Board of Directors; (c) Dulce Pugliese de Godoy Bueno, as Co-Chairman of the Board of Directors; (d) Alexandre de Barros; (e) Henrique Lourenço Grossi; and (f) George Schahin, as member of the Board of Directors.

The members of the Company's Board of Directors will exercise their terms of office until the Annual General Meeting that will examine the financial statements for the year 2022.

Insitus Merger

On May 3, 2021, DASA Group communicated to its shareholders and the market in general that it concluded the Merger of the entire equity of the Company, a subsidiary of DASA, Insitus Serviços Médicos e Laboracionais Ltda., limited liability company, headquartered in the City from Sao Paulo.

Acquisition of Group CASE (concluded)

On May 25, 2021, DASA Group announced that it concluded on this date, through ALLBROKERS Brasil Corretora de Seguros Ltda. Company's subsidiary, of the Agreement for the Purchase and Sale of Quotas and Shares and Other Covenants for the acquisition of 100% (one hundred percent) of the quotas or shares (as applicable) of the total capital stock of the following companies ("Transaction"): Brasilidade Soluções Corporativas Em Corretagem De Seguros Ltda., sociedade empresária limitada ("Brasilidade"), Dinâmica Administração e Corretagem de Seguros Ltda., sociedade empresária limitada ("Dinâmica"), Aeroseg Corretagem de Seguros Ltda., sociedade empresária limitada

("Aeroseg"), Carvalho & Motta Corretora de Seguros Ltda., sociedade empresária limitada ("Carvalho & Motta"), Chase Assessoria Empresarial Ltda., sociedade empresária limitada ("Chase"), Case TBI Administração e Corretagem de Seguros Ltda., sociedade empresária limitada ("Case TBI"), GCSP Consultoria e Corretagem em Benefícios e Seguros Ltda., sociedade empresária limitada ("GCSP"), TBI Corretora de Seguros Ltda., sociedade empresária limitada ("TBI"), Case - Central de Administração de Planos de Saúde Ltda., sociedade empresária ("Case Administração" e, em conjunto com TBI, GCSP, Case TBI, Chase, Carvalho & Motta, Aeroseg, Dinâmica e Brasilidade, sendo, todas as sociedades referidas em conjunto como "Grupo Case"), e Itech Care - Assessoria Empresarial em Tecnologia S.A., sociedade anônima, ("Itech"). The Group CASE is focused on insurance brokerage in the property lines.

Acquisition of Hospital Bahia

On June 1, 2021, DASA Group announced that it had acquired on this date, through Ímpar Serviços Hospitalares SA ("Ímpar"), a wholly-owned subsidiary of Grupo DASA and a closed corporation, the acquisition of up to 100% (one hundred percent) of the representative quotas of the total share capital of HBA SA - Medical and Hospital Assistance ("HBA") - Corporation.

On November 4, 2021, the transaction was approved, without restrictions, by the Administrative Council for Economic Defense (CADE), pursuant to Law 12,529, of November 30, 2011. Some conditions precedent provided for in the contract and the approval of the general meeting, based on the terms of paragraph 1, of article 256 of Law 6,404/76, are still pending for the conclusion of the transaction.

B3 Approval – "Novo Mercado"

The Company informs that, on June 16, 2021, it received approval from B3 in relation to the Migration Request, and that it signed, on that date, the Participation Agreement in the Novo Mercado. As a result, all provisions contained in the Company's bylaws, the effectiveness of which was subject to the signing of this instrument, became fully effective. As of June 23, 2021, the Company's shares began to be traded on the Novo Mercado segment, under the code DASA3. The last trading day of shares in the Basic segment was June 22, 2021.

Acquisition of AMO, GEM and PAQUETÁ Companies (approval still in progress in the third quarter of 2021)

On June 30, 2021, Grupo DASA communicated, through Ímpar Serviços Hospitalares SA ("Ímpar"), a wholly-owned subsidiary of Grupo DASA and a privately-held company, the acquisition of (i) shares representing up to 100% (one hundred percent) of the share capital issued by Paquetá Participações SA ("Paquetá"), and (ii) shares representing up to 100% (one hundred percent) of the share capital issued by AMO Participações SA ("AMO", and together with Paquetá, "Target Companies"), legitimate holders and sole holders, together, of shares representing 41,900,181 (forty-one million, nine hundred thousand, one hundred and eighty-one) common shares, 41,900,177 (forty-one million, nine hundred thousand, one hundred and seventy-seven) class I preferred shares and 55,866,905 (fifty-five million, eight hundred and sixty-six thousand, nine hundred and five) class II preferred shares issued by GEM, as defined below, representing 99.69% (ninety-nine integers and sixty-nine hundredths one percent) of the total share capital and 100% (one hundred percent) of the voting share capital of GEM Assistência Médica Especializada SA ("GEM", and together with the AMO Companies, "Target Companies"), a company whose purpose is social performance in the provision of oncology services (chemotherapy treatment, including outpatient procedures and examinations, medical consultations related to oncology care lines, oncology outpatient treatment and oncological surgeries) in the states of Bahia, Sergipe and Rio Grande do Norte ("Acquisition") corporation.

The completion of the acquisition of the transaction is subject to the fulfillment of some conditions precedent, among which are included: (i) the approval of the terms and conditions of the Transaction by the Administrative Council for Economic Defense (CADE), pursuant to Law 12529, of 30 November 2011; and (ii) the approval of the general meeting for the implementation of the operations provided for in the contract entered into, based on the terms of paragraph 1 of article 256 of Law 6,404/76.

Acquisition of Centro de Tomografia por Computador

On July 7, 2021, DASA Group announced that it had acquired, on that date, 100% (one hundred percent) of the shares representing the total capital of Centro de Tomografia por Computador Ltda. (“Clínica CT”), a limited liability company, headquartered in the City of São Paulo.

Acquisition of Marimed Serviços Médicos (“Hospital Paraná”)

On July 9, 2021, DASA Group announced the approval by Ímpar Serviços Hospitalares S.A. (“Ímpar”), a wholly-owned subsidiary of DASA Group and a privately-held company – of the acquisition of 100% (one hundred percent) of the shares representing the capital of the corporation Marimed Serviços Médicos S.A. (“Hospital Paraná”)

The completion of the transaction is subject to the fulfillment of some conditions precedent, among which the following are included: (i) the approval of the terms and conditions of the Transaction by the Administrative Council for Economic Defense (CADE), pursuant to Law 12529, of November 30, 2011; and (ii) the approval by the general meeting for the implementation of the operations provided for in the contract entered into, based on the terms of paragraph 1 of article 256 of Law 6404/76.

Election of Director

On August 2, 2021, the Company’s Board of Directors elected Mr. Andrew Thomas Campbell, to occupy the position of Chief Investor Relations and Value Capture Officer of the Company.

Acquisition conclusion of Grupo Leforte

On September 3, 2021, DASA Group announced, in addition to the information disclosed in the Material Fact of December 3, 2020, that, pursuant to the Agreement for the Purchase and Sale of Shares and Other Covenants (“Agreement”) through which the Company, through its wholly-owned subsidiary, Ímpar Serviços Hospitalares S.A., agreed to acquire shares representing 100% (one hundred percent) of the capital issued by Biodinamo Empreendimentos e Participações Ltda. (“Biodinamo”), the company that controls the hospital, outpatient, clinical and diagnostic services businesses of Grupo Leforte, including the equity interests of hospitals Leforte Liberdade, Leforte Morumbi and Hospital e Maternidade Dr. Christóvão da Gama (“Operation”), the Transaction was completed on September 3, 2021, through the implementation of the closing acts provided for in the Agreement.

RELEVANT SUBSEQUENT EVENTS

Market Maker

On October 1, 2021, DASA Group announced to its shareholders and the market in general that it had entered into an agreement with BTG Pactual Corretora de Títulos e Valores Mobiliários S.A., a corporation headquartered in the city of São Paulo at Avenida Brigadeiro Faria Lima, nº 3.477, 14º andar, parte, CEP 04538-133, enrolled with the CNPJ [EIN] 43.815.158/0001-22 (“Market Maker” or “BTG Pactual CTVM”), to exercise the function of market maker of the common shares of the Company in the environment of B3 S.A – Brasil, Bolsa, Balcão.

15th issue of debentures

On October 30, 2021, the Company's 15th issue in three series of 2,000,000 simple debentures, not convertible into shares, of the unsecured type in the unit value of R\$ 1,000 was settled, thus totaling R\$2 billion.

The debentures will have a term of 5 (five) years from the date of issue of the 1st series, thus maturing on November 10, 2025 with a yield of CDI + 1.40% pa, 7 (seven) years from the date of date of issue of the 2nd series, maturing on November 10, 2028 with a yield of CDI + 1.50% pa, and 10 (ten) years from the date of issue of the 3rd series, thus maturing, on November 10, 2031, yielding CDI + 1.85% pa.

PROJECTIONS AND NON-ACCOUNTING DATA

The assertions contained in this document related to business prospects, projections of operating and financial results, as well as those related to the DASA Group's growth prospects, are merely projections and, as such, are based exclusively on the management's expectations about the future of the businesses. This performance report includes non-accounting data and accounting data such as, operational, financial and projections based on the expectations of the DASA Group's management. Non-accounting data was not subject to audit by the independent auditors of DASA Group.

ADDITIONAL INFORMATION

The financial information is presented in millions of reais, unless otherwise indicated. The individual and consolidated interim financial information of DASA Group was prepared in accordance with CPC 21 (R1) - Interim Statement and consolidated in accordance with CPC 21 (R1) - Interim Statement and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standard Board (IASB) and presented consistently with standards issued by the Securities Commission applicable to the preparation of Quarterly Information - ITR.

STATEMENT OF THE EXECUTIVE BOARD

Arbitration Clause

DASA Group is subject to arbitration in the court of arbitration of the market, pursuant to an arbitration clause contained in Article 35 of its bylaws.

Statement of the Executive Board

In compliance with the provisions contained in CVM Instruction 480 of December 7, 2009, the Executive Board hereby states that it discussed, reviewed and agreed with the individual and consolidated interim financial information and also the audit report of the independent auditors' review issued as to the respective individual and consolidated interim financial information for the three, six and nine-month period ended September 30, 2021.

Diagnósticos da América S.A.

Balance sheets at September 30, 2021 and December 31, 2020

(In thousands of reais)



	Note	Parent company		Consolidated			Note	Parent company		Consolidated	
		September 2021	December 2020	September 2021	December 2020			September 2021	December 2020	September 2021	December 2020
CURRENT ASSETS						CURRENT LIABILITIES					
Cash and cash equivalents	6	54.618	143.045	861.586	753.607	Suppliers	15	483.077	535.942	984.984	893.175
Interest earning bank deposits	7	1.302.062	740.916	1.349.952	760.816	Loans and financing	16	658.745	46.211	988.761	200.194
Trade accounts receivable	8	1.146.385	903.728	2.660.505	1.743.233	Debentures	18	611.315	145.133	622.315	145.720
Inventories	9	162.252	169.841	379.577	357.800	Taxes and contributions payable		57.024	96.573	140.258	185.333
Recoverable taxes	10	156.163	116.742	284.484	260.035	Income tax and social contribution payable		-	4.365	7.734	19.210
Prepaid expenses		15.974	10.159	39.912	12.178	Social charges and labor legislation obligations		342.372	258.610	749.838	495.668
Derivative financial instruments	31	-	-	2.155	26.201	Taxes in installments	19	2.222	2.627	42.419	23.150
Call option obtained from non-controlling shareholders	20	108	6.147	108	6.147	Accounts payable from acquisition of subsidiaries	20	309.832	116.638	389.001	121.408
Other receivables	11	110.108	89.588	95.558	290.854	Interest on own capital	23	14	116.627	25.513	224.146
						Derivative financial instruments	31	-	-	3.644	1.856
						Provision for shareholders' deficit	12	17.983	46.798	-	-
						Lease liabilities	17	464.297	294.843	636.280	427.238
						Share-based payment	22	34.059	32.581	34.059	32.581
						Put option granted to non-controlling shareholders	20	17.634	33.768	17.634	33.768
						Other accounts payable and provisions		87.743	126.244	214.215	209.665
TOTAL CURRENT ASSETS		2.947.670	2.180.166	5.673.837	4.210.871	TOTAL CURRENT LIABILITIES		3.086.317	1.856.960	4.856.655	3.013.112
NON-CURRENT RECEIVABLES						NON-CURRENT LIABILITIES					
Pledged financial investments	20	28.728	38.386	28.850	38.505	Suppliers	15	10.075	13.712	11.557	15.461
Trade accounts receivable	8	3.390	881	4.853	2.653	Loans and financing	16	17.405	629.180	322.503	1.001.621
Recoverable taxes	10	34.007	-	54.234	20.275	Debentures	18	2.838.977	3.392.076	3.438.386	3.991.288
Prepaid expenses		-	4	547	607	Taxes in installments	19	3.370	4.596	163.835	61.926
Derivative financial instruments	31	-	-	48.983	39.203	Accounts payable from acquisition of subsidiaries	20	98.756	408.218	553.919	415.395
Call option obtained from non-controlling shareholders	20	2.612	1.322	22.177	1.322	Derivative financial instruments	31	-	-	7.035	5.603
Judicial deposits	21	51.090	81.081	79.101	100.303	Tax, social security, labor and civil provisions	21	134.918	123.941	218.671	201.418
Deferred taxes	29	539.205	319.799	770.026	448.790	Lease liabilities	17	526.873	562.640	1.185.859	1.058.275
Related parties	32	37.769	13.586	-	-	Share-based payment	22	37.933	7.181	37.933	7.181
Other receivables	11	9.069	8.992	9.641	13.414	Put option granted to non-controlling shareholders	20	39.777	5.691	91.641	5.691
						Deferred taxes	29	-	-	29.715	8.502
						Other accounts payable and provisions		5.068	9.106	16.231	21.495
TOTAL LONG-TERM ASSETS		705.870	464.051	1.018.412	665.072	TOTAL NON-CURRENT LIABILITIES		3.713.152	5.156.341	6.077.285	6.793.856
						TOTAL LIABILITIES		6.799.469	7.013.301	10.933.940	9.806.968
Investments	12	5.843.113	3.408.761	1.040	4.332	Capital	23	15.936.018	12.326.706	15.936.018	12.326.706
Property, plant and equipment	13	1.125.348	1.083.675	2.986.025	2.608.954	Capital reserves	23	853.725	431.487	853.725	431.487
Right to use	17	930.536	796.876	1.699.266	1.384.934	Equity valuation adjustment	23	(9.641.890)	(9.552.209)	(9.641.890)	(9.552.209)
Intangible assets	14	2.665.594	2.616.003	7.007.635	4.469.333	Profit reserves	23	270.809	330.247	270.809	330.247
		10.564.591	7.905.315	11.693.966	8.467.553	TOTAL SHAREHOLDERS' EQUITY		7.418.662	3.536.231	7.418.662	3.536.231
TOTAL NON-CURRENT ASSETS		11.270.461	8.369.366	12.712.378	9.132.625	Non-controlling interest		-	-	33.613	297
TOTAL ASSETS		14.218.131	10.549.532	18.386.215	13.343.496	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		14.218.131	10.549.532	18.386.215	13.343.496

See the notes to the individual and consolidated interim financial information.

Diagnósticos da América S.A.

Statements of income

Three and nine-month periods ended September 30, 2021 and 2020
(In thousands of reais)



	Note	Parent company				Consolidated			
		July 1–Sep 30, 2021	September 2021	July 1–Sep 30, 2020	September 2020	July 1–Sep 30, 2021	September 2021	July 1–Sep 30, 2020	September 2020
Net operating revenue	24	1.230.740	3.619.977	1.084.164	2.408.280	2.763.771	7.745.543	2.070.645	4.812.118
Cost of services rendered	25	(779.264)	(2.352.618)	(713.022)	(1.781.670)	(1.860.437)	(5.302.212)	(1.479.111)	(3.701.905)
Gross income		451.476	1.267.359	371.142	626.610	903.334	2.443.331	591.534	1.110.213
Administrative and general expenses	26	(370.800)	(1.626.487)	(284.096)	(583.557)	(649.951)	(2.345.495)	(454.525)	(1.048.847)
Personnel expenses		(154.698)	(1.060.598)	(136.358)	(182.622)	(282.013)	(1.420.948)	(231.977)	(386.290)
Services and utilities		(107.318)	(326.281)	(83.812)	(220.638)	(182.620)	(537.916)	(134.923)	(360.457)
Depreciation and amortization		(70.802)	(155.420)	(40.389)	(116.028)	(87.530)	(198.241)	(33.970)	(145.837)
Taxes and rates		(2.235)	(4.697)	(375)	(1.540)	(9.343)	(21.238)	(2.633)	(9.001)
General expenses		(27.029)	(82.532)	(21.446)	(59.739)	(60.763)	(160.900)	(42.234)	(128.306)
Sundry provisions		(8.718)	3.041	(1.716)	(2.990)	(27.682)	(6.252)	(8.788)	(18.956)
Other operating revenues	27	2.596	9.164	90.577	92.496	17.889	41.800	107.858	124.758
Other operating expenses	27	(163)	(574)	(72.267)	(75.274)	(8.938)	(11.913)	(74.603)	(80.029)
Income (loss) before net financial expenses, equity in net income of subsidiaries and taxes		83.109	(350.538)	105.356	60.275	262.334	127.723	170.264	106.095
Financial revenues	28	11.540	89.735	21.349	40.248	35.091	135.286	37.082	148.782
Financial expenses	28	(99.175)	(270.396)	(76.411)	(288.538)	(151.872)	(426.562)	(131.458)	(462.797)
Financial expenses, net		(87.635)	(180.661)	(55.062)	(248.290)	(116.781)	(291.276)	(94.376)	(314.015)
Equity in net income of subsidiaries	12	109.576	274.000	16.084	(43.724)	-	-	-	-
Equity in net income of subsidiaries		109.576	274.000	16.084	(43.724)	-	-	-	-
Income (loss) before income tax and social contribution		105.050	(257.199)	66.378	(231.739)	145.553	(163.553)	75.888	(207.920)
Deferred income tax and social contribution	29	(31.448)	197.761	13.712	88.388	(10.843)	231.542	25.693	97.343
Income tax and social contribution	29	-	-	(30.661)	(30.661)	(58.940)	(118.163)	(51.488)	(61.259)
Net income (loss) for the period		73.602	(59.438)	49.429	(174.012)	75.770	(50.174)	50.093	(171.836)
Income (loss) attributable to:									
Controlling shareholders		73.602	(59.438)	49.429	(174.012)	73.602	(59.438)	49.429	(174.012)
Non-controlling shareholders		-	-	-	-	2.168	9.264	664	2.176
Net income (loss) for the period		73.602	(59.438)	49.429	(174.012)	75.770	(50.174)	50.093	(171.836)

See the notes to the individual and consolidated interim financial information.

Diagnósticos da América S.A.

Statements of comprehensive income

Three and nine-month periods ended September 30, 2021 and 2020
(In thousands of reais)



	Parent company				Consolidated			
	July 1–Sep 30, 2021	September 2021	July 1–Sep 30, 2020	September 2020	July 1–Sep 30, 2021	September 2021	July 1–Sep 30, 2020	September 2020
Net income (loss) for the period	73.602	(59.438)	49.429	(174.012)	75.770	(50.174)	50.093	(171.836)
Effect on translation of financial statements of foreign subsidiaries	8.405	(37.063)	(40.833)	20.803	8.405	(37.063)	(40.833)	20.803
Effect of the adoption of CPC 42 / IAS 29 - Hyperinflation	(4.372)	2.382	15.005	20.656	(4.372)	2.382	15.005	20.656
Comprehensive income for the period	<u>77.635</u>	<u>(94.119)</u>	<u>23.601</u>	<u>(132.553)</u>	<u>79.803</u>	<u>(84.855)</u>	<u>24.265</u>	<u>(130.377)</u>
Income (loss) attributed to controlling shareholders					77.635	(94.119)	23.601	(132.553)
Income (loss) attributed to non-controlling shareholders					2.168	9.264	664	2.176
Comprehensive income for the period					<u>79.803</u>	<u>(84.855)</u>	<u>24.265</u>	<u>(130.377)</u>

See the notes to the individual and consolidated interim financial information.

Diagnósticos da América S.A.
Statements of changes in shareholders' equity
 Nine-month periods ended September 30, 2021 and 2020
 (In thousands of reais)

		Parent company									
Note	Capital	Capital reserve		Profit reserve			Retained earnings (loss)	Equity valuation adjustment	Total parent company	Non-controlling interest	Total consolidated
		Goodwill reserve and other	Transactions with stock-based payments	Legal reserve	Profit retention						
Balance at December 31, 2019	23	2.326.423	430.348	-	62.204	556.042	-	(102.788)	3.272.229	(8.846)	3.263.383
Capital increase	23	10.000.283	-	-	-	-	-	(9.243.944)	756.339	-	756.339
Shareholders' transaction		-	-	-	-	-	-	-	-	1.827	1.827
Loss for the period		-	-	-	-	-	(174.012)	-	(174.012)	2.176	(171.836)
Effect on translation of financial statements of foreign subsidiaries		-	-	-	-	-	-	20.803	20.803	-	20.803
Effect of the adoption of CPC 42 / IAS 29 - Hyperinflation		-	-	-	-	-	-	20.656	20.656	-	20.656
Balance at September 30, 2020	23	12.326.706	430.348	-	62.204	556.042	(174.012)	(9.305.273)	3.896.015	(4.843)	3.891.172
Balance at December 31, 2020	23	12.326.706	431.487	-	62.204	268.043	-	(9.552.209)	3.536.231	297	3.536.528
Capital increase	23	3.666.273	-	-	-	-	-	-	3.666.273	-	3.666.273
Costs with issue of shares	23	(56.961)	-	-	-	-	-	-	(56.961)	-	(56.961)
Shareholders' transaction		-	-	-	-	-	-	(55.000)	(55.000)	24.052	(30.948)
Loss for the period		-	-	-	-	-	(59.438)	-	(59.438)	9.264	(50.174)
Effect on translation of financial statements of foreign subsidiaries		-	-	-	-	-	-	(37.063)	(37.063)	-	(37.063)
Effect of the adoption of CPC 42 / IAS 29 - Hyperinflation		-	-	-	-	-	-	2.382	2.382	-	2.382
Stock option plan	22	-	-	422.238	-	-	-	-	422.238	-	422.238
Balance at September 30, 2021	23	15.936.018	431.487	422.238	62.204	268.043	(59.438)	(9.641.890)	7.418.662	33.613	7.452.275
		-	-	-	-	-	-	-	-	-	-

See the notes to the individual and consolidated interim financial information.

Diagnósticos da América S.A.

