

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.**  
**Quarterly Information (ITR) at**  
**June 30, 2023**  
**and report on review of**  
**quarterly information**



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

To the Board of Directors and Stockholders  
Diagnósticos da América S.A.

### **Introduction**

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

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

### **Scope of review**

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

### **Conclusion on the interim information**

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



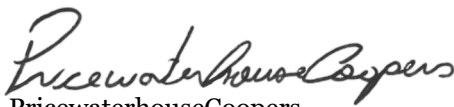
Diagnósticos da América S.A.

## **Other matters**

### **Statements of Value Added**

The quarterly information referred to above includes the parent company and consolidated Statements of Value Added for the six-month period ended June 30, 2023. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim accounting information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

Barueri August 10, 2023

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

DocuSigned by:  
Geovani Fagunde  
Assinado por: GEOVANI DA SILVEIRA FAGUNDE/71535438649  
CPF: 71535438649  
Hora de assinatura: 01 de setembro de 2023 | 10:26 BRT

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

Index

Company Information

Capital Composition.....2

Individual Financial Statements

Balance Sheet Assets.....3

Balance Sheet Liabilities.....4

Statements of Income.....6

Statements of Comprehensive Income.....7

Statements of Cash Flows.....8

Statements of Changes in Equity

Statements of Changes in Equity - 01/01/2023 à 06/30/2023.....10

Statements of Changes in Equity - 01/01/2022 à 06/30/2022.....11

Statements of Value Added .....12

Consolidated Financial Statements

Balance Sheet Assets.....13

Balance Sheet Liabilities.....14

Statements of Income.....16

Statements of Comprehensive Income.....17

Statements of Cash Flows .....18

Statements of Changes in Equity

Statements of Changes in Equity - 01/01/2023 à 06/30/2023.....20

Statements of Changes in Equity - 01/01/2022 à 06/30/2022.....21

Statements of Value Added.....22

Performance Comment.....23

Financial Statements Notes.....26

Opinions and Declarations

Declaration of Directors on the Financial Statements.....79

Declaration of Directors on the Report of the Independent Auditor.....80

**Company data / Capital Composition**

Number of Shares (Unit)	Current Quarter 06/30/2023
Paid-in Capital	
Ordinary	752.799.844
Preferred	-
Total	752.799.844
In treasury	
Ordinary	5.920.197
Preferred	-
Total	5.920.197

**Individual Financial Statements / Balance Sheet Assets**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 06/30/2023</b>	<b>Amount of the previous year 12/31/2022</b>
1	Total assets	21,333,422	20,450,542
1.01	Current assets	3,954,786	3,551,329
1.01.01	Cash and cash equivalents	352,903	237,856
1.01.02	Interest earning bank deposits	1,295,976	1,740,599
1.01.02.01	Interest earning bank deposits measured at fair value through profit or loss	1,295,976	1,740,599
1.01.02.01.01	Trading securities	1,295,976	1,740,599
1.01.03	Accounts receivable	1,017,689	905,041
1.01.03.01	Clients	1,017,689	905,041
1.01.04	Inventories	155,312	168,540
1.01.06	Recoverable taxes	307,066	229,200
1.01.06.01	Current taxes recoverable	307,066	229,200
1.01.07	Prepaid expenses	40,056	23,350
1.01.08	Other Current assets	785,784	246,743
1.01.08.03	Other	785,784	246,743
1.01.08.03.04	Call option obtained from non-controlling shareholders	1,927	1,328
1.01.08.03.20	Other receivables	783,857	245,415
1.02	Non-current assets	17,378,636	16,899,213
1.02.01	Long term assets	1,395,796	1,349,492
1.02.01.03	Interest earning bank deposits measured at amortized cost	23,541	22,366
1.02.01.04	Accounts receivable	1,424	1,217
1.02.01.04.01	Clients	1,424	1,217
1.02.01.07	Deferred taxes	931,905	931,905
1.02.01.07.01	Deferred income tax and social contribution	931,905	931,905
1.02.01.08	Prepaid expenses	45,921	46,667
1.02.01.09	Related party credits	199,700	163,726
1.02.01.09.02	Receivables from subsidiaries	199,700	163,726
1.02.01.10	Other non-current assets	193,305	183,611
1.02.01.10.03	Call option obtained from non-controlling shareholders	795	949
1.02.01.10.04	Judicial deposits	57.150	53.887
1.02.01.10.05	Other non-current assets	88.832	87.853
1.02.01.10.06	Recoverable taxes	40.922	40.922
1.02.01.10.07	Derivative financial instruments	5.606	-
1.02.02	Investments	10.724.922	10.384.562
1.02.02.01	Equity interest	10.724.922	10.384.562
1.02.02.01.02	Interest in subsidiaries	10.724.922	10.384.562
1.02.03	Property, plant and equipment	2.009.870	2.145.637
1.02.03.01	Construction in progress	1.096.732	1.183.443
1.02.03.02	Right of use in lease	913.138	962.194
1.02.04	Intangible assets	3.248.048	3.019.522
1.02.04.01	Intangible assets	3.248.048	3.019.522
1.02.04.01.02	Intangible assets	3.248.048	3.019.522

**Individual Financial Statements / Balance Sheet Liabilities**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 06/30/2023</b>	<b>Amount of the previous year 12/31/2022</b>
2	Total liabilities	21,333,422	20,450,542
2.01	Current liabilities	4,693,911	2,888,339
2.01.01	Social and labor obligations	315,072	270,595
2.01.02	Suppliers	639,647	727,435
2.01.03	Tax liabilities	44,531	68,395
2.01.03.01	Federal tax liabilities	44,531	68,395
2.01.03.01.02	Other federal tax liabilities	44,531	68,395
2.01.04	Loans and financing	2,607,559	727,893
2.01.04.01	Loans and financing	2,108,839	113,353
2.01.04.02	Debentures	498,720	614,540
2.01.05	Other liabilities	1,087,102	1,094,021
2.01.05.02	Other	1,087,102	1,094,021
2.01.05.02.01	Dividends and interest on own capital	52,236	52,236
2.01.05.02.04	Taxes in installments	1,455	2,082
2.01.05.02.05	Accounts payable from acquisition of subsidiaries	99,249	71,661
2.01.05.02.06	Provision for shareholders' deficit	46,153	35,164
2.01.05.02.07	Lease liabilities	721,737	693,238
2.01.05.02.08	Share based payment	54,265	52,002
2.01.05.02.09	Put option granted to non-controlling shareholders	3,465	3,916
2.01.05.02.10	Derivative financial instruments	516	-
2.01.05.02.11	Advances from clients	135	135
2.01.05.02.20	Other accounts payable and provisions	107,891	183,587
2.02	Non-current liabilities	8,500,395	10,483,581
2.02.01	Loans and financing	7,907,162	9,896,345
2.02.01.01	Loans and financing	8,927	2,011,050
2.02.01.02	Debentures	7,898,235	7,885,295
2.02.02	Other liabilities	479,524	461,236
2.02.02.02	Other	479,524	461,236
2.02.02.02.03	Taxes in installments	339	1,268
2.02.02.02.04	Accounts payable from acquisition of subsidiaries	96,277	120,921
2.02.02.02.05	Suppliers	10,075	10,075
2.02.02.02.06	Lease liabilities	209,385	270,661
2.02.02.02.07	Share based payment	17,672	9,853
2.02.02.02.08	Put option granted to non-controlling shareholders	12,384	17,437
2.02.02.02.09	Derivative financial instruments	16,424	-
2.02.02.02.20	Other accounts payable and provisions	116,968	31,021
2.02.04	Provisions	113,709	126,000
2.02.04.01	Tax, social security, labor and civil provisions	113,709	126,000
2.03	Shareholders' equity	8,139,116	7,078,622
2.03.01	Realized capital	17,946,108	16,302,238
2.03.02	Capital reserves	812,113	899,144
2.03.02.02	Goodwill special reserve in the merger	432,772	432,772
2.03.02.04	Options granted	528,450	505,574

**Individual Financial Statements / Balance Sheet Liabilities**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 06/30/2023</b>	<b>Amount of the previous year 12/31/2022</b>
2.03.02.05	Treasury shares	-149,109	-39,202
2.03.04	Profit reserves	-	165,203
2.03.04.10	Interest on own capital	-	165,203
2.03.05	Retained Earnings/Losses	-896,438	-613,493
2.03.06	Equity evaluation adjustments	-9,722,667	-9,674,470



**Individual Financial Statements / Statements of Income****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 04/01/2023 to 06/30/2023</b>	<b>Amount of previous year 01/01/2023 to 06/30/2023</b>	<b>Quarter value previous Year 04/01/2022 to 06/30/2022</b>	<b>Accumulated value previous year 01/01/2022 to 06/30/2022</b>
3.01	Revenue from sales of goods and/or services	1,300,074	2,604,268	1,212,769	2,405,123
3.02	Cost of goods and/or services sold	-871,880	-1,703,224	-823,296	-1,578,521
3.03	Gross income	428,194	901,044	389,473	826,602
3.04	Operating expenses/revenues	-677,320	-973,020	-300,261	-560,520
3.04.02	General and administrative expenses	-335,176	-766,679	-371,058	-744,235
3.04.04	Other operating revenue	-7,553	-9,100	6,349	59,277
3.04.06	Equity income (loss)	-334,591	-197,241	64,448	124,438
3.05	Income (loss) before financial income and taxes	-249,126	-71,976	89,212	266,082
3.06	Financial income (loss)	30.435	-376.175	-289.247	-457.803
3.06.01	Financial revenues	61.736	111.991	98.289	140.100
3.06.01.01	Financial revenues	5.637	5.613	6.493	38.699
3.06.01.02	Interest Income	56.099	106.378	91.796	101.401
3.06.02	Financial expenses	-31,301	-488,166	-387,536	-597,903
3.07	Income (loss) before income tax	-218.691	-448.151	-200.035	-191.721
3.08	Income tax and social contribution	-63,410	-	79,918	108,712
3.08.02	Deferred	-63,410	-	79,918	108,712
3.09	Net income (loss) of continued operations	-282.101	-448.151	-120.117	-83.009
3.11	Income/loss for the period	-282.101	-448.151	-120.117	-83.009
3.99	Earnings per share - (reais / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	-0,37771	-0,60003	-0,21431	-0,1481
3.99.02	Diluted earnings per share				
3.99.02.01	COMMON SHARES	-0,36313	-0,57688	-0,20569	-0,14215

**Individual Financial Statements / Statements of Comprehensive Income****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 04/01/2023 to 06/30/2023</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Quarter Value Previous Year 04/01/2022 to 06/30/2022</b>	<b>Accumulated value previous year 01/01/2022 to 06/30/2022</b>
4.01	Net income for the period	-282,101	-448,151	-120,117	-83,009
4.02	Other comprehensive income	-15,360	-36,991	25,344	-26,709
4.02.01	Effect on translation of financial statements of foreign subsidiaries	-17,794	-39,432	1,409	-41,151
4.02.02	Effect of the adoption of CPC42/IAS29 - Hyperinflation	2,434	2,441	23,935	14,442
4.03	Comprehensive income for the period	-297,461	-485,142	-94,773	-109,718

**Individual Financial Statements / Statements of Cash Flows****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Accumulated amount of the previous year 01/01/2022 to 06/30/2022</b>
6.01	Net cash from operational activities	-	-542,530
6.01.01	Cash generated in operations	939,501	447,686
6.01.01.01	Loss before income tax and social contribution	-448,151	-191,721
6.01.01.02	Depreciation and amortization	380,466	324,301
6.01.01.03	Tax, social security, labor and civil provisions	33,803	15,705
6.01.01.04	Restatement of interest and exchange-rate change from loans and accounts payable due to acquisition of subsidiaries	760,529	497,880
6.01.01.05	Residual write-off of property, plant and equipment and intangible assets	1,170	992
6.01.01.06	Update of option plan	22,876	6,622
6.01.01.07	Equity in net income of subsidiaries	197,241	-124,438
6.01.01.08	Reversal of expected (losses) for doubtful accounts	9,236	-339
6.01.01.09	Reversal (provision) for disallowance	-6,420	9,210
6.01.01.10	Restatement of interest and exchange-rate change from interest earning bank deposits	-73,099	-84,104
6.01.01.11	Reversal of provision	-	-51,225
6.01.01.12	(Reversal) of provision for loss on inventories	5,816	1,366
6.01.01.13	Interest on lease	44,700	43,437
6.01.01.14	Income from derivative financial instruments	11,334	-
6.01.02	Changes in assets and liabilities	-1,668,691	-990,216
6.01.02.01	Accounts receivable	-115,671	-209,067
6.01.02.02	Inventories	7,412	-15,095
6.01.02.03	Other current assets	-540,630	-46,605
6.01.02.04	Other noncurrent assets	-118,812	-143,183
6.01.02.05	Suppliers	-130,196	-173,844
6.01.02.06	Accounts payable and provisions	-16,050	-17,797
6.01.02.07	Payment of stock option plan	10,082	-4,122
6.01.02.08	Interest paid on loans and debentures	-754,983	-380,503
6.01.02.09	Payment of lease interest - IFRS 16	-9,843	-
6.02	Net cash used in investment activities	-	-2,130,985
6.02.01	Acquisition of fixed assets	-34,226	-55,068
6.02.02	Acquisition of intangible assets	-228,428	-103,874
6.02.03	Advance for future capital increase in subsidiaries	-688,900	-2,490,734
6.02.04	Dividends and interest on own capital received from subsidiaries	-	24,024
6.02.05	Acquisition of subsidiary less net cash	-	-113,901
6.02.06	Interest earning bank deposits	-5,047,632	-5,476,063
6.02.07	Redemption of interest earning bank deposits	5,549,534	6,212,314
6.02.08	Payments of accounts payable from acquisition of subsidiaries	-7,898	-127,683
6.03	Net cash from financing activities	-	2,535,637
6.03.01	Loans obtained and debentures	-	3,993,271
6.03.02	Payment of loans and debentures	-115,663	-1,447,528
6.03.03	Dividends and interest on own capital paid	-	117,651
6.03.05	Capital increase	1,643,870	-
6.03.07	Payment of lease	-116,512	-127,757

**Individual Financial Statements / Statements of Cash Flows****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Accumulated amount of the previous year 01/01/2022 to 06/30/2022</b>
6.03.08	Repurchase of shares	-109,908	-
6.05	Increase (decrease) in cash and cash equivalents	-	-137,878
6.05.01	Opening balance of cash and cash equivalents	237,856	193,762
6.05.02	Closing balance of cash and cash equivalents	352,903	55,884

**Individual Financial Statements / Statement of Changes in Equity / 01/01/2023 to 06/30/2023****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Paid-up capital</b>	<b>Capital reserves, Options granted and Treasury shares</b>	<b>Profit reserves</b>	<b>Retained earnings (loss)</b>	<b>Other comprehensive income</b>	<b>Shareholders' equity</b>
5.01	Opening balances	16,302,238	899,145	-	-448,287	-9,674,472	7,078,624
5.03	Adjusted opening balances	16,302,238	899,145	-	-448,287	-9,674,472	7,078,624
5.04	Capital transactions with partners	1,643,870	-87,032	-	-	-11,204	1,545,634
5.04.01	Capital increases	1,665,701	-	-	-	-	1,665,701
5.04.02	Expenses with issuance of shares	-21,831	-	-	-	-	-21,831
5.04.03	Recognized options granted	-	22,876	-	-	-	22,876
5.04.04	Treasury shares acquired	-	-109,908	-	-	-	-109,908
5.04.08	Shareholders' transaction	-	-	-	-	-11,204	-11,204
5.05	Total comprehensive income	-	-	-	-448,151	-36,991	-485,142
5.05.01	Net income for the period	-	-	-	-448,151	-	-448,151
5.05.02	Other comprehensive income	-	-	-	-	-36,991	-36,991
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-39,432	-39,432
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	2,441	2,441
5.07	Closing balances	17,946,108	812,113	-	-896,438	-9,722,667	8,139,116

**Individual Financial Statements / Statement of Changes in Equity / 01/01/2022 to 06/30/2022****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Paid-up capital</b>	<b>Capital reserves, Options granted and Treasury shares</b>	<b>Profit reserves</b>	<b>Retained earnings (loss)</b>	<b>Other comprehensive income</b>	<b>Shareholders' equity</b>
5.01	Opening balances	16,302,238	913,708	-	-61,368	-9,612,292	7,542,286
5.03	Adjusted opening balances	16,302,238	913,708	-	-61,368	-9,612,292	7,542,286
5.04	Capital transactions with partners	-	16,933	-	-	22,400	39,333
5.04.03	Recognized options granted	-	16,933	-	-	-	16,933
5.04.08	Shareholders' transaction	-	-	-	-	22,400	22,400
5.05	Total comprehensive income	-	-	-	-83,009	-26,709	-109,718
5.05.01	Net income for the period	-	-	-	-83,009	-	-83,009
5.05.02	Other comprehensive income	-	-	-	-	-26,709	-26,709
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-41,151	-41,151
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	14,442	14,442
5.07	Closing balances	16,302,238	930,641	-	-144,377	-9,616,601	7,471,901

**Individual Financial Statements / Statements of Value Added**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Accumulated amount of the previous year 01/01/2022 to 06/30/2022</b>
7.01	Revenues	2,805,561	2,635,163
7.01.01	Sale of merchandise, products and services	2,805,633	2,584,757
7.01.02	Other revenues	2,744	59,277
7.01.04	Formation/reversal of allowance for doubtful accounts	-2,816	-8,871
7.02	Inputs acquired from third parties	-1,349,327	-1,221,396
7.02.01	Cost of products, merchandise and services sold	-1,107,057	-914,622
7.02.02	Materials, Energy, Third-party services and other	-242,270	-306,774
7.03	Gross added value	1,456,234	1,413,767
7.04	Retentions	-380,466	-324,301
7.04.01	Depreciation, amortization and depletion	-380,466	-324,301
7.05	Net added value produced	1,075,768	1,089,466
7.06	Added value received as transfer	-85,250	264,538
7.06.01	Equity income (loss)	-197,241	124,438
7.06.02	Financial revenues	111,991	140,100
7.07	Total added value payable	990,518	1,354,004
7.08	Distribution of added value	990,518	1,354,004
7.08.01	Personnel	835,462	733,227
7.08.02	Taxes, duties and contributions	168,094	157,923
7.08.03	Third-party capital remuneration	435,113	545,863
7.08.04	Remuneration of own capital	-448,151	-83,009
7.08.04.03	Retained earnings / Loss for the period	-448,151	-83,009