Statements of cash flows

Nine-month periods ended September 30, 2021 and 2020
(In thousands of reais)



	Parent company		Consolidated	
	September 2021	September 2020	September 2021	September 2020
Cash flow from operating activities				
Loss for the period	(59.438)	(174.012)	(50.174)	(171.836)
Adjustments for:				
Depreciation and amortization	421.945	373.598	667.629	535.988
Tax, social security, labor and civil provisions	49.591	20.764	23.537	21.279
Current and deferred taxes	(197.761)	(57.727)	(113.379)	(36.084)
Restatement of interest and exchange-rate change from loans and accounts payable due to acquisition of	160.861	178.958	181.776	280.267
Income from derivative financial instruments	-	-	(1.917)	(47.756)
Residual write-off of property, plant and equipment and intangible assets	1.763	72.298	15.196	78.686
Update of option plan	642.449	(132.464)	642.449	(132.464)
Equity in net income of subsidiaries	(274.000)	43.724	-	-
Expected losses for doubtful accounts	3.197	-	22.275	-
Provision for disallowance	2.142	64.730	12.593	127.370
Restatement of interest and exchange-rate change from interest earning bank deposits	(63.135)	(6.747)	(63.626)	(12.496)
Provision for inventory loss	(813)	11.323	(1.055)	14.754
Interest on lease	60.326	64.504	115.157	90.410
Increase in accounts receivable	(249.549)	(110.814)	(794.254)	(133.422)
Decrease (increase) in inventories	8.402	(80.048)	3.140	(169.919)
(Increase) decrease in other current assets	(14.404)	(158.601)	186.619	(243.286)
(Increase) decrease in other non-current assets	(76.775)	(43.601)	11.648	(1.236)
(Decrease) increase in suppliers	(74.617)	30.440	8.410	(23.734)
(Decrease) increase in accounts payable and provisions	(33.995)	28.945	(128.098)	138.488
Payment of stock option plan	(187.981)	(69.130)	(187.981)	(69.130)
Income tax and social contribution	-	(4.221)	(50.917)	(13.726)
Cash flow from operating activities	118.208	51.919	502.028	232.153
Cash flow from investment activities				
Acquisition of property, plant and equipment	(212.760)	(195.386)	(461.347)	(394.779)
Acquisition of intangible assets	(127.856)	(112.950)	(145.351)	(132.192)
Advances for future capital increase	(2.217.600)	(29.360)	-	-
Dividends and interest on own capital received from subsidiaries	1.337	14.002	-	-
Cash from acquisitions of subsidiaries	-	-	-	566.705
Acquisition of subsidiary less net cash	(64.930)	(121.918)	(1.697.941)	(111.589)
Interest earning bank deposits	(5.983.154)	(1.246.033)	(6.014.879)	(2.235.592)
Redemption of interest earning bank deposits	5.475.610	835.339	5.480.660	1.676.619
Cash from merger of subsidiary	178	10.968	-	-
Cash flow used in investment activities	(3.129.175)	(845.338)	(2.838.858)	(630.828)
Cash flow from financing activities				
Loans obtained and debentures	499.908	1.014.949	500.113	1.168.337
Payment of loans and debentures	(657.814)	(138.752)	(881.406)	(384.391)
Interest paid on loans and debentures	(77.532)	(76.640)	(102.289)	(99.914)
Payments of derivative financial instruments	-	-	(871)	-
Receipt of derivative financial instruments	-	-	20.274	-
Dividends and interest on own capital paid	(123.802)	(151.023)	(205.822)	(191.866)
Expenditures from issue of shares	(86.304)	-	(86.304)	-
Capital increase	3.666.273	283	3.666.273	283
Acquisition of subsidiaries - payments	(130.377)	-	(146.664)	-
Payment of lease	(167.812)	(150.802)	(318.495)	(221.361)
Cash flow from financing activities	2.922.540	498.015	2.444.809	271.088
Net increase (decrease) in cash and cash equivalents	(88.427)	(295.404)	107.979	(127.587)
Statement of (decrease) increase in cash and cash equivalents				
At the beginning of the year	143.045	413.069	753.607	567.809
At the end of the period	54.618	117.665	861.586	440.222
	(88.427)	(295.404)	107.979	(127.587)

See the notes to the individual and consolidated interim financial information.

Diagnósticos da América S.A.

Statement of added value

Nine-month periods ended September 30, 2021 and 2020
(In thousands of reais)



	Parent company		Consolidated	
	September 2021	September 2020	September 2021	September 2020
Revenues				
Sale of goods, products and services	3.899.898	2.621.296	8.328.840	5.220.770
Other revenues	9.164	92.495	41.800	123.923
Expected losses for doubtful accounts	(3.196)	(8.447)	(22.275)	1.001
Inputs acquired from third parties (Include the tax amounts - ICMS, IPI, PIS and COFINS)				
Cost of products and goods sold and services provided	(1.292.081)	(1.059.252)	(3.218.374)	(2.217.165)
Materials, energy, outsourced services and other	(501.538)	(309.865)	(893.536)	(711.213)
Gross added value	<u>2.112.247</u>	<u>1.336.227</u>	<u>4.236.455</u>	<u>2.417.316</u>
Depreciation and amortization	(421.945)	(373.598)	(667.629)	(535.988)
Net added value produced	<u>1.690.302</u>	<u>962.629</u>	<u>3.568.826</u>	<u>1.881.328</u>
Added value received as transfer				
Equity in net income of subsidiaries	274.000	(43.724)	-	-
Financial revenues	89.735	40.248	135.286	148.774
Total added value payable	<u>2.054.037</u>	<u>959.153</u>	<u>3.704.112</u>	<u>2.030.102</u>
Distribution of added value	<u>2.054.037</u>	<u>959.153</u>	<u>3.704.112</u>	<u>2.030.102</u>
Personnel	1.656.849	497.221	2.803.856	1.102.465
Taxes, duties and contributions	236.615	200.742	623.072	474.966
Third-party capital remuneration				
Interest and rentals	220.011	435.202	327.358	624.507
Remuneration of own capital				
(Decrease) retained earnings for the period	(59.438)	(174.012)	(59.438)	(174.012)
Interest of non-controlling shareholders	-	-	9.264	2.176

See the notes to the individual and consolidated interim financial information.

1 Operations

Diagnósticos da América S.A. (“Parent Company” or “Company” and, jointly with its subsidiaries, “DASA Group”) is headquartered at Avenida Juruá, nº 434, Alphaville, CEP 06455-010, city of Barueri, State of São Paulo, is a publicly-held corporation located in the city of Barueri, State of São Paulo, with its registration granted by the Brazilian Securities and Exchange Commission (CVM) for the trading of its securities on the stock market on November 5, 2004 and also registered at *Novo Mercado* of B3 S.A. - Brasil, Bolsa, Balcão (“B3”), that characterizes the highest level of corporate governance in the Brazilian capital market, for the trading of its securities on the stock market, under ticker DASA3.

The public offering for the primary distribution of common shares, all registered, book-entry and without par value, free and clear of any liens or encumbrances (“Shares”), issued by the Company was completed on April 6, 2021, with restricted placement efforts, pursuant to CVM Instruction 476 (“Restricted Offer”). The price per share was set at R\$ 58.00 (“Price per Share”), totaling R\$ 3,306,626, and the effective increase in the Company’s capital in the total amount of R\$ 3,306,626, upon the issue of 57,010,786 new shares, as well as their ratification (Note 23).

The capital increase was approved on May 10, 2021, with the issue of 6,200,817 new common shares, in the total amount of R\$ 359,647 due to the partial exercise of option for supplementary shares in the scope of the offer (Note 23).

The Company, through its own operations as well as through its subsidiaries, is engaged in the provision of the following services:

I. Outpatient physicians for telemedicine appointments or in person, outpatient procedures, outpatient procedures with resources to perform surgical procedures and complementary exams and medicine administration (therapies) for private patients or covered companies, insurance companies, medical-hospital assistance entities or other health care costing modalities.

II. Auxiliary diagnostic support services to private patients or covered companies, insurance companies, medical and hospital assistance entities, other types of health care, including clinical analyzes and vaccination, directly or in a supplementary manner, through contracted laboratories; and other auxiliary diagnostic support services, exclusively through specialized clinics, mainly in the following areas: (i) cytology and pathological anatomy; (ii) diagnosis by images and graphic methods; and (iii) nuclear medicine.

III. Provide hospital services; provide medical and outpatient services in its facilities; work as a development field for doctors, nurses and other professionals related to such activities; and provide means for research and scientific investigation. The services are provided through Ímpar, a Company’s subsidiary, in the following hospitals: Hospital 9 de Julho, Complexo Hospitalar Niterói, Hospital São Lucas Copacabana, Hospital Brasília, Maternidade Brasília, Hospital Santa Paula, Hospital Águas Claras, Innova Hospitais, Grupo Carmo, and Grupo Leforte.

IV. Provision of services related to care coordination, remote monitoring, population health management, service home medical and paramedical services, and outpatient medical activity restricted to medical consultations. Development of consultancy for companies and healthcare operators in the development of healthcare management models, new remuneration models, risk control, and healthcare network management. The services are performed through Santa Celina, the Company's subsidiary.

V. Development and licensing of software, digital products including applications, data processing and handling, Internet services, hosting, provider developments and other related activities, consulting, support, maintenance and other IT-related services. The services are provided by the Company through its Nexa brand.

VI. Development and licensing of predictive models using information technology and data science. The services are carried out through the subsidiaries Genia, Nobeloy, and Optiren.

VII. Provision of brokerage services, sales of health plans, data analysis, consultancy for loss reduction, and health management for companies. The services are provided by the Company through its brands Dasa Empresas (Allbrokers), Gesto Saúde, and Grupo Case.

VIII. The Company also explores activities related to: (i) (iii) elaboration, edition, publication and distribution of newspapers, books, magazines, periodicals and other vehicles of written communication, intended for scientific dissemination or for the activities included within the scope of the Company's activities (ii) granting and administration of business franchising including advertising and publishing fund, training and selection of labor, supplying of equipment and research material suppliers (iii) tests in food and substances to evaluate risks for the human being; and (iv) import, for its own use, of medical-hospital equipment, sets for diagnostics and related material in general.

For the purposes of analysis and decision making by Management, the DASA Group's operations are managed by three segments: (i) outpatient care and care coordination - specifically in relation to economic characteristics, provision of services and production processes, type of client, suppliers and logistics process, comprised of service units and technical operations centers, (ii) hospitals and oncology - through Ímpar Serviços Hospitalares S.A., a subsidiary of the Company, formed by hospitals located in the states of São Paulo, Rio de Janeiro and Federal District, and (iii) International Operations - auxiliary diagnostic support services, formed by a unit service and technical operations centers located in Argentina, Uruguay and Chile. The Board of Directors reviews the reports at least quarterly.

COVID-19 impacts on DASA Group's operations

In March 2020, the World Health Organization (WHO) announced that the coronavirus (COVID-19) is a global health emergency and declared pandemic status. The outbreak triggered major decisions by governments and private sector entities, which coupled with the potential impact of the outbreak, increased the degree of uncertainty for economic agents.

Management is constantly evaluating the impact of the outbreak on DASA Group's operations and financial position, with the purpose of implementing appropriate measures to mitigate the impacts of the outbreak on its operations and in individual and consolidated interim financial information. As of the authorization date, the following main measures were taken regarding the issue of this individual and consolidated financial information:

- DASA Group assembled a Crisis Committee and has been managing several action plans with the purpose of minimizing the impacts on operation.
- Aiming to protect its liquidity, in 2020, DASA Group implemented several measures, among the main ones the adherence to Provisional Measure 936, with a reduction in working hours ranging from 25% to 50% and, in some cases, suspension of working hours, in addition to the tax initiatives provided by Tax Authorities to postpone federal tax payments.
- Management concluded that there are no indicators of impairment of goodwill and assets allocated to the Cash Generating Units (CGU), reviewing the assumptions of the last test, which was carried out for the year ended December 31, 2020, as presented in the respective individual and consolidated annual financial statements, published on March 6, 2021.
- DASA Group reviewed the impact of the crisis on its accounts receivable, due to the possible increase in credit risk, but have not identified any relevant impacts arising from this issue for the period in question. In relation to inventories, DASA Group reviewed its inventory position as of September 30, 2021, as well as its provision for losses, and there was no significant impact.
- Regarding the realization of deferred tax credits, DASA Group does not expect any impact, considering its projections made for the year ended December 31, 2020, as presented in the respective individual and consolidated annual financial statements, published on March 6, 2021.

2 Acquisitions of subsidiaries

Identifiable assets acquired and liabilities assumed at fair value on the acquisition date, as well as other information necessary to assess the accounting and financial effect of the business combination are shown in the table at the end of this note.

Acquisitions in the year 2021

Innova Hospitais Associados Ltda. (“Innova”)

On January 6, 2021, the Company announced that it acquired 100% of the shares representing the total capital of Innova on that date, through Ímpar Serviços Hospitalares S.A., a wholly-owned subsidiary of the Company and a privately-held company.

The acquisition was completed for R\$ 94,849, R\$ 61,286 paid on the date the agreement was signed and R\$ 33,563 will be paid in five annual installments beginning on January 6, 2022, recorded in the balance sheet under Accounts payable for the acquisition of subsidiaries.

Gesto Saúde Sistemas Informatizados, Consultoria Médica e Corretora de Seguros Ltda. (“Gesto Saúde”).

On January 15, 2021, the Company informed its shareholders and the market in general that it had completed the acquisition of all of the quotas held by the sellers representing 100% (one hundred percent) of the capital of Gesto Saúde.

Gesto Saúde’s purpose is to provide brokerage services, sales of health plans, data analysis, consultancy in loss reduction, and management of health plans for companies.

The acquisition was completed for R\$ 68,120, of which R\$ 64,870 was paid in cash on the date the agreement was signed and R\$ 3,250 will be paid in January 2023, recorded in the balance sheet under Accounts payable for the acquisition of subsidiaries.

Nossa Senhora do Carmo Participações S.A. (“Grupo Carmo”)

At a meeting of the board of directors held on September 15, 2020, the acquisition of Nossa Senhora do Carmo Participações Ltda. by Ímpar Serviços Hospitalares, a wholly-owned subsidiary of the Company, was approved, representing 70% of its capital. Nossa Senhora do Carmo Participações Ltda. develops the provision of medical, outpatient, hospital, clinical and surgical services in the State of Rio de Janeiro, including medium and high complexity procedures, diagnostic imaging and laboratory services.

After compliance with the applicable suspensive conditions and approvals, the transaction was submitted for ratification by the shareholders at the time of the General Meeting, pursuant to paragraph 1 of article 256 of Law 6404/76.

The acquisition was completed on April 1, 2021, after CADE [Administrative Council for Economic Defense] approval and compliance with suspensive conditions and applicable approvals for the amount of R\$ 115,728, divided into: i) R\$ 40,604 in cash on April 3, 2021, ii) R\$ 25,243 to be paid on April 1, 2022, iii) R\$ 24,881 to be paid on April 1, 2023, and iv) R\$ 25,000 to be paid on April 1, 2024, the installments are recorded in the balance sheet under Accounts payable for acquisition of subsidiaries.

Call and put option

As part of the agreement to acquire equity interest, a put option was issued by the Company in favor of the non-controlling shareholders and a call option was issued by the Sellers in favor of the Company, which may result in an acquisition by the Company of the remaining 30% shares of Grupo Carmo.

The call option is calculated at an amount equivalent to a multiple (1x) of the gross operating revenue, and the minimum is the gross operating revenue of 2019, equivalent to R\$ 178,125. The result of this calculation will be divided by the total shares of Grupo Carmo and multiplied by the total shares held by the Sellers. The fair value of the call option on September 30, 2021, was R\$ 19,565, recorded as a call option obtained from non-controlling shareholders (Note 20).

For the exercise of the put option, it will be calculated at the fixed value of the shares, on the date of the first acquisition, plus the DI rate up to the option exercise date. Both put or call options are exercisable from April 1, 2024, to April 2025, and are recorded in the balance sheet under Accounts payable for acquisition of subsidiaries.

As the put option granted to non-controlling shareholders provides for cash settlement, the Company recognized a liability at the present value of the option exercise price in the amount of R\$ 12,405 (Note 20).

The Company has determined that non-controlling shareholders still have current access to returns associated with Grupo Carmo’s underlying equity interests. The Company opted to account for the put option under the current access method under which the non-controlling shareholder continues to be recognized and the amount was debited to “Other reserves - Equity valuation adjustments”. The Company’s policy is to recognize subsequent changes in the value of this instrument in shareholders’ equity.

Grupo Case

On May 25, 2021, the Company announced that it acquired 100% of the shares representing the capital of Grupo Case on that date, through Allbrokers Brasil Corretora de Seguros Ltda., a wholly-owned subsidiary of the Company and a privately-held company. Grupo Case is formed by: Brasilidade Soluções Corporativas em Corretamente de Seguros Ltda., Dinâmica Administração e Corretagem de Seguros Ltda., Aeroseg Corretagem de Seguros Ltda., Carvalho & Motta Corretora de Seguros Ltda., Chase Assessoria Empresarial Ltda., Case TBI Administração e Corretagem de Seguros Ltda., GCSP Consultoria e Corretagem em Benefícios e Seguros Ltda., TBI Corretora de Seguros LTDA, CASE- Central de Administração de Planos de Saúde Ltda., and Itech Care Assessoria Empresarial em Tecnologia S.A.

Grupo Case is engaged in:

- a) Provision of insurance brokerage services of lines property, life, capitalization, and health pension plans;
- b) Provision of technical advisory services in the insurance field;
- c) Assistance in health care plans and related matters, technical assistance for companies in the areas of health care and private pension;
- d) Development and licensing of health programs, on demand, with data processing, internet hosting service providers, portals, content providers, and other internet services, as well as activities in support of health management and teleservice; and
- e) Management of health care benefits.

The acquisition value of Grupo Case recorded by Allbrokers was R\$ 216,862 of which R\$ 142,543 on the agreement date, R\$ 44,485 by the end of 2021, R\$ 10,052 in 2024, R\$ 10,052 in 2025, and R\$ 9,730 in 2026, installments recorded in the balance sheet under Accounts payable for acquisition of subsidiaries.

Centro de Tomografia por Computador Ltda. (“Clínica CT”).

On July 7, 2021, the Company announced to its shareholders and the market in general that it acquired all the shares held by the sellers representing 100% of the capital of Clínica CT.

Clínica CT aims to provide specialized medical services, specifically related to medical imaging exams.

The acquisition was completed for R\$ 1,500, of which R\$ 60 was paid in cash on the date the agreement was signed and R\$ 1,440 in 24 installments of R\$ 60, recorded in the balance sheet under Accounts payable for the acquisition of subsidiaries.

Biodínamo Empreendimentos e Participações Ltda. (“Biodínamo”)

At a meeting of the Board of Directors held on September 3, 2021, it was approved the acquisition by Ímpar Serviços Hospitalares, a wholly-owned subsidiary of the Company, of the equity interest representing 100% of the capital of Biodínamo Empreendimentos e Participações Ltda., a company that controls the hospital and outpatient medical care, clinical and diagnostic services businesses of Grupo Leforte, including the equity interests in the hospitals Leforte Liberdade, Leforte Morumbi, and Hospital e Maternidade Dr. Christóvão da Gama.

After compliance with the applicable suspensive conditions and approvals, the transaction was submitted for ratification by the shareholders at the time of the General Meeting, pursuant to paragraph 1 of article 256 of Law 6404/76.

The acquisition was completed after approval by CADE and compliance with suspensive conditions and applicable approvals for the amount of R\$ 1,773,683, of which: i) R\$ 200,000 as of December 03, 2020 and

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(In thousands of reais, unless otherwise indicated)



R\$ 100,000 as of February 26, 2021 as downpayment; ii) R\$ 1,118,683 in cash on the date the agreement was signed; iii) R\$ 50,000 to be paid as of June 30, 2023; and iv) R\$ 305,000 to be paid on September 3, 2023, the installments are recorded in the balance sheet under Accounts payable for acquisition of subsidiaries.

Fair value of identifiable assets acquired and liabilities assumed

The fair value of assets acquired and liabilities assumed at the acquisition date is as follows:

	<u>Innova</u>	<u>Gesto</u>	<u>Grupo Carmo</u>	<u>Grupo Case</u>	<u>Clínica CT</u>	<u>Biodinamo</u>	<u>Total</u>
Acquisition date	01/06/2021	01/15/2021	04/01/2021	05/25/2021	07/07/2021	09/03/2021	
Interest acquired	100%	100%	70%	100%	100%	100%	
Assets							
Cash and cash equivalents	759	4,345	4,200	9,606	2,709	7,459	29,078
Trade accounts receivable	3,115	944	9,518	937	526	145,046	160,086
Inventories	1,192	-	6,566	-	-	16,104	23,862
Recoverable taxes	-	475	-	113	172	27,882	28,642
Indemnifiable asset	-	3,250	-	-	-	-	3,250
Prepaid expenses	-	519	-	-	-	5,389	5,908
Other receivables	5,150	1,444	7,013	1,172	3	74,691	89,473
Property, plant and equipment	31,266	1,361	16,124	679	3	155,337	204,770
Intangible assets	-	38	3	517	1	2,392	2,951
Right-of-use	-	2,244	59,820	-	-	98,361	160,425
Intangible assets - Trademark	-	16,034	40,401	18,727	-	563,280	638,442
Intangible assets - Non-contractual relationship with client	-	8,526	37,917	19,966	-	129,767	196,176
Intangible assets - Non-competition agreement	-	5,243	-	-	-	39,986	45,229
Intangible assets - Software	-	14,019	-	-	-	-	14,019
Total identifiable assets acquired	41,482	58,442	181,562	51,717	3,414	1,265,694	1,602,311
Liabilities							
Suppliers	(3,442)	(275)	(8,492)	(1,454)	-	(48,056)	(61,719)
Loans and financing	-	(5)	(43,171)	(6,639)	-	(297,393)	(347,208)
Income tax and social contribution payable	-	(1,246)	-	(799)	-	-	(2,045)
Taxes and contributions payable	(5,805)	(244)	(18,545)	(3,146)	(33)	(68,374)	(96,147)
Deferred tax liabilities	-	(7,698)	-	-	-	-	(7,698)
Lease liabilities	-	(2,244)	(59,820)	-	-	(106,963)	(169,027)
Contingent liabilities	(5,058)	(16,809)	-	-	-	(14,338)	(36,205)
Other accounts payable and provisions	(29)	(1,573)	(76,932)	(987)	(122)	(196,806)	(276,449)
Total liabilities assumed	(14,334)	(30,094)	(206,960)	(13,025)	(155)	(731,930)	(996,498)
Total assets, net	27,148	28,348	(25,398)	38,692	3,259	533,764	605,813
Goodwill (negative goodwill) on acquisition (a)	67,701	39,772	148,745	178,170	(1,759)	1,239,919	1,672,548
Non-controlling interest (b)	-	-	(7,619)	-	-	-	(7,619)
Total consideration transferred	94,849	68,120	115,728	216,862	1,500	1,773,683	2,270,742

	<u>Innova</u>	<u>Gesto</u>	<u>Grupo Carmo</u>	<u>Grupo Case</u>	<u>Clínica CT</u>	<u>Biodinamo</u>
Breakdown of consideration:						
Contingent consideration (Note 20)	-	-	-	59,144	-	300,000
Cash	94,849	68,120	115,728	157,718	1,500	1,472,656
Contribution to the Company - Net revenues since acquisition (c)	21,766	9,370	127,030	10,959	2,145	70,239
Contribution to the Company - Net income (loss) since acquisition (c)	(11,654)	(6,683)	21,277	(1,416)	(2,148)	(9,384)
Contribution to the Company - Net revenues since the beginning of the year (d)	21,766	9,370	169,427	20,617	6,167	637,595
Contribution to the Company - Income (loss) since the beginning of the year (d)	(11,654)	(6,683)	16,929	(1,824)	(1,515)	24,905

- a) Goodwill is mainly attributed to the qualification and technical talent of the workforce and the synergies expected to be obtained with the integration of the acquiree into the Company's business. No goodwill recognized is expected to be deductible for tax purposes until the merger.
- b) The non-controlling interest was estimated based on the proportional interest granted by the equity instruments in the recognized amounts of the acquiree's identifiable net assets.
- c) The acquiree's revenues and income (loss) for the period from the acquisition date that were included in the consolidated statement of income.
- d) The acquiree's revenues and income (loss) for the period as if the acquisition date for the combination occurred was the beginning of the year.

Measurement of fair value

The valuation techniques used to measure the fair value of the significant assets acquired were as follows:

Property, plant and equipment

Direct Comparative Market Data (CDDM) Method using factor processing to estimate the market value of the property. This method consists of analyzing recent sales or current offers of assets similar to the valued asset. Regarding the acquisition of Biodinamo carried out on September 3, 2021, independent appraisers were hired to determine the fair value of property, plant, and equipment, which will be completed by December 31, 2021.

Intangible assets

Relief-from-royalty method and multi-period excess earnings method. The relief-from-royalty method considers the discounted payments of estimated royalties that should be avoided as a result of patents acquired. The multi-period excess earnings method considers the present value of the expected net cash flows from relationships with customers, excluding any cash flow related to contributory assets.

Measurement at fair value made on provisional bases:

- a) The fair value of the intangible assets of the subsidiaries Gesto, Exame, Case, and Biodinamo (Brand, Customer relationship, and Non-competition agreement) was provisionally determined. The Company hired independent appraisers to issue a PPA (Purchase Price Allocation) report, which will be completed by December 31, 2021.
- b) The companies Gesto and Biodinamo have tax, labor, and social security exposures identified by Management during the acquisition process and, after conducting a preliminary assessment, recognized a provisional amount of R\$ 16,809 and R\$ 8,742, respectively. Management will continue to review these matters during the measurement period.

Should new information obtained within one year as of the acquisition date, on facts and circumstances existing on the acquisition date, point to adjustments in the above-mentioned sums or to any additional provision existing on the acquisition date, the acquisition's bookkeeping will be reviewed.

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Acquisitions in the year 2020

	<u>Ímpar (f)</u>	<u>Allbrokers</u>	<u>Nexa</u>	<u>Santa Celina</u>	<u>São Marcos</u>	<u>Exame</u>	<u>Hemat</u>
Acquisition date	01/23/2020	02/17/2020	05/11/2020	06/08/2020	06/05/2020	12/17/2020	12/18/2020
Interest acquired	100%	100%	100%	60%	100%	90%	80%
Call option obtained from non-controlling shareholders - updated on September 30, 2021	-	-	-	-	-	144	652
Put option granted to non-controlling shareholders - updated on September 30, 2021	-	-	-	-	-	17,731	7,984
Assets							
Cash and cash equivalents	566,705	170	2,076	8,083	22,603	4,431	2,831
Interest earning bank deposits	1,101	-	-	-	-	-	-
Trade accounts receivable	529,161	-	-	21,047	52,921	18,607	1,792
Inventories	65,870	-	-	601	4,839	-	399
Recoverable taxes	26,972	123	37	4,204	10,355	254	5
Prepaid expenses	22,030	-	-	189	491	118	828
Deferred taxes	65,962	-	-	858	67	-	-
Derivative financial instruments	41,552	-	-	-	4,185	-	-
Judicial deposits	12,501	-	-	431	2,203	98	-
Other receivables	20,915	76	2,532	2,132	270	142	-
Investment	-	-	-	-	436	-	59
Property, plant and equipment	1,166,249	-	510	5,047	36,065	6,209	235
Intangible assets	15,806	-	24,002	4,510	4,164	1,025	4,602
Right-of-use	469,304	-	-	4,831	37,415	6,118	-
Intangible assets - Trademark	-	1,481	-	31,477	44,282	22,290	3,610
Intangible assets - Non-contractual relationship with client	-	705	-	28,400	14,110	10,472	1,696
Total identifiable assets acquired	3,004,128	2,555	29,157	111,810	234,406	69,764	16,057
Liabilities							
Suppliers	(245,331)	-	-	(5,135)	(16,297)	(3,756)	(1,082)
Loans and financing	(440,923)	(3,867)	-	(18,941)	(81,506)	(25,588)	(4,322)
Debentures	(601,571)	-	-	-	-	-	-
Social charges and labor legislation obligations	(127,294)	(740)	(1,309)	(7,594)	(8,061)	(3,573)	(558)
Income tax and social contribution payable	(28,667)	-	-	-	-	-	-
Taxes and contributions payable	-	-	(24)	(3,611)	(7,982)	(2,440)	(163)
Taxes in installments	(77,833)	-	-	-	(6,492)	(1,758)	-
Deferred taxes	-	-	-	-	-	(230)	-
Deferred tax liabilities							
Interest on own capital	(125,157)	-	-	(2,480)	-	-	-
Accounts payable from acquisition of subsidiaries	-	-	-	-	(2,810)	(9,216)	-
Lease liabilities	(489,138)	-	-	(5,556)	(40,016)	(6,117)	-
Derivative financial instruments	(12,427)	-	-	-	-	-	-
Tax, social security, labor and civil provisions	(51,206)	-	-	(391)	(2,621)	(61)	-
Other accounts payable and provisions	(48,525)	(208)	(3,226)	(244)	(26,414)	(648)	(860)
Total liabilities assumed	(2,248,072)	(4,815)	(4,559)	(44,550)	(192,208)	(53,387)	(6,985)
Total assets, net	756,056	(2,260)	24,598	67,260	42,198	16,377	9,072
Goodwill on acquisition (a)	-	9,968	19,102	27,696	106,925	52,401	11,279
Non-controlling interest (b)	-	-	-	(2,953)	-	1,639	(801)
Total consideration transferred (c)	-	7,708	43,700	92,003	149,123	70,417	19,550
Breakdown of consideration:	-	-	-	-	-	-	-
Contingent consideration (Note 20)	-	-	-	-	-	15,300	-
Cash	-	7,708	43,700	70,510	130,000	55,117	19,550
Total assets, net	756,056	(2,206)	24,598	41,670	55,530	16,377	9,072
Total goodwill	-	9,968	19,102	31,793	74,470	52,401	11,279
Contribution to the Company - Revenues since the acquisition date (d)	2,690,793	3,347	-	56,984	40,050	-	-
Contribution to the Company - (loss) income since the acquisition date (d)	(43,378)	(6,997)	-	(17,534)	908	-	-
Contribution to the Company - Revenues since the beginning of the year (e)	2,740,256	4,342	-	97,333	175,569	96,336	18,930
Contribution to the Company - (loss) income since the beginning of the year (e)	(39,387)	(7,885)	(6,875)	(25,768)	(600)	32,427	1,875

- a) Goodwill is mainly attributed to the qualification and technical talent of the workforce and the synergies expected to be obtained with the integration of the acquiree into the Company's business. No goodwill recognized is expected to be deductible for tax purposes until the merger.
- b) The non-controlling interest was estimated based on the proportional interest granted by the equity instruments in the recognized amounts of the acquiree's identifiable net assets.
- c) In 2021, São Marcos and Santa Celina had adjustments in the consideration transferred in the amount of R\$ 19,392 and R\$ 21,493, respectively, totaling R\$ 40,885. The adjustment is within the measurement period and directly affected the goodwill recognized in the business combination, therefore, the total consideration transferred was R\$ 149,123 and R\$ 92,003, respectively.
- d) The acquiree's revenues and income (loss) for the period from the acquisition date that were included in the consolidated statement of income.
- e) The acquiree's revenues and income (loss) for the period as if the acquisition date for the combination occurred was the beginning of the year.
- f) The accounting standards, CPC 36 and IFRS 10 - Consolidated Financial Statements, address the business combination between companies under common control and determine the recognition of the transaction at its book value, which determines that the transaction must be based on the cost method of the predecessor, which considers the measurement of the assets and liabilities of the subsidiary (Impar) that became controlled by the Company at their historical book values on the transaction date. Therefore, for accounting purposes, the transaction did not result in the recognition of goodwill or any increase in shareholders' equity other than at cost.

3 Preparation basis

3.1 Statement of conformity (regarding the standards of Accounting Pronouncement Committee (CPC) and standards of IFRS - International Financial Reporting Standards)

The individual and consolidated interim financial information of the Company for the period ended September 30, 2021 was prepared in accordance with CPC 21 (R1) - Interim Statement and consolidated in accordance with CPC 21 (R1) - Interim Statement and *IAS 34 – Interim Financial Reporting*, issued by the International Accounting Standard Board (IASB) and presented consistently with standards issued by the Securities Commission applicable to the preparation of Quarterly Information – ITR.

This individual and consolidated interim financial information contains selected notes with relevant and material corporate information that allow an understanding of the changes that have occurred in DASA Group's financial position and performance since its last annual individual and consolidated financial statements. Therefore, this individual and consolidated financial information should be read together with Company's individual and consolidated financial statements for the year ended December 31, 2020, issued on March 06, 2021.

All relevant information in interim financial information, and only them, are being evidenced and correspond to that used by Management.

The issue of individual and consolidated interim financial information was authorized by the Board of Directors during a meeting held on November 11, 2021.

3.2 Statement of added value ("DVA")

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

International Financial Reporting Standards (“IFRS”) do not require presentation of this statement. For IFRS purposes, this statement is presented as supplementary information, and not as part of the required set of individual and consolidated interim financial information.

3.3 Functional and presentation currency

The individual and consolidated interim financial information is presented in reais (R\$), functional currency of the Company. All financial information presented in reais (R\$) has been rounded to the nearest value, except otherwise indicated. For the subsidiaries in Argentina, the functional currency is the Argentine Peso (ARS), for the subsidiary in Uruguay, the functional currency is the Uruguayan Peso (UYU), and for the Chilean subsidiary, the functional currency is the Chilean Peso (CHL) which have been converted to Real (R\$).

Transactions and balances:

Transactions in foreign currency are initially recorded at the exchange rate of the functional currency in force on the date of transaction. Monetary assets and liabilities denominated in foreign currency are translated at the closing exchange rate prevailing at the balance sheet date. All differences are reported in the income statement.

Non-monetary items measured at the historical cost in foreign currency are translated using the exchange rate in force on the transaction date. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rate on the dates that the fair value was measured.

The Company tracks goodwill and any fair value adjustments made to the book values of assets and liabilities arising from the acquisition as assets and liabilities of subsidiaries. Accordingly, these assets and liabilities will be translated into the reporting currency of the individual and consolidated interim financial information.

Subsidiaries:

The assets and liabilities of foreign subsidiaries are translated into Reais (R\$) at the exchange rate on the respective balance sheet date, and the corresponding statements of income are translated based on foreign exchange rates in force on the transaction date, as well as the statements of cash flows. Foreign exchange differences derived from this translation are accounted for in other comprehensive income.

Any goodwill and adjustments to the fair value of the book values of assets and liabilities arising from the acquisition are treated as assets and liabilities of the foreign subsidiary and translated at the exchange rate on the reporting date.

3.4 Use of estimates and judgments

The preparation of this individual and consolidated 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, revenues and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on a continuous basis. Reviews of estimates are recognized on a prospective basis.

Judgments

Information about judgment referring to the adoption of accounting policies which impact significantly the amounts recognized in the individual and consolidated interim financial information is included in the following notes:

- Note 12 - Investments: determine if the parent company and its subsidiaries in fact holds control over an investee.

Uncertainties on assumptions and estimates

Information on uncertainties as to assumptions and estimates as of September 30, 2021 that pose a high risk of resulting in a material adjustment in book balances of assets and liabilities in the next periods are included in the following notes:

- Note 2 - acquisition of subsidiary (business combination): fair value of identifiable intangible assets (non-competition agreement, non-contractual relationship with customers and brands) and goodwill, measured on a provisional basis when specified;
- Note 8 - analysis of expected losses due to bad debt and variable consideration;
- Note 14 – review of the useful life of intangible assets and impairment test of intangible assets and goodwill;
- Note 17 – Determination of discount rate on lease;
- Note 21 - recognition and measurement of provision for tax, social security, labor and civil claims, main assumptions on the probability and volume of outflows;
- Note 24 - Revenue recognition: estimation of expected variable considerations (disallowances);
- Note 29 - Recognition of deferred tax assets: availability of future taxable income against which tax losses may be used; and
- Note 31 - Assumptions used to calculate the fair value of financial instruments.

Measurement of fair value

A series of DASA Group's accounting policies and disclosures requires the measurement of fair value, for financial and non-financial assets and liabilities.

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

If third-party information, such as brokerage firms' quotes or pricing services, is used to measure fair value, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of the terms of the technical pronouncement CPC / IFRS requirements, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring fair value of an asset or liability, the DASA Group uses observable data as much as possible. Fair values are classified at different levels according to hierarchy based on information (inputs) used in valuation techniques as presented in Note 31 - Financial instruments.

DASA Group recognizes transfers between fair value hierarchic levels at the end of the period of individual and consolidated interim financial information in which changes occurred.

3.5 Measuring basis

The individual and consolidated interim accounting information were prepared based on the historical cost, except for the following items recognized in the balance sheets:

- Non-derivative financial instruments measured at fair value through profit or loss;
- Contingent payments assumed in a business combination are measured at fair value; and
- Liabilities for share-based payment transactions settled in cash measured at fair value.

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 individual and consolidated interim financial information, are consistent with those adopted and disclosed in Note 5 of the individual and consolidated annual financial statements for the year ended December 31, 2020, published on March 06, 2021.

5 Corporate restructuring

At an extraordinary general meeting held on May 3, 2021, the Merger Protocol and Justification signed on May 03, 2021 between the managements of the Company and the merged company - Insitus Serviços Médicos e Laboratoriais Ltda was approved, with its extinction and succession by the Company, with no continuity solution, in all its rights and obligations. The merger took place on May 3, 2021, whose net assets in the amount of R\$ 1,118 were appraised by a specialized company on the base date of April 30, 2021.

The analytical breakdown of the balances taken-over is as follows:

	<u>Insitus</u>
Assets	
Cash and cash equivalents	178
Trade accounts receivable	956
Recoverable taxes	40
Prepaid expenses	127
Other receivables	11
Property, plant and equipment	717
Intangible assets	79
Total assets	2,108
Liabilities	
Suppliers	(508)
Income tax and social contribution payable	(31)
Taxes and contributions payable	(48)

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Social charges and labor legislation obligations	(401)
Other accounts payable and provisions	(2)
Total liabilities assumed	(990)
Net assets	1,118

6 Cash and cash equivalents

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
Cash and banks	28,584	31,060	146,244	80,339
Interest earning bank deposits (a)	26,034	111,985	715,342	673,268
	54,618	143,045	861,586	753,607

(a) Interest earning bank deposits are remunerated at a percentage of the CDI interest rate of 99.08% (95.26% on December 31, 2020), have immediate liquidity, and are of very short term, so they can be used according to the needs of DASA Group without any penalty.

Bank balances and interest earning bank deposits have immediate liquidity and are not subject to any restrictions or penalties on their use.

7 Interest earning bank deposits

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
Fixed income investment fund - non-exclusive (a)	28	555	28	555
Domestic repurchase and resale commitments (a)	1,302,034	740,361	1,302,737	760,261
Repurchase and resale agreement abroad (b)	-	-	47,187	-
	1,302,062	740,916	1,349,952	760,816

(a) Domestic interest earning bank deposits are remunerated as a percentage of the CDI interest rate, with an investment fund at the rate of 103.77% (90.58% on December 31, 2020), and repurchase agreement - Fixed-income Interest earning bank deposit at the rate of 105.13% (108.40% as of December 31, 2020).

(b) Interest earning bank deposits abroad are remunerated at the BADLAR interest rate (interest rate used with reference in Argentina), with a repo operation at the rate of 45% p.a.

8 Trade accounts receivable

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
Trade accounts receivable:				
Domestic	1,229,218	978,713	2,780,502	1,843,777
Foreign	-	-	71,166	53,551
	<u>1,229,218</u>	<u>978,713</u>	<u>2,851,668</u>	<u>1,897,328</u>
Less:				
Expected losses for doubtful accounts	(48,258)	(45,061)	(128,373)	(106,098)
Expected losses from variable consideration (disallowance)	<u>(31,185)</u>	<u>(29,043)</u>	<u>(57,937)</u>	<u>(45,344)</u>
	<u>(79,443)</u>	<u>(74,104)</u>	<u>(186,310)</u>	<u>(151,442)</u>
Total trade accounts receivable, net	<u>1,149,775</u>	<u>904,609</u>	<u>2,665,358</u>	<u>1,745,886</u>
Current	1,146,385	903,728	2,660,505	1,743,233
Non-current	3,390	881	4,853	2,653
Breakdown of trade accounts receivable:				
Falling due	608,296	501,635	1,786,969	1,181,992
Overdue (b)	343,695	193,229	433,010	279,401
Related parties overdue	17,543	27,406	-	-
Related parties - overdue (c)	10,699	27,127	-	-
Returned checks	772	1,032	1,200	3,513
Unbilled agreements (a)	<u>248,213</u>	<u>228,284</u>	<u>630,489</u>	<u>432,422</u>
Total trade accounts receivable	<u>1,229,218</u>	<u>978,713</u>	<u>2,851,668</u>	<u>1,897,328</u>

(a) The caption "unbilled agreements" refers to the amounts of services performed and not billed until the end of the period.

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(b) Summary of trade notes overdue (trade notes receivable):

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
In days:				
up to 120	236,327	105,818	291,500	160,190
121–180	24,216	10,252	35,257	13,043
181–360	46,240	29,079	58,622	38,858
>360	36,912	48,080	47,631	67,310
	343,695	193,229	433,010	279,401

(c) Summary of expired trade bills (related parties):

	Parent company	
	09/30/2021	12/31/2020
In days:		
up to 120	7,241	25,832
121–180	22	1,295
>180	3,436	-
	10,699	27,127

DASA Group developed a methodology for assigning ratings to its clients, the histories of receipts were analyzed, dividing them into two groups: rating A and B, respectively: rating A – clients considered as having a low risk of default, supported by historical receipts, and rating B – which DASA Group analyzes the history of receipts, considers different provisioning methodology and percentages, and analyzes overdue balances by category.

Changes in the period of expected losses due to bad debt:

	Parent company	Consolidated
Balance at December 31, 2019	(30,407)	(67,143)
Changes:		
Expected losses for doubtful accounts	(80,428)	(192,669)
Expected losses for doubtful accounts at cost - acquisition of subsidiaries	-	(48,523)
Reversal of expected losses for doubtful accounts	65,774	202,237
Balance at December 31, 2020	(45,061)	(106,098)
Changes:		
Expected losses for doubtful accounts	(53,736)	(538,676)
Reversal of expected losses for doubtful accounts	50,540	516,401
Balance at September 30, 2021	(48,258)	(128,373)

Notes to individual and consolidated interim financial information as of September 30, 2021
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Changes in the period of expected losses of variable consideration:

	Parent company	Consolidated
Balance at December 31, 2019	(36,658)	(36,701)
Changes:		
Expected losses from variable consideration (disallowance)	(10,145)	(40,319)
Expected losses from variable consideration at cost value - acquisition of subsidiaries (a)	-	(5,985)
Reversal of expected losses from variable consideration (disallowance)	17,760	37,661
Balance at December 31, 2020	(29,043)	(45,344)
Changes:		
Expected losses from variable consideration (disallowance)	(14,258)	(31,323)
Reversal of expected losses from variable consideration (disallowance)	12,116	18,730
Balance at September 30, 2021	(31,185)	(57,937)

(a) It refers to the acquisition of Ímpar Serviços Hospitalares, as disclosed in the individual and consolidated annual financial statements of December 31, 2020, published on March 6, 2021.

9 Inventories

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
National direct material (a)	104,031	107,154	282,501	272,576
Imported direct material (a)	4,723	7,704	8,709	7,821
National secondary material (b)	34,398	33,320	43,985	40,682
Consumption material	19,100	21,663	27,190	30,205
Inventories held by third-parties	-	-	17,192	6,516
	162,252	169,841	379,577	357,800

(a) Laboratory and hospital materials for clinical analyses, tests, imaging diagnoses, and for use in patients cared for by hospitals.

(b) Disposable materials used in the process of item (a).

Decrease in net realizable value - To reflect the best loss estimate of DASA Group in relation to its inventories, a reduction in net realizable value was recorded in the individual interim financial information in the amount of R\$ 1,538 (R\$ 2,351 on December 31, 2020) and in the consolidated financial information in the amount of R\$ 1,980 (R\$ 3,035 on December 31, 2020) for items that are dormant for more than 180 days and for those that will mature in the same period. The balances above are shown net of the provision amount individually for each inventory category. The effect of the reduction to the net realizable value generated a reversal of R\$ 813 in the parent company and R\$ 1,055 in the consolidated. This provision was recognized in income in 2021.

10 Recoverable taxes

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
IR/CSLL - withholding tax on billing	79,657	-	104,904	-
IRPJ/CSLL - credit recoverable on negative balance	74,406	79,873	107,907	190,596
PIS/COFINS/CSLL - withholding tax on billing	-	33	8,421	5,670
Recoverable ISS	11,123	12,569	25,142	4,725
Withholding INSS	11,320	10,899	57,088	55,723
Other	13,664	13,368	35,256	23,596
	190,170	116,742	338,718	280,310
Current	156,163	116,742	284,484	260,035
Non-current	34,007	-	54,234	20,275

DASA Group intends to consume most of the credits during the fiscal year and the remainder in the following years covered by federal taxes, under the terms of the Brazilian tax rules.

11 Other receivables

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
Advance for acquisition of subsidiary (a)	-	-	-	200,000
Advance to employees	13,070	9,045	48,325	30,601
Credit with previous management (a)	6,355	6,036	16,236	10,131
Credit with franchisees (b)	5,797	7,289	6,006	7,308
Business partnerships (c)	5,520	9,786	5,520	9,786
Advance of dividends and interest on own capital	-	-	3,328	3,087
Dividends and interest on own capital receivable	46,038	52,042	-	-
Shared services	34,242	5,603	-	-
Rents	-	-	785	2,024
Other	8,155	8,779	24,999	41,331
	119,177	98,580	105,199	304,268
Current	110,108	89,588	95,558	290,854
Non-current	9,069	8,992	9,641	13,414

(a) Advance made to sellers of Hospital Leforte Liberdade S.A. as a down payment for the acquisition. The advance was written off with the acquisition of the hospital on September 3, 2021.

(b) Credit with former partners of acquirees, basically these are lawsuits from the time of the former Management that were rejected after the sale of the company.

(c) Advances for commission to franchisees.

(d) Assignment of credits with business partners.

12 Investments

12.1 Information of investments in subsidiaries

The main information on the subsidiaries for the period ended September 30, 2021, is presented below. This information was adjusted by the percentage of interest held by the Company:

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
DASA Real Estate Empreendimentos Imobiliários Ltda.	26,971	32,210	-	-
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	165,783	146,063	-	-
Previlab - Análises Clínicas Ltda.	45,527	44,449	-	-
Clínica de Ressonância e Multi Imagem Petrópolis Ltda.	1,912	2,493	-	-
Antônio P. Gaspar Laboratórios Ltda.	46,928	47,694	-	-
Salomão e Zoppi Serviços Médicos e Participações S.A.	147,994	146,115	-	-
Laboratório Médico Santa Luzia S.A.	37,818	24,557	-	-
Laboratório Deliberato de Análises Clínicas Ltda.	8,128	7,398	-	-
Insitus Serviços Médicos e Laboratoriais Ltda.	-	1,939	-	-
Valeclin Laboratório de Análises Clínicas Ltda.	13,459	12,415	-	-
Ruggeri & Piva Ltda.	897	-	-	-
Maringá Medicina Nuclear Ltda.	25,589	9,050	-	-
Laboratório de Anatomia Patológica e Citopatologia São Camilo Ltda.	1,543	839	-	-
Aliança Biotecnologia Ltda.	257	311	-	-
Laboratório Chromatox Ltda. (a)	21,057	11,403	-	-
Diagnóstico Maipú por Imágenes S.A. (a)	141,060	91,536	-	-
CPCLIN - Centro de Pesquisas Clínicas Ltda. (a)	2,268	1,802	-	-
Genia S.A. (a)	2,873	1,107	-	-
Nobeloy S.A. (a)	36,323	7,352	-	-
Optiren S.A. (a)	19,586	1,624	-	-
Laboratório Bioclínico MS Ltda. (a)	11,179	6,153	-	-
Ímpar Serviços Hospitalares S.A. (b)	2,962,002	1,011,089	-	-
Allbrokers Brasil Corretora de Seguros Ltda. (b)	193,227	-	-	-
Santa Celina Participações S.A. (b)	92,989	37,471	-	-
São Marcos - Saúde e Medicina Diagnóstica S/A (b)	35,605	-	-	-
Instituto de Hematologia de S.J.R. Preto Ltda. (b)	6,920	3,012	-	-
Laboratório Nobel S.A - Grupo Exame (b)	493	-	-	-
Gesto Saúde Sistemas Informatizados Ltda. (e)	2,699	-	-	-
Centro de Tomografia por Computador Ltda.	1,111	-	-	-
Total investments in subsidiaries	4,052,198	1,648,082	-	-
Other investments	347	329	1,040	4,332
Goodwill in the acquisition of interest	1,169,883	1,134,791	-	-
Intangible asset identified in the acquisition of interest	716,947	698,297	-	-
Effect on translation of quarterly information of foreign subsidiaries	(96,262)	(72,738)	-	-
Goodwill, intangible asset identified in the acquisition of interest and other investments	1,790,915	1,760,679	1,040	4,332
Overall total	5,843,113	3,408,761	1,040	4,332

12.2 Information about interest in direct subsidiaries

The chart below presents a summary of the financial information at subsidiaries as of September 30, 2021. The information below was presented by the percentage of interest held by the Company.