**Consolidated Financial Statements / Balance Sheet Assets**  
(Reais Mil)

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 06/30/2023</b>	<b>Amount of the previous year 12/31/2022</b>
1	Total assets	27,381,269	26,844,191
1.01	Current assets	8,283,296	7,722,005
1.01.01	Cash and cash equivalents	1,502,399	1,284,992
1.01.02	Interest earning bank deposits	1,322,735	1,793,217
1.01.02.01	Interest earning bank deposits measured at fair value through profit or loss	1,322,735	1,793,217
1.01.02.01.01	Trading securities	1,322,735	1,793,217
1.01.03	Accounts receivable	4,019,595	3,303,241
1.01.03.01	Clients	4,019,595	3,303,241
1.01.04	Inventories	463,931	476,029
1.01.06	Recoverable taxes	640,128	556,724
1.01.06.01	Current taxes recoverable	640,128	556,724
1.01.07	Prepaid expenses	97,091	59,933
1.01.08	Other Current assets	237,417	247,869
1.01.08.03	Other	237,417	247,869
1.01.08.03.01	Derivative financial instruments	5,342	12,204
1.01.08.03.04	Call option obtained from non-controlling shareholders	1,927	1,328
1.01.08.03.20	Other receivables	230,148	234,337
1.02	Non-current assets	19,097,973	19,122,186
1.02.01	Long term assets	1,996,039	1,879,081
1.02.01.03	Interest earning bank deposits measured at amortized cost	23,670	22,495
1.02.01.03.02	Securities pledged	23,670	22,495
1.02.01.04	Accounts receivable	4,802	4,828
1.02.01.04.01	Clients	4,802	4,828
1.02.01.07	Deferred taxes	1,339,460	1,288,738
1.02.01.07.01	Deferred income tax and social contribution	1,339,460	1,288,738
1.02.01.08	Prepaid expenses	45,923	46,669
1.02.01.10	Other non-current assets	582,184	516,351
1.02.01.10.03	Call option obtained from non-controlling shareholders	8,497	14,180
1.02.01.10.04	Judicial deposits	117,901	100,425
1.02.01.10.05	Other non-current assets	401,967	328,350
1.02.01.10.07	Derivative financial instruments	12,897	12,824
1.02.01.10.08	Recoverable taxes	40,922	60,572
1.02.02	Investments	4,775	3,863
1.02.02.02	Investment property	4,775	3,863
1.02.02.02.01	Other	4,775	3,863
1.02.03	Property, plant and equipment	6,258,968	6,473,225
1.02.03.01	Construction in progress	4,032,746	4,141,322
1.02.03.02	Right of use in lease	2,226,222	2,331,903
1.02.04	Intangible assets	10,838,191	10,766,017
1.02.04.01	Intangible assets	10,838,191	10,766,017
1.02.04.01.02	Intangible assets	10,838,191	10,766,017



**Consolidated Financial Statements / Balance Sheet Liabilities****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 06/30/2023</b>	<b>Amount of the previous year 12/31/2022</b>
2	Total liabilities	27,381,269	26,844,191
2.01	Current liabilities	7,856,233	6,165,915
2.01.01	Social and labor obligations	838,030	737,751
2.01.02	Suppliers	1,400,144	1,549,633
2.01.03	Tax liabilities	231,267	341,285
2.01.03.01	Federal tax liabilities	231,267	341,285
2.01.03.01.01	Income tax and social contribution payable	61,717	122,916
2.01.03.01.02	Other federal tax liabilities	169,550	218,369
2.01.04	Loans and financing	2,967,884	1,163,400
2.01.04.01	Loans and financing	2,267,053	345,731
2.01.04.02	Debentures	700,831	817,669
2.01.05	Other liabilities	2,418,908	2,373,846
2.01.05.02	Other	2,418,908	2,373,846
2.01.05.02.01	Dividends and interest on own capital	143,301	95,632
2.01.05.02.04	Taxes in installments	131,284	131,186
2.01.05.02.05	Accounts payable from acquisition of subsidiaries	497,998	413,366
2.01.05.02.07	Lease liabilities	971,844	942,020
2.01.05.02.08	Share based payment	54,265	52,002
2.01.05.02.09	Put option granted to non-controlling shareholders	61,563	3,916
2.01.05.02.10	Derivative financial instruments	1,737	6,208
2.01.05.02.11	Advances from clients	221,569	114,553
2.01.05.02.20	Other accounts payable	335,347	614,963
2.02	Non-current liabilities	11,375,200	13,588,877
2.02.01	Loans and financing	8,152,128	10,298,699
2.02.01.01	Loans and financing	154,024	2,213,667
2.02.01.02	Debentures	7,998,104	8,085,032
2.02.02	Other liabilities	2,829,794	2,864,219
2.02.02.02	Other	2,829,794	2,864,219
2.02.02.02.03	Taxes in installments	128,934	187,060
2.02.02.02.04	Accounts payable from acquisition of subsidiaries	839,558	901,226
2.02.02.02.05	Suppliers	10,080	12,620
2.02.02.02.06	Lease - IFRS 16	1,387,981	1,499,788
2.02.02.02.07	Share based payment	17,840	9,853
2.02.02.02.08	Put option granted to non-controlling shareholders	12,384	70,484
2.02.02.02.09	Derivative financial instruments	17,832	1,431
2.02.02.02.20	Other accounts payable	415,185	181,757
2.02.03	Deferred taxes	9,365	24,710
2.02.03.01	Deferred income tax and social contribution	9,365	24,710
2.02.04	Provisions	383,913	401,249
2.02.04.01	Tax, social security, labor and civil provisions	383,913	401,249
2.03	Consolidated shareholders' equity	8,149,836	7,089,399
2.03.01	Realized capital	17,946,108	16,302,238
2.03.02	Capital reserves	812,113	899,144

**Consolidated Financial Statements / Balance Sheet Liabilities**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 06/30/2023</b>	<b>Amount of the previous year 12/31/2022</b>
2.03.02.02	Goodwill special reserve in the merger	432,772	432,772
2.03.02.04	Options granted	528,450	505,574
2.03.02.05	Treasury shares	-149,109	-39,202
2.03.05	Retained Earnings/Losses	-896,438	-448,290
2.03.06	Equity evaluation adjustments	-9,722,667	-9,674,470
2.03.09	Interest of non-controlling shareholders	10,720	10,777

**Consolidated Financial Statements / Statements of Income**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 04/01/2023 to 06/30/2023</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Quarter Value Previous Year 04/01/2022 to 06/30/2022</b>	<b>Accumulated value previous year 01/01/2022 to 06/30/2022</b>
3.01	Revenue from sales of goods and/or services	3,630,941	7,165,011	3,288,365	6,424,603
3.02	Cost of goods and/or services sold	-2,546,474	-5,029,998	-2,365,112	-4,537,335
3.03	Gross income	1,084,467	2,135,013	923,253	1,887,268
3.04	Operating expenses/revenues	-869,096	-1,613,618	-695,987	-1,371,566
3.04.02	General and administrative expenses	-842,566	-1,596,973	-698,525	-1,443,203
3.04.04	Other operating revenue	-	-	4,359	73,677
3.04.05	Other operating expenses	-26,530	-16,645	-1,821	-2,040
3.05	Income (loss) before financial income and taxes	215,371	521,395	227,266	515,702
3.06	Financial income (loss)	-445.078	-979.940	-374.420	-629.188
3.06.01	Financial revenues	112.179	174.689	154.883	213.270
3.06.01.01	Financial revenues	-6.932	-14.033	26.421	77.572
3.06.01.02	Interest Income	119.111	188.722	128.462	135.698
3.06.02	Financial expenses	-557.257	-1.154.629	-529.303	-842.458
3.07	Income (loss) before income tax	-229.707	-458.545	-147.154	-113.486
3.08	Income tax and social contribution	-54.350	6.738	26.940	29.861
3.08.01	Current	16.939	-65.505	-63.556	-111.524
3.08.02	Deferred	-71.289	72.243	90.496	141.385
3.09	Net income (loss) of continued operations	-284.057	-451.807	-120.214	-83.625
3.11	Income/loss for the period	-284.057	-451.807	-120.214	-83.625
3.11.01	Attributed to the Parent company's partners	-282.101	-448.151	-120.117	-83.009
3.11.02	Attributed to non-controlling partners	-1.956	-3.656	-97	-616
3.99	Earnings per share - (reais / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	-0,38032	-0,60493	-0,21448	-0,1492
3.99.02	Diluted earnings per share				
3.99.02.01	COMMON SHARES	-0,36565	-0,58158	-0,20586	-0,1432

**Consolidated Financial Statements / Statements of Comprehensive Income****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Amount of the current quarter 04/01/2023 to 06/30/2023</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Quarter Value Previous Year 04/01/2022 to 06/30/2022</b>	<b>Accumulated value previous year 01/01/2022 to 06/30/2022</b>
4.01	Consolidated net income for the period	-284,057	-451,807	-120,214	-83,625
4.02	Other comprehensive income	-15,360	-36,991	25,344	-26,709
4.02.01	Effect on translation of financial statements of foreign subsidiaries	-17,794	-39,432	1,409	-41,151
4.02.02	Effect of the adoption of CPC42/IAS29 - Hyperinflation	2,434	2,441	23,935	14,442
4.03	Consolidated comprehensive income for the period	-299,417	-488,798	-94,870	-110,334
4.03.01	Attributed to the Parent company's partners	-297,461	-485,142	-94,773	-109,718
4.03.02	Attributed to non-controlling partners	-1,956	-3,656	-97	-616

**Consolidated Financial Statements / Statements of Cash Flows**  
(Reais Mil)

Account code	Account description	Accumulated amount of the current year 01/01/2023 to 06/30/2023	Accumulated value previous year 01/01/2022 to 06/30/2022
6.01	Net cash from operational activities	-810,221	-648,825
6.01.01	Cash generated in operations	1,198,416	1,127,835
6.01.01.01	Loss before income tax and social contribution	-458,545	-113,486
6.01.01.02	Depreciation and amortization	620,386	557,132
6.01.01.03	Tax, social security, labor and civil provisions	39,017	22,708
6.01.01.05	Restatement of interest and exchange-rate change from loans and accounts payable due to acquisition of subsidiaries	894,513	599,530
6.01.01.06	Residual write-off of property, plant and equipment and intangible assets	1,761	38,677
6.01.01.07	Income from derivative financial instruments	18,719	16,311
6.01.01.08	Update of option plan	22,876	16,847
6.01.01.10	Reversal of provision for expected losses for doubtful accounts	26,137	-19,486
6.01.01.11	Provision for expected credit losses from variable consideration (disallowance)	-6,532	41,190
6.01.01.12	Restatement of interest and exchange-rate change from interest earning bank deposits	-70,914	-83,545
6.01.01.13	Reversal of provision	-	-55,979
6.01.01.16	Provision for inventory loss	6,890	2,169
6.01.01.17	Interest on lease	104,108	105,767
6.01.02	Changes in assets and liabilities	-1,989,321	-1,721,398
6.01.02.01	Accounts receivable	-735,933	-593,493
6.01.02.02	Inventories	5,208	-33,208
6.01.02.03	Other current assets	-102,273	-229,451
6.01.02.04	Other noncurrent assets	-132,113	-107,116
6.01.02.05	Suppliers	-193,310	-240,618
6.01.02.06	Accounts payable and provisions	-20,513	-86,200
6.01.02.07	Payment of stock option plan	15,933	-4,122
6.01.02.08	Interest paid on loans and debentures	-804,389	-427,190
6.01.02.09	Payment of lease interest - IFRS 16	-21,931	-
6.01.03	Other	-19,316	-55,262
6.01.03.02	Income tax and social contribution paid	-19,316	-55,262
6.02	Net cash used in investment activities	95,008	-1,594,992
6.02.02	Acquisition of fixed assets	-142,847	-230,188
6.02.03	Acquisition of intangible assets	-254,458	-163,453
6.02.11	Interest earning bank deposits	-4,779,821	-5,483,457
6.02.12	Redemption of interest earning bank deposits	5,330,895	6,239,525
6.02.13	Payments of accounts payable from acquisition of subsidiaries	-58,761	-822,272
6.02.15	Acquisition of subsidiary less net cash	-	-1,135,147
6.03	Net cash from financing activities	932,620	1,864,488
6.03.01	Loans obtained and debentures	-	4,005,076
6.03.02	Payment of loans and debentures	-341,741	-1,910,284
6.03.03	Dividends and interest on own capital paid	-	50,495
6.03.09	Capital increase	1,643,870	-
6.03.11	Payment of leases	-259,601	-280,799
6.03.12	Repurchase of shares	-109,908	-
6.05	Increase (decrease) in cash and cash equivalents	217,407	-379,329

**Consolidated Financial Statements / Statements of Cash Flows**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Accumulated value previous year 01/01/2022 to 06/30/2022</b>
6.05.01	Opening balance of cash and cash equivalents	1,284,992	1,143,026
6.05.02	Closing balance of cash and cash equivalents	1,502,399	763,697

**Consolidated Financial Statements / Statement of Changes in Equity / 01/01/2023 to 06/30/2023****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Paid-up capital</b>	<b>Capital reserves, granted in treasury shares</b>	<b>Profit reserves</b>	<b>Retained earnings (loss)</b>	<b>Other comprehensive income</b>	<b>Shareholders' equity</b>	<b>Non-controlling interest</b>	<b>Consolidated shareholders' equity</b>
5.01	Opening balances	16,302,238	899,145	-	-448,287	-9,674,472	7,078,624	10,777	7,089,401
5.03	Adjusted opening balances	16,302,238	899,145	-	-448,287	-9,674,472	7,078,624	10,777	7,089,401
5.04	Capital transactions with partners	1,643,870	-87,032	-	-	-11,204	1,545,634	3,599	1,549,233
5.04.01	Capital increases	1,665,701	-	-	-	-	1,665,701	-	1,665,701
5.04.02	Expenses with issuance of shares	-21,831	-	-	-	-	-21,831	-	-21,831
5.04.03	Recognized options granted	-	22,876	-	-	-	22,876	-	22,876
5.04.04	Treasury shares acquired	-	-109,908	-	-	-	-109,908	-	-109,908
5.04.08	Shareholders' transaction	-	-	-	-	-11,204	-11,204	3,599	-7,605
5.05	Total comprehensive income	-	-	-	-448,151	-36,991	-485,142	-3,656	-488,798
5.05.01	Net income for the period	-	-	-	-448,151	-	-448,151	-3,656	-451,807
5.05.02	Other comprehensive income	-	-	-	-	-36,991	-36,991	-	-36,991
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-39,432	-39,432	-	-39,432
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	2,441	2,441	-	2,441
5.07	Closing balances	17,946,108	812,113	-	-896,438	-9,722,667	8,139,116	10,720	8,149,836

**Consolidated Financial Statements / Statement of Changes in Equity / 01/01/2022 to 06/30/2022****(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Paid-up capital</b>	<b>Capital reserves, granted in treasury shares</b>	<b>Profit reserves</b>	<b>Retained earnings (loss)</b>	<b>Other comprehensive income</b>	<b>Shareholders' equity</b>	<b>Non-controlling interest</b>	<b>Consolidated shareholders' equity</b>
5.01	Opening balances	16,302,238	913,708	-	-61,368	-9,612,292	7,542,286	6,230	7,548,516
5.03	Adjusted opening balances	16,302,238	913,708	-	-61,368	-9,612,292	7,542,286	6,230	7,548,516
5.04	Capital transactions with partners	-	16,933	-	-	22,400	39,333	7,664	46,997
5.04.03	Recognized options granted	-	16,933	-	-	-	16,933	-	16,933
5.04.08	Shareholders' transaction	-	-	-	-	22,400	22,400	7,664	30,064
5.05	Total comprehensive income	-	-	-	-83,009	-26,709	-109,718	-616	-110,334
5.05.01	Net income for the period	-	-	-	-83,009	-	-83,009	-616	-83,625
5.05.02	Other comprehensive income	-	-	-	-	-26,709	-26,709	-	-26,709
5.05.02.06	Effect of translation of financial statements of subsidiaries abroad	-	-	-	-	-41,151	-41,151	-	-41,151
5.05.02.07	Effect of the adoption of CPC42/IAS29 - Hyperinflation	-	-	-	-	14,442	14,442	-	14,442
5.07	Closing balances	16,302,238	930,641	-	-144,377	-9,616,601	7,471,901	13,278	7,485,179



**Consolidated Financial Statements / Statements of Value Added**  
**(Reais Mil)**

<b>Account code</b>	<b>Account description</b>	<b>Accumulated amount of the current year 01/01/2023 to 06/30/2023</b>	<b>Accumulated value previous year 01/01/2022 to 06/30/2022</b>
7.01	Revenues	7,733,288	7,000,359
7.01.01	Sale of merchandise, products and services	7,719,239	6,904,978
7.01.02	Other revenues	33,654	73,677
7.01.04	Formation/reversal of allowance for doubtful accounts	-19,605	21,704
7.02	Inputs acquired from third parties	-4,098,239	-3,579,122
7.02.01	29/08/2023	-3,333,667	-2,984,608
7.02.02	Materials, Energy, Third-party services and other	-764,572	-594,514
7.03	Gross added value	3,635,049	3,421,237
7.04	Retentions	-620,386	-557,132
7.04.01	Depreciation, amortization and depletion	-620,386	-557,132
7.05	Net added value produced	3,014,663	2,864,105
7.06	Added value received as transfer	174,689	213,270
7.06.02	Financial revenues	174,689	213,270
7.07	Total added value payable	3,189,352	3,077,375
7.08	Distribution of added value	3,189,352	3,077,375
7.08.01	Personnel	2,056,798	1,900,292
7.08.02	Taxes, duties and contributions	518,103	545,850
7.08.03	Third-party capital remuneration	1,066,258	714,858
7.08.04	Remuneration of own capital	-451,807	-83,625
7.08.04.03	Retained earnings / Loss for the period	-448,151	-83,009
7.08.04.04	Interest of non-controlling shareholders in retained earnings	-3,656	-616



# **Operational and Financial Performance 2T23**

\* Corporate values according to the attached financial statement.

## Performance Comment

### Gross Revenue

In 2Q23, the Company recorded **gross revenue of R\$3,920 million** vs. R\$3,523 million in 2Q22, an **increase of 11%**. In 6M23, the Company recorded **gross revenue of R\$7,719 million** vs. R\$6,904 million in 6M22, **growth of 12%** comparing the periods.