	Ownership interest percentage in paid-up capital	Paid-in capital	Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held	Income (loss) for the period
September 30, 2021				
DASA Real Estate	99.99	25,667	26,971	895
CientíficaLab	99.99	125,177	165,783	19,720
Previlab	99.56	29,613	45,527	7,595
CRMI Petrópolis	70.00	1,080	1,912	312
Laboratório Gaspar	99.99	4,318	46,928	20,284
Salomão e Zoppi	100.00	122,213	147,994	1,879
Laboratório Santa Luzia	100.00	38,218	37,818	13,261
Laboratório Deliberato	99.99	6,800	8,128	730
Insitus (d)	99.99	-	-	(821)
Padrão Ribeirão	90.00	51	(2,775)	(1,245)
Valeclin	100.00	1,100	13,459	5,532
Ruggeri	99.99	7,461	897	3,569
Maringá	99.99	15,600	25,589	(61)
São Camilo	99.99	872	1,543	(296)
Aliança	99.99	1,462	257	(54)
DB Genética (a)	75.00	10	(10,544)	(5,416)
Itulab (a)	99.99	3,153	(4,664)	(510)
Chromatox (a)	100.00	2,766	21,057	15,914
Maipú (a)	100.00	2,636	141,059	33,398
CPCLIN (a)	80.00	1	2,268	1,333
Genia (a)	100.00	781	2,873	1,263
Nobeloy (a)	100.00	5,016	36,323	28,034
Optiren (a)	100.00	5,256	19,586	17,373
Bioclinico MS (a)	80.00	5	11,179	6,117
Ímpar (a)	100.00	547,531	2,962,002	117,211
Allbrokers (b)	100.00	14,454	193,227	(15,030)
Santa Celina (b)	100.00	9,975	92,989	(15,235)
São Marcos (b)	100.00	24,000	35,605	7,670
Hemat (b)	80.00	3,600	6,920	4,202
Grupo Exame (b)	90.00	15,863	493	15,206
Gesto Saúde (e)	100.00	21,270	2,699	(6,684)
Centro de Tomografia (e)	100.00	150	1,111	(2,147)

The chart below presents a summary of the financial information at subsidiaries as of December 31, 2020. The information below was presented by the percentage of interest held by the Company.

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	Ownership interest percentage in paid-up capital	Paid-in capital	Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held	Income (loss) for the period
December 31, 2020				
DASA Real Estate	99.99	25,667	32,210	9,446
CientíficaLab	99.99	125,177	146,063	18,448
Previlab	99.56	29,613	44,449	6,860
CRMI Petrópolis	70.00	1,080	2,493	287
Laboratório Gaspar	99.99	4,318	47,694	21,412
Salomão e Zoppi	100.00	122,213	146,115	(3,992)
Laboratório Santa Luzia	100.00	467	24,557	5,119
Laboratório Deliberato	99.99	6,800	7,398	(43)
Insitus (d)	99.99	1,842	1,939	(408)
Padrão Ribeirão	90.00	51	(1,530)	(364)
Valeclin	100.00	1,100	12,415	4,598
Ruggeri	99.99	6,461	(2,672)	4,762
Maringá	99.99	12,600	9,050	239
São Camilo	99.99	872	839	(385)
Aliança	99.99	1,162	311	(311)
DB Genética (a)	75.00	10	(5,129)	(4,354)
Itulab (a)	99.99	1,153	(7,654)	4,479
Chromatox (a)	100.00	2,766	11,403	6,589
Maipú (a)	100.00	2,161	91,536	(6,740)
CPCLIN (a)	80.00	1	1,802	807
Genia - Genética moléculas (a)	100.00	-	-	(228)
Genia (a)	100.00	4,874	1,107	933
Nobeloy (a)	100.00	5,107	7,352	2,471
Optiren (a)	100.00	631	1,624	(10,474)
Bioclinico MS (a)	80.00	5	6,153	4,365
Ímpar (a)	100.00	547,531	1,011,089	(43,377)
Allbrokers (b)	100.00	6,454	(3,843)	(6,997)
Nexa (b) (d)	100.00	-	-	(2,433)
Santa Celina (b)	100.00	9,975	37,471	(15,639)
São Marcos (b)	100.00	20,000	(11,286)	908
Hemat (b)	80.00	3,600	3,012	-
Grupo Exame (b)	90.00	15,863	-	-

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12.3 Changes in investments / Provision for loss in subsidiaries

Changes in investments on September 30, 2021 in subsidiaries are as follows:

	Balance at 12/31/2020	Acquisition of subsidiaries	Merger of subsidiaries	Advances for future capital increase	Transfer between investment and negative shareholders' equity	Equity valuation adjustment (d)	Dividends	Equity in net income of subsidiaries	Balance at 09/30/2021
Investments									
DASA Real Estate	32,210	-	-	-	-	-	(6,134)	895	26,971
CientíficaLab	146,063	-	-	-	-	-	-	19,720	165,783
Previlab	44,449	-	-	-	-	-	(6,517)	7,595	45,527
CRMI Petrópolis	2,493	-	-	-	-	-	(893)	312	1,912
Gaspar	47,694	-	-	-	-	(70)	(20,980)	20,284	46,928
Salomão e Zoppi	146,115	-	-	-	-	-	-	1,879	147,994
Santa Luzia	24,557	-	-	-	-	-	-	13,261	37,818
Deliberato	7,398	-	-	-	-	-	-	730	8,128
Insitus (d)	1,939	-	(1,118)	-	-	-	-	(821)	-
Valeclin	12,415	-	-	-	-	-	(4,488)	5,532	13,459
Ruggeri	-	-	-	-	897	-	-	-	897
Maringá	9,050	-	-	16,600	-	-	-	(61)	25,589
São Camilo	839	-	-	1,000	-	-	-	(296)	1,543
Aliança	311	-	-	-	-	-	-	(54)	257
Chromatox (a)	11,403	-	-	-	-	-	(6,260)	15,914	21,057
Maipú (a)	91,536	-	-	-	-	16,126	-	33,398	141,060
CPCLIN (a)	1,802	-	-	-	-	145	(1,012)	1,333	2,268
Genia (a)	1,107	-	-	-	-	503	-	1,263	2,873
Nobeloy (a)	7,352	-	-	-	-	937	-	28,034	36,323
Optiren (a)	1,624	-	-	-	-	589	-	17,373	19,586
Bioclínico MS (a)	6,153	-	-	-	-	-	(1,091)	6,117	11,179
Ímpar (a)	1,011,089	-	-	1,866,000	-	(32,298)	-	117,211	2,962,002
Allbrokers (b)	-	-	-	212,100	(3,843)	-	-	(15,030)	193,227
Santa Celina (b)	37,471	(3,089)	-	74,800	-	(958)	-	(15,235)	92,989
São Marcos (b)	-	-	-	38,600	(10,975)	310	-	7,670	35,605
Hemat (b)	3,012	-	-	-	-	(294)	-	4,202	6,920
Grupo Exame (b)	-	-	-	-	493	-	-	-	493
Gesto (e)	-	5,700	-	5,000	-	(1,317)	-	(6,684)	2,699
Centro de Tomografia (e)	-	3,258	-	-	-	-	-	(2,147)	1,111
	1,648,082	5,869	(1,118)	2,214,100	(13,428)	(16,327)	(47,375)	262,395	4,052,198
Provision for loss in subsidiaries:									
Padrão Ribeirão	(1,530)	-	-	-	-	-	-	(1,245)	(2,775)
Ruggeri	(2,672)	-	-	-	(897)	-	-	3,569	-
Itulab (b)	(7,654)	-	-	3,500	-	-	-	(510)	(4,664)
DB Genética (a)	(5,128)	-	-	-	-	-	-	(5,416)	(10,544)
Allbrokers (b)	(3,843)	-	-	-	3,843	-	-	-	-
São Marcos (b)	(11,286)	311	-	-	10,975	-	-	-	-
Grupo Exame (b)	(14,685)	-	-	-	(493)	(29)	-	15,207	-
	(46,798)	311	-	3,500	13,428	(29)	-	11,605	(17,983)

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Changes in investments on December 31, 2020 in subsidiaries are as follows:

	Balance at 12/31/2019	Acquisition of subsidiaries	Merger of subsidiaries	Advances for future capital increase	Transfer between investment and negative shareholders' equity	Equity valuation adjustment (d)	Dividends	Equity in net income of subsidiaries	Balance at 12/31/2020
Investments									
DASA Real Estate	22,764	-	-	-	-	-	-	9,446	32,210
CientificaLab	130,458	-	-	-	-	-	(2,843)	18,448	146,063
Previlab	42,594	-	-	-	-	-	(5,005)	6,860	44,449
CRMI									
Petrópolis	2,773	-	-	-	-	-	(567)	287	2,493
Gaspar	29,390	-	-	-	-	-	(3,108)	21,412	47,694
Salomão e Zoppi	155,592	-	-	-	-	-	(5,485)	(3,992)	146,115
Santa Luzia	-	(6,638)	-	37,752	(11,676)	-	-	5,119	24,557
Deliberato	8,445	-	-	-	-	-	(1,004)	(43)	7,398
Insitus	1,847	-	-	500	-	-	-	(408)	1,939
Valeclin	10,624	-	-	-	-	-	(2,807)	4,598	12,415
Maringá	3,611	-	-	5,200	-	-	-	239	9,050
São Camilo	424	-	-	800	-	-	-	(385)	839
Aliança	-	-	-	300	11	-	-	-	311
DB Genética									
(b)	1,302	-	-	-	3,052	-	-	(4,354)	-
Chromatox (a)	11,752	(6,938)	-	-	-	-	-	6,589	11,403
Maipú (a)	88,416	-	-	-	-	9,860	-	(6,740)	91,536
CPCLIN (a)	995	-	-	-	-	-	-	807	1,802
Genia - GM									
(a)	510	(16)	(266)	-	-	-	-	(228)	-
Genia (a)	425	-	-	-	-	(251)	-	933	1,107
Nobeloy (a)	539	-	-	4,799	-	(457)	-	2,471	7,352
Optiren (a)	-	6,451	-	-	(4,827)	-	-	-	1,624
Bioclinico MS									
(a)	4,333	(2,545)	-	-	-	-	-	4,365	6,153
Ímpar (a)	-	756,056	-	335,000	-	-	(36,590)	(43,377)	1,011,089
Nexa (b)	-	18,624	(26,591)	10,400	-	-	-	(2,433)	-
Santa Celina									
(b)	-	5,871	-	47,239	-	-	-	(15,639)	37,471
São Marcos									
(b)	-	(16,194)	-	4,000	11,286	-	-	908	-
Hemat (b)	-	3,012	-	-	-	-	-	-	3,012
	516,794	757,683	(26,857)	445,990	(2,154)	9,152	(57,409)	4,883	1,648,082

Provision for loss in subsidiaries:

Santa Luzia	(11,676)	-	-	-	11,676	-	-	-	-
Padrão									
Ribeirão	(1,166)	-	-	-	-	-	-	(364)	(1,530)
Ruggeri	(10,834)	-	-	3,400	-	-	-	4,762	(2,672)
Aliança	(678)	-	-	1,000	(11)	-	-	(311)	-
Itulab (a)	(13,561)	428	-	1,000	-	-	-	4,479	(7,654)
Optiren (a)	(510)	-	-	6,399	4,827	(242)	-	(10,474)	-
DB Genética									
(a)	-	(2,077)	-	-	(3,052)	-	-	-	(5,129)
Allbrokers (b)	-	(4,446)	-	7,600	-	-	-	(6,997)	(3,843)
São Marcos									
(b)	-	-	-	-	(11,286)	-	-	-	(11,286)
Grupo Exame									
(b)	-	(14,685)	-	-	-	-	-	1	(14,684)
	(38,425)	(20,780)	-	19,399	2,154	(242)	-	(8,904)	(46,798)

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- (a) Company acquired by the Company in the year 2019.
- (b) Company acquired by the Company in the year 2020. See details in Note 2.
- (c) Effect in translation of financial statements of foreign subsidiaries and application of CPC 42/IAS 29 – Hyperinflation (Maipú) and other non-recurring adjustments.
- (d) Company merged by the Company in 2020 and 2021.
- (e) Company acquired by the Company in 2021. See details in Note 2.

13 Property, plant and equipment

		Parent company			
		09/30/2021		12/31/2020	
		Cost	Accumulated depreciation	Net	Net
Real estate	4	8,304	(961)	7,343	7,590
Leasehold improvements	10	886,839	(605,505)	281,334	286,017
Improvements on own real estate	10	4,066	(3,320)	746	1,052
Machinery and equipment	12	1,294,223	(751,053)	543,170	587,135
Furniture and fixtures	10	120,518	(76,260)	44,258	48,445
Facilities	10	173,476	(94,473)	79,003	78,190
IT equipment	20	257,645	(176,625)	81,020	77,440
Vehicles	20	2,164	(2,046)	118	189
Library	10	196	(194)	2	2
Land	-	180	-	180	180
Construction in process	-	92,991	-	92,991	2,252
Impairment	-	(4,817)	-	(4,817)	(4,817)
		2,835,785	(1,710,437)	1,125,348	1,083,675

		Consolidated			
		09/30/2021		12/31/2020	
		Cost	Accumulated depreciation	Net	Net
Real estate	4	83,925	(8,091)	75,834	34,043
Leasehold improvements	10	2,236,794	(1,099,948)	1,136,846	1,135,944
Improvements on own real estate	10	8,646	(7,899)	747	(194)
Machinery and equipment	12	2,296,906	(1,259,320)	1,037,586	1,021,455
Furniture and fixtures	10	241,721	(132,555)	109,166	94,684
Facilities	10	221,080	(130,409)	90,671	90,528
IT equipment	20	393,822	(265,287)	128,535	122,459
Vehicles	20	5,195	(4,363)	832	935
Library	10	203	(200)	3	3
Land	-	32,722	-	32,722	4,714
Construction in process	-	377,900	-	377,900	109,200
Impairment	-	(4,817)	-	(4,817)	(4,817)
		5,894,097	(2,908,072)	2,986,025	2,608,954

**Notes to individual and consolidated interim
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(In thousands of reais, unless otherwise indicated)



Parent company Property, plant and equipment	Balance at 01/01/2020	Acquisitions of subsidiaries, net	Additions	Write- off	Transfer (b)	Depreciation	Balance at 12/31/2020	Addition by merger of subsidiaries, net	Additions (a)	Write- off	Transfer (b)	Depreciation	Balance at 09/30/2021
Real estate	140	-	-	(71,473)	78,953	(30)	7,590	-	-	-	-	(247)	7,343
Leasehold improvements	277,881	39	-	(303)	73,193	(64,793)	286,017	117	-	(86)	42,555	(47,269)	281,334
Improvements on own real estate	1,458	-	-	-	-	(406)	1,052	-	-	-	(1)	(305)	746
Machinery and equipment	529,707	11	-	(82)	168,454	(110,955)	587,135	552	-	(507)	49,247	(93,257)	543,170
Furniture and fixtures	47,321	16	-	(311)	10,394	(8,975)	48,445	8	-	(292)	3,085	(6,988)	44,258
Facilities	67,297	14	-	(19)	23,932	(13,034)	78,190	19	-	(73)	10,356	(9,489)	79,003
IT equipment	48,544	488	-	(426)	47,240	(18,406)	77,440	21	-	(117)	21,438	(17,762)	81,020
Vehicles	312	-	-	(8)	-	(115)	189	-	-	-	-	(71)	118
Library	9	-	-	-	-	(7)	2	-	-	-	-	-	2
Land	180	-	-	-	-	-	180	-	-	-	-	-	180
Construction in process	107,097	-	281,011	-	(385,856)	-	2,252	-	227,590	-	(136,851)	-	92,991
Impairment	(4,817)	-	-	-	-	-	(4,817)	-	-	-	-	-	(4,817)
	1,075,129	568	281,011	(72,622)	16,310	(216,721)	1,083,675	717	227,590	(1,075)	(10,171)	(175,388)	1,125,348

(a) It refers mainly to ongoing investments in appliances, equipment, and leasehold improvements. Of the total additions, R\$ 14,830 had no cash effect in the period.

(b) The expenses incurred by the Company, classified as construction in process during the construction and installation period, are transferred to the specific group under the property, plant and equipment item when available for use. The depreciation of the related assets starts after the project completion. Additionally, there were transfers from property, plant, and equipment in progress to intangible assets in the software account.

**Notes to individual and consolidated interim
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Consolidated Property, plant and equipment	Balance at 01/01/2020	Acquisitions of subsidiaries, net (a)	Additions	Write- off	Net FX	Net inflation (c) (d)	Transfer(b)	Depreciation	Balance at 12/31/2020	Acquisitions of subsidiaries, net (a)	Additions (e)	Write- off	Net FX	Net inflation (c) (d)	Transfer (b)	Depreciation	Balance at 09/30/2021
Real estate	15,349	9,411	3,930	(72,309)	(3,780)	2,996	78,936	(490)	34,043	25,843	9,167	-	5,816	(1,812)	4,066	(1,289)	75,834
Leasehold improvements	357,751	655,903	83,828	(502)	(10,200)	8,877	166,633	(126,346)	1,135,944	64,934	12,218	(1,060)	14,063	(7,278)	11,623	(93,598)	1,136,846
Improvements on own real estate	472	13	-	(13)	303	(266)	-	(703)	(194)	899	-	-	-	-	346	(304)	747
Machinery and equipment	609,966	345,101	99,695	440	2,163	(493)	150,290	(185,707)	1,021,455	9,964	50,055	(9,215)	5,712	(2,016)	116,885	(155,254)	1,037,586
Furniture and fixtures	54,870	41,338	8,330	(521)	(277)	56	6,705	(15,817)	94,684	2,215	6,815	(1,771)	1,166	318	18,891	(13,152)	109,166
Facilities	76,182	1,124	5,753	(34)	(972)	170	26,171	(17,866)	90,528	21,291	2,077	(694)	1,483	(475)	(11,497)	(12,042)	90,671
IT equipment	51,813	4,086	18,712	(601)	(241)	(164)	76,851	(27,997)	122,459	10,596	11,457	(1,073)	544	(164)	14,889	(30,173)	128,535
Vehicles	808	839	75	(339)	2	(13)	-	(437)	935	46	-	184	-	58	(65)	(326)	832
Library	10	-	-	-	-	-	-	(7)	3	-	-	-	-	-	-	-	3
Land	3,389	2,000	-	(675)	-	-	-	-	4,714	10,879	8,171	-	-	-	8,958	-	32,722
Construction in process	117,303	157,089	333,346	(5,011)	-	-	(493,527)	-	109,200	58,103	376,363	(121)	-	-	(165,645)	-	377,900
Impairment	(4,817)	-	-	-	-	-	-	-	(4,817)	-	-	-	-	-	-	-	(4,817)
	1,283,096	1,216,904	553,669	(79,565)	(13,002)	11,163	12,059	(375,370)	2,608,954	204,770	476,323	(13,750)	28,784	(11,369)	(1,549)	(306,138)	2,986,025

(a) Companies acquired by DASA Group (Note 2).

(b) The expenses incurred by the Company, classified as construction in process during the construction and installation period, are transferred to the specific group under the property, plant and equipment item when available for use. The depreciation of the related assets starts after the project completion. Additionally, there were transfers from property, plant, and equipment in progress to intangible assets in the software account.

(c) Application of CPC 42 / IAS 29 - Hyperinflation. Updates are made by applying a general price index between the date of acquisition or occurrence and September 30, 2021.

(d) Upon consolidation, property, plant, and equipment from foreign operations is translated into reais (R\$) at the exchange rate on the balance sheet date.

(e) It refers mainly to ongoing investments in appliances, equipment, and leasehold improvements. Of the total additions, R\$ 14,976 had no cash effect in the period.

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

For the nine-month period ended September 30, 2021, the Management concluded that there are no indications of impairment losses in the property, plant and equipment. The last impairment test of property, plant, and equipment was carried out for the year ended December 31, 2020, as presented in the respective individual and consolidated annual financial statements, disclosed on March 6, 2021.

14 Intangible assets

		Parent company			
		09/30/2021		12/31/2020	
	Useful life in years	Cost	Accumulated amortization	Net	Net
Acquisition of interest - Goodwill		2,057,154	-	2,057,154	2,053,553
Intangible asset identified in the acquisition of ownership interest:					
Intangible assets – Brands	30	311,734	(97,818)	213,916	219,963
Relationship with customers	5-10	73,693	(36,520)	37,173	38,094
Software	8	7,680	-	7,680	-
		702	(702)	-	-
Other intangible assets:					
IT systems	5	831,762	(496,161)	335,601	276,254
Commercial rights-of-use	5	6,523	(3,846)	2,677	3,474
Trademarks and patents	3	96	(69)	27	29
Client exclusivity contract	7	21,368	(11,001)	10,367	3,592
Goodwill	14	1,243	(244)	999	1,025
Intangible in progress	-	-	-	-	20,019
		3,311,955	(646,361)	2,665,594	2,616,003

		Consolidated			
		09/30/2021		12/31/2020	
	Useful life (in years)	Cost	Accumulated amortization	Net	Net
Acquisition of interest - Goodwill		4,775,428	-	4,775,428	3,181,278
Intangible asset identified in the acquisition of ownership interest:					
Brands	30	1,439,839	(141,857)	1,297,982	666,193
Relationship with customers	5-10	529,068	(103,311)	425,757	232,226
Non-competition agreement	5	79,647	(18,218)	61,429	11,216
Software	8	21,699	(2,313)	19,386	7,680
Other intangible assets:					
IT systems	5	924,077	(561,545)	362,532	308,513
Commercial rights-of-use	5	12,362	(3,847)	8,515	9,313
Trademarks and patents	3	458	(151)	307	3
Client exclusivity contract	7	50,774	(21,812)	28,962	26,534
Goodwill	14	6,666	(333)	6,333	6,358
Intangible in progress	-	21,004	-	21,004	20,019
		7,861,022	(853,387)	7,007,635	4,469,333

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Parent company	Balance at 01/01/2020	Addition by merger of subsidiaries, net	Additions	Write-off	Transfer	Amortization	Balance at 12/31/2020	Addition by merger of subsidiaries, net	Additions (a)	Write-off	Transfer	Amortization	Balance at 09/30/2021
Acquisition of interest - Goodwill	2,026,422	27,131	-	-	-	-	2,053,553	3,601	-	-	-	-	2,057,154
	2,026,422	27,131	-	-	-	-	2,053,553	3,601	-	-	-	-	2,057,154
Brands	230,240	-	-	-	-	(10,277)	219,963	1,676	-	-	-	(7,723)	213,916
Relationship with customers	41,355	-	-	-	-	(3,261)	38,094	1,102	-	-	(35)	(1,988)	37,173
Appreciation of assets	14,354	7,680	-	-	(19,924)	(2,110)	-	-	-	-	385	(385)	-
Software	-	-	-	-	-	-	-	-	-	-	36	(36)	-
	-	-	-	-	-	-	-	-	-	-	7,680	-	7,680
	285,949	7,680	-	-	(19,924)	(15,648)	258,057	2,778	-	-	8,066	(10,132)	258,769
IT system	193,515	4	-	(75)	154,642	(71,833)	276,253	80	7,744	(688)	137,240	(85,029)	335,600
Commercial rights-of-use	4,538	-	-	-	-	(1,063)	3,475	-	-	-	-	(798)	2,677
Trademarks and patents	32	-	-	-	-	(3)	29	-	-	-	-	(2)	27
Client exclusivity contract	4,438	-	-	-	-	(846)	3,592	-	-	-	7,698	(923)	10,367
Goodwill	1,148	-	-	-	-	(123)	1,025	-	-	-	75	(100)	1,000
Intangible in progress	4,547	17,521	148,979	-	(151,028)	-	20,019	-	122,889	-	(142,908)	-	-
	208,218	17,525	148,979	(75)	3,614	(73,868)	304,393	80	130,633	(688)	2,105	(86,852)	349,671
	2,520,589	52,336	148,979	(75)	(16,310)	(89,516)	2,616,003	6,459	130,633	(688)	10,171	(96,984)	2,665,594

(a) It mainly refers to investments in systems development. Of the total additions, R\$ 2,777 had no cash effect in the period.