### Operating Costs (COGS), Adjusted Gross Profit and Adjusted Gross Margin

2Q23 operating costs totaled R\$2,546 million vs. R\$2,365 million in 2Q22, an increase of 8% between the periods. Total COGS for the quarter represented 70% of the Company's consolidated net revenue in the period (71.9% of the Company's consolidated net revenue in 6M22).

6M23 operating costs totaled R\$5,030 million vs. R\$4,537 million in 6M22, an increase of 11% between periods. Total COGS for the semester represented 71% of the Company's consolidated net revenue in the period.

### General and Administrative Expenses (G&A)

General and administrative expenses totaled R\$843 million in 2Q23, a 21% increase between periods. In 6M23, general and administrative expenses totaled R\$1,597 million, representing a 10% increase between periods.

### Financial result

The net financial result for 2Q23 was an expense of R\$445 million vs. an expense of R\$374 million in 2Q22. The increase in financial expenses in the annual comparison is due to the increase in debt in the period. The increase in financial expenses in the quarterly comparison can be explained mainly by the increase in interest rates on debt charges and monetary restatement of debentures, as well as the contracting of new debts over the period. As a result, there was an increase in the debt balance, which on June 30, 2023 was R\$11.1 billion in gross debt vs. R\$9.9 billion on June 30, 2022.

### Net income

Net loss was R\$284 million in 2Q23 vs. a net loss of R\$120 million in 2Q22. In 6M23, net loss was R\$452 million vs. a net loss of R\$84 million in 6M22. The variation between periods is explained by the financial expense structure, still challenging, in a scenario of high interest rates.

## Performance Comment

### Indebtedness

Gross debt ended 2Q23 at R\$11,121 million, a decrease of R\$528 million compared to 1Q23 and an increase of R\$1,231 million compared to 2Q22, due to additional debt issuances carried out between periods.

Dasa's net debt ended the period at R\$8,296 million, a decrease of R\$1,355 million vs. the previous quarter, mainly as a result of funds from the conclusion of the public offering of shares, partially offset by the payment of approximately R\$600 million in interest, due to the concentration of semi-annual maturities in the months of April and May. Comparing the last twelve months, net debt increased by R\$968 million, reflecting the different debt profile.

### Capex

Investments totaled R\$158 million in 2Q23, representing a 35% reduction compared to the R\$244 million recorded in 2Q22. In 6M23, investments totaled R\$285 million, a 28% reduction compared to 6M22. This significant containment of investments reflects the execution of the Company's capital structure optimization strategy, which aims to prioritize investments without compromising Dasa's healthy growth. Compared to 1Q23, the increase is 26%, reflecting the expected seasonality of this quarter. Total CAPEX as a proportion of gross revenue was 4.0%, showing a reduction of 2.9 p.p. vs. the same period of the previous year.

The reduction in investment in the comparison between the periods can be explained by the completion of hospital integration projects, prioritization of expansion and maintenance projects at BU2 and efficiency in working hours in technology-related operations, which includes the work of reorganizing the staff of teams focused on operating days.

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.**



**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 1 Operations

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

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

## 2 Main corporate events in the period

### (a) Acquisition of subsidiaries

There were no acquisitions in the six-month period ended June 30, 2023. Details of the acquisitions in 2022 are provided in Note 2 to the financial statements for the year ended December 31, 2022.

### (b) Unimed agreement

On April 6, 2023, DASA entered into an exclusive Operating Agreement and Other Covenants with Unimed-Rio to provide auxiliary diagnostic services to Unimed-Rio patients, to most of its patients, for a consideration of R\$ 170,000.

This encompasses Unimed-Rio's clients for remunerated medical tests performed exclusively through the DASA Group's infrastructure. The Agreement envisages that medical tests for at least 70% of Unimed-Rio's existing portfolio will be processed by DASA Group, under an exclusive price list for the services listed in the agreement.

The investment was adjusted to fair value to R\$ 156,343 and recorded in intangible assets to be amortized over 10 years. To determine the fair value, the first installment that corresponds to debt offsetting through accounts receivable from Unimed that was pending, the value of accounts receivable net of Impairment (Disallowances and Doubtful accounts) was considered.

The remaining installments payable after the closing date will be settled over the next four years. These were recorded at present value using the average projected inflation rate (IPCA) for the next four years as issued by the Central Bank of Brazil (BACEN) on June 23, 2023.



**Diagnósticos da América S.A.**

**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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**(c) The Santa Luzia Merger**

On June 13, 2017, DASA Group acquired 50.01% of the share capital of Santa Luzia. Upon exercising its call option for all remaining shares, it became the sole shareholder of Santa Luzia on October 15, 2020,

Pursuant to CVM Resolution 78, and to streamline the Company's corporate structure by rationalizing costs, DASA Group intends to merge with Santa Luzia. This is permitted by Brazilian Corporate Law (Articles 137, 256, Paragraph 2 and 264, and Paragraph 3) since (i) Santa Luzia is a wholly-owned subsidiary; (ii) in the Merger, the average price of each share will not exceed one and a half times the higher of the indicators referred to in item II, of Article 256; and (iii) there will be no consideration exchanged between the Company and Santa Luzia shareholders.

The Merger is subject to the corporate approvals of the companies involved and is expected to be effective as of August 1, 2023.

### **3 Basis of preparation**

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

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

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

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

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

The issue of these individual and consolidated interim financial information was authorized by the Board of Directors at meeting held on August 10, 2023.

**Diagnósticos da América S.A.**

## **Notes to the quarterly information - Quarterly Information Form (ITR)**

### **Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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### **3.2 Statement of value added**

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

IFRS do not require presentation of this statement. Accordingly, this statement is presented as supplementary information for purposes of IFRS.

### **3.3 Use of estimates and judgments**

In the preparation of these individual and consolidated financial statements, management's judgment and estimates have been applied 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 judgments are constantly assessed and are based on prior experience and other factors, including expected future events considered reasonable in the circumstances. Reviews of estimates are recognized on a prospective basis.

#### **Uncertainties on assumptions and estimates**

DASA Group makes assumptions based on estimates of the future. By definition, the resulting accounting estimates seldom equal their respective actual results. Information on uncertainties as to assumptions and estimates as of December 31, 2022 that pose a significant risk of material adjustment to book balances of assets and liabilities in the coming year are disclosed in Note 3.3 to the 2022 annual financial statements published on March 28, 2023.

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

**Diagnósticos da América S.A.**



**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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**Measurement of fair value**

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

DASA Group has established a control structure for measuring fair values for significant fair value measurements, including Level 3 items, under the supervision of the Financial Executive Board and senior management.

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

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

**3.4 Measuring basis**

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

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

**4 Significant accounting policies**

The accounting practices and policies (including for measurement, recognition and valuation of assets and liabilities), and accounting judgments and estimates used for uncertainties are consistent with those adopted and disclosed in Note 4 of the annual 2022 financial statements published on March 28, 2023.



**Diagnósticos da América S.A.**

**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 5 Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Cash and banks	60,776	51,561	344,801	398,904
Interest earning bank deposits (a)	292,127	186,295	1,157,598	886,088
	<b>352,903</b>	<b>237,856</b>	<b>1,502,399</b>	<b>1,284,992</b>

- (a) Interest earning bank deposits are remunerated at 100.12% of the CDI rate at June 30, 2023 (101.98% as of December 31, 2022). They have immediate liquidity and are not subject to restrictions or penalties.

## 6 Securities

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Fixed income investment fund - non-exclusive	34,295	22	34,295	21
Domestic repurchase and resale commitments (a)	1,261,681	1,740,577	1,263,258	1,747,023
Repurchase and resale commitments abroad (b)	-	-	25,182	46,173
	<b>1,295,976</b>	<b>1,740,599</b>	<b>1,322,735</b>	<b>1,793,217</b>

- (a) Repurchase and resale commitments are remunerated as 104.03% of the CDI rate (102.29% at December 31, 2022). Changes in balances occurred due to the redemption of investments to settle M&A obligations, employee bonuses, profit sharing, among others.
- (b) Interest earning bank deposits abroad are remunerated at the 100% of the BADLAR interest rate (Argentine rate).

Diagnósticos da América S.A.



## Notes to the quarterly information - Quarterly Information Form (ITR)

### Periods ended June 30, 2023

(In thousands of reais, unless otherwise indicated)

## 7 Trade accounts receivable

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Trade accounts receivable:				
Domestic (a)	1,084,079	968,408	4,179,973	3,449,592
Foreign	-	-	86,367	80,815
	<b>1,084,079</b>	<b>968,408</b>	<b>4,266,340</b>	<b>3,530,407</b>
Expected losses from doubtful accounts	(29,626)	(20,390)	(176,356)	(150,219)
Expected losses from variable consideration (disallowances)	(35,340)	(41,760)	(65,587)	(72,119)
<b>Expected losses from doubtful accounts and variable consideration (disallowances)</b>	<b>(64,966)</b>	<b>(62,150)</b>	<b>(241,943)</b>	<b>(222,338)</b>
<b>Total trade accounts receivable, net</b>	<b>1,019,113</b>	<b>906,258</b>	<b>4,024,397</b>	<b>3,308,069</b>
Current	1,017,689	905,041	4,019,595	3,303,241
Non-current	1,424	1,217	4,802	4,828

The fair values of trade accounts receivable approximate their book values.

- (a) Prepayments of R\$ 459,666 without co-obligation were made to a financial institution as of June 29, 2023 (R\$ 250,578 as of December 31, 2022). The average maturity of these prepaid receivables was 60 days.

An analysis of the aging of trade receivables is as below:

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Not yet due	814,606	621,381	3,929,598	3,131,006
Overdue				
≤90	113,389	186,219	136,897	214,628
91–120	19,817	46,063	20,341	48,227
121–180	22,006	20,180	45,921	23,482
181–360	49,195	43,374	51,641	53,481
>360	65,065	51,191	81,943	59,583
	<b>1,084,079</b>	<b>968,408</b>	<b>4,266,340</b>	<b>3,530,407</b>

The DASA Group assigns ratings to its clients based on the history of receipts classifying them into two groups: rating A - clients considered as having a low risk of default, supported by the collection history, and rating B - which DASA Group analyzes the history of receipts in the same manner, however due to the higher degree or risk of default considers methodology and percentages different and larger provisions, according to maturity ranges shown in the aging list.

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

Changes in the provision for expected losses from doubtful accounts:

	Parent Company	Consolidated
<b>Balance at December 31, 2021</b>	<b>(36,693)</b>	<b>(165,342)</b>
Provision	(3,231)	(46,102)
Reversal	3,571	26,616
<b>Balance at June 30, 2022</b>	<b>(36,353)</b>	<b>(184,828)</b>
<b>Balance at December 31, 2022</b>	<b>(20,390)</b>	<b>(150,219)</b>
Provision	(9,450)	(43,164)
Reversal	214	17,027
<b>Balance at June 30, 2023</b>	<b>(29,626)</b>	<b>(176,356)</b>

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

	Parent Company	Consolidated
<b>Balance at December 31, 2021</b>	<b>(33,055)</b>	<b>(120,497)</b>
Provision	(9,210)	(14,051)
Reversal	-	55,241
<b>Balance at June 30, 2022</b>	<b>(42,265)</b>	<b>(79,307)</b>
<b>Balance at December 31, 2022</b>	<b>(41,760)</b>	<b>(72,119)</b>
Provision	(3,198)	(11,678)
Reversal	9,618	18,210
<b>Balance at June 30, 2023</b>	<b>(35,340)</b>	<b>(65,587)</b>

## 8 Other receivables

	Parent Company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Advances to employees	35,497	25,939	121,256	96,536
Recoverable amounts from acquirees (a)	7,381	11,095	285,804	236,771
Franchisees	1,508	1,871	1,611	2,167
Business partnerships	22,442	26,145	22,442	26,145
Advanced payment of dividends and interest on own capital	54,130	54,121	56,784	59,128
Dividends and interest on own capital receivable	109,385	121,504	-	-
Shared services (b) (Note 26)	84,852	82,563	-	-
Intercompany on lending (c) (Note 26)	540,857	-	-	-
Contingent assets	-	-	79,080	79,080
Other	16,637	10,030	65,138	62,860
	<b>872,689</b>	<b>333,268</b>	<b>632,115</b>	<b>562,687</b>
Current	783,857	245,415	230,148	234,337
Non-current	88,832	87,853	401,967	328,350

**Diagnósticos da América S.A.**



**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

**(In thousands of reais, unless otherwise indicated)**

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- (a) Primarily amounts recoverable from former owners of investees acquired by the Company for unsuccessful lawsuits. DASA Group is reimbursed following presentation of annual accounts.
- (b) Medical services shared between the subsidiary Salomão and Zoppi, which were recorded under "Other credits" in non-current assets, totaling R\$ 84,852 (R\$ 82,563 as of December 31, 2022).
- (c) In 2023, DASA Group implemented a corporate cost transfer process, from the Parent Company to the Subsidiaries for administrative and financial expenses that DASA Group initially assumes and then repasses to the Subsidiaries. The amounts were recorded as non-current receivables, totaling R\$ 540,857 (R\$ 0 as of December 31, 2022).

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 9 Investments

### 9.1 Financial information on investments in subsidiaries

The summary information is adjusted to reflect the percentage of interest held by the Company:

	Parent Company			
	Investments in subsidiaries		Goodwill on acquisition	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	171,219	191,120	68,310	68,310
DASA Real Estate Empreendimentos Imobiliários Ltda.	30,232	28,739	-	-
Previlab - Análises Clínicas Ltda.	46,919	42,710	-	-
Clínica de Ressonância e Multi Imagem Petrópolis Ltda.	3,228	2,345	-	-
Salomão e Zoppi Serviços Médicos e Participações S.A.	97,801	108,893	431,970	431,970
Laboratório Médico Santa Luzia S.A.	68,756	57,111	20,928	20,928
Laboratório Deliberato de Análises Clínicas Ltda.	10,369	9,826	22,171	22,171
Valeclin Laboratório de Análises Clínicas Ltda.	11,127	13,174	14,427	14,427
Ruggeri & Piva Ltda.	12,066	13,829	51,164	51,164
Maringá Medicina Nuclear Ltda.	24,802	25,872	16,129	16,129
Laboratório de Anatomia Patológica e Citopatologia São Camilo Ltda.	3,743	3,159	2,544	2,544
Aliança Biotecnologia Ltda.	271	294	3,514	3,514
Itulab	5,635	5,717	20,296	20,296
Laboratório Chromatox Ltda.	25,076	20,743	22,251	22,251
Diagnóstico Maipú por Imágenes S.A.	180,002	176,031	133,273	87,226
CPCLIN - Centro de Pesquisas Clínicas Ltda.	3,997	3,640	2,179	2,179
Genia S.A.	-	5,303	8,397	3,452
Nobeloy S.A.	9,042	13,252	13,289	13,289
Optiren S.A.	7,749	13,105	(5,336)	(5,336)
Laboratório Bioclínico MS Ltda.	12,274	8,340	21,446	21,446
Ímpar Serviços Hospitalares S.A.	7,886,142	7,341,849	-	-
Allbrokers Brasil Corretora de Seguros Ltda.	178,914	182,803	9,968	9,968
Santa Celina Participações S.A.	40,499	68,220	28,056	28,056
São Marcos - Saúde e Medicina Diagnóstica S/A.	50,644	59,374	108,308	108,308
Instituto de Hematologia de S.J.R. Preto Ltda.	-	951	11,532	11,532
Laboratório Nobel S.A - Grupo Exame.	31,189	34,253	3,764	3,764
Gesto Saúde Sistemas Informatizados Ltda	930	1,893	48,109	48,109
Centro de Tomografia por Computador Ltda.	11,529	8,232	-	-
SALL Participações S.A.	46,435	43,125	58,601	58,601
MO Holding S.A.	34,535	48,860	91,895	108,169
Lustosa	7,845	4,180	40,394	64,924
	<b>9,012,970</b>	<b>8,536,943</b>	<b>1,247,579</b>	<b>1,237,391</b>

(a) Subsidiaries since merged with the Company.

(b) Subsidiaries presenting negative equity, for which provisions are recorded in current liabilities under provision for loss on subsidiaries.