**Notes to individual and consolidated interim
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Consolidated	Balance at 01/01/2020	Acquisitions of subsidiaries, net (a)	Additions	Write-off	Net FX (d)	Net inflation (c)	Transfer (b)	Amortization	Balance at 12/31/2020	Acquisitions of subsidiaries, net (a)	Additions (e)	Write-off	Net FX (d)	Net inflation (c)	Transf. (b)	Amortization	Balance at 09/30/2021
Acquisition of interest - Goodwill	2,995,552	199,013	-	-	11,280	-	(24,567)	-	3,181,278	1,672,548	794	-	(16,597)	-	(63,123)	-	4,774,900
	2,995,552	199,013	-	-	11,280	-	(24,567)	-	3,181,278	1,672,548	794	-	(16,597)	-	(63,123)	-	4,774,900
Brands	585,053	95,467	-	-	2,261	-	6,622	(23,210)	666,193	638,442	-	-	(10,296)	-	23,157	(18,986)	1,298,510
Relationship with customers	195,182	50,798	-	-	3,311	-	9,837	(26,902)	232,226	196,176	-	-	(3,137)	-	24,212	(23,720)	425,757
Appreciation of assets	18,333	-	-	-	-	-	(15,628)	(2,705)	-	-	-	-	-	-	483	(483)	-
Non-competition agreement	9,397	-	-	-	1,211	-	6,693	(6,085)	11,216	45,229	-	-	(775)	-	13,945	(8,186)	61,429
Software	-	7,680	-	-	-	-	-	-	7,680	14,019	-	-	-	-	-	(2,313)	19,386
	807,965	153,945	-	-	6,783	-	7,524	(58,902)	917,315	893,866	-	-	(14,208)	-	61,797	(53,688)	1,805,082
IT system	202,243	38,338	14,176	(1,269)	(1,400)	145	138,096	(81,816)	308,513	2,498	19,698	(1,306)	3,425	(155)	121,582	(91,723)	362,532
Commercial rights-of-use	4,538	-	13,590	(7,751)	-	-	-	(1,064)	9,313	-	-	-	-	-	-	(798)	8,515
Trademarks and patents	3	6	-	-	-	-	8	(14)	3	453	-	(140)	-	-	(3)	(6)	307
Client exclusivity contract	6,201	-	25,036	-	62	-	867	(5,632)	26,534	-	196	-	(766)	(15)	7,698	(4,685)	28,962
Goodwill	1,148	5,333	-	-	-	-	-	(123)	6,358	-	-	-	-	-	75	(100)	6,333
Intangible in progress	4,547	-	149,262	-	-	-	(133,790)	-	20,019	-	127,463	-	-	-	(126,478)	-	21,004
	218,680	43,677	202,064	(9,020)	(1,338)	145	5,181	(88,649)	370,740	2,951	147,357	(1,446)	2,659	(170)	2,874	(97,312)	427,653
	4,022,197	396,635	202,064	(9,020)	16,725	145	(11,862)	(147,551)	4,469,333	2,569,365	148,151	(1,446)	(28,146)	(170)	1,548	(151,000)	7,007,635

(a) Companies acquired by DASA Group. Of the total goodwill of R\$ 1,871,446, R\$ 1,830,561 refers to companies acquired in 2021, and R\$ 40,885 results from adjustments within the remeasurement period (Note 2).

(b) The expenses incurred, classified in intangible assets in progress during the development period, are transferred to a specific item in the intangible assets group when they are available for use. The amount of reclassification in the consolidated is spent on software, reclassified from construction in progress to property, plant and equipment. There was also a reclassification of the gain, which must be disclosed according to the assets to which they refer. It was transferred from Intangible assets to Property, plant, and equipment recorded as appliances and equipment.

(c) Application of CPC 42 / IAS 29 - Hyperinflation. Updates are made by applying a general price index between the date of acquisition or occurrence and September 30, 2021.

(d) Upon consolidation, intangible assets from foreign operations are translated into reais (R\$) at the exchange rate on the balance sheet date.

(e) It mainly refers to investments in systems development. Of the total additions, R\$ 2,800 had no cash effect in the period.

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The additions to accumulated amortization, presented in changes, were recorded partially in general and administrative expenses and partially in costs of services rendered.

Testing for impairment verification

The impairment test of assets with indefinite useful lives is carried out once a year, or when there are indicators of impairment of any of the cash-generating units (“CGU”) to which they are allocated. For the nine-month period ended September 30, 2021, the Management concluded that there are no indications of impairment losses in its CGUs. The last impairment test of intangible assets was carried out for the year ended December 31, 2020, as presented in the respective individual and consolidated annual financial statements, disclosed on March 6, 2021.

15 Suppliers

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
Domestic suppliers	410,796	474,316	863,640	814,590
Foreign suppliers	18,090	25,479	23,758	31,438
Specialized medical services	64,266	49,859	109,143	62,608
	493,152	549,654	996,541	908,636
Current	483,077	535,942	984,984	893,175
Non-current	10,075	13,712	11,557	15,461

16 Loans and financing

Description	Average charges	Final maturity	Parent company		Consolidated	
			09/30/2021	12/31/2020	09/30/2021	12/31/2020
BNDES - FINAME PSI (i) (ii)	6–9.5% p.a. & TJLP + 3.7%	12/15/2024	3,400	4,249	3,400	4,249
FINEP - (iv)	TJLP + 3%	09/15/2026	18,996	21,851	18,996	21,851
Promissory notes (i)	CDI + 1.95%	04/07/2022	653,754	648,549	653,754	648,549
Banks - GSM - National	6.46% p.a.	05/15/2025	-	-	21,503	72,809
Banks - GRUPO EXAME - National	9.38% p.a. & 0.75% p.m.	10/21/2025	-	-	2,596	25,588
Banks - Maipú – International (iii) (v)	USD + 6% p.a.	10/10/2025	-	-	15,972	22,015
Banks - Ímpar - International	USD/EUR + 3.76–4.45% p.a.	10/04/2024	-	-	298,520	380,515
FINAME - Ímpar (vi)	8.92% p.a.	08/31/2022	-	-	1,390	2,930
Banks - Leforte - national (iii)	CDI + 3.99% p.a.	10/20/2025	-	-	220,046	-
Banks - Leforte - national (iii)	7.71% p.a.	12/10/2024	-	-	59,326	-
Other	-	-	-	-	13,940	20,212

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Lease:

Financial lease	IGPM	06/22/2021	-	742	-	742
Financial lease - Ímpar	15.85% p.a.	03/31/2024	-	-	1,203	2,249
Financial lease - GSM	14.1% p.a.	04/30/2022	-	-	-	106
	CDI +					
Financial lease - Leforte	2.55% p.a.	06/26/2022	-	-	618	106
			676,150	675,391	1,311,264	1,201,815
Current			658,745	46,211	988,761	200,194
Non-current			17,405	629,180	322,503	1,001,621

Changes in loans and financing are as follows:

	Parent company	Consolidated
Balance at December 31, 2019	90,559	108,809
Funding	648,485	796,942
Incurred interest and exchange rate change	24,263	114,322
Interest paid	(10,861)	(50,672)
Amortization of principal	(77,055)	(338,866)
Acquisitions of subsidiaries	-	571,280
Balance at December 31, 2020	675,391	1,201,815
Funding	499,908	500,113
Incurred interest and exchange rate change	38,820	37,315
Interest paid	(13,475)	(44,874)
Amortization of principal	(524,494)	(730,313)
Acquisition of subsidiary	-	347,208
Balance at September 30, 2021	676,150	1,311,264

Collateral for loans and financing:

- (i) Promissory note of 100% of the contractual sum on behalf of the Company.
- (ii) Well financed
- (iii) Real estate, surety, assignment of credit receivables
- (iv) Letter of guarantee
- (v) Mortgage
- (vi) Pledge

Except for promissory notes, as detailed in the remark (a), the bank loan and financing contracts do not have covenants. Bank loans and financing, classified in current and non-current liabilities following the contractual maturities will be amortized as shown in Note 31 – Financial instruments at liquidity risk.

Promissory notes

- (i) On December 5, 2017, the Company's Board of Directors approved the 5th issue of 300 promissory notes, in three (3) series, in physical form, with a unit face value of R\$ 1,000,000 ("Promissory Notes"), with a total value of R\$ 300,000 on the issue date; that is, December 28, 2017, for placement through a public distribution offer with restricted placement efforts, pursuant to CVM Instruction 476, dated January 16, 2009, as amended. On December 28, 2017, the public distribution offer was closed.

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The Issue was made in 3 series, of which (i) 200 Promissory Notes for the first series, (ii) 50 Promissory Notes for the second series and (iii) 50 Promissory Notes for the third series. The term (i) of the Promissory Notes for the first series is up to 365 days from the date of issue, (ii) of the Promissory Notes for the second series is of up to 730 days from the date of issue and (iii) of the Promissory Notes for the third series is up to 1,095 days from the date of issue.

- (ii) On March 23, 2020, the Company's Board of Directors approved the 6th issue of 130 promissory notes, in four (4) series, in physical form, with a unit face value of R\$ 5.000 million ("Promissory Notes"), with a total value of R\$ 650,000, on the issue date; that is, April 07, 2020, for placement through a public distribution offer with restricted placement efforts, pursuant to CVM Instruction 476, dated January 16, 2009, as amended. On April 07, 2020, the public distribution offer was closed.

The Issue was made in 4 series, of which (i) 4 Promissory Notes for the first series, (ii) 4 Promissory Notes for the second series and (iii) 4 Promissory Notes for the third series and (iv) 118 Promissory Notes for the third series. The term (i) of the Promissory Notes for the first series is up to 185 days from the date of issue, (ii) of the Promissory Notes for the second series is of up to 370 days from the date of issue and (iii) of the Promissory Notes for the third series is up to 550 days from the date of issue and (iv) of the Promissory Notes for the fourth series is up to 730 days from the date of issue.

Promissory note transactions contracted by the Company require compliance with restrictive financial clauses, under penalty of early maturity of the related debts. 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), depending on each loan and financing agreement.

- iii) On March 08, 2021, the Company's Board of Directors approved the 7th issue of 500 promissory notes, in single series, in physical form, with a unit nominal value of R\$ 1.000 million ("Promissory Notes"), with a total value of R\$ 500,000, on the issue date; that is, March 11, 2021, for placement through a public distribution offer with restricted placement efforts, pursuant to CVM Instruction 476, dated January 16, 2009, as amended. On March 11, 2021, the public distribution offer was closed. The term of the promissory notes is 180 days from the issue date.

Promissory notes have clauses setting forth maximum levels of indebtedness and leverage, based on the consolidated interim financial information:

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

For reading the above references, the following definitions are considered:

Financial net debt for covenants: represents: (i) the sum of all consolidated debts of the Company to 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; 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.

Adjusted EBITDA (Income before interest, taxes, depreciation and amortization) for covenants: is a non-accounting measure prepared by the Company for the 4 (four) immediately preceding quarters, and corresponds to the Company's net income before net financial expenses, income tax and social contribution on income, depreciation, amortization, and expenses with the stock option plan (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. Adjusted EBITDA is not a measure recognized in accordance with accounting practices adopted in Brazil or IFRS, does not have a standard meaning, and may not be comparable to Adjusted EBITDA prepared by other companies. Adjusted EBITDA has limitations that may hinder its use as a measure of profitability, and should not be considered in isolation or as a substitute for the Company's net income, operating income or operating cash flow, dividend distribution basis, or liquidity indicator, operational performance, or ability to pay. The Company uses the Adjusted EBITDA to assess its results without the influence and effects of the items mentioned above.

Financial income (loss) for covenants: it means the difference between the financial revenues 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

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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 revenues 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.

17 Leases

Domestic financial lease

DASA Group leases assets that are recorded in property, plant and equipment, subject to contracts that are: with purchase option, without renewal option, have contingent payments provided for, and do not have covenants related to dividends and interest on own capital or additional debt. The details of these contracts are shown in the Note 16.

Right-of-use assets and lease liabilities

DASA Group has property lease operations such as: service units, warehouses, administrative headquarters and technical operational centers. The average term of the contracts varies between 5 and 10 years, but they are negotiated individually.

	Parent company							Balance at 09/30/2021
	Balance at 12/31/2020	Addition (c)	Amortization	Interest (a)	Payments	Remeasurement (b)	Transfer	
Assets								
Right-of-use	796,876	59,414	(107,513)	-	-	181,759	-	930,536
Liabilities								
Leases - rentals	806,258	59,414	-	60,326	(167,812)	181,759	-	939,945
Provision for demobilization cost - non-current	51,225	-	-	-	-	-	-	51,225
	857,483	59,414	-	60,326	(167,812)	181,759	-	991,170
								-
Current	294,843	59,414	-	60,326	(167,812)	181,759	35,767	464,297
Non-current	562,640	-	-	-	-	-	(35,767)	526,873

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Parent company

	Balance at 12/31/2019	Addition (c)	Amortization	Interest (a)	Payments	Remeasurement (b)	Transfer	Balance at 12/31/2020
Assets								
Right-of-use	881,965	5,672	(155,636)	-	-	64,875	-	796,876
Liabilities								
Leases - rentals	857,592	5,672	-	85,590	(207,471)	64,875	-	806,258
Provision for demobilization cost - non-current	51,225	-	-	-	-	-	-	51,225
	908,817	5,672	-	85,590	(207,471)	64,875	-	857,483
Current	125,820	5,672	-	-	(207,471)	64,875	305,947	294,843
Non-current	782,997	-	-	85,590	-	-	(305,947)	562,640

Consolidated

	Balance at 12/31/2020	Acquisition of subsidiaries	Addition (c)	Amortization	Write- off	Interest (a)	Payments	Remeasurement (b)	Transfer	Balance at 09/30/2021
Assets										
Right-of-use	1,384,934	160,425	110,092	(209,406)	(14,927)	-	-	268,148	-	1,699,266
Liabilities										
Leases - rentals	1,431,472	169,027	118,738	-	(15,970)	115,157	(318,495)	268,169	-	1,768,098
Provision for demobilization cost - non-current	54,041	-	-	-	-	-	-	-	-	54,041
	1,485,513	169,027	118,738	-	(15,970)	115,157	(318,495)	268,169	-	1,822,139
Current	427,238	31,113	106,141	-	(15,970)	115,157	(318,495)	264,024	27,072	636,280
Non-current	1,058,275	137,914	12,597	-	-	-	-	4,145	(27,072)	1,185,859

Consolidated

	Balance at 12/31/2019	Acquisition of subsidiaries	Addition (c)	Amortization	Interest (a)	Payments	Remeasurement (b)	Transfer	Balance at 12/31/2020
Assets									
Right-of-use	888,042	517,671	124,345	(242,665)	-	-	97,541	-	1,384,934
Liabilities									
Leases - rentals	863,618	540,828	113,290	-	129,239	(325,049)	109,546	-	1,431,472
Provision for demobilization cost - non- current	51,807	-	1,710	-	-	-	524	-	54,041
	915,425	540,828	115,000	-	129,239	(325,049)	110,070	-	1,485,513
Current	127,160	81,508	64,755	-	-	(325,049)	69,218	409,646	427,238
Non-current	788,265	459,320	50,245	-	129,239	-	40,852	(409,646)	1,058,275

- (a) Interest is recorded in the income (loss) under financial expenses, using a single discount rate, considering the average funding in the market as shown below:

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Agreement term	Rate
2 years	7.18%
4 years	7.44%
5 years	7.47%
10 years	8.25%
Weighted average	7.58%

- (b) The remeasurement arises from changes in future lease payments resulting from a change in the rate used to determine these payments (IGP-M). DASA Group has remeasured the lease liability to reflect these revised payments. There was no change in the lease term and there was no need to revise the discount rate. The impact of the remeasurement was R\$ 181,759 in the Parent Company and R\$ 268,169 in the consolidated, with no immediate effect on the result and no effect on the cash flow statements.
- (c) The impact of the addition in the Parent Company and in the Consolidated does not have an immediate effect on the statements of income and cash flow.

The maturity dates of non-current installments as of September 30, 2021 are as follows:

	Parent company	Consolidated
As of October 2022	138,518	259,268
2023	131,722	239,620
2024	122,864	216,676
≥2025	133,769	470,295
	526,873	1,185,859

Considering that DASA Group has a taxation regime based on the cumulative method, there are no potential PIS and COFINS taxes recoverable in the lease consideration installments.

18 Debentures

	Parent company		Consolidated	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020
Non-convertible debentures	3,398,333	3,531,667	4,009,679	4,132,758
Compensation interest	58,931	14,691	58,668	14,429
Transaction cost	(6,972)	(9,149)	(7,646)	(10,179)
	3,450,292	3,537,209	4,060,701	4,137,008
Current	611,315	145,133	622,315	145,720
Non-current	2,838,977	3,392,076	3,438,386	3,991,288

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Changes in debentures are as follows:

	Parent company	Consolidated
Balance at December 31, 2019	2,715,986	2,715,986
Funding	965,000	965,000
Acquisition of subsidiaries	-	601,571
Interest accrual	100,959	123,061
Interest paid	(104,719)	(91,391)
Amortization of principal	(133,333)	(170,535)
Transaction cost	(6,684)	(6,684)
Balance at December 31, 2020	3,537,209	4,137,008
Interest accrual	112,635	134,376
Interest paid	(64,057)	(57,415)
Amortization of principal	(133,320)	(151,093)
Transaction cost	(2,175)	(2,175)
Balance at September 30, 2021	3,450,292	4,060,701

Debentures classified in non-current liabilities have the following amortization term:

	Parent company	Consolidated
As of October 2022	171,157	371,039
2023	719,974	919,738
2024	786,563	986,326
2025–2027	1,161,283	1,161,283
	2,838,977	3,438,386

Debentures - Parent Company

The issues of debentures not convertible into shares, of unsecured type, were approved by the Company's Board of Directors by means of a public distribution offer with restricted efforts, pursuant to CVM Instruction 476, dated January 16, 2009, as amended, shown below:

Issue	Series	Approval date	Quantity	Total amount raised	Term (counted as of the issue)	Remuneration	Amortization of principal
8 th	Sole	08/08/2017	40,000	400,000	5 years	108.00% of DI Semi-annual payment	3 installments - 1 st 08/25/2020, 2 nd 08/25/2021, 3 rd 08/25/2022
9 th	Sole	02/05/2018	60,000	600,000	5 years	108.60% DI	2 installments - 1 st 03/26/2022, 2 nd 03/26/2023
10 th	1 st	11/19/2018	10,000	100,000	up to 5 years	107.40% DI	2 installments - 1 st 12/10/2022, 2 nd 12/10/2023
10 th	2 nd	11/19/2018	30,000	300,000	6 years	110.50% DI	2 installments - 1 st 12/10/2024, 2 nd 12/10/2025
10 th	3 rd	11/19/2018	40,000	400,000	up to 8 years	112.50% DI	2 installments - 1 st 12/10/2025, 2 nd 12/10/2026
11 th	Sole	05/17/2019	40,000	400,000	up to 7 years	108.50% DI	2 installments - 1 st 06/10/2025, 2 nd 06/10/2026
12 th	Sole	11/22/2019	500,000	500,000	5 years	100% DI + 1.2% p.a.	2 installments - 1 st 11/25/2023, 2 nd 11/25/2024
13 th	Sole	04/08/2020	365,000	365,000	3 years	100% DI + 1.95% p.a.	3 installments - 1 st 04/13/2022, 2 nd 10/13/2022, 3 rd 04/13/2023
14 th	1 st	10/20/2020	475,650	475,650,000	5 years	100% DI + 2.10% p.a.	2 installments - 1 st 10/20/2024, 2 nd 10/20/2025
14 th	2 nd	10/20/2020	124,350	124,350,000	7 years	100% DI + 2.40% p.a.	2 installments - 1 st 10/20/2026, 2 nd 10/20/2027

The net proceeds obtained by the Company with the issue of the Debentures were fully used to extend its debt profile and reinforce its working capital, aiming to meet the ordinary management of its businesses.

Debenture transactions contracted by the Company require compliance with restrictive financial clauses, under penalty of early maturity of the related debts. Failure to comply with obligations or restrictions for two consecutive quarters may lead to the early

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maturity of the related debts and default in relation to other contractual obligations (cross-default), depending on each loan and financing agreement. The compliance rates are the same as mentioned in Note 16.

Debentures of subsidiary Ímpar Serviços Hospitalares S.A.

On October 30, 2019, the Board of Directors of the subsidiary Ímpar Serviços Hospitalares S.A. approved the issue of 600,000 simple debentures, not convertible into shares, unsecured, with additional collateral, in a single series, with a unit nominal value of R\$ 1,000.00, totaling, on the date of issue (December 10, 2019), the amount of R\$ 600,000 for public distribution, with restricted placement efforts as follows:

Issue	Series	Approval date	Quantity	Amount raised	Term (counted as of the issue)	Remuneration	Amortization of principal
1 st	Sole	10/30/2019	600	R\$ 600,000	5 years	CDI + 1.40%	06/10/2022–12/12/2022 06/12/2023–12/11/2023 06/10/2024–12/10/2024

Financial and non-financial covenants - Early maturities

The fiduciary agent must declare the obligations arising from the debentures as due in advance, demanding the immediate payment by Ímpar of the debt balance regarding the unit nominal value of the debentures plus interest remuneration for the period. If Ímpar does not comply with some covenants, these will be considered default events.

The debentures issued by the subsidiary Ímpar Serviços Hospitalares S.A. have clauses setting forth maximum levels of indebtedness and leverage, based on its annual consolidated financial statements. Failure to comply with these contractual clauses may lead to the early maturity of the debenture balance, plus interest remuneration for the period.

19 Taxes in installments

	End of amortization	Parent company		Consolidated	
		09/30/2021	12/31/2020	09/30/2021	12/31/2020
Installment payment of ISS	2029	3,406	5,511	14,665	3,661
Municipal Refis - Ímpar	2025	-	-	6,316	18,987
Refis IV - Federal - Ímpar	2024	-	-	34,021	48,825
Refis IV - Lab. Gaspar	2024	-	-	-	1,459
Federal tax installment	2025	2,046	1,468	81,896	6,701
Installment payment of solid waste fee - SZD	2022	-	-	447	1,005
PERT Installment Payment - Santa Luzia	2021	-	-	376	483
Installment payment of federal taxes - Valeclin	2028	-	-	2,078	2,346
Installment payment - INSS	2029	-	-	66,049	-
Other	2021	140	244	406	1,609
		5,592	7,223	206,254	85,076
Current		2,222	2,627	42,419	23,150
Non-current		3,370	4,596	163,835	61,926

	Parent company	Consolidated
As of October 2022	556	10,605
2023	2,092	41,952
2024	525	41,003
2025-2029	197	70,276
	3,370	163,835

20 Accounts payable from acquisition of subsidiaries and options with non-controlling shareholders

Accounts payable from the acquisition of subsidiaries refer to amounts due to the previous owners for the acquisition of shares or quotas representing the capital of acquirees. Debts are updated in accordance with the contractual clauses:

	Restatement	Maturity	Parent company		Consolidated	
			09/30/2021	12/31/2020	09/30/2021	12/31/2020
Not collateralized by interest earning bank deposits	IPCA-IGPM-Selic	06/2025	314,538	419,203	489,604	431,031
Collateralized by means of interest earning bank deposits	(a)	(a)	28,728	38,386	28,850	38,505
Earn-out payment			65,322	67,267	424,466	67,267
			408,588	524,856	942,920	536,803
Current			309,832	116,638	389,001	121,408
Non-current			98,756	408,218	553,919	415,395

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- (a) Both the financial investment and the liabilities are remeasured considering the rate of 90% of the CDI on September 30, 2021, and December 31, 2020. The maturity is up to 6 years from the date of acquisition, or until the discussion on the contingency is concluded. Interest earning bank deposits are recorded and disclosed in a separate caption in non-current assets.