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**
**(In thousands of reais, unless otherwise indicated)**

<b>Balance of investments</b>	<b>06/30/2023</b>	<b>12/31/2022</b>
Investments in subsidiaries (Notes 9.1 and 9.3)	9,012,970	8,536,943
Goodwill on acquisition (Notes 9.1 and 9.3)	1,247,579	1,237,391
Intangible assets from acquisitions	697,919	597,219
Effect on translation of financial statements of foreign subsidiaries	(236,809)	(82,419)
Other investments	3,263	2,808
<b>Total</b>	<b>10,724,922</b>	<b>10,291,942</b>

*Indirect subsidiaries: Includes direct and indirect subsidiaries of the following:*

- *Ímpar Serviços Hospitalares S.A.: Ímpar Serviços Hospitalares S.A. holds interests in the following companies: Nossa Senhora do Carmo Group, which owns three companies, namely (i) Nossa Senhora do Carmo Participações S.A., (ii) Casa de Saúde Nossa Senhora do Carmo Ltda. and (iii) Centro Médico Jaguaruna Ltda. Leforte Group, which owns six companies (i) Biodinamo Empreendimentos e Participações Ltda.; (ii) Hospital Leforte Liberdade S.A.; (iii) Hospital Leforte S.A.; (iv) Hospital e Maternidade Dr. Christóvão da Gama S.A.; and (v) Clínica Araguaia S.A. São Domingos Group, which owns six companies (i) Andrade da Silva Participações S.A.; (ii) Mendes da Silva Participações S.A.; (iii) São Domingos Participações Ltda.; (iv) Clínica Solução Médica Ltda.; (v) Neuro Imagens Ltda.; and (vi) Hospital São Domingos Ltda. AMO Group, which owns 16 companies (i) AMO Participações S.A.; (ii) Paquetá Participações S.A.; (iii) GEM Assistência Médica Especializada S.A.; (iv) Centro de Oncologia Clínica do RN S.A.; (v) Onco Hematos S.A.; (vi) AMO Recôncavo - Assistência Multidisciplinar em Oncologia do Recôncavo Ltda.; (vii) ICA - Instituto do Câncer de Alagoins Ltda.; (viii) Clínica de Assistência Médica e Ginecológica Ltda.; (ix) Oncobahia Serviços Médico-Hospitalares de Oncologia Ltda.; (x) AMO HBA - Assistência Multidisciplinar em Oncologia Ltda.; (xi) Instituto de Mastologia e Ginecologia da Bahia Ltda.; (xii) CRC Serviços Médicos Hospitalares Ltda.; (xiii) AMO Oeste Assistência Multidisciplinar em Oncologia Ltda.; (xiv) AMO Ilhéus - Assistência Multidisciplinar em Oncologia de Ilhéus Ltda.; (xv) AMO Sudoeste Ltda.; and (xvi) Clínica Integrada Homo Ltda. Marimed Group, which owns four companies (i) Cedipar - Centro de Diagnóstico Paraná Ltda.; (ii) CSHP - Convênio Saúde Hospital Paraná Ltda.; (iii) Marimed Serviços Médicos S.A.; and (iv) UNI TOM - Unidade de Tomografia Axial Computadorizada Ltda. , Ímpar Serviços Hospitalares S.A. also Innova Hospitais Associados Ltda., HBA S.A. - Assistência Médica e Hospitalar e Centron - Centro de Tratamento Oncológico Ltda.*

- *Allbrokers Brasil Corretora de Seguros Ltda.: Allbrokers Brasil Corretora de Seguros Ltda. controls the Case Group, which is comprised of ten companies, in which Allbrokers holds all the shares: (i) Aeroseg Corretagem de Seguros Ltda.; (ii) Brasilidade Soluções Corporativas em Corretagem de Seguros Ltda.; (iii) Carvalho & Motta Corretora de Seguros Ltda.; (iv) Case TBI Administração e Corretagem de Seguros Ltda.; (v) Chase Assessoria Empresarial Ltda.; (vi) Dinâmica Administração e Corretagem de Seguros Ltda.; (vii) GCSP Consultoria e Corretagem em Benefícios e Seguros Ltda.; (viii) Itch Care - Assessoria Empresarial e em Tecnologia S.A.; (ix) TBI Corretora de Seguros Ltda.; and (x) Case - Central de Administração de Planos de Saúde Ltda.*

- *Sall Participações S.A.: In addition to the parent company, Sall Participações S.A. owns (i) Centro de Diagnóstico Boris Berenstein Ltda.*

- *M.O Holding S.A.: In addition to the parent company, M.O. Holding S.A. owns (i) Mantris - Gestão em Saúde Corporativa Ltda.*

- *The São Marcos Group is owns 14 companies: São Marcos - Saúde e Medicina Diagnóstica S.A., (ii) LSM Participações S.A., (iii) Laborfase Laboratório de Análises Clínicas Ltda., (iv) Laboratório Padrão de Análises Clínicas Ltda., (v) Lab Hormon - Laboratório Especializado em Dosagens Hormonais Ltda., (vi) Laboratório Dairton Miranda Ltda., (vii) Laboratório Dairton Miranda Ltda. (Alfenas), (viii) Laboratório Luxvitae Ltda., (ix) Centro de Imagem Martins e Godoy Ltda., (x) Clínica Radiológica Martins e Godoy Ltda., (xi) Elcordis Centro de Diagnósticos Ltda., (xii) Medicina Nuclear Contagem Ltda., (xiii) Laboratório de Patologia Clínica São Francisco Ltda., (xiv) PHD Patologia, Histologia, Diagnóstico e Serviços Médicos Ltda.*

- *The Exame Group owns four companies: (i) Laboratório Nobel S.A., (ii) LUNAV - Análises Clínicas Ltda.; (iii) CEC - Centro Especializado de Citologia Ltda.; and (iv) Laboratório Exame de Análises Clínicas Ltda.*

- *The São Camilo Group owns four companies: (i) Laboratório de Anatomia Patológica e Citopatológica e Citopatologia São Camilo Ltda.; (ii) Maringá Medicina Nuclear Ltda.; (iii) Ruggeri & Piva Ltda.; and (iv) Aliança Biotecnologia Ltda.*

- *The Santa Celina Group owns four companies: (i) Santa Celina Participações S.A.; (ii) Saúde Santa Celina Assistência Médica S.A.; (iii) Assistência Médica D. Assunção S.A.; and (iv) Santa Celina Gestão de Informações Ltda.*

- *Diagnóstico Maipú por Imágenes S.A.: This Company has one subsidiary (i) Labmedicina.*

- *Nobelay S.A. In addition to the parent company, Nobelay S.A. owns (i) Genia Chile SPA and (ii) Genia Colombia SAS.*

Diagnósticos da América S.A.



**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**9.2 Financial information on direct subsidiaries**

The summary information reflects the percentage of interest held by the Company at June 30, 2023:

	Interest in capital (%)	Paid-in capital	Net equity (negative equity) adjusted to reflect interest in capital	Net profit (loss) for the period ended June 30, 2023
DASA Real Estate	99.99	25,667	30,232	1,493
CientíficaLab	99.99	125,177	171,219	(19,901)
Previlab	99.56	29,613	46,919	4,209
CRMI Petrópolis	70.00	1,080	3,228	883
Salomão e Zoppi	100.00	122,213	97,801	(19,092)
Laboratório Santa Luzia	100.00	38,218	68,756	11,645
Laboratório Deliberato	99.99	6,800	10,369	543
Padrão Ribeirão	90.00	51	(6,946)	(1,582)
Valeclin	100.00	1,100	11,127	(7,547)
Ruggeri	99.99	7,461	12,066	(1,763)
Maringá	99.99	15,600	24,802	(2,570)
São Camilo	99.99	872	3,743	(416)
Aliança	99.99	1,462	271	(23)
DB Genética	75.00	10	(38,129)	(8,329)
Itulab	99.99	3,153	5,635	(82)
Chromatox	100.00	2,766	25,076	4,333
Maipú	100.00	3,011	180,002	11,852
CPCLIN	80.00	1	3,997	357
Genia	100.00	688	(43)	(3,508)
Nobeloy	100.00	5,075	9,042	(3,867)
Optiren	100.00	4,567	7,749	(4,348)
Bioclinico MS	100.00	5	12,274	1,849
Ímpar	100.00	2,368,546	7,886,142	(82,219)
Allbrokers	100.00	14,454	178,914	(14,389)
Santa Celina	100.00	101,439	40,499	(27,721)
São Marcos	100.00	62,600	50,644	(23,230)
Hemat	80.00	3,600	(1,035)	(1,986)
Grupo Exame	100.00	15,863	31,189	(9,064)
Gesto Saúde	100.00	21,270	930	(5,963)
Centro de Tomografia	100.00	150	11,529	3,297
SALL Participações S.A.	100.00	32,000	46,435	3,310
MO Holding S.A.	100.00	32,378	34,535	(6,178)
Lustosa	100.00	2,500	7,846	2,766
		<b>3,049,390</b>	<b>8,966,817</b>	<b>(197,241)</b>

**Diagnósticos da América S.A.**

**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

The summary information reflects the percentage of interest held by the Company at December 31, 2022:

	Interest in capital (%)	Paid-in capital	Net equity (negative equity) adjusted to reflect interest in capital	Net profit (loss) for the year ended December 31, 2022
DASA Real Estate	99.99	25,667	28,739	2,594
CientíficaLab	99.99	125,177	191,120	40,031
Previlab	99.56	29,613	42,710	12,580
CRMI Petrópolis	70.00	1,080	2,345	752
Laboratório Gaspar	99.99	-	-	16,169
Salomão e Zoppi	100.00	122,213	108,893	(16,896)
Laboratório Santa Luzia	100.00	38,218	57,111	21,072
Laboratório Deliberato	99.99	6,800	9,826	2,725
Padrão Ribeirão	90.00	51	(5,364)	(2,022)
Valeclin	100.00	1,100	13,174	1,830
Ruggeri	99.99	7,461	13,829	12,234
Maringá	99.99	15,600	25,872	(57)
São Camilo	99.99	872	3,159	(256)
Aliança	99.99	1,462	294	55
DB Genética	75.00	10	(29,800)	(16,936)
Itulab	99.99	3,153	5,717	10,014
Chromatox	100.00	2,766	20,743	13,281
Maipú	100.00	2,930	176,031	33,630
CPCLIN	80.00	1	3,640	2,647
Genia	100.00	934	5,303	(1,931)
Nobeloy	100.00	5,162	13,252	(16,592)
Optiren	100.00	5,410	13,105	(8,566)
Bioclinico MS	80.00	5	8,340	5,730
Ímpar	100.00	1,868,545	7,341,849	325,239
Allbrokers	100.00	14,454	182,803	(31,910)
Santa Celina	100.00	101,439	68,220	(61,233)
São Marcos	100.00	62,721	59,374	(22,725)
Hemat	80.00	3,600	951	(1,929)
Grupo Exame	90.00	15,863	34,253	(4,411)
Gesto Saúde	100.00	21,270	1,893	(10,821)
Centro de Tomografia	100.00	150	8,232	6,242
SALL Participações S.A.	100.00	32,000	43,125	10,193
MO Holding S.A.	100.00	32,378	48,860	11,669
Lustosa	100.00	2,500	4,180	-
		<b>2,550,605</b>	<b>8,501,779</b>	<b>332,402</b>



**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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

Changes in balances in the six-month period to on June 30, 2023 were as follows:

	Balance at 12/31/2022	Advances for future capital increase	Change in net equity - acquisition of subsidiaries	Equity valuation adjustment (a)	Transfer between investments and provision for losses in subsidiaries	Equity in results of subsidiaries	Balance at 06/30/2023
<b>Investments</b>							
DASA Real Estate	28,739	-	-	-	-	1,493	30,232
CientíficaLab	191,120	-	-	-	-	(19,901)	171,219
Previlab	42,710	-	-	-	-	4,209	46,919
CRMI	2,345	-	-	-	-	883	3,228
Petrópolis							
Salomão e Zoppi	108,893	8,000	-	-	-	(19,092)	97,801
Santa Luzia	57,111	-	-	-	-	11,645	68,756
Deliberato	9,826	-	-	-	-	543	10,369
Valeclin	13,174	5,500	-	-	-	(7,547)	11,127
Ruggeri	13,829	-	-	-	-	(1,763)	12,066
Maringá	25,872	1,500	-	-	-	(2,570)	24,802
São Camilo	3,159	1,000	-	-	-	(416)	3,743
Aliança	294	-	-	-	-	(23)	271
Itulab	5,717	-	-	-	-	(82)	5,635
Chromatox	20,743	-	-	-	-	4,333	25,076
Maipú	176,031	-	-	(7,881)	-	11,852	180,002
CPCLIN	3,640	-	-	-	-	357	3,997
Genia	5,303	-	-	(1,838)	43	(3,508)	-
Nobeloy	13,252	-	-	(343)	-	(3,867)	9,042
Optiren	13,105	-	-	(1,008)	-	(4,348)	7,749
Bioclínico MS	8,340	-	-	2,085	-	1,849	12,274
Ímpar	7,341,849	630,000	-	(3,489)	-	(82,219)	7,886,142
Allbrokers	182,803	10,500	-	-	-	(14,389)	178,914
Santa Celina	68,220	-	-	-	-	(27,721)	40,499
São Marcos	59,374	14,500	-	-	-	(23,230)	50,644
Hemat	951	-	-	-	1,035	(1,986)	-
Grupo Exame	34,253	6,000	-	-	-	(9,064)	31,189
Gesto	1,893	5,000	-	-	-	(5,963)	930
Centro de Tomografia	8,232	-	-	-	-	3,297	11,529
SALL							
Participações S.A.	43,125	-	-	-	-	3,310	46,435
MO Holding S.A.	48,860	6,000	(14,147)	-	-	(6,178)	34,535
Lustosa	4,180	900	-	-	-	2,766	7,846
	<b>8,536,943</b>	<b>688,900</b>	<b>(14,147)</b>	<b>(12,474)</b>	<b>1,078</b>	<b>(187,330)</b>	<b>9,012,970</b>

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

	Balance at 12/31/2022	Advances for future capital increase	Change in net equity - acquisition of subsidiaries	Equity valuation adjustment (a)	Transfer between investments and provision for losses in subsidiaries	Equity in results of subsidiaries	Balance at 06/30/2023
<b>Provision for loss in subsidiaries:</b>							
Padrão							
Ribeirão	(5,364)	-	-	-	-	(1,582)	(6,946)
Genia Arg	-	-	-	-	(43)	-	(43)
Hemat	-	-	-	-	(1,035)	-	(1,035)
DB Genética	(29,800)	-	-	-	-	(8,329)	(38,129)
	<b>(35,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,078)</b>	<b>(9,911)</b>	<b>(46,153)</b>

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

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

Changes in balances in the year to December 31, 2022 were as follows:

	Balance at 12/31/2021	Acquisition of subsidiaries	Advances for future capital increase	Transfer between investment and negative shareholders' equity	Equity valuation adjustment (a)	Dividends	Equity in results of subsidiaries	Balance at 12/31/2022
<b>Investments</b>								
DASA Real Estate	27,480	-	-	-	-	(333)	1,179	28,326
CientificaLab	167,604	-	-	-	-	-	14,415	182,019
Previlab	47,902	-	-	-	-	(2,368)	6,432	51,966
CRMI Petrópolis	2,123	-	-	-	-	(132)	439	2,430
Gaspar	50,743	-	-	-	-	(5,955)	9,130	53,918
Salomão e Zoppi	134,259	-	-	-	-	-	(7,101)	127,158
Santa Luzia	44,714	-	-	-	-	(6,099)	12,309	50,924
Deliberato	9,185	-	-	-	-	(424)	2,322	11,083
Valeclin	12,844	-	-	-	-	(1,231)	1,241	12,854
Ruggeri	1,595	-	-	-	-	-	11,458	13,053
Maringá	25,929	-	-	-	-	-	96	26,025
São Camilo	1,915	-	1,000	-	-	-	80	2,995
Aliança	239	-	-	-	-	-	80	319
Itulab	-	-	-	4,431	-	-	-	4,431
Chromatox	26,862	-	-	-	-	(5,374)	8,549	30,037
Maipú	135,241	-	-	-	10,543	-	27,064	172,848
CPCLIN	2,061	-	-	-	-	(281)	967	2,747
Genia	3,127	-	-	-	(52)	-	(967)	2,108
Nobeloy	21,142	-	5,000	-	2,921	-	(7,501)	21,562
Optiren	20,789	-	-	-	1,030	-	(5,215)	16,604
Bioclínico MS	10,610	-	-	-	-	(1,827)	3,576	12,359
Ímpar	4,159,299	-	2,412,279	-	35,500	-	86,679	6,693,757
Allbrokers	195,625	-	9,200	-	(300)	-	(12,579)	191,946
Santa Celina	129,453	-	-	-	-	-	(20,579)	108,874
São Marcos	25,724	-	37,000	-	1,178	-	(8,599)	55,303
Hemat	6,960	-	-	-	-	-	(2)	6,958
Grupo Exame	1,434	-	21,255	-	494	-	1,533	24,716
Gesto	6,214	-	1,000	-	-	-	(4,029)	3,185
Centro de Tomografia	1,990	-	-	-	-	-	3,054	5,044
SALL Participações S.A.	32,932	-	-	-	-	-	(20)	32,912
MO Holding S.A.	-	6,291	4,000	-	-	-	(627)	9,664
	<b>5,305,995</b>	<b>6,291</b>	<b>2,490,734</b>	<b>4,431</b>	<b>51,314</b>	<b>(24,024)</b>	<b>123,384</b>	<b>7,958,125</b>
<b>Provision for loss in subsidiaries:</b>								
Padrão Ribeirão	(3,342)	-	-	-	-	-	(709)	(4,051)
Itulab	(4,447)	-	-	(4,431)	-	-	8,878	-
DB Genética	(12,864)	-	-	-	(1,242)	-	(7,115)	(21,221)
	<b>(20,653)</b>	<b>-</b>	<b>-</b>	<b>(4,431)</b>	<b>(1,242)</b>	<b>-</b>	<b>1,054</b>	<b>(25,272)</b>

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

Diagnósticos da América S.A.



**Notes to the quarterly information - Quarterly Information Form (ITR)**  
**Periods ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 10 Property and equipment

Changes in property and equipment balances were as follows:

	Parent Company					
	Balance at 12/31/2022	Additions (a)	Write-off	Transfers (b)	Depreciation	Balance at 06/30/2023
Real estate	6,931	-	-	-	(164)	6,767
Leasehold improvements	315,306	-	(576)	9,860	(33,826)	290,764
Improvements to own properties	239	-	-	-	(201)	38
Machinery and equipment	573,832	-	(230)	23,525	(65,377)	531,750
Furniture and fixtures	44,329	-	(33)	685	(4,574)	40,407
Facilities	110,393	-	(144)	2,621	(8,484)	104,386
IT equipment	131,171	-	(30)	6,334	(20,841)	116,634
Vehicles	26	-	-	-	(14)	12
Land	180	-	-	-	-	180
Construction in progress	5,853	47,783	-	(43,025)	-	10,611
Impairment	(4,817)	-	-	-	-	(4,817)
	<b>1,183,443</b>	<b>47,783</b>	<b>(1,013)</b>	<b>-</b>	<b>(133,481)</b>	<b>1,096,732</b>
	Balance at 12/31/2021	Addition (a)	Write-off	Transfers (b)	Depreciation	Balance at 06/30/2022
Real estate	7,260	-	-	1	(165)	7,096
Leasehold improvements	297,312	-	(387)	31,897	(34,156)	294,666
Improvements to own properties	645	-	-	(1)	(203)	441
Machinery and equipment	601,557	-	(6)	25,719	(66,270)	561,000
Furniture and fixtures	44,872	-	(73)	2,579	(4,529)	42,849
Facilities	88,870	-	(73)	7,725	(7,203)	89,319
IT equipment	93,649	-	(453)	47,920	(16,092)	125,024
Vehicles	95	-	-	-	(40)	55
Library	2	-	-	-	-	2
Land	180	-	-	-	-	180
Construction in progress	40,957	81,579	-	(117,108)	-	5,428
Impairment	(4,817)	-	-	-	-	(4,817)
	<b>1,170,582</b>	<b>81,579</b>	<b>(992)</b>	<b>(1,268)</b>	<b>(128,658)</b>	<b>1,121,243</b>

(a) Mainly ongoing investments in appliances, equipment, and leasehold improvements. Additions include R\$ 13,577 with no cash effects (R\$ 79,809 as of December 31, 2022).

(b) Construction in progress items are transferred to the relevant property and equipment accounts once available for use when depreciation commences. Transfers were also made to intangible assets for software.

## Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

	Consolidated								
	Balance at 12/31/2022	Acquisitions of subsidiaries, net (c)	Additions (a)	Write- offs	Net exchange- rate changes (d)	Inflationary accounting (e)	Transfers (b)	Depreciation	Balance at 06/30/2023
Real estate	485,201	-	-	(127)	(9,382)	8,579	-	(6,532)	477,739
Leasehold improvements	1,221,539	-	2,007	(557)	(29,745)	22,819	160,176	(63,715)	1,312,524
Improvements to own properties	261	-	-	(5)	654	(532)	4,141	(4,359)	160
Machinery and equipment	1,322,076	-	25,694	(727)	(9,168)	7,255	38,977	(125,448)	1,258,659
Furniture and fixtures	123,307	-	3,146	(74)	(1,012)	450	674	(10,465)	116,026
Facilities	101,505	-	7,850	(43)	(737)	(413)	52,376	(10,044)	150,494
IT equipment	258,168	-	7,299	239	(1,088)	1,171	6,729	(32,212)	240,306
Vehicles	437	-	81	-	(8)	(8)	1	(189)	314
Library	1	-	-	-	-	-	-	-	1
Land	89,707	-	1,966	-	-	-	-	-	91,673
Construction in progress	544,270	-	108,845	(47)	(33)	-	(263,035)	-	390,000
Impairment	(5,150)	-	-	-	-	-	-	-	(5,150)
	4,141,322	-	156,888	(1,341)	(50,519)	39,321	39	(252,964)	4,032,746

	Balance at 12/31/2021	Acquisitions of subsidiaries, net (c)	Additions (a)	Write-offs	Net exchange- rate changes (d)	Inflationary accounting (e)	Transfers (b)	Depreciation	Balance at 06/30/2022
Real estate	487,093	11,350	1,809	20	(1,564)	1,372	(1,480)	(6,770)	491,830
Leasehold improvements	1,183,764	30,434	3,816	(1,911)	(1,376)	8,728	46,942	(69,369)	1,201,028
Improvements to own properties	645	-	-	-	-	-	21	(203)	463
Machinery and equipment	1,252,185	22,438	59,612	(290)	3,527	4,055	39,023	(129,811)	1,250,739
Furniture and fixtures	116,650	4,915	4,675	(161)	633	(521)	2,427	(9,858)	118,760
Facilities	70,555	384	2,433	(186)	345	13	9,821	(9,225)	74,140
IT equipment	175,809	3,119	17,365	(457)	811	(2,477)	49,316	(26,768)	216,718
Vehicles	1,115	16	41	(234)	21	(30)	1	(248)	682
Library	2	-	-	-	-	-	-	-	2
Land	85,660	2,187	-	-	-	-	-	-	87,847
Construction in progress	410,643	11,060	168,503	(10,149)	-	-	(140,065)	-	439,992
Impairment	(5,150)	-	-	-	-	-	-	-	(5,150)
	<b>3,778,971</b>	<b>85,903</b>	<b>258,254</b>	<b>(13,368)</b>	<b>2,397</b>	<b>11,140</b>	<b>6,006</b>	<b>(252,252)</b>	<b>3,877,051</b>

**Diagnósticos da América S.A.**



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

**(In thousands of reais, unless otherwise indicated)**

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- (a) Mainly ongoing investments in appliances, equipment, and leasehold improvements. Additions include R\$ 14,014 with no cash effects (R\$ 87,111 as of December 31, 2022).
- (b) Construction in progress items are transferred to the relevant property and equipment accounts once available for use when depreciation commences. Transfers were also made to intangible assets for software.
- (c) Balances from companies acquired by DASA Group (Note 2 of financial statements as of December 31, 2022).
- (d) Property and equipment of foreign operations translated into Reais at the exchange rate on the balance sheet date.
- (e) Application of CPC 42 / IAS 29 - Hyperinflation. Updates are made by applying a general price index in the period between the date of acquisition/occurrence and the balance sheet date.

Depreciation charges are recorded in general and administrative expenses and in costs of services rendered to reflect the use of each asset.

In the period ended June 30, 2023, Management concluded that there are no indications of losses for property and equipment requiring an impairment provision.

Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

### 11 Intangible assets

Changes in intangible assets were as follows:

#### Parent Company

	Balance at 12/31/2022	Additions (a)	Merger of subsidiaries	Write-offs	Transfers (c)	Amortization	Balance at 06/30/2023
Acquisition of interest - Goodwill	2,055,275	-	92,620	-	-	-	2,147,895
PPA Brands	201,974	-	-	-	-	(5,188)	196,786
Relationships with clients/Hospitals (PPA)	33,930	-	-	-	-	(1,420)	32,510
Non-compete agreement	35	-	-	-	-	(35)	-
PPA Software	7,680	-	-	-	-	-	7,680
	<b>2,298,894</b>	<b>-</b>	<b>92,620</b>	<b>-</b>	<b>-</b>	<b>(6,643)</b>	<b>2,384,871</b>
IT systems	709,491	-	-	-	100,595	(108,674)	701,412
Commercial rights of use	1,433	-	-	(157)	-	(484)	792
Trademarks and patents	23	-	-	-	-	(2)	21
Client exclusivity contracts	7,586	156,684	-	-	-	(5,344)	158,926
Goodwill	828	-	-	-	-	(69)	759
In progress	1,267	100,595	-	-	(100,595)	-	1,267
	<b>720,628</b>	<b>257,279</b>	<b>92,620</b>	<b>(157)</b>	<b>-</b>	<b>(114,573)</b>	<b>863,177</b>
	<b>3,019,522</b>	<b>257,279</b>	<b>92,620</b>	<b>(157)</b>	<b>-</b>	<b>(121,216)</b>	<b>3,248,048</b>

	Balance at 12/31/2021	Additions (a)	Write-offs	Transfers (c)	Amortization	Balance at 06/30/2022
Acquisition of interest - Goodwill	2,055,275	-	-	-	-	2,055,275
PPA Brands	212,432	-	-	-	(5,270)	207,162
Relationships with clients/Hospitals (PPA)	37,063	-	-	-	(1,712)	35,351
Non-compete agreement	176	-	-	-	(71)	105
PPA Software	7,680	-	-	-	-	7,680
	<b>2,312,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,053)</b>	<b>2,305,573</b>
IT systems	422,392	-	-	128,621	(75,506)	475,507
Commercial rights of use	2,425	-	-	-	(496)	1,929
Trademarks and patents	26	-	-	(1)	(1)	24
Client exclusivity contracts	9,771	-	-	(1)	(1,092)	8,678
Goodwill	965	-	-	1	(69)	897
In progress	1,267	127,352	-	(127,352)	-	1,267
	<b>436,846</b>	<b>127,352</b>	<b>-</b>	<b>1,268</b>	<b>(77,164)</b>	<b>488,302</b>
	<b>2,749,472</b>	<b>127,352</b>	<b>-</b>	<b>1,268</b>	<b>(84,217)</b>	<b>2,793,875</b>

## Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

## Consolidated

	Balance at 12/31/2022	Additions (a)	Write-off	Net exchange rate changes	Inflationary accounting (b)	Transfers (c)	Amortization	Balance at 06/30/2023
Acquisition of interest - Goodwill	9,024,261	-	-	(16,837)	-	(54,951)	-	8,952,473
PPA Brands	547,919	-	-	(31,407)	13,245	16,932	(19,745)	526,944
Relationships with Clients/Hospitals (PPA)	338,859	-	-	(6,344)	-	18,683	(19,849)	331,349
Non-compete agreement	589	-	-	-	-	-	(1,346)	(757)
PPA Software	16,932	-	-	-	-	18,957	(1,859)	34,030
	<b>9,928,560</b>	<b>-</b>	<b>-</b>	<b>(54,588)</b>	<b>13,245</b>	<b>(379)</b>	<b>(42,799)</b>	<b>9,844,039</b>
IT systems	799,471	20,648	(123)	(2,232)	1,341	106,922	(117,943)	808,084
Commercial rights of use	3,957	-	(157)	(1)	-	1	(485)	3,315
Trademarks and patents	465	140	(140)	-	-	-	(4)	461
Client exclusivity contracts	21,745	156,684	-	49	-	-	(7,651)	170,827
Goodwill	5,614	-	-	-	-	-	(537)	5,077
In progress	6,205	106,766	-	-	-	(106,583)	-	6,388
	<b>837,457</b>	<b>284,238</b>	<b>(420)</b>	<b>(2,184)</b>	<b>1,341</b>	<b>340</b>	<b>(126,620)</b>	<b>994,152</b>
	<b>10,766,017</b>	<b>284,238</b>	<b>(420)</b>	<b>(56,772)</b>	<b>14,586</b>	<b>(39)</b>	<b>(169,419)</b>	<b>10,838,191</b>

	Balance at 12/31/2021	Acquisitions of subsidiaries, net	Additions (a)	Write-off	Net exchange rate changes	Inflationary accounting (b)	Transfers (c)	Amortization	Balance at 06/30/2022
Acquisition of interest - Goodwill	7,754,731	1,105,356	92,504	(23,506)	(13,070)	-	(82,935)	-	8,833,080
PPA Brands	623,051	1,637	5	(5)	(14,367)	(6,695)	28,000	(33,788)	597,838
Relationships with Clients/Hospitals (PPA)	296,699	-	-	-	(9,860)	-	46,733	(14,953)	318,619
Non-compete agreement	7,235	-	-	-	(1,025)	-	-	(2,205)	4,005
PPA Software	20,016	-	-	-	-	-	-	(1,542)	18,474
	<b>8,701,732</b>	<b>1,106,993</b>	<b>92,509</b>	<b>(23,511)</b>	<b>(38,322)</b>	<b>(6,695)</b>	<b>(8,202)</b>	<b>(52,488)</b>	<b>9,772,016</b>
IT systems	482,379	6,531	8,177	256	145	(517)	134,790	(83,684)	548,077
Commercial rights of use	8,264	-	-	-	-	-	-	(496)	7,768
Trademarks and patents	446	22	-	-	-	-	1	(3)	466
Client exclusivity contract	27,120	-	1,007	-	38	-	16	(3,601)	24,580
Goodwill	6,298	-	-	-	-	-	-	(147)	6,151
In progress	5,461	-	128,549	-	-	-	(130,649)	-	3,361
	<b>529,968</b>	<b>6,553</b>	<b>137,733</b>	<b>256</b>	<b>183</b>	<b>(517)</b>	<b>4,158</b>	<b>(87,931)</b>	<b>590,403</b>
	<b>9,231,700</b>	<b>1,113,546</b>	<b>230,242</b>	<b>(23,255)</b>	<b>(38,139)</b>	<b>(7,212)</b>	<b>(4,044)</b>	<b>(140,419)</b>	<b>10,362,419</b>



**Diagnósticos da América S.A.**



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

(In thousands of reais, unless otherwise indicated)

- (a) Mainly investments in systems development. Additions include R\$ 28,851 in the parent company and R\$ 29,780 in the consolidated with no cash effects (R\$ 52,577 in the parent company and R\$ 54,778 in the consolidated as of December 31, 2022).
- (b) Application of CPC 42 / IAS 29 - Hyperinflation. Updates are made by applying a general price index in the period between the date of acquisition/occurrence and June 30, 2023.
- (c) Intangible assets in progress once concluded are transferred to a specific intangible asset account. In addition to the usual reclassifications between the caption itself, there were reclassifications of Intangible assets to the "Property and equipment" caption, which is why the amounts are shown in this line.

In the period ended June 30, 2023, Management concluded that there are no indications of losses for property and equipment requiring an impairment provision.

## 12 Loans and financing

Changes in loans and financing balances were as follows:

	Parent Company	Consolidated
<b>Balance at December 31, 2021</b>	<b>668,788</b>	<b>1,585,286</b>
Funding (a)	1,993,271	2,005,076
Interest accrued and exchange rate changes	117,218	122,175
Interest paid	(77,272)	(87,834)
Amortization of principal	(592,501)	(955,257)
Acquisition of subsidiary	-	73,829
<b>Balance at June 30, 2022</b>	<b>2,109,504</b>	<b>2,743,275</b>
<b>Balance at December 31, 2022</b>	<b>2,124,403</b>	<b>2,559,398</b>
Interest accrued and exchange rate changes	145,249	160,132
Interest paid	(151,183)	(171,671)
Amortization of principal	(704)	(126,782)
<b>Balance at June 30, 2023</b>	<b>2,117,766</b>	<b>2,421,077</b>

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

	Parent Company	Consolidated
2024	2,209	83,503
2025	3,839	50,891
2026	2,879	19,630
	<b>8,927</b>	<b>154,024</b>

**Diagnósticos da América S.A.**

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

(In thousands of reais, unless otherwise indicated)

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

	Parent Company	Consolidated
2024	2,004,382	2,143,893
2025	3,810	49,470
2026	2,858	20,305
	<b>2,011,050</b>	<b>2,213,668</b>

Only the promissory notes have covenants. Bank loans and financing, classified in current and non-current liabilities following the contractual maturities mature as detailed in Note 25 - Financial instruments at liquidity risk.

### Promissory notes

- (a) On February 08, 2022, the Company's Board of Directors approved the 1<sup>st</sup> issue of 2,000 commercial notes, in single series, in physical form, with a book-entry unit nominal value of R\$ 1 million ("Promissory Notes"), with a total value of R\$ 2,000,000, on the issue date of February 15, 2022, for placement through a public distribution offer with restricted placement efforts, pursuant to CVM Instruction 476, dated January 16, 2009, as amended. On February 15, 2022, the public distribution offer was closed. The term of the promissory notes is 699 days from the issue date, therefore, maturing on January 15, 2024.

The promissory and commercial note carry covenants establishing maximum levels of indebtedness and leverage, based on the consolidated financial statements, namely:

- 1- Net debt/EBITDA - maximum ratio of 4.00
- 2- EBITDA/Financial result - minimum ratio of 1.50

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

**Adjusted EBITDA (Earnings before interest, taxes, depreciation and amortization)** being a non-accounting measure over the four immediately preceding quarters, reflecting the Company's profit before net financial expenses, income tax and social contribution on income, depreciation, amortization, and stock option plan expenses (for some contracts the expenses with stock option plan are not foreseen). For acquisitions, the EBITDA is calculated for the 12 months preceding the end of each quarter, as defined (being R\$ 1,939 corresponding to the sum of earnings before interest, taxes, depreciation, and amortization of the acquirees in the last 12 months).

**Financial income (loss) for covenants** being: the difference between the financial income and financial expenses in the four quarters immediately prior to the quarter, as defined, relating to (i) the financial expenses from 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

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

derivative transactions); (d) the value of redeemable preferred shares issued by the Company; and (e) the balance of credit assignment operations up to the limit of the Company's co-obligation; and (ii) financial income referring to the sum of (a) cash; (b) bank checking accounts; and (c) interest earning bank deposits.

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

## 13 Leases

### Right-of-use assets and lease liabilities

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

Changes in the right-of-use asset balances were as follows:

	Parent Company	Consolidated
<b>Balance at December 31, 2021</b>	<b>946,919</b>	<b>1,964,337</b>
Addition for acquisition of subsidiaries, net	-	39,633
Additions	-	223,823
Write-off	-	(3,290)
Remeasurement (b)	69,081	249,478
Amortization	(81,086)	(172,291)
<b>Balance at June 30, 2022</b>	<b>934,914</b>	<b>2,301,690</b>
<b>Balance at December 31, 2022</b>	<b>962,194</b>	<b>2,331,903</b>
Additions	29,043	76,492
Remeasurement (b)	19,835	18,949
Amortization	(97,935)	(201,123)
<b>Balance at June 30, 2023</b>	<b>913,138</b>	<b>2,226,222</b>

The changes in lease liabilities balances were as follows:

	Parent Company	Consolidated
<b>Lease liabilities</b>		
<b>Balance at December 31, 2021</b>	<b>1,014,936</b>	<b>2,119,037</b>
Addition for acquisition of subsidiaries, net	-	45,027
Additions	-	223,775
Interest (a)	43,437	105,767
Write-off	(51,225)	(55,979)
Payments	(127,757)	(280,799)
Remeasurement (b)	69,081	249,782
<b>Balance at June 30, 2022</b>	<b>948,472</b>	<b>2,406,610</b>
<b>Balance at December 31, 2022</b>	<b>963,899</b>	<b>2,441,808</b>
Additions	29,043	76,492

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**
**(In thousands of reais, unless otherwise indicated)**

Interest (a)	44,699	104,108
Payments	(126,355)	(281,532)
Remeasurement (b)	19,835	18,949
<b>Balance at June 30, 2023</b>	<b>931,122</b>	<b>2,359,825</b>
Current	721,737	971,844
Non-current	209,385	1,387,981

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

<b>Agreement term</b>	<b>Rate</b>
2 years	7.07%
4 years	7.61%
5 years	7.91%
10 years	8.58%
<b>Weighted average</b>	<b>7.79%</b>

- (b) Remeasurement originates from changes in future lease payments resulting from readjustments in monthly amounts by the inflation index (IGP-M). DASA Group has remeasured the lease liability to reflect these revised payments. There was no change in the lease term and there was no need to revise the discount rate.
- (c) The impact of the addition in the Parent Company and in the Consolidated and decrease in Consolidated do not have an immediate effect on the statements of income and cash flow.

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

	<b>Parent Company</b>	<b>Consolidated</b>
2024	41,611	107,838
2025	82,754	220,089
2026	38,909	214,948
>2027	46,111	845,106
	<b>209,385</b>	<b>1,387,981</b>

As the DASA Group determines taxes on revenues on the cumulative method, there are no potential PIS and COFINS taxes recoverable from the lease installments.

## 14 Debentures

	<b>Parent Company</b>		<b>Consolidated</b>	
	<b>06/30/2023</b>	<b>12/31/2022</b>	<b>06/30/2023</b>	<b>12/31/2022</b>
Non-convertible debentures	8,250,000	8,371,667	8,550,000	8,771,667
Interest accrued	212,920	200,231	215,293	203,097
Transaction costs	(65,965)	(72,063)	(66,359)	(72,063)
	<b>8,396,955</b>	<b>8,499,835</b>	<b>8,698,935</b>	<b>8,902,701</b>
Current	498,720	614,540	700,831	817,669
Non-current	7,898,235	7,885,295	7,998,104	8,085,032

**Diagnósticos da América S.A.**



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

(In thousands of reais, unless otherwise indicated)

Changes in debenture balances were as follows:

	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2021</b>	<b>5,458,781</b>	<b>6,061,561</b>
Funding	2,000,000	2,000,000
Interest accrual	368,647	404,712
Interest paid	(303,231)	(339,356)
Amortization of principal	(855,027)	(955,027)
Transaction cost	2,360	2,515
<b>Balance at June 30, 2022</b>	<b>6,671,530</b>	<b>7,174,405</b>
<b>Balance at December 31, 2022</b>	<b>8,499,835</b>	<b>8,902,701</b>
Interest accrual	616,488	644,389
Interest paid	(603,800)	(632,718)
Amortization of principal	(114,959)	(214,959)
Transaction cost	(609)	(478)
<b>Balance at June 30, 2023</b>	<b>8,396,955</b>	<b>8,698,935</b>

Debentures classified in non-current liabilities mature as follows

	<b>Parent Company</b>	<b>Consolidated</b>
2024	780,822	880,691
2025	624,389	624,389
2026	2,450,795	2,450,795
2027–2031	4,042,229	4,042,229
	<b>7,898,235</b>	<b>7,998,104</b>

The debenture agreements contain restrictive financial clauses which, if breached, could result in early maturity. Failure to comply with obligations or restrictions for two consecutive quarters may also 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. The compliance conditions are those detailed in Note 11.