Changes in accounts payable from acquisition of subsidiaries in the parent company are as follows:

	Not collateralized by interest earning bank deposits	Not guaranteed by interest earning bank deposits - International	Collateralized by interest earning bank deposits	Contingent consideration	Total
Balance at December 31, 2019	117,452	204,496	41,483	40,300	403,731
Acquisitions	164,343	-	1,569	15,300	181,212
Inflation adjustment and exchange-rate change	4,052	48,902	877	12,667	66,498
Payments	(57,345)	(62,696)	(5,544)	(1,000)	(126,585)
Balance at December 31, 2020	228,502	190,702	38,385	67,267	524,856
Acquisitions	4,703	-	-	-	4,703
Inflation adjustment and exchange-rate change	(843)	17,695	162	(1,945)	15,069
Remeasurement of fair value	(5,663)	-	-	-	(5,663)
Payments	(70,177)	(50,381)	(9,819)	-	(130,377)
Balance at September 30, 2021	156,522	158,016	28,728	65,322	408,588

Changes in accounts payable from acquisition of subsidiaries in the consolidated company 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, 2019	117,452	204,496	41,483	40,300	403,731
Acquisitions	164,343	-	1,569	15,300	181,212
Inflation adjustment and exchange-rate change	4,052	60,729	877	12,667	78,325
Payments	(57,345)	(62,696)	(5,424)	(1,000)	(126,465)
Balance at December 31, 2020	228,502	202,529	38,505	67,267	536,803
Acquisitions	183,552	-	-	359,144	542,696
Inflation adjustment and exchange-rate change	(475)	18,006	162	(1,945)	15,748
Remeasurement of fair value	(5,663)	-	-	-	(5,663)
Payments	(86,466)	(50,381)	(9,817)	-	(146,664)
Balance at September 30, 2021	319,450	170,154	28,850	424,466	942,920

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The portions classified in non-current assets have the following payment schedule:

Year of maturity	Parent company	Consolidated
2022	68,659	93,322
2023	23,120	95,931
2024	2,118	35,605
≥2025	4,859	329,061
Total	98,756	553,919

Put and call option granted to non-controlling shareholders

As part of the agreement to acquire equity interest, a put option was issued by the Company in favor of the non-controlling shareholders and a call option was issued by the sellers in favor of the Company, which may result in an acquisition by the Company of the remaining shares of non-controlling shareholders, summarized as follows:

Put option granted to non-controlling shareholders:

	Parent company	Consolidated
Balance at December 31, 2019	-	-
Laboratório Nobel S/A	16,552	16,552
Instituto de Hematologia de São José do Rio Preto Ltda.	5,694	5,694
DB Genética Serviços Laboratoriais Ltda.	5,691	5,691
CPCLIN - Centro de Pesquisa Clínicas Ltda.	1,022	1,022
Laboratório Bioclinico MS Ltda.	10,500	10,500
Balance at December 31, 2020	39,459	39,459
Laboratório Nobel S/A	17,731	17,731
Instituto de Hematologia de São José do Rio Preto Ltda.	7,984	7,984
DB Genética Serviços Laboratoriais Ltda.	12,859	12,859
CPCLIN - Centro de Pesquisa Clínicas Ltda.	1,495	1,495
Laboratório Bioclinico MS Ltda.	17,342	17,342
Nossa Senhora do Carmo Participações Ltda.	-	51,864
Balance at September 30, 2021	57,411	109,275
Current	17,634	17,634
Non-current	39,777	91,641

Call option granted to non-controlling shareholders:

	Parent company	Consolidated
Balance at December 31, 2019	-	-
Laboratório Nobel S/A	1,000	1,000
Instituto de Hematologia de São José do Rio Preto Ltda.	1,270	1,270
DB Genética Serviços Laboratoriais Ltda.	1,322	1,322
CPCLIN - Centro de Pesquisa Clínicas Ltda.	1,454	1,454
Laboratório Bioclinico MS Ltda.	2,423	2,423
Balance at December 31, 2020:	7,469	7,469
Laboratório Nobel S/A	144	144
Instituto de Hematologia de São José do Rio Preto Ltda.	652	652
DB Genética Serviços Laboratoriais Ltda.	553	553

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CPCLIN - Centro de Pesquisa Clínicas Ltda.	1,261	1,261
Laboratório Bioclínico MS Ltda.	110	110
Nossa Senhora do Carmo Participações Ltda.	-	19,565
Balance at September 30, 2021	2,720	22,285
Current	108	108
Non-current	2,612	22,177

21 Provisions for tax, social security, labor and civil claims.

	Parent company				Consolidated			
	09/30/2021		12/31/2020		09/30/2021		12/31/2020	
	Provision	Judicial deposit	Provision	Judicial deposit	Provision	Judicial deposit	Provision	Judicial deposit
Labor and civil	47,755	15,963	53,143	16,918	107,684	37,736	107,356	30,885
Tax and social security claims	87,163	35,127	70,798	64,163	110,987	41,365	94,062	69,418
	134,918	51,090	123,941	81,081	218,671	79,101	201,418	100,303

Provisions for labor and civil risks

As of September 30, 2021, DASA Group was party to 1,526 labor claims (1,456 as of December 31, 2020) and 1,953 civil lawsuits at administrative and judicial levels (1,761 as of December 31, 2020). The provisions of R\$ 47,755 (R\$ 53,143 as of December 31, 2020) in the parent company and R\$ 107,684 (R\$ 107,356 as of December 31, 2020) in the consolidated are based on the history of loss percentage in lawsuits assessed as a probable and possible risk for labor claims and probable risk for civil claims.

Regarding labor claims, we highlight the Public Civil Action pending in the Labor Court of Rio de Janeiro, where the Company and Laboratórios Médicos Dr. Sérgio Franco Ltda, a company merged by the Company on July 1, 2014, were mentioned, questioning in general terms the legality of engaging medical companies specialized in the area of diagnostic imaging support exams, requiring the hiring of physicians linked to said medical companies, under a formal labor contract, as well as indemnity for collective moral damage in the approximate amount of R\$ 20,000 on September 10, 2012. On June 26, 2014, the Company released a new Material Fact disclosing that a decision was handed down in the lower court, totally favorable to the Company. On February 24, 2015, the Regional Labor Court partially accepted the Ordinary Appeal filed by the Public Prosecutor's Office and ordered the Company to register the intervening physicians - representing approximately 22 professionals - in addition to reducing the collective moral damage to R\$ 500. The decision handed down by the Regional Labor Court (TRT) - 1st Region defined intervening physicians as follows: "(are those professionals) who exercise coordination over the performing physicians who are part of the same specialty." The Company and the Public Prosecutor's Office filed a motion for clarification against the decision. The motions of the Public Prosecutor's Office were rejected and the motions of the Company were accepted; however, without significantly modifying the decision. The Review Appeal presented by the Public Prosecutor's Office was denied. On January 27, 2016, an interlocutory appeal was filed by the Labor Public Prosecutor's Office (MPT). On May 3, 2016, we filed (i) a counter-draft of an interlocutory appeal, (ii) counter-reasons for review appeals and (iii) binding review appeals. The assessment of its legal advisors and of Management is that the loss is probable for the moral damage of approximately 22 professionals in the updated amount of R\$ 1,321, and the probability of loss is remote for collective moral damage in the amount of R\$ 19,500.

Provisions for tax and social security claims

The provisions for tax and social security claims in the amount of R\$ 87,163 (R\$ 70,798 as of December 31, 2020) in the parent company and R\$ 110,987 (R\$ 94,062 as of December 31, 2020) in the consolidated correspond to (i) challenges for increases in rates (ii) calculation basis and (iii) unconstitutionality of collection. The Company and its subsidiaries still had the consolidated amount of R\$ 646,582 on September 30, 2021 (R\$ 787,649 on December 31, 2020) referring to lawsuits classified by its legal advisors as possible losses, for which no provision was recorded, according to the accounting rule applicable for this circumstance, of which R\$ 280,303 referring to tax on services of any nature (ISSQN) proceeding mainly discussing the place where clinical analysis services are provided, R\$ 102,964 referring to the collection of PIS/COFINS on billing and imports, IRPJ and CSLL credits in the amount of R\$ 87,228, IRPJ and CSLL in the amount of R\$ 227,299 originated from the deduction of goodwill calculated in the corporate merger.

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On March 7, 2016, Management became aware of a Brazilian Federal Revenue Service administrative proceeding related to two tax assessment notices issued requiring PIS and COFINS payment in the total amount of R\$ 55,629. On July 15, 2016, the Company filed the Declaratory Action No. 0004053-41.2016.4.03.6144, in progress at the 1st Federal Court of the Judicial Subsection of Barueri-SP, aiming to guarantee in advance the full amount of the tax debts object of the Tax Enforcement by offering a guarantee insurance policy issued on July 13, 2016, in strict compliance with the provisions of Ordinance 164/2014 of the National Treasury Attorney-General's Office (PGFN), as well as of articles 151, item V, and 206 of the National Tax Council (CTN). Tax Enforcement No. 0006303-47.2016.4.03.6144 was filed on August 10, 2016 for the collection of CDAs 80 6 16 053101-28 and 80 7 16 021700-63, which are subject to PIS and COFINS debts calculated for the year 2011 arising from Federal Administrative Proceeding No. 16004.720192/2015-69 filed by the Brazilian Federal Revenue Service. On May 12, 2017, a decision was issued confirming the urgent relief decision and deemed the declaratory action valid to determine that the tax credits charged due to tax enforcement are guaranteed by means of a suitable guarantee insurance. The Company was summoned to respond to the terms of Tax Enforcement No. 0006303-47.2016.4.03.6144, which is why it presented a statement in the records of the Declaratory Action with Motion for Injunctive Relief No. 0004053-41.2016.4.03.6144 informing about the existence of this tax enforcement and requiring the transfer of the guarantee. In compliance with the requirements provided for in articles 16, items I and II, of Law 6830/80, 184, head provision and §1, of the CPC, and 62, item I, of Law 5010/66, on September 27, 2017, the Company filed Motions for Stay of Execution, registered in the electronic systems of the 1st Federal Court of the Judicial Subsection of Barueri-SP under No. 0003688-50.2017.4.03.6144. On April 12, 2018, the decision on the Motions for Stay of Execution was published, determining that evidence be produced, which was met by the Company within the term on April 20, 2018. In November 2018, a decision was published requesting the Company to indicate questions and the technical assistant within 15 days, which were presented in a timely manner. Finally, the assessment by the Company's external legal advisors as to the chances of losing the merit of said lawsuit is possible, for which there is no provision recorded.

The Company filed Declaratory Action No. 1005652-68.2018.4.01.3400 before the Federal Government, aiming at granting urgent provisional protection to ensure the Company the deduction, in the IRPJ and CSLL calculation bases, of the amortization of goodwill arising from the corporate merger, thus suspending the payment of the disputed amount. On April 16, 2018, a decision was handed down granting the provisional emergency relief claimed to suspend the enforceability of the disputed amount provided that the guarantee insurance is accepted by the Federal Government. On May 4, 2018, the Federal Government filed motions for clarification questioning the acceptance of the guarantee insurance policy as a way of suspending the credit payment. In view of the impossibility of proceeding with the guarantee insurance, the Company deposited the amount of R\$ 33,350 in court until October 2018, including fine and interest on late payment, which corresponds to the amounts of IRPJ and CSLL calculated on the deduction of these taxes in the calculation basis. The assessment by the Company's external legal advisors as to the chances of losing the merit of said lawsuit is possible, for which there is no provision recorded. On May 28, 2020, the Brazilian Federal Revenue ended the inspection procedure on the deductibility of said goodwill, showing the sufficiency of the judicial deposits and, at the same time, disallowing the IRPJ tax loss and negative calculation basis of social contribution in the extent of the goodwill used for tax purposes. The Company understands that there are legal grounds for the tax enjoyment of goodwill and will challenge the tax assessment notices in the administrative sphere. At the same time, the lawsuit will have a regular course, and the Company may thus deduct the aforementioned amounts after the final and unappealable decision, if the final decision is favorable. The assessment by the Company's external legal advisors as to the risk of losing the merit of litigation is possible, for which there is no provision recorded, since there is no tax exposure.

Changes in the provisions to contingencies as of September 30, 2021

Parent company					
Change in the period					
	12/31/2020	Addition to provision	Usage	Update / (update reversal)	09/30/2021
Labor and civil	53,143	27,549	(32,934)	-	47,758
Tax and social security claims	70,800	19,897	(5,679)	2,144	87,162
	123,943	47,446	(38,613)	2,144	134,920

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Change in the period						
	12/31/2020	Addition to provision	Addition for acquisition of subsidiaries	Usage	Update / (update reversal)	09/30/2021
Labor and civil	107,356	17,495	19,396	(36,787)	224	107,684
Tax and social security claims	94,062	3,111	16,809	(5,702)	2,707	110,987
	201,418	20,606	36,205	(42,489)	2,931	218,671

Changes in the provisions for contingencies as of December 31, 2020

Parent company					
Changes for the year					
	12/31/2019	Addition to provision	Usage	Update / (update reversal)	12/31/2020
Labor and civil	44,566	24,212	(15,630)	(5)	53,143
Tax and social security claims	62,592	10,592	(5,317)	2,931	70,798
	107,158	34,804	(20,947)	2,926	123,941

	Consolidated					
	Change in the period					
	12/31/2019	Addition to provision	Addition for acquisition of subsidiaries	Usage	Update / (update reversal)	12/31/2020
Labor and civil	50,865	25,676	52,171	(17,022)	(4,334)	107,356
Tax and social security claims	89,715	16,559	2,047	(17,355)	3,096	94,062
	140,580	42,235	54,218	(34,377)	(1,238)	201,418

22 Share-based payments

The Company offers to executives a share-based remuneration plan, and currently two plans are in force, “2016 Plan” for the period from 2016 to 2019, duly approved at the Extraordinary General Meeting held on April 25, 2016 and subsequently amended at the Extraordinary General Meeting held on May 25, 2017 (“2016 Plan”). The Company, at the Extraordinary General Meeting held on December 5, 2018, approved the share-based remuneration/payment plan by granting premiums (“2018 Plan”), and granting the opportunity for participants in the 2016 Plan to choose, at their sole discretion, to replace the premiums they had under the “2016 Plan” with options under this “2018 Plan”. and the “2020 Plan” for the period from 2020 to 2024 approved at the Extraordinary General Meeting on November 30, 2020.

These plans have the following characteristics/objectives:

- (a) Its purpose is to establish a share-based remuneration plan, which will allow the Company to align its interests with those of its shareholders and beneficiaries, attract and retain talent, mitigate agency conflicts, increase the generation of sustainable results and reinforce long-term guidance in decision making by the Company's executives and employees.
- (b) The Beneficiaries will be chosen and elected by the Board of Directors, at its sole discretion.
- (c) It will be managed by the Board of Directors, which may rely on a committee to assist it in this regard, and will have, to the extent permitted by law and by the Company's bylaws, broad powers to take all necessary and appropriate measures for the management of these plans.
- (d) Regarding the "2018 Plan", the maximum number of Shares that may be effectively used as a basis for the exercise of premiums granted may not exceed 19,902,320 Shares, representing, on the creation date of the 2018 Plan, approximately 6% of the Company's capital. For the "2020 Plan", the Board of Directors may approve the partial or total settlement of the Options exercised in cash; the Options that may be granted under the "2020 Plan" may not exceed the amount of 28,848,825 (twenty-eight million, eight hundred and forty-eight thousand, eight hundred and twenty-five) of Representative Options, on the date of approval of the "2020 Plan", of approximately 6% (six percent) of the Company's capital.
- (e) The exercise price is defined (based on the fair value of the shares on the grant date determined similarly to the item (f) below) for each grant and is monetarily adjusted by an inflation index, while the vesting period (service condition) is usually 3 years. Premiums must be fully exercised at the end of the grace period.
- (f) For the purposes of determining the settlement amounts, after the start of the public offering carried out in April 2021, the agreement stipulates that as the Company's shares start to have relevant market liquidity, verified through a free float on the stock exchange corresponding to 5% (five percent) or more of the Company's capital, the quoted value of the Company's shares on the stock exchange corresponding to the weighted average of the last 30 (thirty) trading sessions immediately prior to the end date of the Grace Period in question ("Quotation Price") must be considered. The settlement of options, after the liquidity event, follows the determination of the 2018 Plan, which determines 20% in cash and 80% in shares. In the 2020 Plan, the settlement can be carried out in cash or shares and the choice is up to the Company. Therefore, the liquidity event became a change in the existing plan, and the Company started to recognize 80% of the plans, until then measured at fair value and recognized in liabilities, in the Company's shareholders' equity measured at fair value on the date of the change, that is, the liquidity event that occurred on April 6, 2021.
- (g) Fair value was measured using the Black-Scholes method. Expected volatility was based on an assessment of the historical volatility of the share price of similar entities, particularly over the historical period proportional to the expected term.

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In 2020, there was a modification in the “2018 Plan” according to which the grace period for unexercised premiums was extended for another three years.

(h)	2018 Plan Grants				2020 Plan Grants	
	1 st	2 nd	3 rd	4 th	1 st	2 nd
Fair value	46.27	33.12	17.6	18.07	11.87	14.04
Share price	58	58	47.52	47.52	47.52	47.52
Strike price	11.73	24.88	30.39	31.65	41.04	41.04
Expected volatility	0.5	0.5	0.32	0.32	0.32	0.32
Life	3 years	3 years	3 years	3 years	3 years	3 years
Risk-free rate	5.25%	5.25%	6.25%	6.25%	6.25%	6.25%

Under the 2018 Plan, the following grants were approved:

Year of approval	Approval	Quantity	Remaining amount
2016	Board of Directors	5,812,241 Options	-
2017	Board of Directors	6,572,842 Options	-
2018	Board of Directors	4,663,274 Options	4,156,206 Options
2019	Board of Directors	5,215,000 Options	4,002,500 Options

Under the 2020 Plan, the following grants were approved:

Year of approval	Approval	Quantity	Remaining amount
2020	Board of Directors	7,181,250 Options	6,868,750 Options
2021	Board of Directors	6,413,500 Options	6,413,500 Options

Provision for share-based payment is as follows:

	Plan	Taxes and charges	Total
Balance at December 31, 2019	150,287	61,317	211,604
Provision	29,447	7,361	36,808
Reversal of provision	(78,122)	(46,549)	(124,671)
Payments	(69,803)	(14,176)	(83,979)
Balance at December 31, 2020	31,809	7,953	39,762
Stock option plan expense (Note 26)	524,690	117,759	642,449
Payments	(111,270)	(76,711)	(187,981)
Balance at September 30, 2021	445,229	49,001	494,230
	-	-	-
Current	10,537	23,522	34,059
Non-current	12,454	25,479	37,933
Shareholders' equity (f) (i)	422,238	-	422,238

(i) The amount of R\$422,238 in stock options, R\$228,842 have already been settled.

23 Shareholders' equity

Capital

As of September 30, 2021, the Company's capital totals R\$ 15,992,979 (R\$ 12,326,706 as of December 31, 2020), represented by 547,963,188 common shares, all nominative, book-entry and with no par value, presented in the statement of shareholders' equity in the amount of R\$ 15,906,675, net of Costs with issue of shares in the amount of R\$ 56,961, net of taxes.

The authorized limit for the capital increase, independently of statutory reform, through the issue of new shares, provided that the capital will not exceed 1,000,000,000 (one billion) common shares.

As mentioned in Note 1, on April 6, 2021, the Company completed its initial public offering of shares - "IPO". As a result of the offer, at the Board of Directors' Meeting, the capital increase was approved, with the issue of 57,010,786 new common shares, in the total amount of R\$ 3,306,626.

At a meeting of the Board of Directors held on May 6, 2021, the ratification of the capital increase was approved, in the total amount of R\$ 8.86 (eight reais and eighty-six cents), with the consequent issue of 3,937,827 new common shares, due to the exercise of share-based payment options (Note 22).

At the Board of Directors' Meeting held on May 10, 2021, the capital increase was approved, with the issue of 6,200,817 new common shares, in the total amount of R\$ 359,647 due to the partial exercise of option for supplementary shares in the scope of the offer.

Equity valuation adjustment

As a result of the transaction carried out with Ímpar as of January 23, 2020, since it is a transaction between an entity under common control and no goodwill should be recognized as an increase in shareholders' equity, after the acquisition, aiming at adapting all corporate procedures carried out in accordance with the provisions of the Brazilian Corporation Law in accounting terms, the amount of R\$ 9,243,943 was recorded as an equity valuation adjustment, reducing shareholders' equity and equalizing the effects at cost.

This account also recognizes the effects of shareholders' transactions, translating the presentation currency of subsidiaries abroad and of hyperinflation in the Argentine subsidiary.

Treasury shares

During the nine-month period ended September 30, 2021, there were no changes in "Treasury shares" as follows:

Descriptions	Number of shares	Average price per share in Reais	Shares in reais (R\$)
Balance at December 31, 2019	109,199	22.20	2,424
Acquisitions	1	10.36	-
Disposals (a)	(17,534)	65.00	(1,140)
Balances at September 30, 2021 and December 31, 2020	91,666	14.01	1,284

(a) Disposal of treasury shares for the purpose of exercising the call options for the shareholding in Laboratório Santa Luiza, quoted market value at the time of acquisition.

(Basic and diluted) earnings (losses) per share

Basic earnings (losses) per share is calculated by dividing loss attributable to Company's shareholders by the weighted average number of common shares issued during the period, less the common shares purchased by the Company and held as treasury shares.

	01/01/2021– 09/30/2021	01/01/2020– 09/30/2020
Loss attributable to Company's controlling shareholders	(59,438)	(174,012)
Weighted average value of common shares issued (In thousands)	547,963	480,814
Weighted average of treasury shares (In thousands)	(92)	(109)
Weighted average value of outstanding common shares (in thousands)	547,871	480,705
Basic loss per share - (in R\$)	(0.10849)	(0.36199)

Diluted losses per share are calculated by adjusting to weighted average quantity of outstanding common shares, assuming conversion of all common shares that would possibly provoke dilution. The Company has

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only one category of potential common shares that would cause dilution, which are the options in the stock option plan.

	01/01/2021– 09/30/2021	01/01/2020– 09/30/2020
Loss attributable to Company's controlling shareholders	(59,438)	(174,012)
Weighted average value of outstanding common shares (in thousands)	547,871	480,705
Adjustment by stock options (in thousands) (a)	23,473	19,902
Weighted average quantity of common shares for diluted losses per share (in thousands)	571,344	500,607
Diluted loss per share - (in R\$)	(0.10403)	(0.34760)

- (a) They result in the issue of common shares for less than the average market price of common shares during the period and therefore act as a diluter. Details are described in Note 22).

Dividends and interest on own capital

According to the Company's by-laws, net income for the year is allocated as follows: (i) 5% for formation of legal reserve, until reaches 20% of subscribed capital; and (ii) at least 25% of the remaining balance adjusted, pursuant to article 202 of Law 6404/76, for the payment of mandatory dividends.

On December 30, 2020, the Board of Directors approved *ad referendum* of the General Meeting that resolved on interest on own capital in the total gross amount of R\$ 137,197 (R\$ 0.28539720219 per share) on the financial statements for the year ended December 31, 2020.

Changes in interest on own capital are as follows:

Description	Parent company	Consolidated
Balance at December 31, 2019	151,032	165,124
(+) Interest on own capital distributed (a)	137,197	263,701
(-) Payment of interest on own capital	(151,202)	(165,124)
(-) Withholding income tax	(20,400)	(39,555)
Balance at December 31, 2020	116,627	224,146
(+) Withholding income tax - residents abroad (b)	7,189	7,189
(-) Payment of interest on own capital	(123,802)	(205,822)
Balance at September 30, 2021	14	25,513

- (a) The minimum mandatory dividends are already included in interest on own capital distributed.
(b) Overpayment due to beneficiaries exempt from IRRF whose tax offset was made by the Company.

24 Net operating revenue

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

	Parent company		Consolidated	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Operating revenue per sector:				
National private	3,899,898	2,621,296	4,816,047	3,033,352
Foreign privately-held companies	-	-	323,319	126,540
Government	-	-	214,462	159,030
Hospital	-	-	2,975,012	1,901,848
	3,899,898	2,621,296	8,328,840	5,220,770
Deductions:				
Taxes on billing	(231,918)	(155,354)	(483,671)	(303,659)
Expected losses from variable consideration (disallowance)	(27,938)	(42,713)	(78,925)	(88,950)
Commercial discounts	(20,065)	(14,949)	(20,701)	(16,043)
Net operating revenue	3,619,977	2,408,280	7,745,543	4,812,118

DASA Group has a certain degree of concentration in their client portfolios. On September 30, 2021 and 2020, the consolidated concentration of the five main customers was as follows:

	09/30/2021	09/30/2020
CLIENT A	14.2%	18.6%
CLIENT B	9.0%	9.8%
CLIENT C	7.7%	9.1%
CLIENT D	3.5%	3.7%
CLIENT E	2.9%	3.3%

25 Cost of services rendered

	Parent company		Consolidated	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Personnel cost	(596,251)	(467,455)	(1,382,908)	(1,061,239)
Cost with material	(722,887)	(488,699)	(1,603,828)	(1,017,625)
Cost with services and utilities	(723,718)	(529,618)	(1,653,421)	(1,154,325)
Depreciation and amortization cost	(266,525)	(257,570)	(469,388)	(390,151)
General expenses	(43,237)	(38,328)	(192,667)	(78,565)
	(2,352,618)	(1,781,670)	(5,302,212)	(3,701,905)

26 General and administrative expenses

	Parent company		Consolidated	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Personnel expenses	(352,928)	(143,882)	(662,202)	(341,905)
Provision for profit sharing and bonus	(65,221)	(36,635)	(116,297)	(42,280)
Stock option plan (Note 22)	(642,449)	(2,105)	(642,449)	(2,105)
Services and utilities	(284,378)	(172,979)	(492,102)	(307,426)
Advertising and publicity	(42,168)	(20,117)	(54,375)	(31,188)
Transportation expenses	(41,903)	(47,659)	(45,814)	(53,031)
Depreciation and amortization	(155,420)	(116,028)	(198,241)	(145,837)
Taxes and rates	(4,697)	(1,540)	(21,238)	(9,001)
Sundry provisions	3,042	(2,990)	(6,251)	(18,956)
Other	(40,365)	(39,622)	(106,526)	(97,118)
	(1,626,487)	(583,557)	(2,345,495)	(1,048,847)

27 Other revenues (expenses)

	Parent company		Consolidated	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Other revenues				
Income from the sale of property, plant and equipment	291	17,095	4,219	31,737
Revenues from rental of properties	276	270	10,485	10,738
Recovery of third party credits (a)	1,877	-	17,269	7,690
Operating commissions	3,150	-	3,150	1,080
Recovery of taxes	-	-	2,212	-
Other revenues	3,570	2,796	4,465	1,178
	9,164	20,161	41,800	52,423
Other expenses				
Provision for inventory devaluation	(574)	(2,639)	(4,226)	(3,906)
Loss of receivables	-	-	(5,975)	(1,979)
Other expenses	-	(300)	(1,712)	(1,809)
	(574)	(2,939)	(11,913)	(7,694)

(a) It refers to revenue from administrative process services provided by Maipú to local companies in Argentina.