## **15 Accounts payable from acquisition of subsidiaries and non-controlling shareholder options**

Accounts payable from the acquisition of subsidiaries refer to payables to the previous owners for the acquisition of shares or quotas of the acquirees.

Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

Changes in balances were 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
<b>Balance at December 31, 2021</b>	<b>153,951</b>	<b>213,381</b>	<b>29,353</b>	<b>65,322</b>	<b>462,007</b>
Inflation adjustment and exchange-rate changes	-	-	-	14,242	14,242
Remeasurement of fair value	23,765	(13,096)	1,346	-	12,015
Payments	(127,683)	-	-	-	(127,683)
<b>Balance at June 30, 2022</b>	<b>50,033</b>	<b>200,285</b>	<b>30,699</b>	<b>79,564</b>	<b>360,581</b>
Current					266,624
Non-current					93,957
<b>Balance at December 31, 2022</b>	<b>159,370</b>	<b>2,511</b>	<b>22,366</b>	<b>8,335</b>	<b>192,582</b>
Acquisitions	-	-	-	39	39
Inflation adjustment and exchange-rate changes	9,415	(192)	1,175	404	10,802
Payments	(6,343)	-	-	(1,555)	(7,898)
<b>Balance at June 30, 2023</b>	<b>162,442</b>	<b>2,319</b>	<b>23,541</b>	<b>7,224</b>	<b>195,526</b>
Current					99,249
Non-current					96,277

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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

	Not collateralized by interest earning bank deposits	Not collateralized by interest earning bank deposits - International	Collateralized by interest earning bank deposits	Contingent consideration	Total
<b>Balance at December 31, 2021</b>	<b>1,546,459</b>	<b>153,709</b>	<b>29,477</b>	<b>124,466</b>	<b>1,854,111</b>
Acquisitions					
Inflation adjustment and exchange- rate changes	115,227	-	-	14,242	129,469
Remeasurement of fair value	43,891	(13,096)	1,351	-	32,146
Payments	(822,272)	-	-	-	(822,272)
<b>Balance at June 30, 2022</b>	<b>883,305</b>	<b>140,613</b>	<b>30,828</b>	<b>138,708</b>	<b>1,193,454</b>
Current					274,262
Non-current					919,192
<b>Balance at December 31, 2022</b>	<b>1,222,113</b>	<b>2,511</b>	<b>22,490</b>	<b>67,478</b>	<b>1,314,592</b>
Acquisitions				39	39
Inflation adjustment and exchange- rate changes	80,293	(192)	1,180	404	81,685
Payments	(57,206)	-	-	(1,555)	(58,761)
<b>Balance at June 30, 2023</b>	<b>1,245,200</b>	<b>2,319</b>	<b>23,670</b>	<b>66,366</b>	<b>1,337,555</b>
Current					497,998
Non-current					839,558

As of June 30, 2023, amounts mature as follows:

Year of maturity	Parent Company	Consolidated
2024	22,212	275,287
2025	63,355	94,549
>2026	10,710	469,723
<b>Total</b>	<b>96,277</b>	<b>839,558</b>

**Put and call option granted to non-controlling shareholders**

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

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**
**(In thousands of reais, unless otherwise indicated)**

Call option obtained from non-controlling shareholders:

	Parent Company	Consolidated
<b>December 31, 2022</b>		
Instituto de Hematologia de São José do Rio Preto Ltda.	1,328	1,328
DB Genética Serviços Laboratoriais Ltda.	12	12
CPCLIN - Centro de Pesquisa Clínicas Ltda.	937	937
Nossa Senhora do Carmo Participações Ltda.	-	13,231
<b>Total</b>	<b>2,277</b>	<b>15,508</b>
Current	<b>1,328</b>	<b>1,328</b>
Non-current	<b>949</b>	<b>14,180</b>
<b>June 30, 2023</b>		
Instituto de Hematologia de São José do Rio Preto Ltda.	1,927	1,927
DB Genética Serviços Laboratoriais Ltda.	28	28
CPCLIN - Centro de Pesquisa Clínicas Ltda.	767	767
Nossa Senhora do Carmo Participações Ltda.	-	7,702
<b>Total</b>	<b>2,722</b>	<b>10,424</b>
Current	<b>1,927</b>	<b>1,927</b>
Non-current	<b>795</b>	<b>8,497</b>

Put option granted to non-controlling shareholders:

	Parent Company	Consolidated
<b>December 31, 2022</b>		
Instituto de Hematologia de São José do Rio Preto Ltda.	3,916	3,916
DB Genética Serviços Laboratoriais Ltda.	16,413	16,413
CPCLIN - Centro de Pesquisa Clínicas Ltda.	1,024	1,024
Nossa Senhora do Carmo Participações Ltda.	-	53,047
<b>Total</b>	<b>21,353</b>	<b>74,400</b>
Current	<b>3,916</b>	<b>3,916</b>
Non-current	<b>17,437</b>	<b>70,484</b>
<b>June 30, 2023</b>		
Instituto de Hematologia de São José do Rio Preto Ltda.	3,465	3,465
DB Genética Serviços Laboratoriais Ltda.	11,214	11,214
CPCLIN - Centro de Pesquisa Clínicas Ltda.	1,170	1,170
Nossa Senhora do Carmo Participações Ltda.	-	58,098
<b>Total</b>	<b>15,849</b>	<b>73,947</b>
Current	<b>3,465</b>	<b>61,563</b>
Non-current	<b>12,384</b>	<b>12,384</b>

The results and changes in call options and put options are disclosed in equity as "Shareholder transactions" in the equity valuation adjustments account.



Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

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

	Parent Company				Consolidated			
	06/30/2023		12/31/2022		06/30/2023		12/31/2022	
	Provision	Judicial deposit	Provision	Judicial deposit	Provision	Judicial deposit	Provision	Judicial deposit
Labor and civil	52,320	20,817	34,041	17,554	102,682	67,781	121,071	53,680
Tax and social security claims	61,389	36,333	91,959	36,333	281,231	50,120	280,178	46,745
	<b>113,709</b>	<b>57,150</b>	<b>126,000</b>	<b>53,887</b>	<b>383,913</b>	<b>117,901</b>	<b>401,249</b>	<b>100,425</b>

#### Provisions for labor and civil risks

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

As of June 30, 2023, Management estimates, as supported by its legal counsel, that the Company and its subsidiaries have further possible risks of losses totaling R\$ 180,993 and R\$ 131,222 (R\$ 136,955 and R\$ 105,761 as of December 31, 2022) from civil and labor proceedings, respectively, for which no provisions are recorded, consistently with CPC 25/IAS 37.

#### Provisions for tax and social security claims

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

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

As of June 30, 2023, Management estimates, as supported by its legal counsel, that the Company and its subsidiaries have further possible risks of losses totaling R\$ 987,079 (R\$ 1,318,133 on December 31, 2022) referring to lawsuits for which no provisions are recorded, consistently with CPC 25/IAS 37 of which R\$ 557,173 referring to tax on services (ISSQN) on clinical analysis services, R\$ 100,934 to the collection of PIS/COFINS on billing and imports, IRPJ and CSLL credits of R\$ 114,744.

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

Changes in provision to June 30, 2023 and December 31, 2022:

	<b>Labor and civil</b>		<b>Tax and social security</b>	
	<b>Parent Company</b>	<b>Consolidated</b>	<b>Parent Company</b>	<b>Consolidated</b>
<b>Balance at December 31, 2021</b>	<b>37,585</b>	<b>142,467</b>	<b>87,819</b>	<b>112,874</b>
Provision	14,664	23,685	5	6
Provision (acquisitions of subsidiaries)	-	1,605	-	-
Write-off/Settlement	(15,804)	(35,476)	(8,063)	(22,219)
Interest accruals (reversal)	-	(2,031)	1,036	1,048
<b>Balance at June 30, 2022</b>	<b>36,445</b>	<b>130,250</b>	<b>80,797</b>	<b>91,709</b>
<b>Balance at December 31, 2022</b>	<b>34,041</b>	<b>121,071</b>	<b>91,959</b>	<b>280,178</b>
Provision	35,122	6,079	2,877	2,356
Write-off/Settlement	(26,197)	(34,375)	(19,897)	(21,978)
Interest accruals (reversal)	9,353	9,908	(13,550)	20,675
<b>Balance at June 30, 2023</b>	<b>52,319</b>	<b>102,682</b>	<b>61,389</b>	<b>281,231</b>

## 17 Share-based payments

Share-based payment plan are described in Note 23 to the financial statements for the year ended December 31, 2022.

Under the 2018 Plan, the following grants were approved:

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

Under the 2020 Plan, the following grants were approved:

<b>Year of approval</b>	<b>Approval</b>	<b>Number of issued shares</b>	<b>Number of remaining options</b>
2020	Board of Directors	7,181,250	2,571,841
2021	Board of Directors	6,413,500	1,872,378
2022	Board of Directors	6,506,500	5,382,000

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**Settlement in shares**

	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>
	2020	2021	2022
	3 years	3 years	3 years
Life			
Share price	13.73	13.73	23.45
Fair value	1.32	1.14	11.28
Strike price	20.54	33.80	27.00
Expected volatility	0.48	0.48	0.53
Risk-free rate	13.42%	12.6%	12.20%

Provision for share-based payment is as follows:

	Parent Company / Consolidated
<b>Balance at December 31, 2021</b>	<b>547,023</b>
Stock option plan expense	16,848
Payments	(4,122)
<b>Balance at June 30, 2022</b>	<b>559,749</b>
<b>Balance at December 31, 2022</b>	<b>567,429</b>
Stock option plan expense	33,788
Payments	(828)
<b>Balance at June 31, 2023</b>	<b>600,389</b>
Current	54,265
Non-current	17,672
Shareholders' equity	528,452

## 18 Shareholders' equity

**Capital**

As of June 30, 2023, the Company's capital is R\$ 17,967,939 (R\$ 16,302,238 as of December 31, 2022), represented by 752,799,844 (560,578,264 as of December 31, 2022) comprising common shares, all nominative, book-entry and with no par value, being R\$ 17,946,108 less share issuance costs of R\$ 21,831.

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

**Diagnósticos da América S.A.**



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

(In thousands of reais, unless otherwise indicated)

**Equity valuation adjustment**

These are shareholder transactions related to the call and put option of controlling shareholders (Note 8), the effects of translating balances to the presentation currency for foreign subsidiaries and of hyperinflationary accounting effects for the Argentine subsidiary.

**Treasury shares**

As of June 30, 2023, treasury shares total 5,920,197 (2,394,366 as of December 31, 2022) acquired at an average price of R\$ 25.19 per share (R\$ 16.37 as of December 31, 2022), totaling a balance of treasury shares of R\$ 149,109 (R\$ 39,201 as of December 31, 2022).

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

**Loss per share (basic and diluted)**

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

	<u>06/30/2023</u>	<u>12/31/2022</u>
Loss attributable to Company's controlling shareholders	(448,151)	(386,924)
Weighted average value of common shares issued (In thousands)	752,800	560,578
Weighted average treasury shares (In thousands)	(5,920)	(2,394)
Weighted average value of outstanding common shares (in thousands)	746,880	558,184
Basic loss per share - (in R\$)	<u>(0.60003)</u>	<u>(0.69319)</u>

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

	<u>06/30/2023</u>	<u>12/31/2022</u>
Loss attributable to Company's controlling shareholders	(451,807)	(386,924)
Weighted average value of outstanding common shares (in thousands)	746,880	558,184
Adjustment for stock options (in thousands) (a)	29,980	23,473
Weighted average number of common shares for diluted losses per share (in thousands)	776,860	581,657
Diluted loss per share - (in R\$)	<u>(0.57688)</u>	<u>(0.66522)</u>

(a) Issue of common shares at below the average market price during the period.

Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

### 19 Net operating revenue

Net operating revenue is presented below:

	Parent Company			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
Operating revenue per sector:				
Domestic private clients	1,407,015	2,805,633	1,303,927	2,584,756
	<b>1,407,015</b>	<b>2,805,633</b>	<b>1,303,927</b>	<b>2,584,756</b>
Deductions:				
Taxes on billing	(86,007)	(168,095)	(79,075)	(154,859)
Expected losses from variable consideration (disallowance)	(8,826)	(15,560)	(7,063)	(16,765)
Commercial discounts	(12,108)	(17,710)	(5,020)	(8,009)
Net operating revenue	<b>1,300,074</b>	<b>2,604,268</b>	<b>1,212,769</b>	<b>2,405,123</b>
	Consolidated			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
Operating revenue per sector:				
Domestic private clients	1,737,977	3,470,053	1,611,039	3,201,396
Nonresident private companies	87,502	172,810	119,906	203,873
Government	92,364	181,800	71,664	142,887
Hospital	2,002,199	3,894,575	1,720,453	3,356,821
	<b>3,920,042</b>	<b>7,719,238</b>	<b>3,523,062</b>	<b>6,904,977</b>
Deductions:				
Taxes on billing	(238,379)	(465,569)	(207,134)	(415,754)
Expected losses from variable consideration (disallowance)	12,155	(18,952)	(22,392)	(56,452)
Commercial discounts	(62,878)	(69,707)	(5,171)	(8,168)
Net operating revenue	<b>3,630,941</b>	<b>7,165,011</b>	<b>3,288,365</b>	<b>6,424,603</b>

DASA Group has a certain degree of concentration among its client portfolios. For the six-month periods to June 30, 2023 and 2022, the largest five customers (consolidated) were as follows:

	06/30/2023	06/30/2022
CLIENT A	13%	11%
CLIENT B	9%	10%
CLIENT C	8%	9%
CLIENT D	5%	5%
CLIENT E	3%	2%

**Diagnósticos da América S.A.**



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

(In thousands of reais, unless otherwise indicated)

## 20 Cost of services rendered

	Parent Company			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
Personnel	(253,058)	(486,724)	(239,069)	(440,022)
Material	(250,021)	(467,840)	(224,219)	(431,784)
Services and utilities	(255,834)	(523,395)	(264,288)	(512,686)
Depreciation and amortization	(97,017)	(195,515)	(92,245)	(183,109)
Other	(15,950)	(29,750)	(3,475)	(10,920)
	<b>(871,880)</b>	<b>(1,703,224)</b>	<b>(823,296)</b>	<b>(1,578,521)</b>

	Consolidated			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
Personnel	(723,353)	(1,430,543)	(672,090)	(1,265,363)
Material	(824,929)	(1,602,225)	(736,641)	(1,417,621)
Services and utilities	(721,191)	(1,441,840)	(697,536)	(1,343,896)
Depreciation and amortization	(186,179)	(376,348)	(181,602)	(361,943)
Other	(90,822)	(179,042)	(77,243)	(148,512)
	<b>(2,546,474)</b>	<b>(5,029,998)</b>	<b>(2,365,112)</b>	<b>(4,537,335)</b>

Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

### 21 General and administrative expenses

	Parent Company			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
Personnel	(135,797)	(268,375)	(96,811)	(216,413)
Provision for profit sharing and bonus	(28,776)	(57,420)	(51,000)	(74,929)
Stock option plan (Note 18)	(14,019)	(22,943)	1,950	(1,863)
Services and utilities	(132,431)	(247,548)	(96,707)	(198,682)
Advertising and publicity	(11,928)	(22,864)	(15,313)	(28,489)
Transportation	(18,486)	(35,294)	(15,028)	(29,802)
Depreciation and amortization	(95,938)	(184,951)	(73,904)	(141,192)
Taxes and rates	(571)	(2,564)	(936)	(3,064)
Sundry provisions	(12,171)	(27,272)	9,603	(3,022)
Transfer of expense (a) (Note 8)	170,713	170,713	-	-
Other	(55,772)	(68,161)	(32,912)	(46,779)
	<b>(335,176)</b>	<b>(766,679)</b>	<b>(371,058)</b>	<b>(744,235)</b>

	Consolidated			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
Personnel	(258,552)	(512,065)	(223,975)	(510,440)
Provision for profit sharing and bonus	(41,085)	(83,794)	(71,116)	(107,641)
Stock option plan (Note 18)	(18,269)	(30,396)	(2,810)	(16,848)
Services and utilities	(246,859)	(466,416)	(193,643)	(400,331)
Advertising and publicity	(19,502)	(37,401)	(31,806)	(47,171)
Transportation	(20,298)	(38,565)	(18,697)	(35,529)
Depreciation and amortization	(124,212)	(244,038)	(103,430)	(195,189)
Taxes and rates	(4,596)	(12,407)	(9,610)	(18,571)
Sundry provisions	(25,576)	(55,758)	7,813	(17,947)
Other	(83,617)	(116,133)	(51,251)	(93,536)
	<b>(842,566)</b>	<b>(1,596,973)</b>	<b>(698,525)</b>	<b>(1,443,203)</b>

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

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 22 Net financial income

	Parent Company			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
<b>Financial expenses</b>				
Interest (a)	3,626	(1,571)	(36,416)	(16,562)
Indexation charges - contingencies	15,543	4,411	(25,943)	(25,943)
Interest on loans and debentures	(332,016)	(733,386)	(288,687)	(485,865)
Indexation charges - accounts payable acquisition of subsidiaries	(4,882)	(10,593)	-	-
Foreign exchange losses	173	(209)	-	-
Holding loss	(17,042)	(17,183)	-	-
Exchange rate changes and indexation credits on assets	(28,351)	(28,351)	-	-
Transfer of intercompany financial result (b) (Note 8)	370,144	370,144	-	-
Interest on right-of-use lease	(20,509)	(42,524)	(22,200)	(43,436)
Other	(17,987)	(28,904)	(14,290)	(26,097)
	<b>(31,301)</b>	<b>(488,166)</b>	<b>(387,536)</b>	<b>(597,903)</b>
<b>Finance revenues</b>				
Interest	56,099	106,378	91,796	101,401
Exchange rate change and inflation adjustments in assets	5,637	5,586	6,494	38,645
Other	(0)	27	(1)	54
	<b>61,736</b>	<b>111,991</b>	<b>98,289</b>	<b>140,100</b>
	<b>30,435</b>	<b>(376,175)</b>	<b>(289,247)</b>	<b>(457,803)</b>
	Consolidated			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
<b>Financial expenses</b>				
Interest (a)	(48,595)	(61,503)	138,577	(82,622)
Indexation charges - contingencies	15,543	4,342	-	-
Interest on loans and debentures	(348,952)	(777,081)	(537,059)	(526,887)
Indexation charges - accounts payable acquisition of subsidiaries	(44,577)	(81,245)	-	-
Foreign exchange losses	(2,480)	(5,662)	(31,760)	(57,463)
Holding loss	(22,208)	(41,722)	-	-
Exchange rate changes and indexation credits on assets	(28,351)	(28,351)	-	-
Interest on right-of-use lease	(52,305)	(104,707)	(53,147)	(105,349)
Derivative financial instruments	-	-	(16,877)	(16,877)
Other	(25,332)	(58,700)	(29,037)	(53,260)
	<b>(557,257)</b>	<b>(1,154,629)</b>	<b>(529,303)</b>	<b>(842,458)</b>
<b>Finance revenues</b>				
Interest	119,111	188,722	128,462	135,698
Derivative financial instruments	(5,786)	(11,138)	(24,161)	-
Exchange rate change and inflation adjustments in assets	(2,250)	(5,446)	49,407	73,025
Other	1,103	2,550	1,175	4,547
	<b>112,179</b>	<b>174,689</b>	<b>154,883</b>	<b>213,270</b>
	<b>(445,078)</b>	<b>(979,940)</b>	<b>(374,420)</b>	<b>(629,188)</b>

- (a) Other interest expenses include late payment interest, prepayment of receivables, among others.
- (b) In 2023, DASA Group implemented a corporate cost transfer process, from the Parent Company to the Subsidiaries for administrative and financial expenses that DASA Group initially assumes and then repasses to the Subsidiaries.



Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

### 23 Income tax and social contribution

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

The combined statutory rates are reconciled to the effective rate below:

	Parent Company			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
<b>Loss before income tax and social contribution</b>	(218,690)	(448,151)	(200,035)	(191,721)
Combined statutory rate	34%	34%	34%	34%
<b>Income tax and social contribution:</b>				
Calculated at combined statutory rate	74,355	152,371	68,012	65,185
Different tax rates for foreign jurisdictions (30%)			-	-
<b>Permanent differences</b>				
Equity in results of subsidiaries	(113,761)	(67,062)	21,912	42,309
Non-deductible expenses (i)	26,895	24,226	(3,091)	(5,484)
Share issue expenses	10,003	10,003	-	-
<b>Others</b>				
Presumed tax regime (ii)	-	-	-	-
Taxation on Universal Bases - (TBU 2022)	-	(17,252)	-	-
Constitution of tax loss and negative basis (iii)	-	(36,802)	(6,964)	6,687
Provision for deferred tax loss	(67,370)	(67,370)	-	-
Other	6,468	1,886	49	15
	<b>(63,410)</b>	<b>-</b>	<b>79,918</b>	<b>108,712</b>
Current income tax and social contribution	-	-	-	-
Deferred taxes	(63,410)	-	79,918	108,712
<b>Total</b>	<b>(63,410)</b>	<b>-</b>	<b>79,918</b>	<b>108,712</b>
Effective rate (iv)	29.00%	0.00%	-39.95%	-56.70%

## Diagnósticos da América S.A.



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

(In thousands of reais, unless otherwise indicated)

	Consolidated			
	04/01/2023 06/30/2023	01/01/2023 06/30/2023	04/01/2022 06/30/2022	01/01/2022 06/30/2022
<b>Loss before income tax and social contribution</b>	(229,710)	(458,546)	(147,154)	(113,486)
Combined statutory rate	34%	34%	34%	34%
<b>Income tax and social contribution:</b>				
Calculated at combined statutory rate	78,101	155,906	50,032	38,585
Different tax rates for foreign jurisdictions (30%)	1,577	(124)	(5,299)	(5,707)
<b>Permanent differences</b>				
Equity in results of subsidiaries	-	-	-	-
Non-deductible expenses (i)	11,364	(3,739)	(3,162)	(5,603)
Share issue expenses	10,003	10,003	-	-
<b>Others</b>				
Presumed tax regime (ii)	(18,082)	(20,351)	2,699	5,627
Taxation on Universal Bases - (TBU 2022)	-	(17,252)	-	-
Constitution of tax loss and negative basis (iii)	(75,930)	(52,331)	(3,406)	10,245
Provision for deferred tax loss	(67,370)	(67,370)	-	-
Other	5,986	1,996	(13,924)	(13,286)
	<b>(54,350)</b>	<b>6,738</b>	<b>26,940</b>	<b>29,861</b>
Current income tax and social contribution	16,939	(65,505)	(63,556)	(111,524)
Deferred taxes	(71,289)	72,243	90,496	141,385
<b>Total</b>	<b>(54,350)</b>	<b>6,738</b>	<b>26,940</b>	<b>29,861</b>
Effective rate (iv)	23.66%	-1.47%	-18.31%	-26.31%

- (i) Nondeductible expenses for tax purposes include fines, donations, gifts and others.
- (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, referred to as the presumed tax regime. Some of the Company's subsidiaries have adopted this alternative taxation regime, whereby IRPJ and CSLL were calculated on a basis equal to 8% of revenues from operations, and not calculated based on the actual pre tax accounting income of these subsidiaries. The reconciling items reflects the difference between taxation under this alternative method and the pre tax accounting regime.
- (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 Brazilian tax rates. The reconciling item reflects the differences from tax rates applied by companies in other tax jurisdictions.

The combined tax rate used is 34% applicable to corporate entities in Brazil taxed on their actual pre tax accounting income.

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**Tax loss carryforwards and temporary provisions**

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

Consistent with CPC 32/IAS 12, DASA Group prepares technical study of projected taxable income as approved by management, to determine the extent it can recognize tax assets for deductible temporary differences and tax losses. Although tax losses do not prescribe, offset is limited to 30% of annual taxable income in any one year. Deferred tax assets and liabilities are reviewed monthly and the projections are reviewed annually.

Balances of deferred income tax and social contribution, assets and liabilities are as follows:

	<b>Balance sheet</b>		<b>Income (loss)</b>	
	<b>Parent company</b>		<b>Parent Company</b>	
	<b>06/30/2023</b>	<b>12/31/2022</b>	<b>04/01/2023 06/30/2023</b>	<b>01/01/2023 06/30/2023</b>
Tax loss carryforwards	1,148,896	1,085,960	12,784	62,936
Provision for expected credit losses from doubtful accounts and provision for disallowances	57,965	65,596	4,898	(7,631)
Provision for specialized medical services	(37,334)	(28,603)	(4,492)	(8,731)
Sundry provisions	12,218	17,901	(3,079)	(5,683)
Provision for stock option plan	107,022	96,991	6,997	10,031
Provision for profit sharing/bonus	18,099	20,626	(12,280)	(2,527)
Depreciation IFRS 16 - Lease liabilities	25,233	19,698	5,303	5,535
Provision for obsolescence	6,720	4,277	747	2,443
Adjustment to present value	3,471	3,603	139	(132)
Provision for contingencies	23,699	27,878	(9,016)	(4,179)
Adjustment to useful lives of property and equipment	19,275	19,846	(291)	(571)
Downstream merger of subsidiary	282,695	282,695	-	-
Unallocated excess purchase price on acquisition of subsidiary	59,012	52,285	3,351	6,727
Amortization of goodwill	(689,014)	(681,440)	(1,512)	(7,574)
Intangible assets from acquisitions of equity interests	(50,792)	(52,503)	855	1,711
Provision for loss on deferred income tax and social contribution	(67,370)	-	(67,370)	(67,370)
Other	12,110	(2,905)	(444)	15,015
<b>Deferred income tax and social contribution</b>	<b>931,905</b>	<b>931,905</b>	<b>(63,410)</b>	<b>-</b>
<b>Balance sheet presentation</b>				
Deferred tax assets	931,905	931,905		
Deferred tax liabilities	-	-		
	<b>931,905</b>	<b>931,905</b>		

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

	<b>Balance sheet - Consolidated</b>		<b>Income (loss) Consolidated</b>	
	<b>06/30/2023</b>	<b>12/31/2022</b>	<b>04/01/2023 06/30/2023</b>	<b>01/01/2023 06/30/2023</b>
Tax loss carryforwards	1,340,640	1,265,837	83,990	74,803
Provision for expected credit losses from doubtful accounts and provision for disallowances	117,441	72,466	16,712	44,975
Provision for specialized medical services	(24,372)	(23,014)	3,586	(1,358)
Sundry provisions	46,103	59,472	(9,669)	(13,369)
Provision for stock option plan	107,022	116,934	(13,771)	(9,912)
Provision for profit sharing/bonus	31,619	19,538	11,849	12,081
Depreciation IFRS 16 - Lease liabilities	63,214	24,730	13,613	38,484
Provision for obsolescence	2,202	4,282	(7,272)	(2,080)
Adjustment to present value	3,473	3,603	142	(130)
Provision for contingencies	108,018	29,442	7,641	78,576
Adjustment to useful lives of property and equipment	22,991	19,846	(304)	3,145
Downstream merger of subsidiary	282,695	282,695	-	-
Unallocated excess purchase price on acquisition of subsidiary	62,450	52,285	6,789	10,165
Amortization of goodwill	(689,014)	(682,071)	(3,348)	(6,943)
Intangible assets from acquisitions of equity interests	(51,873)	(53,542)	(226)	1,669
Provision for loss on deferred income tax and social contribution	(67,370)	-	(67,370)	(67,370)
Other	18,599	71,326	(65,337)	(52,729)
<b>Deferred income tax and social contribution</b>	<b>1,373,838</b>	<b>1,263,829</b>	<b>(22,974)</b>	<b>110,007</b>
<b>Deferred tax in equity not affecting statement of income</b>				
Deferred tax included directly in equity			(37,763)	
Other			(10,551)	
			<b>(71,288)</b>	
<b><u>Balance sheet presentation</u></b>				
Deferred tax assets	1,352,206	1,288,539		
Deferred tax liabilities	(19,597)	(24,710)		
	<b>1,332,609</b>	<b>1,263,829</b>		
<b><u>Changes on deferred tax assets</u></b>				
<b>Balance at December 31, 2022</b>	<b>1,263,829</b>			
Other	37,763			
<b>Balance at June 30, 2023</b>	<b>1,301,592</b>			

DASA Group's management believes based on a technical feasibility study that the deferred tax assets from temporary differences will offset against future taxable income.

DASA Group did not identify cases indicators of non-recovery for deferred taxes as at June 30, 2023.

**Diagnósticos da América S.A.**

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

(In thousands of reais, unless otherwise indicated)

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### **24 Information by business segment**

DASA Group's operations are managed through three strategic divisions, which are its reportable segments: (i) outpatient care services and care coordination; (ii) hospitals and oncology - through Ímpar Serviços Hospitalares S.A. and (iii) International operations - auxiliary support services located in Argentina, Uruguay, Chile and Colombia. The operating segments are reported consistently with the management reports used by chief 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:

<b>Segments</b>	<b>Operations</b>	<b>Geographic region</b>
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, Uruguay, Chile and Colombia)

The segment's performance was assessed based on net operating revenues, net income (loss) and capital employed (total assets less liabilities) for each segment.

**Diagnósticos da América S.A.****Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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

**Consolidated**

	Outpatient care services and care coordination		Hospital and Oncology		Foreign operations		Total	
	04/01/2023 06/30/2023	04/01/2022 06/30/2022	04/01/2023 06/30/2023	04/01/2022 06/30/2022	04/01/2023 06/30/2023	04/01/2022 06/30/2022	04/01/2023 06/30/2023	04/01/2022 06/30/2022
<b>Net revenue:</b>								
Revenue per segment	1,646,036	1,514,376	1,853,612	1,607,491	85,986	118,050	3,585,634	3,239,917
Intra-segment revenue	45,307	48,448	-	-	-	-	45,307	48,448
	<b>1,691,343</b>	<b>1,562,824</b>	<b>1,853,612</b>	<b>1,607,491</b>	<b>85,986</b>	<b>118,050</b>	<b>3,630,941</b>	<b>3,288,365</b>
<b>Cost:</b>								
Reportable segment cost	(1,196,090)	(1,239,427)	(1,242,240)	(1,005,780)	(62,836)	(71,457)	(2,501,166)	(2,316,664)
Intra-segment cost	-	23,857	(45,307)	(72,305)	-	-	(45,307)	(48,448)
	<b>(1,196,090)</b>	<b>(1,215,570)</b>	<b>(1,287,547)</b>	<b>(1,078,085)</b>	<b>(62,836)</b>	<b>(71,457)</b>	<b>(2,546,474)</b>	<b>(2,365,112)</b>
<b>Results by reportable segments:</b>								
Operating income (expenses), net	(513,186)	(462,148)	(340,931)	(260,116)	(14,979)	26,277	(869,096)	(695,987)
Financial income	58,306	104,448	63,785	52,136	(9,912)	(1,701)	112,179	154,883
Financial expenses	(108,268)	(399,492)	(446,095)	(123,297)	(2,894)	(6,514)	(557,257)	(529,303)
Income tax and social contribution	(60,083)	78,148	5,308	(46,495)	425	(4,713)	(54,350)	26,940
<b>Net profit (loss) by segment</b>	<b>(127,978)</b>	<b>(331,790)</b>	<b>(151,868)</b>	<b>151,634</b>	<b>(4,210)</b>	<b>59,942</b>	<b>(284,057)</b>	<b>(120,214)</b>
Assets of reportable segments	13,276,268	12,580,169	13,818,640	12,009,646	286,361	376,668	27,381,269	24,966,483
Investment - equity accounting	(197,241)	64,448	-	-	-	-	(197,241)	64,448
Liabilities of reportable segments	13,231,396	12,013,644	5,910,428	5,394,118	89,609	163,542	19,231,433	17,571,304

**Diagnósticos da América S.A.****Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

The information for the six-month periods ended June 30, 2023 and 2022 is shown below:

**Consolidated**

	<b>Outpatient care services and care coordination</b>		<b>Hospital and Oncology</b>		<b>Foreign operations</b>		<b>Total</b>	
	<b>01/01/2023 06/30/2023</b>	<b>01/01/2022 06/30/2022</b>	<b>01/01/2023 06/30/2023</b>	<b>01/01/2022 06/30/2022</b>	<b>01/01/2023 06/30/2023</b>	<b>01/01/2022 06/30/2022</b>	<b>01/01/2023 06/30/2023</b>	<b>01/01/2022 06/30/2022</b>
<b>Net revenue:</b>								
Revenue per segment	3,291,483	3,018,601	3,609,135	3,115,751	169,949	200,514	7,070,567	6,334,866
Intra-segment revenue	94,444	89,737	-	-	-	-	94,444	89,737
	<b>3,385,927</b>	<b>3,108,338</b>	<b>3,609,135</b>	<b>3,115,751</b>	<b>169,949</b>	<b>200,514</b>	<b>7,165,011</b>	<b>6,424,603</b>
<b>Cost:</b>								
Reportable segment cost	(2,363,592)	(2,201,122)	(2,455,055)	(2,116,568)	(116,906)	(129,908)	(4,935,553)	(4,447,598)
Intra-segment cost	-	-	(94,444)	(89,737)	-	-	(94,444)	(89,737)
	<b>(2,363,592)</b>	<b>(2,201,122)</b>	<b>(2,549,499)</b>	<b>(2,206,305)</b>	<b>(116,906)</b>	<b>(129,908)</b>	<b>(5,029,998)</b>	<b>(4,537,335)</b>
<b>Results by reportable segments:</b>								
Operating income (expenses), net	(1,014,816)	(806,447)	(565,416)	(532,945)	(33,386)	(32,174)	(1,613,618)	(1,371,566)
Financial income	107,557	157,615	79,236	66,378	(12,104)	(10,723)	174,689	213,270
Financial expenses	(569,159)	(624,514)	(578,285)	(207,024)	(7,185)	(10,920)	(1,154,629)	(842,458)
Income tax and social contribution	(9,406)	92,365	16,383	(59,100)	(239)	(3,404)	6,738	29,861
<b>Net profit (loss) by segment</b>	<b>(463,489)</b>	<b>(273,765)</b>	<b>11,554</b>	<b>176,755</b>	<b>129</b>	<b>13,385</b>	<b>(451,807)</b>	<b>(83,625)</b>
Assets of reportable segments	13,276,268	12,580,169	13,818,640	12,009,646	286,361	376,668	27,381,269	24,966,483
Investment - equity accounting	(197,241)	64,448	-	-	-	-	(197,241)	64,448
Liabilities of reportable segments	13,231,396	12,013,644	5,910,428	5,394,118	89,609	163,542	19,231,433	17,571,304

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 25 Financial instruments

### Accounting classification and fair values

The book and fair values of financial assets and liabilities, including their fair value hierarchy are presented below. The fair value of financial assets and liabilities not measured at fair value is not presented if the book value is a reasonable approximation of fair value.