28 Net financial income

	Parent company		Consolidated	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Financial expenses				
Interest	(159,684)	(93,070)	(207,274)	(130,266)
Exchange rate change and inflation adjustment costs	(20,501)	(111,372)	(52,357)	(216,796)
Adjustment to present value – APV	(415)	(2,570)	(415)	(2,570)
Interest on right-of-use lease	(60,327)	(64,508)	(120,084)	(89,115)
Other	(29,469)	(17,018)	(46,432)	(24,050)
	(270,396)	(288,538)	(426,562)	(462,797)
Financial revenues				
Interest	71,539	23,192	93,753	38,784
Derivative financial instruments	-	-	10,797	78,054
Exchange rate change and inflation adjustments in assets	17,725	16,386	27,958	28,189
Other	471	670	2,778	3,755
	89,735	40,248	135,286	148,782
	(180,661)	(248,290)	(291,276)	(314,015)

29 Income tax and social contribution

DASA Group forms a provision on a monthly basis for installments of income tax and social contribution on net income, complying with the 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 net income is presented below:

	Parent company		Consolidated	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Loss before income tax and social contribution	(257,199)	(231,739)	(163,553)	(207,920)
Combined statutory rate	34%	34%	34%	34%
Income tax and social contribution:				
Calculated at combined statutory rate	87,448	78,791	55,608	70,693
Effect of tax rates in foreign jurisdictions (30%)	-	-	26,662	(3,627)
Permanent (additions) exclusions				
Equity in net income of subsidiaries	93,161	(14,866)	-	-
Non-deductible expenses (i)	(12,990)	(1,942)	(13,262)	(5,381)
Other adjustments				
Deemed profit (ii)	-	-	14,396	(3,305)
Formation of tax loss and negative basis (iii)	28,703	-	31,099	-
Other	1,439	(4,256)	(1,124)	(22,296)
	197,761	57,727	113,379	36,084
Current income tax and social contribution	-	(30,661)	(118,163)	(61,259)
Deferred taxes	197,761	88,388	231,542	97,343
Total	197,761	57,727	113,379	36,084
Effective rate (iv)	-77%	-25%	-69%	-17%

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- (i) These are expenses that cannot be deducted for tax purposes, under the terms of the applicable tax legislation, such as: expenses with fines, donations, gifts and certain provisions;
- (ii) Brazilian tax legislation provides for an alternative method of taxation for companies that earned gross revenue of up to R\$ 78 million in their previous fiscal year, called deemed income. Some of the Company's subsidiaries have adopted this alternative taxation, according to which the IRPJ and CSLL were calculated on a basis equal to 8% of revenues from operations, and not calculated based on the actual taxable income of these subsidiaries. The deemed income 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) This refers to the constitution of deferred income tax and social contribution on a share-based payment plan from the previous year.
- (iv) The effective tax rate reconciliation is based on its domestic rates, with a reconciliation item against tax rates applied by companies in another jurisdiction. Effective tax rate reconciliation is based on an applicable tax rate that provides the most meaningful information to users.

The combined tax rate used in the calculations of September 30, 2021 and 2020 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 tax losses and contribution of accumulated carryforwards social, 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		Income (loss)	
	Parent company		Parent company	
	09/30/2021	12/31/2020	09/30/2021	09/30/2020
Tax loss and negative basis	694,724	544,147	150,577	117,283
Provision for expected losses due to bad debt	48,369	35,720	12,649	4,334
Provision for disallowance	10,603	15,308	(4,705)	7,469
Provision for specialized medical services	(6,052)	(765)	(5,287)	(6,623)
Provision for stock option plan	90,232	13,370	76,862	(39,989)
Sundry provisions	63,336	62,253	1,083	10,903
Provision for obsolescence	3,177	2,687	490	(559)
Adjustment to present value – APV	4,915	5,589	(674)	601
Provision for contingencies	29,893	32,326	(2,433)	2,005
Review of useful lives of property, plant and equipment	23,880	25,983	(2,103)	1,331
Other	894	808	86	98
Deferred in downstream merger of subsidiary	310,847	301,202	9,645	2,256
Surplus in the acquisition of subsidiary	(7,698)	-	(7,698)	-
Amortization of goodwill	(667,189)	(655,545)	(11,644)	(13,134)
Intangible assets identified in acquisitions of equity interests	(56,779)	(59,345)	2,566	2,566
Other	(3,947)	(3,939)	(8)	(143)
Deferred income tax and social contribution	539,205	319,799	219,406	88,398

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Changes in equity not affecting income (loss)
Capital gains effect on acquisition of subsidiaries
Expenses from expenditures with issue of shares
Other

(7,698)	-
(29,343)	
15,396	(10)
197,761	88,388

Reflected in the balance sheet as follows:

Deferred tax assets	539,205
Deferred tax liabilities	-
	539,205

Reconciliation of deferred tax assets (liabilities)

Opening balance - December 31, 2020	319,799
Tax revenue recognized in income (loss)	197,761
Changes in equity not affecting income (loss)	7,698
Expenses from expenditures with issue of shares	29,343
Other	(15,395)

Balance at September 30, 2021	539,205
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	Balance sheet Consolidated		Income (loss) Consolidated	
	09/30/2021	12/31/2020	09/30/2021	09/30/2020
Tax loss and negative basis	824,641	612,049	212,592	186,131
Provision for expected losses due to bad debt	61,361	42,672	18,689	12,772
Provision for disallowance	19,699	20,081	(382)	(189)
Provision for specialized medical services	(6,052)	(765)	(5,287)	(6,623)
Provision for stock option plan	90,232	13,370	76,862	(39,989)
Sundry provisions	64,311	62,892	1,419	11,119
Provision for obsolescence	3,177	2,687	490	(559)
Adjustment to present value – APV	4,915	5,589	(674)	601
Provision for contingencies	29,942	32,432	(2,490)	2,051
Review of useful lives of property, plant and equipment	23,880	25,983	(2,103)	1,331
Other	50,747	43,122	7,625	5,930
Deferred in downstream merger of subsidiary	310,847	301,202	9,645	2,256
Surplus in the acquisition of subsidiary	(7,698)	-	(7,698)	-
Amortization of goodwill	(667,820)	(656,175)	(11,645)	(13,134)
Intangible assets identified on acquisitions that are not deductible for tax purposes	(57,923)	(60,551)	2,628	2,628
Other	(3,948)	(4,300)	353	(153)
Deferred income tax and social contribution	740,311	440,288	300,024	164,172
Changes in equity not affecting income (loss)				
Surplus in the acquisition of subsidiary			(7,698)	-
Acquisitions of subsidiaries			-	(66,619)
Expenses from expenditures with issue of shares			(29,343)	
Other			(31,442)	(10)
			231,541	97,543

Reflected in the balance sheet as follows:

Deferred tax assets	770,026
Deferred tax liabilities	(29,715)
	740,311

Notes to individual and consolidated interim financial information as of September 30, 2021
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	Balance sheet Consolidated		Income (loss) Consolidated	
	09/30/2021	12/31/2020	09/30/2021	09/30/2020
Reconciliation of deferred tax assets (liabilities)				
Opening balance - December 31, 2020		440,288		
Tax revenue recognized in income (loss)		231,541		
Surplus in the acquisition of subsidiaries		7,698		
Expenses from expenditures with issue of shares		29,343		
Other		31,441		
Balance at September 30, 2021		740,311		

DASA Group's management considers that the balances of deferred income tax and social contribution assets arising from temporary differences will be realized in proportion to the contingencies and realization of the events that gave rise to the provision for losses.

DASA Group did not identify non-recovery indicators for deferred taxes during the period ended September 30, 2021.

Regarding the tax assets resulting from tax losses and negative basis, Management estimates to recover the tax credits, as shown in the table below:

	Parent company	Consolidated
2021	4,777	5,325
2022	59,742	66,600
2023	64,945	72,400
2024	68,982	76,900
2025-2035	496,278	603,416
	694,724	824,641

30 Information per business segment

For the purposes of Management's analysis and decision-making, as of December 31, 2019, DASA Group's operations were managed only by the outpatient care and care coordination services segments. With the acquisition of Ímpar Serviços Hospitalares S.A. in January 2020 and the growth of international operations, DASA Group now has the following 3 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 and Uruguay. 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
Hospital and Oncology	Medical and hospital services	Brazil
Foreign operations	Diagnosis	South America (Argentina and Uruguay)

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

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The information for the periods ended September 30, 2021 and 2020 is as follows:

	Outpatient care services and care coordination		Hospital and Oncology		Foreign operations		Total	
	09/30/2021	09/30/2020	09/30/2021	09/30/2020	09/30/2021	09/30/2020	09/30/2021	09/30/2020
Foreign revenue:								
Revenue per segment	4,512,324	2,831,157	2,764,608	1,743,958	319,766	124,742	7,596,698	4,699,857
Intra-segment revenue	148,845	112,261	-	-	-	-	148,845	112,261
	4,661,169	2,943,418	2,764,608	1,743,958	319,766	124,742	7,745,543	4,812,118
External cost:								
Reportable segment cost	(2,919,245)	(2,054,743)	(2,043,238)	(1,431,206)	(190,884)	(103,695)	(5,153,367)	(3,589,644)
Intra-segment cost	(56,149)	(61,998)	(49,617)	(50,263)	(43,079)	-	(148,845)	(112,261)
	(2,975,394)	(2,116,741)	(2,092,855)	(1,481,469)	(233,963)	(103,695)	(5,302,212)	(3,701,905)
Results by reportable segments:								
Operating expenses, net	(1,858,568)	(723,859)	(454,146)	(315,557)	(32,781)	(9,431)	(2,345,495)	(1,048,847)
Financial revenues	98,131	42,785	48,552	105,330	(11,397)	667	135,286	148,782
Financial expenses	(293,145)	(294,212)	(128,391)	(162,818)	(5,026)	(5,767)	(426,562)	(462,797)
Depreciation and amortization	(486,022)	(399,576)	(170,418)	(124,851)	(11,189)	(11,561)	(667,629)	(535,988)
Earnings (losses) per segment	(247,453)	(93,605)	117,211	(62,100)	80,068	(16,131)	(50,174)	(171,836)
Assets of reportable segments	11,589,699	9,304,222	6,503,766	2,920,100	292,750	190,596	18,386,215	12,414,918
MEP investment	274,000	(43,724)	-	-	-	-	274,000	(43,724)
Liabilities of reportable segments	7,330,801	6,209,268	3,510,391	2,226,274	92,748	88,204	10,933,940	8,523,746

31 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	
				09/30/2021	12/31/2020
Financial liabilities measured at fair value	Note	Classification per category	Hierarchy		
Interest earning bank deposits	6	Fair value through profit or loss	Level 2	26,034	111,985
Collateralized by means of interest earning bank deposits	20	Fair value through profit or loss	Level 2	28,728	38,386
Call option obtained from non-controlling shareholders	20	Fair value through profit or loss	Level 3	2,720	7,469
Interest earning bank deposits	7	Fair value through profit or loss	Level 2	1,302,062	740,916
				<u>1,359,544</u>	<u>898,756</u>
Financial assets not measured at fair value					
Cash and cash equivalents	6	Financial assets at amortized cost	-	28,584	31,060
Trade accounts receivable	8	Financial assets at amortized cost	-	1,146,385	904,609
				<u>1,174,969</u>	<u>935,669</u>
				<u>2,534,513</u>	<u>1,834,425</u>
Financial liabilities not measured at fair value					
Loans and financing	16	Financial liability at amortized cost	-	676,150	675,391
Debentures	18	Financial liability at amortized cost	-	3,450,292	3,537,209
Suppliers	15	Financial liability at amortized cost	-	996,541	549,654
Accounts payable from acquisition of subsidiaries	20	Financial liability at amortized cost	-	408,588	457,589
Leases	17	Financial liability at amortized cost	-	991,170	857,483
				<u>6,522,741</u>	<u>6,077,326</u>
Financial liabilities measured at fair value					
Put option granted to non-controlling shareholders	20	Fair value through profit or loss	Level 3	57,411	39,459
Share-based payment	22	Fair value through profit or loss	Level 3	71,993	39,762
Contingent consideration (a)	20	Fair value through profit or loss	Level 3	65,322	67,267
				<u>194,726</u>	<u>146,488</u>
				<u>6,713,223</u>	<u>6,223,814</u>

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Consolidated				Book balance	
				09/30/2021	12/31/2020
Financial liabilities measured at fair value	Note	Classification per category	Hierarchy		
Interest earning bank deposits	6	Fair value through profit or loss	Level 2	715,342	673,268
Collateralized by means of interest earning bank deposits	20	Fair value through profit or loss	Level 2	28,850	38,505
Call option obtained from non-controlling shareholders	20	Fair value through profit or loss	Level 3	22,285	7,469
Derivative financial instruments	30	Fair value through profit or loss	Level 2	51,138	65,404
Interest earning bank deposits	7	Fair value through profit or loss	Level 2	1,349,952	760,816
				<u>2,167,567</u>	<u>1,545,462</u>
Financial assets not measured at fair value					
Cash and cash equivalents	6	Financial assets at amortized cost	-	146,244	80,339
Trade accounts receivable	8	Financial assets at amortized cost	-	2,711,038	1,745,886
				<u>2,857,282</u>	<u>1,826,225</u>
				<u>5,024,849</u>	<u>3,371,687</u>
Financial liabilities not measured at fair value					
Loans and financing	16	Financial liability at amortized cost	-	1,311,264	1,201,815
Debentures	18	Financial liability at amortized cost	-	4,060,701	4,137,008
Suppliers	15	Financial liability at amortized cost	-	996,541	900,555
Accounts payable from acquisition of subsidiaries	20	Financial liability at amortized cost	-	942,920	431,031
Leases	17	Financial liability at amortized cost	-	1,822,139	1,485,513
				<u>9,133,565</u>	<u>8,155,922</u>
Financial liabilities measured at fair value					
Put option granted to non-controlling shareholders	20	Fair value through profit or loss	Level 3	109,275	39,459
Share-based payment	22	Fair value through profit or loss	Level 3	71,993	39,762
Contingent consideration (a)	20	Fair value through profit or loss	Level 3	124,466	67,267
				<u>305,734</u>	<u>146,488</u>
				<u>9,435,055</u>	<u>8,348,996</u>

(a) This amount is linked to the fulfillment of certain performance conditions related to Diagnóstico Maipú por Imágenes S.A, Laboratório Nobel S.A, and Grupo Case (i) Maipú: 2021 revenue of Diagnóstico Maipú por Imágenes S.A., which, through the results and projections based on discounted cash flows, DASA Group believes that will be achieved, therefore, it recorded the fair value based on the maximum value, if the value did not meet these conditions, the amount would be less than US\$ 10 million, equivalent to R\$ 50,019 (R\$ 51,967 as of December 31, 2020), resulting in US\$ 27,275 instead of US\$ 37,275. This amount will be paid in 2022. (ii) Laboratório Nobel: On the acquisition date, the fair value of the contingent consideration was estimated at R\$ 15,300 (December 31, 2020, and September 30, 2021) based on the maximum amount. On December 31, 2020, the main performance indicators of Laboratório Nobel S.A. evidenced the fulfillment of the stipulated goal; Grupo Case: Achievement of 160,000 lives by companies on December 31, 2023, and achievement of EBITDA change provided for in the Corporate Business Plan, calculated on an accumulated basis, on September 30, 2021, the main performance indicators evidenced compliance with the stipulated target.

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, in general, is exposed to the following risks arising from its operations and that may affect, to a greater or lesser degree, their strategic and financial objectives:

- market risk
- liquidity risk
- credit risk
- operating risk

DASA Group manages the risks it is exposed to through the definition of conservative strategies, searching for liquidity, profitability and security, in accordance with object criteria to diversify risk.

Additionally, there were no transfers between the measurement levels in fair value hierarchy in the period ended September 30, 2021 for these assets and liabilities.

Measurement of fair value

Valuation techniques and significant non-observable inputs:

The tables below present the valuation techniques used to measure the fair values of levels 2 and 3 for financial instruments measured at fair value in the balance sheet, as well as the significant non-observable inputs used. The evaluation processes are:

Type	Valuation techniques	Significant unobservable inputs	Relationship between significant unobservable inputs and fair value measurement
Financial investment and interest earning bank deposits	Bank deposits remunerated in CDBs [Bank Deposit Certificates] by changes in the CDI rate, with effective remuneration ranging from 89.76% to 102.39%. They are not sold and are settled directly with the counterparty so that the book value presented is a reasonable approximation of the fair value	Not applicable	Not applicable
Put option granted to non-controlling shareholders and expected gain in relation to the acquisition (included in "accounts payable for the acquisition of subsidiaries")	Discounted cash flows: the valuation model considers the present value of the expected future payments, discounted at a discount rate adjusted by the risk.	Discount adjusted to risk (September 30, 2021: 5.34% p.a.)	The estimated fair values would increase (decrease) in case the risk-adjusted discount rate is lower (higher)

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<i>Derivative financial instrument (foreign exchange swap)</i>	<i>The most frequently applied techniques include a pricing model with present value calculations on forward exchange rates quoted in the market.</i>	<i>Not applicable</i>	<i>Not applicable</i>
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Financial instrument not measured at fair value

Type	Valuation techniques	Significant unobservable inputs
<i>Amortized cost</i>	<i>Discounted cash flows: The valuation model considers the present value of the payment expected, discounted by a risk-adjusted discount rate.</i>	<i>Discount rate</i>

The fair values of cash and bank balances, trade accounts receivable, suppliers, and accounts payable are equivalent to their book values, mainly due to the short-term maturity of these instruments.

Risk management structure

In line with the current regulations and DASA Group's corporate policies, the system is based on the integrated management of each of the business processes and on the adaptation of the risk level to the strategic objectives established. The risk management process has a corporate governance framework that covers from senior management and institutional committees, which are responsible, among other duties, for supervising the effectiveness and integrity of the internal control and risk management processes, to the various areas of DASA Group in the identification, handling and monitoring of these risks.

DASA Group has an internal control environment designed to support the nature, risk and complexity of its operations, based on formalized policies and procedures and disclosed to the entire organization, as well as dedicated areas and specific risk monitoring tools.

The management of all risks inherent to activities in an integrated manner is addressed within a process supported by the Internal Controls and Compliance frameworks (regarding regulations, internal policies and policies) that provide for the continuous improvement of risk management models and minimize the existence of gaps that could compromise the correct risk identification and measurement. Based on the identification, assessment and monitoring of the main risks, specific action plans are prepared, ensuring that improvements are implemented.

Historically, the financial instruments contracted by the DASA Group presented adequate results to mitigate risks. Moreover, DASA Group does not carry out transactions involving exotic or speculative derivatives.

Market risks

These are risks related to assets and liabilities which cash flows or present values are exposed to:

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Currency risk

(a) DASA Group has accounts payable for the acquisition of subsidiaries in Dollar and considered the scenarios below for the volatility of Real/US Dollar exchange rate.

- **Scenario 1:** (25% valuation of the Real) R\$/US\$ foreign exchange rate of 4.08
- **Scenario 2:** (50% valuation of the Real) R\$/US\$ foreign exchange rate of 2.72
- **Scenario 3:** (25% devaluation of the Real) R\$/US\$ foreign exchange rate of 6.80
- **Scenario 4:** (50% depreciation of the Real) R\$/US\$ foreign exchange rate of 8.16.

	Balance (R\$)	Reference value, USD	Revenue (expense) on exchange rate (in reais)			
			Scenario 1	Scenario 2	Scenario 3	Scenario 4
USD rate		5.4394	4.08	2.72	6.80	8.16
Accounts payable from acquisition of subsidiaries	213,219	39,199	159,932	106,621	266,553	319,864
Loans in USD	158,531	29,145	118,912	79,274	198,186	237,823
Financial income (loss) - revenue (expense)			92,906	185,855	(92,989)	(185,937)

(b) Due to the acquisition of subsidiary Ímpar, as shown in Note 2, DASA Group assumed loans contracted for in foreign currency (US Dollar) that have derivative financial instruments contracted for protection against changes in interest rate in the acquisition of services in foreign currency.

Derivative instruments as of September 30, 2021:

Swap

	Current	Non-current	Total
Assets	2,155	48,983	51,138
Liabilities	(3,644)	(7,035)	(10,679)
	(1,489)	41,948	40,459

Derivative instruments as of December 31, 2020:

Swap

	Current	Non-current	Total
Assets	26,201	39,203	62,705
Liabilities	(1,856)	(5,603)	(6,415)
	24,377	31,913	56,290

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As of September 30, 2021, the consolidated quarterly information had derivative contracts to hedge the exchange rate fluctuation for all outstanding foreign currency loans. Summaries of the agreements in force are as follows:

Interest rate swap (fixed CDI rate)	Nominal (US\$)	Balance of loans in foreign currency as of 09/30/2021	Original indexes	Percentage	Validity		Unrealized gains (losses) from derivative instruments on 09/30/2021
				Swap	Beginning	Maturity	
Santander	29,145	158,531	4.45%	CDI + 1.35% p.a.	11/12/2019	10/04/2024	10,797

Interest market risk

- a) Risk of interest rate fluctuation that will incur an increase in expenses or decrease in financial revenue. Fixed interest held to maturity allows cash flow certainty. Floating interest rates bring volatility to future interest payments. The main tool for controlling interest rate risk will be the daily treasury position, which will be based on reports provided by BM&F Bovespa to control interest rates involved in our operations.

The main market risks for DASA Group are the possible fluctuations in interest and exchange rates. As a result, DASA Group seeks protection against liquidity risks, through financial instruments such as interest earning bank deposits, borrowings for working capital, fundraising through the issue of debentures, all of them under normal market conditions.

Every financial transaction is submitted to the DASA Group's Executive Committee and subsequently for validation by the Board of Directors and/or its auxiliary advisory bodies. In the case of currency exposure and interest exposure, the guidelines are defined by the Board of Directors and operationalized by the Treasury department, as they depend on variables that make up the economic scenario. The Treasury department provides the Executive Committee with an updated position of its exposure of DASA Group to market risks on a monthly basis, through the presentation of reports, documents and contracts, which allows verification of compliance with the Policy.

Furthermore, for the market risks to which DASA Group is exposed, the preparation of a monthly sensitivity analysis (stress test) by the Treasury department is mandatory, at rates of 25% and 50% of change from the original rates, aiming to assess the elasticity of these positions when subjected to large changes in the rates involved in these transactions and their impact on DASA Group's results and cash positions.

Liquidity risk

Liquidity risk is the risk of occurring an unpredictable event or error in calculation of liquidity need which will affect DASA Group's investment decisions or on daily basis.

DASA Group manages liquidity risk by maintaining proper reserves, bank credit facilities and credit facilities to raise loans as it considers adequate, through continuous monitoring of foreseen and actual cash flows and through combination of financial assets and liabilities' maturity profiles by allocating:

- a) Short-term cash management - Management of liquid assets and credit facilities to cover immediate needs. Periodicity: Daily. Term: D+1 (in business days);

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- b) Long-term cash management - Ongoing process to guarantee long-term funds, by analyzing the cash budget on a monthly basis, updating the budgeted assumptions according to the needs of the business, and comparing the actual versus budgeted amounts. Periodicity: Monthly. Term: 5th working day of the month following the base date of the report;
- c) Maintenance of a minimum cash - Refers to the cash balance that DASA Group covers in a very short period of time to meet its urgent needs. Furthermore, the Company adopts as a criterion that the cash must have sufficient funds to cover the five worst daily flows of a particular month, without considering receipts; and
- d) Exposure limits and risk mitigators - The treasury area maintains, in short-term lines, between cash investments with immediate liquidity and working capital facilities, a volume of funds sufficient to guarantee at least the amount equal to the five largest consecutive days of cash disbursements in the last 12 months.

For medium-term and long-term facilities, the treasury department credit facilities compatible with DASA Group's strategic planning, always with the goal of guaranteeing the availability of funds to fulfill the expected cash flow.

The table below shows the maturity of consolidated non-current financial liabilities contracted on September 30, 2021:

Operation	2022	2023–2024	≥2025	Total
Derivative financial instruments	4,010	3,025	-	7,035
Suppliers	11,557	-	-	11,557
Bank loans and financing	76,691	234,783	11,029	322,503
Debentures	371,038	1,906,064	1,161,284	3,438,386
Taxes in installments	14,573	99,573	49,690	163,835
Leases	129,634	456,296	599,929	1,185,859
Put options granted to non-controlling shareholders	-	79,074	12,567	91,641
Share-based payment	17,143	20,790	-	37,933
Accounts payable from acquisition of subsidiaries	93,322	131,536	329,061	553,919
	717,968	2,931,141	2,163,560	5,812,668

DASA Group recognized a loss of R\$ 59,438 on September 30, 2021, and, on that date, its net working capital was negative in the parent company at R\$ 138,647 (positive at R\$ 323,306 on December 31, 2020), and positive in the consolidated at R\$ 817,182 (positive at R\$ 1,197,759 on December 31, 2020). Management believes that this position in the parent company occurs in a scenario where the Company and its subsidiaries are going through a cycle of growth and expansion through the acquisition of subsidiaries (Note 2), which will contribute to the increase in their operating cash flow.

Therefore, Management anticipates that any current liability obligations arising substantially from suppliers, loans and financing, debentures, social and labor obligations, accounts payable for the acquisition of subsidiaries, and lease liabilities will be met with operating cash flows, receipt of dividends from its subsidiaries or alternative fundraising, such as issuing bonds in a private offering or alternative fundraising.

Credit risk

Refers to the risk of loss resulting from the counterparty's inability to comply with its contractual payment obligations to DASA Group, as assumed in the contract. The main mitigator of this risk will be through the credit analysis process, and the measurement of this risk over time will be mainly based on the calculation of expected losses for doubtful accounts and expected losses on variable consideration (disallowance).

DASA Group is governed by the credit policy determined by its management, and is aimed at minimizing possible problems resulting from default by disallowances of health care plans. DASA Group also has a provision for expected loss for doubtful accounts due to default, disallowances and checks returned at the parent company, which represent 6.46% as of September 30, 2021 (7.57% as of December 31, 2020) of the balance of outstanding accounts receivable and 6.42% in the consolidated (7.80% as of December 31, 2020) of the balance of outstanding accounts receivable to cover the credit risk.

On September 30, 2021, maximum exposure in consolidated was R\$ 2.963548 (R\$ 2,459,044 as of December 31, 2020) referring to cash and cash equivalents and trade accounts receivable.

Operating risk

Operating risk is the risk of direct or indirect losses arising from different causes related to DASA Group's processes, personnel, technology and infrastructure and external factors, except credit, market and liquidity risks, as those arising from legal and regulatory requirements and from generally accepted standards. Operating risks are associated to all operations of DASA Group.

DASA Group's goal is to manage the operational risk to avoid the occurrence of financial losses and damage to its reputation, and to pursue cost effectiveness and avoid control procedures that restrict initiative and creativeness.

Top Management of each business unit is responsible for developing and implementing controls to address operating risks. The responsibility is supported by the development of general standards of DASA Group regarding operating risk management.

The amounts shown are net of transaction costs.

DASA Group may change its capital structure, according to economic and financial, strategic or operational conditions, with a view to improving debt management. At the same time, DASA Group seeks to improve its return on invested capital (ROIC) through the implementation of working capital management and an efficient investment program.

Sensitivity analysis for financial assets and liabilities

Main risks related to DASA Group's operations are linked to CDI (Interbank Deposit Certificate) change for promissory notes, debentures and interest earning bank deposits and those linked to Dollar change for bank loans, financing and interest earning bank deposits.

CDI investments are recorded at market value according to quotations disclosed by respective financial institutions, and other investments mostly refer to bank deposit certificates and purchase and sale commitments; accordingly, these securities' recorded values do not differ from market value.

In order to check the sensitivity of the indexer of consolidated interest earning bank deposits to which DASA Group was exposed to at September 30, 2021, scenarios based on projection and were defined and changes of 25% and 50% were calculated.

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For each scenario the financial expense / gross (financial revenue) was calculated, not taking into account the taxes levied and the flow of maturities for each contract scheduled for 2021. As it does not generate financial results, investments that guarantee the payments of contingencies that may be required from acquired companies (R\$ 28,728 on September 30, 2021) were not considered in this projection.

Operation	Balance at 09/30/2021	Risk (a)	Scenario I (probable)	Scenario II	Scenario III
Interest earning bank deposit	2,094,022	CDI	183,227	137,420	91,613
			8.75%	6.56%	4.38%

In order to check the sensitivity of the indexer of consolidated debts to which DASA Group was exposed to at September 30, 2021, 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, not taking into account the taxes levied and the flow of maturities for each contract scheduled for 2021. The base date used for financings was September 30, 2021, projecting indices for one year and verifying their sensitivity in each scenario.

Operation	Balance at 09/30/2021	Risk (a)	Scenario I (probable)	Scenario II	Scenario III
Debentures	4,060,701	CDI	355,311	444,139	532,967
Promissory notes	653,754	CDI	57,203	71,504	85,805
			8.75%	10.94%	13.13%

32 Related parties

The Company maintained operations with related parties, as follows:

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

	Current assets - Clients		Current liabilities – Other accounts payable		Revenue from services		Cost of services rendered	
	09/30/2021	12/31/2020	09/30/2021	12/31/2020	09/30/2021	09/30/2020	09/30/2021	09/30/2020
CientificaLab	1,880	5,635	-	-	6,297	6,112	-	-
Previlab	662	1,463	-	-	9,327	7,060	-	-
Gaspar	331	569	-	-	4,996	2,989	-	-
Salomão Zoppi	8,889	22,926	-	-	15,128	15,982	-	-
Santa Luzia	1,149	2,325	-	-	6,461	3,204	-	-
Deliberato	314	-	-	-	2,675	5,930	-	-
Padrão Ribeirão	304	304	-	-	-	382	-	-
Valeclin	344	1	-	-	98	812	-	-
Insitus	0	17	-	-	48	170	-	-
Ruggeri	148	247	-	-	1,109	1,402	-	-
São Camilo	0	-	-	-	-	-	-	-
Itulab	0	406	-	-	380	1,026	-	-
Dresch	10	10	-	-	-	-	-	-
CPCLIN	5	9	-	-	48	28	-	-
CRMI Petrópolis	0	-	-	-	-	78	-	429
DASA RE (i)	0	-	-	69	-	-	383	789
Ímpar	12,091	16,687	-	-	49,617	50,263	-	-
HSP	0	3,384	-	-	61	14,983	-	-
Genia - MOL	130	130	-	-	-	120	-	-
Bioclinico	410	351	-	-	1,717	500	-	-
Allbrokers	0	-	-	-	-	-	-	-
São Marcos	891	-	-	-	2,074	-	-	-
Hemat	119	-	-	-	289	-	-	-
Exame	565	-	-	-	1,800	-	-	-
	28,242	54,464	-	69	102,125	111,041	383	1,218

(i) Amounts corresponding to property rental transactions.

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

Related parties - Loan agreements between the Company and its subsidiaries as of September 30, 2021 and December 31, 2020

	Remuneration fee	Maturity	09/30/2021	12/31/2020
Loan agreement				
Padrão Ribeirão	120% CDI	08/20/2022	2,157	1,543
DB Genética	120% CDI	12/31/2023	14,835	12,043
Exame	120% CDI	12/31/2023	20,777	-
			37,769	13,586

The loan agreements between the Company and its subsidiaries generated an eliminated result of R\$ 102 for the period ended September 30, 2021.

Related parties - Dividends and interest on own capital receivable by the Company from its subsidiaries on September 30, 2021, and December 31, 2020, are shown below (Note 11):

	09/30/2021	12/31/2020
Cientifica Lab	-	2,416
Salomão Zoppi	-	4,662
Impar Serviços Hospitalares	-	30,990
CRMI Petrópolis	895	1,739
DB Genera	-	265
Valeclin	4,488	1,387
Deliberato	-	1,004
Gaspar	20,980	3,108
Previlab	6,517	3,373
DASA RE	6,133	1,533
Cromatox	6,260	1,565
CPCLIN	765	-
	46,038	52,042

Other receivables

Specialized medical services shared between the Company and its subsidiary Salomão and Zoppi, recorded under other credits in the amount of R\$ 34,242 (R\$ 5,603 as of December 31, 2020).

Management remuneration

Management's total remuneration was R\$ 25,486 in the nine-month period ended September 30, 2021 (R\$ 16,620 in the nine-month period ended September 30, 2020), including fixed remuneration and bonuses, of which R\$ 4,473 in the nine-month period ended September 30, 2020 (R\$ 3,320 in the nine-month period ended September 30, 2020) for members of the Board of Directors (4 members in the nine-month period ended September 30, 2021 and 4 members in the nine-month period ended September 30, 2020), and R\$ 21,013 in the nine-month period ended September 30, 2020 (R\$ 13,296 in the nine-month period ended September 30, 2020) for statutory officers (19 statutory officers in the nine-month period ended September 30, 2021 and 12 officers in the nine-month period ended September 30, 2020). The changes in share-based remuneration are disclosed in Note 22. There are no additional benefits for the Company's managers.

As per Note 22, Management is entitled to share-based payment and the book value of the program is R\$ 423,110 as of September 30, 2021 (R\$ 31,809 as of December 31, 2020). The cash disbursement/payment on September 30, 2021, was R\$ 187,979 (R\$ 69,803 as of December 31, 2020).

There are no additional benefits for the Company's managers.

Operations carried out between the Company and other related parties

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 related parties included in the individual financial statements are as follows:

- **Link Consultoria em Medicina Diagnóstica Ltda.:** Company controlled by Ms. Alcione Moya Aprilante, quotaholder of Previlab Análises Clínicas Ltda., a subsidiary of the Company, which provides regional consulting services specialized in business management in the medical field, with market knowledge, relationships with physicians within the region where Previlab operates and recognition of potential health professionals and clients.

- **Amar Administradora de Bens Próprios Ltda.:** company owned by Dr. Alcione Moya Aprilante and his wife, Melania Angelieri Cunha Aprilante. Dr. Alcione is a quotaholder of Previlab (a corporation controlled by the Company), which rents the properties owned by AMAR that belonged to Ms. Melania Angelieri Cunha Aprilante.

- **César Antonio Biázio Sanches:** Quotaholder of Previlab Análises Clínicas Ltda., owner of the property leased by Previlab, a corporation controlled by the Company.

- **A e C Consultores Ltda.:** Company controlled by Mr. Cezar Antonio Biázio Sanches, quotaholder of Previlab Análises Clínicas Ltda, a subsidiary of the Company, which provides consulting and business advisory services in the area of Previlab's activities and consulting, instruction, training and evaluation services for Previlab's employees and its service providers.

- **Pesmed – Pesquisas e Serviços Médicos Ltda.:** Company that has as partner Mr. Emerson Leandro Gasparetto, executive medical director of the Company (elected on March 26, 2012) and his wife, also a medical professional, Dr. Taisa Pallu Davaus Gasparetto, both remunerated for providing consultancy services in medical studies and research for the Company. The amounts are calculated based on the number of reports actually produced by Pesmed, observing the corresponding value for each type of report, according to the Company's table and pursuant to the same system adopted for the other service providers of the Company.

- **RMR Ressonância Magnética Ltda.:** Company whose partners jointly hold 80% of its equity capital, brothers of Mr. Romeu Cortês Domingues, chairman of the Company's Board of Directors (elected on April 26, 2011), which provides medical services in the area of magnetic resonance imaging for the Company. The amounts are calculated based on the revenue from the magnetic resonance imaging service and the number of reports produced by RMR, observing the corresponding value for each type of report, according to the Company's table and pursuant to the same system adopted for the other service providers of the Company.

- **Ultrascan Serviços de imagem Ltda.:** Company having as partner Mr. Eduardo Luiz Primo de Siqueira, who also owns 7.5% of Clínica de Ressonância Multi-Imagem Petrópolis Ltda., which provides medical services in the imaging area to the subsidiary Clínica de Ressonância Multi-Imagem Petrópolis Ltda. The amounts are calculated based on the revenue from the imaging service and the number of reports produced by Ultrascan, observing the corresponding value for each type of report, according to the table of the subsidiary and observing the same system adopted for the other service providers of the subsidiary.

- **ECRD – Serviços Médicos de Radiologia Ltda.:** Company whose partner is Mr. Roberto Cortes Domingues, brother of Mr. Romeu Cortês Domingues, chairman of the Company's Board of Directors, which provides medical services in the area of magnetic resonance and radiology to the Company.

- **PTR 7 Investimentos Imobiliários Ltda.:** A company that has properties leased with the Company and its subsidiaries, having as direct shareholder Mr. Pedro de Godoy Bueno, shareholder of the Company and Chief Executive Office, and having as indirect shareholders, Ms. Camilla de Godoy Bueno Grossi and Ms. Dulce Pugliese de Godoy Bueno, shareholders of the Company.
- **Ecolimp Sistemas de Serviços Ltda.:** Company that provides cleaning and conservation services for the Company, controlled by Mr. Rodolpho Ricci, cousin of the Company's CEO, Mr. Pedro de Godoy Bueno.
- **Conexa Saúde Serviços Médicos Ltda.:** The service provider company has Mr. Fernando Domingues as its controlling shareholder, son of Mr. Romeu Cortês Domingues, chairman of the Company's Board of Directors.
- **BFL Empreendimentos Imobiliários Ltda.:** Company controlled by Mr. Romeu Cortês Domingues, chairman of the Company's Board of Directors, which has a property lease agreement with the Company.
- **Seven Seas Partner - Saúde e Prevenção Ltda. - ME:** Franchisee of the Company, controlled by Mr. Romeu Cortês Domingues, chairman of the Board of Directors of the Company, which maintains a service contract
- **VIDA - Posto de Coleta Ltda.:** Franchisee of the Company, controlled by Dr. Natasha Shhessarenko Fraife Barreto, medical director of the Company, which maintains a franchise agreement.
- **Localiza Rent a Car S.A.:** Company that provides car rental services to the Company, having Mr. Pedro de Godoy Bueno as Board Member, shareholder and Chief Executive Officer.
- **EDAN Serviços De Coleta Ltda.:** Franchisee of the Company, controlled by Mr. Danilo Rodrigues, husband of Dr. Claudia Cohn, director of the Company, which maintains a franchise agreement.
- **Essijota Serviços de Coleta e Diagnósticos Ltda.:** Franchisee of the Company, controlled by Mr. Sérgio Jr, cousin of Mr. Pedro de Godoy Bueno, CEO, who has a franchise agreement.
- **Signo Properties Investimentos Imobiliários Ltda.:** A company that has properties leased with the Company and its subsidiaries, having as direct shareholder Mr. Pedro de Godoy Bueno, shareholder of the Company and Chief Executive Office, and having as indirect shareholders, Ms. Camilla de Godoy Bueno Grossi and Ms. Dulce Pugliese de Godoy Bueno, shareholders of the Company.
- **Fundo de Investimento em Participações Genoma III – Multiestratégia:** Controlling shareholder of the Company's subsidiary until January 2020.
- **Socec Serviços Médicos SS Ltda.:** A company which has properties leased with the Company and its subsidiaries, having Mr. George Schahin as shareholder and board member of the subsidiary of the Company.
- **José de Oliveira Domingos:** Estate of Mr. José, represented in the form of Mr. Romeu Cortês Domingues, Chairman of the Board of Directors of the Company, owns property leased to the Company.
- **CM Hospitalar S.A.:** Company that provides hospital services to the Company and its subsidiaries, having Mr. Pedro de Godoy Bueno as the Company's shareholder and Chief Executive Officer.

The following are the amounts of the operations carried out with the above companies:

**Notes to individual and consolidated interim
financial information as of September 30, 2021**
(In thousands of reais, unless otherwise indicated)



	Balances of Assets / (Liabilities) 09/30/2021			Balances of Assets / (Liabilities) 12/31/2020		
	Services	Rentals	Other	Services	Rentals	Other
- Link Consult. em Medicina Diag. Ltda.	(16)	-	-	(16)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(37)	-	-	(33)	-
- César Antonio Biázio Sanches	-	(8)	-	-	(8)	-
- A e C Consultores Ltda.	(16)	-	-	(23)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(1,718)	-	-	(1,374)	-
- Ecolimp Sistemas de Serviços Ltda.	(3,332)	-	-	(4,638)	-	-
- Fundo de Invest. em Particip. Genoma - Dividends	-	-	(21,954)	-	-	(46,761)
- Patrys Investimentos Imobiliários Ltda.	-	(6,212)	-	-	-	-
- Socec Empreendimentos Imobiliários Ltda.	-	(14)	-	-	-	-
- Multi-strategy - Dividends	-	-	(3,369)	-	-	-
- Shareholder - Individual - Dividends	-	-	(175)	-	-	-
- BFL Empreendimentos Imobiliários Ltda.	-	(183)	-	-	(175)	-
- Seven Seas Partner Saúde e Prev. Ltda.	(117)	-	-	(121)	-	-
- VIDA - Posto de Coleta Ltda.	-	-	-	(83)	-	-
- Conexa Saúde Serviços Médicos Ltda.	(241)	-	-	(100)	-	-
- Localiza Rent a Car S.A.	(2)	-	-	(3)	-	-
- José de Oliveira Domingues	-	(202)	-	-	(15)	-
- CM Hospitalar	(19)	-	-	(6)	-	-
	(3,743)	(8,374)	(25,498)	(4,990)	(1,605)	(46,761)

	Revenues / (Expenses) 09/30/2021			Revenues / (Expenses) 09/30/2020		
	Services	Rentals	Other	Services	Rentals	Other
- Link Consult. em Medicina Diag. Ltda.	(208)	-	-	(208)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(312)	-	-	(289)	-
- César Antonio Biázio Sanches	-	(71)	-	-	(78)	-
- A e C Consultores Ltda.	(229)	-	-	(262)	-	-
- Pesmed – Pesq. e Serv. Médicos Ltda.	(460)	-	-	(571)	-	-
- RMR Ressonância Magnética Ltda.	(1,716)	-	-	(1,623)	-	-
- Ultrascan Serviços de imagem Ltda.	(68)	-	-	(110)	-	-
- ECRD Serv. Médicos de Radiologia Ltda.	1,972	-	-	(1,857)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(15,851)	-	-	(12,570)	-
- Patrys Investimentos Imobiliários Ltda.	-	(66,729)	-	-	(45,215)	-
- Ecolimp Sistemas de Serviços Ltda.	(35,025)	-	-	(75,735)	-	-
- Esho Empresa de Serviços	-	-	-	(130)	-	-
- Socec Empreendimentos Imobiliários Ltda.	-	(2,547)	-	-	-	-
- Signo Properties Invest. Imobiliários Ltda.	(103)	-	-	(366)	-	-
- BFL Empreendimentos Imobiliários Ltda.	-	(1,653)	-	-	(1,562)	-
- Seven Seas Partner Saúde e Prev. Ltda.	(1,097)	-	-	(545)	-	-
- VIDA - Posto de Coleta Ltda.	(1,082)	-	-	(883)	-	-
- Conexa Saúde Serviços Médicos Ltda.	(1,279)	-	-	(249)	-	-
- Localiza Rent a Car S.A.	(33)	-	-	(224)	-	-
- EDAN Serviços de Coleta Ltda.	(1,878)	-	-	(988)	-	-
- Essijota Serv. de Coleta e Diag. Ltda.	(459)	-	-	(316)	-	-
- José de Oliveira Domingues	-	(1,805)	-	-	-	-
- CM Hospitalar	(57)	-	-	(70)	-	-
	(41,722)	(88,968)	-	(84,137)	(59,714)	-

33 Insurance coverage

As of September 30, 2021, the total insurance coverage was R\$ 6,645,362, and R\$ 1,659,342 for loss of profits, R\$ 4,981,019 for property damage and R\$ 5,000 for professional civil liability.

34 Subsequent events

Acquisition of subsidiary - Hospital São Domingos Ltda.

The acquisition of 100% of the capital of Hospital São Domingos Ltda. for R\$ 400,000 was approved at the Board of Directors' meeting held on March 12, 2021. Hospital São Domingos Ltda. aims to provide medical, outpatient, hospital, clinical, and surgical services in the state of Maranhão, promoting comprehensive health care.

The completion of the transaction is subject to the fulfillment of some conditions precedent, among which the following are included: (i) the approval of the terms and conditions of the Transaction by the Administrative Council for Economic Defense (CADE), pursuant to Law 12529, of November 30, 2011; and (ii) the approval by the general meeting for the implementation of the operations provided for in the contract entered into, based on the terms of paragraph 1 of article 256 of Law 6404/76.

Acquisition of a subsidiary - Hospital da Bahia

The acquisition of 100% of the capital of HBA S.A. - Assistência Médica, which owns and operates the hospital, outpatient, clinical and diagnostic imaging services businesses of the hospital complex of "Hospitalar da Bahia", located in Salvador - BA, was approved at the Board of Directors' meeting held on June 1, 2021, for R\$ 850,000.

On November 4, 2021, the transaction was approved, without restrictions, by the Administrative Council for Economic Defense (CADE), pursuant to Law 12,529, of November 30, 2011. Some conditions precedent provided for in the contract and the approval of the general meeting, based on the terms of paragraph 1, of article 256 of Law 6,404/76, are still pending for the conclusion of the transaction.

Acquisition of subsidiary - Clínica AMO

The acquisition of 100% of the capital of Paquetá Participações S.A. and 100% of the capital of AMO Participações S.A., legitimate holders and sole holders, jointly, of the voting capital of GEM Assistência Médica Especializada S.A. was approved at the Board of Directors' meeting held on June 30, 2021, for R\$ 750,000. The company's corporate purpose is to act in the provision of oncology services (chemotherapy treatment, including outpatient procedures and examinations, medical consultations related to oncology care lines, oncology outpatient treatment, and oncology surgeries) in the States of Bahia, Sergipe, and Rio Grande do Norte.

The completion of the transaction is subject to the fulfillment of some conditions precedent, among which the following are included: (i) the approval of the terms and conditions of the Transaction by the Administrative Council for Economic Defense (CADE), pursuant to Law 12529, of November 30, 2011; and (ii) the approval by the general meeting for the implementation of the operations provided for in the contract entered into, based on the terms of paragraph 1 of article 256 of Law 6404/76.

Acquisition of subsidiary – Marimed Serviços Médicos (“Hospital Paraná”)

The acquisition of 100% of the capital of Hospital Paraná was approved at the Board of Directors’ meeting held on July 09, 2021. Hospital Paraná is located in the city of Maringá, in the State of Paraná, and is engaged in providing medical, outpatient, hospital, clinical and surgical services, promoting comprehensive health care.

The completion of the transaction is subject to the fulfillment of some conditions precedent, among which the following are included: (i) the approval of the terms and conditions of the Transaction by the Administrative Council for Economic Defense (CADE), pursuant to Law 12529, of November 30, 2011; and (ii) the approval by the general meeting for the implementation of the operations provided for in the contract entered into, based on the terms of paragraph 1 of article 256 of Law 6404/76.

15th issue of debentures

On October 30, 2021, the Company's 15th issue in three series of 2,000,000 simple debentures, not convertible into shares, of the unsecured type in the unit value of R\$ 1,000 was settled. Debentures will have a term of five years from the date of issue of 1st Series; thus, maturing on November 10, 2025 and seven years from the date of issue of 2nd Series, maturing on November 10, 2028 and ten years from the date of issue of 3rd Series; thus, maturing on November 10, 2031.

Pedro de Godoy Bueno
President

Felipe da Silva Guimarães
Financial and Administrative Officer

Alexandre de Castro Custódio
Controllership Manager
CRC 1SP224538/O-0