#### Parent company's assets and liabilities

##### Parent Company

				Book balance	
				06/30/2023	12/31/2022
<b>Financial liabilities measured at fair value</b>	<b>Note</b>	<b>Classification</b>	<b>Hierarchy</b>		
Interest earning bank deposits	6	Fair value through profit or loss	Level 2	292,127	186,295
Collateralized by means of interest earning bank deposits	15	Fair value through profit or loss	Level 2	23,541	22,366
Call option from non-controlling shareholders	15	Fair value through profit or loss	Level 3	2,722	949
Derivative financial instruments		Fair value through profit or loss	Level 2	5,606	-
Securities	6	Fair value through profit or loss	Level 2	1,261,681	1,740,599
				<b>1,585,677</b>	<b>1,950,209</b>
<b>Financial assets not measured at fair value</b>					
Cash and cash equivalents	5	Financial assets at amortized cost	-	60,776	51,561
Trade accounts receivable	7	Financial assets at amortized cost	-	1,019,113	906,258
				<b>1,079,889</b>	<b>957,819</b>
				<b>2,665,566</b>	<b>2,908,028</b>
<b>Financial liabilities not measured at fair value</b>					
Loans and financing	12	Financial liability at amortized cost	-	2,117,766	2,124,403
Debentures	14	Financial liability at amortized cost	-	8,396,955	8,499,835
Suppliers		Financial liability at amortized cost	-	649,722	737,510
Accounts payable - acquisition of subsidiaries	15	Financial liability at amortized cost	-	188,302	184,247
Lease liabilities	13	Financial liability at amortized cost	-	931,122	963,899
				<b>12,283,867</b>	<b>12,509,894</b>
<b>Financial liabilities measured at fair value</b>					
Put option granted to non-controlling shareholders	15	Fair value through profit or loss	Level 3	15,849	21,253
Contingent consideration (a)	15	Fair value through profit or loss	Level 3	7,224	8,335
				<b>23,073</b>	<b>29,588</b>
				<b>12,306,940</b>	<b>12,539,482</b>



**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**Consolidated**

				Book balance	
				06/30/2023	12/31/2022
<b>Financial liabilities measured at fair value</b>	<b>Note</b>	<b>Classification</b>	<b>Hierarchy</b>		
Interest earning bank deposits	6	Fair value through profit or loss	Level 2	1,157,598	886,088
Collateralized by means of interest earning bank deposits	15	Fair value through profit or loss	Level 2	23,670	20,495
Call option obtained from non-controlling shareholders	15	Fair value through profit or loss	Level 3	10,424	14,180
Derivative financial instruments	25	Fair value through profit or loss	Level 2	18,239	25,028
Securities	6	Fair value through profit or loss	Level 2	1,263,258	1,793,217
				<b>2,473,189</b>	<b>2,739,008</b>
<b>Financial assets not measured at fair value</b>					
Cash and cash equivalents	5	Financial assets at amortized cost	-	344,801	398,904
Trade accounts receivable	7	Financial assets at amortized cost	-	4,024,397	3,308,069
				<b>4,369,198</b>	<b>3,706,973</b>
				<b>6,842,387</b>	<b>6,445,981</b>
<b>Financial liabilities not measured at fair value</b>					
Loans and financing	12	Financial liability at amortized cost	-	2,421,077	2,559,398
Debentures	14	Financial liability at amortized cost	-	8,698,934	8,902,701
Suppliers		Financial liability at amortized cost	-	1,410,224	1,568,253
Accounts payable from acquisition of subsidiaries	15	Financial liability at amortized cost	-	1,271,189	1,276,257
Lease liabilities	13	Financial liability at amortized cost	-	2,359,825	1,014,936
				<b>16,161,250</b>	<b>15,321,545</b>
<b>Financial liabilities measured at fair value</b>					
Put option granted to non-controlling shareholders	15	Fair value through profit or loss	Level 3	73,947	74,400
Contingent consideration (a)	15	Fair value through profit or loss	Level 3	66,367	67,478
				<b>140,314</b>	<b>141,878</b>
				<b>16,301,564</b>	<b>15,463,423</b>

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

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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

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

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

**Currency risk**

Derivative instruments on June 30, 2023:

**Swap**

	Current	Non-current	Total
Assets	5,342	12,897	18,239
Liabilities	(1,737)	(17,832)	(19,569)
	<u>3,605</u>	<u>(4,935)</u>	<u>(1,330)</u>

Derivative instruments as of December 31, 2022:

**Swap**

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

As of June 30, 2023, DASA Group had derivative contracts to hedge the exchange rate fluctuations for all foreign currency loans, summarized as follows:

Interest rate swap (fixed CDI rate)	Nominal value - US\$ (thousand)	Balance of loans as of 06/30/2023	Original indexes	Swap	Validity		Unrealized gains (losses) from derivative instruments on 06/30/2023
					Beginning	Maturity	
Santander	18,146	87,451	4.45%	CDI+1.35%	11/12/2019	10/04/2024	10,026
Bradesco	262	1,324	6.24%	CDI+1.70%	11/04/2021	10/02/2023	(220)
							<u>9,807</u>

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**Liquidity risk**

The table below shows the maturity dates of consolidated non-current financial liabilities (not discounted) as at June 30, 2023:

Operation	2024	2025	2026	>2027	Total
Derivative financial instruments	17,832	-	-	-	17,832
Suppliers	10,080	-	-	-	10,080
Bank loans and financing	83,503	50,891	19,630	-	154,024
Debentures	880,691	624,389	2,450,795	4,042,229	7,998,104
Tax installments	43,066	29,896	55,973	-	128,934
Leases	107,838	220,089	214,948	845,106	1,387,981
Put options granted to non-controlling shareholders	12,384	-	-	-	12,384
Share-based payment	17,840	-	-	-	17,840
Accounts payable from acquisition of subsidiaries	275,287	94,549	469,723	-	839,558
	<b>1,448,521</b>	<b>1,019,813</b>	<b>3,211,069</b>	<b>4,887,335</b>	<b>10,566,738</b>

The table below shows the maturity of consolidated non-current financial liabilities (not discounted) as at December 31, 2022:

Operation	2024	2025	>2026	Total
Derivative financial instruments	1,431	-	-	1,431
Suppliers	12,620	-	-	12,620
Bank loans and financing	2,143,893	49,470	20,304	2,213,667
Debentures	1,125,986	637,825	6,321,221	8,085,032
Tax installments	92,224	38,139	56,697	187,060
Leases	228,770	218,520	1,052,498	1,499,788
Put options granted to non-controlling shareholders	70,484	-	-	70,484
Share-based payment	7,235	2,618	-	9,853
Accounts payable from acquisition of subsidiaries	466,373	55,366	379,487	901,226
	<b>4,149,016</b>	<b>1,001,938</b>	<b>7,830,207</b>	<b>12,981,161</b>

**Sensitivity analysis for financial assets and liabilities**

A sensitivity analysis was prepared of consolidated interest earning bank deposits as at June 30, 2023, by stressing projected variables by 25% and 50%.

For each scenario the Company calculated the pretax gross financial income and the flow of maturities for each contract scheduled for 2023. As escrow deposits for contingencies from acquired companies (R\$ 23,238 on June 30, 2023) do not accrue interest, these were not considered in this projection.

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

Operation	Balance at 06/30/2023	Risk (a)	Scenario I (probable)	Scenario II	Scenario III
Cash and cash equivalents/interest earning bank deposits	2,825,134	CDI	385,631	289,223	192,815
	Rate subject to change	CDI	13.65%	10.24%	6.83%

A sensitivity analysis was prepared for debt interest rates as at June 30, 2023, by stressing projected variables by 25% and 50%.

For each scenario the Company calculated the pretax gross financial interest expense and the flow of maturities for each contract scheduled for 2023. The base date used for financing was June 30, 2023, projecting charges for one year.

Operation	Balance at 06/30/2023	Risk (a)	Scenario I (probable)	Scenario II	Scenario III
Debentures	8,698,935	CDI	1,187,405	1,484,256	1,781,107
Promissory notes	2,105,871	CDI	287,451	359,314	431,785
	Rate subject to change	CDI	13.65%	17.06%	20.48%

**Capital management**

The financial leverage ratios are summarized as follows:

	06/30/2023	12/31/2022
Total debt	11,120,012	11,462,100
Total cash and cash equivalents and interest earning bank deposits	(2,825,134)	(3,078,208)
Net balance of derivative operations	1,330	(17,389)
Net debt	<b>8,296,208</b>	<b>8,366,502</b>
Shareholders' equity	8,139,116	7,078,622
Total capitalization	22,082,932	15,445,124
Leverage ratio	<b>0.5048</b>	<b>0.5417</b>

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

## 26 Related parties

The Company had operations with related parties, as follows:

### Provision of services

	Current assets - Clients		Current liabilities - Other accounts payable		Revenue from services		Cost of services rendered	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022	06/30/2023	06/30/2022	06/30/2023	06/30/2022
CientificaLab	3,877	4,583	-	437	5,701	7,674	86	-
Previlab	7,662	2,608	-	-	5,595	5,287	-	530
Gaspar	-	632	-	-	-	2,093	-	-
Salomão Zoppi	9,979	31,922	-	-	12,106	8,163	-	-
Santa Luzia	896	1,260	1	-	1,840	3,973	1	-
Deliberato	2,103	1,131	-	-	972	1,432	-	-
Padrão	704	304	-	-	400	-	-	-
Ribeirão	-	-	-	-	-	-	-	-
Valeclin	5,495	3,680	7,415	5,667	1,817	-	2,683	716
Ruggeri	1,102	864	-	-	646	722	-	-
Itulab	377	-	-	-	377	28	-	-
Chromatox	-	-	2	-	-	-	-	-
CPCLIN	113	26	-	-	166	38	-	-
CRMI	-	-	-	530	-	-	784	-
Petrópolis	-	-	1,314	-	-	-	-	-
DASA RE (i)	-	-	-	-	-	-	382	382
NOBELOY	305	126	-	-	180	-	-	-
Ímpar	12,335	9,991	-	-	41,802	38,573	-	-
HSP	-	-	-	-	-	-	-	-
Genia - MOL	130	130	-	-	-	-	-	-
Genia	312	-	-	-	312	-	-	-
Argentina	-	-	-	-	-	-	-	-
Genia Chile	61	-	-	-	61	-	-	-
Genia	8	-	-	-	8	-	-	-
Colombia	-	-	-	-	-	-	-	-
Lustosa	50	-	-	-	50	-	-	-
Bioclinico	3,114	2,288	-	-	825	1,055	-	-
São Marcos	2,574	1,944	-	-	7,558	5,251	-	-
São Camilo	47	-	-	-	47	-	-	-
Hemat	68	150	-	-	257	221	-	-
Exame	877	2,081	-	-	2,339	1,628	-	-
Mantris	133	222	-	-	112	-	-	-
	<b>52,322</b>	<b>63,942</b>	<b>8,732</b>	<b>6,634</b>	<b>83,171</b>	<b>76,138</b>	<b>3,936</b>	<b>1,628</b>

(i) Property leases.

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

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**Loan agreements**

	Interest	Maturity	06/30/2023	12/31/2022
<b>Loan agreement</b>				
Padrão Ribeirão	120% CDI	12/31/2023	6,309	5,850
DB Genética	120% CDI	12/31/2023	57,644	45,581
GSC	120% CDI	12/31/2023	99,419	81,489
Boris	120% CDI	12/31/2025	22,386	20,757
Lunav	120% CDI	12/31/2025	2,112	1,029
Santa Luzia	120% CDI	12/31/2025	9,595	8,865
CRMI Petrópolis	120% CDI	12/31/2025	168	155
Hemat	120% CDI	12/31/2025	2,067	-
			<b>199,700</b>	<b>163,726</b>

(a) Early settlement of the loan agreement with the subsidiary Exame, as the company no longer has non-controlling interests.

The loan agreements between the Company and its subsidiaries generated financial income, eliminated upon consolidation, of R\$ 12,853 for the period ended June 30, 2022 (R\$ 10,024 as of December 31, 2022).

**Dividends and interest on own capital receivable (Note 8):**

	06/30/2023	12/31/2022
Impar Serviços Hospitalares	91,215	101,205
Cientifica Lab	5,605	5,605
Previlab	1,225	1,225
Salomão Zoppi	7,200	7,200
Santa Luzia	2,189	2,189
Hemat	4,080	4,080
	<b>111,514</b>	<b>121,504</b>

**Other receivables**

(c) In 2023, DASA Group implemented a corporate cost transfer process, from the Parent Company to the Subsidiaries for administrative and financial expenses that DASA Group initially assumes and then repasses to the Subsidiaries. The amounts are recorded under Other non-current assets, totaling R\$ 540,857 (R\$ 0 as of December 31, 2022).

The Company also apportioned shared specialized medical services between the subsidiary Salomão and Zoppi, which were recorded as Other non-current assets, totaling R\$ 84,852 (R\$ 82,563 as of December 31, 2022).

**Diagnósticos da América S.A.**
**Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

**Management remuneration**

Management's total remuneration was R\$ 20,059 in the first semester of 2023 (R\$ 18,114 in the first semester of 2022), including fixed remuneration and bonuses, of which R\$ 4,266 in the first semester of 2023 (R\$ 2,982 in the first semester of 2022) for members of the Board of Directors (8 members in the first semester of 2023 and 6 in the first semester of 2022), and R\$ 15,793 in the first semester of 2023 (R\$ 15,132 in the first semester of 2022) for statutory directors (12 statutory directors in the first semester of 2023 and 17 statutory directors in the first semester of 2022). The changes in share-based remuneration are disclosed in Note 16 (a). 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 at usual market rates, terms and conditions as agreed between the parties, in effect on the respective dates.

Assets/liabilities with other related parties are as follows:

	Assets (Liabilities) Balances on 06/30/2023			Assets (Liabilities) Balances on 12/31/2022		
	Services	Rentals	Other	Services	Rentals	Other
- Link Consult. em Medicina Diag. Ltda.	(17)	-	-	(16)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(37)	-	-	(37)	-
- César Antonio Biazio Sanches	-	(10)	-	-	(10)	-
- A e C Consultores Ltda.	(17)	-	-	(16)	-	-
- Pesmed - Pesq. e Serv. Médicos Ltda.	(53)	-	-	(46)	-	-
- RMR Ressonância Magnética Ltda.	-	-	-	(1)	-	-
- ECRD Serv. Médicos de Radiologia Ltda.	-	-	-	(1)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(1,963)	-	-	(1,917)	-
- Ecolimp Sistemas de Serviços Ltda.	(25,555)	-	-	(5,970)	-	-
- Patrys Investimentos Imobiliários Ltda.	-	(68,381)	-	-	-	-
- Soccec Empreendimentos Imobiliários Ltda.	-	(2,270)	-	-	-	-
- BFL Empreendimentos Imobiliários Ltda.	-	(202)	-	-	(202)	-
- Seven Seas Partner Saúde e Prev. Ltda.	(92)	-	-	(85)	-	-
- Conexa Saúde Serviços Médicos Ltda.	(165)	-	-	(10)	-	-
- Expressa Dist Medicamentos Ltda.	-	-	-	(23,074)	-	-
- José de Oliveira Domingues	-	(16)	-	-	(20)	-
- CM Hospitalar	-	-	(198,436)	-	-	(98,943)
	(25,900)	(72,879)	(198,436)	(29,219)	(2,186)	(98,943)

**Diagnósticos da América S.A.****Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023****(In thousands of reais, unless otherwise indicated)**

	<b>Income / (Expenses)</b> <b>06/30/2023</b>			<b>Income / (Expenses)</b> <b>06/30/2022</b>		
	<b>Services</b>	<b>Rentals</b>	<b>Other</b>	<b>Services</b>	<b>Rentals</b>	<b>Other</b>
- Link Consult. em Medicina Diag. Ltda.	(147)	-	-	(96)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(219)	-	-	(221)	-
- César Antonio Biazio Sanches	-	(57)	-	-	(57)	-
- A e C Consultores Ltda.	(143)	-	-	(94)	-	-
- Pesmed - Pesq. e Serv. Médicos Ltda.	(307)	-	-	(349)	-	-
- RMR Ressonância Magnética Ltda.	(1,221)	-	-	(1,244)	-	-
- Ultrascan Serviços de Imagem Ltda.	(64)	-	-	(63)	-	-
- ECRD Serv. Médicos de Radiologia Ltda.	(1,099)	-	-	(1,426)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(11,778)	-	-	(11,978)	-
- Patrys Investimentos Imobiliários Ltda.	-	(10,229)	-	-	(51,266)	-
- Ecolimp Sistemas de Serviços Ltda.	(4,355)	-	-	(25,370)	-	-
- Soccec Empreendimentos Imobiliários Ltda	-	(379)	-	-	(1,997)	-
- Signo Properties Invest. Imobiliários Ltda.	-	-	-	-	-	-
- BFL Empreendimentos Imobiliários Ltda.	-	(1,213)	-	-	(1,194)	-
- Seven Seas Partner Saúde e Prev. Ltda.	(520)	-	-	(610)	-	-
- VIDA - Posto de Coleta Ltda.	(656)	-	-	(417)	-	-
- Conexa Saúde Serviços Médicos Ltda.	(22)	-	-	(882)	-	-
- Localiza Rent a Car S.A.	(18)	-	-	(4)	-	-
- EDAN Serviços de Coleta Ltda.	(712)	-	-	(631)	-	-
- Essijota Serv. de Coleta e Diag. Ltda.	(416)	-	-	(327)	-	-
- José de Oliveira Domingues	-	(113)	-	-	(123)	-
- CM Hospitalar	-	-	(36)	-	-	(116)
	<b>(9,680)</b>	<b>(23,988)</b>	<b>(36)</b>	<b>(31,513)</b>	<b>(66,836)</b>	<b>(116)</b>

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

**27 Insurance coverage**

As of June 30, 2023, the total insurance coverage was R\$ 6,787,444, and R\$ 748,750 for loss of profits, R\$ 5,886,694 for property damage and R\$ 2,000 for professional civil liability and R\$ 150,000 for professional liability of Directors & Officers (D&O), among others. Assessment of the sufficiency of insurance coverage is not part of the scope of the independent auditors.



**Diagnósticos da América S.A.****Notes to the quarterly information - Quarterly Information Form (ITR) for the period ended June 30, 2023**

(In thousands of reais, unless otherwise indicated)

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**28 Subsequent events**

On July 11, 2023, the Company, together with Banco Bradesco BBI S.A., pursuant to CVM Resolution 160, announced the beginning of a public distribution for 2,000,000 simple debentures not convertible into shares with real guarantee, in a single type, of the 19<sup>th</sup> issue with a nominal unit value of R\$ 1,000.00, totaling, on July 10, 2023 the date of issue of Debentures, R\$ 2,000,000 which are intended exclusively for placement with Professional Investors, as defined under the terms of Article 11 of CVM Resolution 30. These debentures were fully settled as of July 17, 2023.

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Pedro de Godoy Bueno  
President

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Felipe da Silva Guimarães  
Chief Financial and Administrative Officer

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

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.**



**Opinions and Declarations - Quarterly Information Form (ITR)**

**Periods ended June 30, 2023**

**(In thousands of reais, unless otherwise indicated)**

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**Opinions and Declarations / Declaration of directors on the financial statements**

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

Barueri/SP, August 10, 2023.

Chief Executive Officer - Pedro de Godoy Bueno

Financial Director - Felipe da Silva Guimarães

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.**



**Opinions and Declarations - Quarterly Information Form (ITR)**

**Periods ended June 30, 2023**

**(In thousands of reais, unless otherwise indicated)**

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

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

Barueri/SP, August 10, 2023.

Chief Executive Officer - Pedro de Godoy Bueno

Financial Director - Felipe da Silva Guimarães