

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.**  
**Quarterly Information (ITR) at**  
**September 30, 2024**  
**and report on review of**  
**quarterly information**



(A free translation of the original in Portuguese)

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

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

### **Introduction**

We have reviewed the accompanying interim accounting information of Diagnósticos da América S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2024, comprising the balance sheet at that date and the statements of income and comprehensive income for the quarter and nine-month period then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, and explanatory notes.

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

### **Scope of review**

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

### **Conclusion**

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

### Statement of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the nine-month period ended September 30, 2024. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the 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, November 13, 2024

*PRICEWATERHOUSECOOPERS*  
PricewaterhouseCoopers  
Auditores Independentes Ltda.  
CRC 2SP027083/F-3

Decoded by  
Carlos Eduardo  
Signed by CARLOS EDUARDO GUARANÁ MENDONÇA 40137163648  
CPF: 40137163648  
Signing Time: 12 de novembro de 2024 11:37:00  
O: CPB Brasil, O.U.: Sociedade de Revistas do Brasil - RFB  
C: BR  
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**Carlos Eduardo Guaraná Mendonça**  
Contador CRC 1SP196994/O-2

**Diagnósticos da América S.A.  
Quarterly Information (ITR) at  
September 30, 2024 and  
report on review of  
quarterly information**

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Company information / Capital

Number of shares (Unit)		09/30/2024
Paid-up capital		
Common		752,799,844
Preferred shares		0
Total		752,799,844
Treasury		
Common		5,361,750
Preferred shares		0
Total		5,361,750

## Individual Parent Company Financial Statements / Balance Sheet Assets

(In thousands of Reais)

Code	Description	09/30/2024	Prior year 12/31/2023
1	Total assets	22,634,410	20,466,904
1.01	Current assets	5,674,231	3,552,779
1.01.01	Cash and cash equivalents	1,615,424	521,440
1.01.02	Interest earning bank deposits	86,415	79,561
1.01.02.03	Interest earning bank deposits measured at amortized cost	86,415	79,561
1.01.03	Accounts receivable	1,345,064	1,000,860
1.01.03.01	Customers	1,345,064	1,000,860
1.01.04	Inventories	161,433	163,717
1.01.06	Recoverable taxes	314,914	349,264
1.01.08	Other Current assets	2,150,981	1,437,937
1.01.08.03	Other	2,150,981	1,437,937
1.01.08.03.01	Receivables from related parties	1,932,503	1,259,559
1.01.08.03.20	Other receivables	218,478	178,378
1.02	Non-current assets	16,960,179	16,914,125
1.02.01	Long term assets	1,739,565	1,416,413
1.02.01.01	Interest earning bank deposits measured at fair value through profit or loss	6,728	6,475
1.02.01.04	Accounts receivable	18,855	12,191
1.02.01.04.01	Customers	18,855	12,191
1.02.01.07	Deferred taxes	1,003,130	936,030
1.02.01.07.01	Deferred income tax and social contribution	1,003,130	936,030
1.02.01.09	Related party credits	421,230	236,120
1.02.01.09.02	Receivables from related parties	421,230	236,120
1.02.01.10	Other non-current assets	289,622	225,597
1.02.01.10.04	Judicial deposits	60,759	59,653
1.02.01.10.05	Other non-current assets	94,355	103,840
1.02.01.10.06	Recoverable taxes	75,392	62,104
1.02.01.10.07	Derivative financial instruments	59,116	-
1.02.02	Investments	10,524,046	10,287,277
1.02.02.01	Equity interest	10,524,046	10,287,277
1.02.02.01.02	Interest in subsidiaries	10,524,046	10,287,277
1.02.03	Property and equipment	1,690,304	1,974,871
1.02.03.01	Property and equipment	963,624	1,085,016
1.02.03.02	Right of use leased assets	726,680	889,855
1.02.04	Intangible assets	3,006,264	3,235,564
1.02.04.01	Intangible assets	3,006,264	3,235,564

**Individual Parent Company Financial Statements / Balance Sheet Liabilities**  
(In thousands of Reais)

Code	Description	Prior year	
		09/30/2024	12/31/2023
2	Total liabilities	22,634,410	20,466,904
2.01	Current liabilities	3,139,862	2,669,221
2.01.01	Social charges and labor obligations	371,209	230,081
2.01.02	Suppliers	543,240	628,802
2.01.03	Tax liabilities	87,404	64,033
2.01.03.01	Federal tax liabilities	87,404	64,033
2.01.04	Loans and financing	1,497,277	1,199,441
2.01.04.01	Loans and financing	115	4,743
2.01.04.02	Debentures	1,497,162	1,194,698
2.01.05	Other liabilities	640,732	546,864
2.01.05.02	Other	640,732	546,864
2.01.05.02.01	Dividends and interest on own capital	-	155
2.01.05.02.05	Accounts payable on acquisition of subsidiaries	65,793	78,630
2.01.05.02.06	Provision for shareholders' deficit	146,662	71,609
2.01.05.02.07	Lease liabilities	150,151	182,195
2.01.05.02.08	Share based payment	-	56,075
2.01.05.02.10	Derivative financial instruments	1,126	885
2.01.05.02.11	Advance from customers	100,480	-
2.01.05.02.20	Other accounts payable and provisions	176,520	157,315
2.02	Non-current liabilities	10,878,334	10,467,256
2.02.01	Loans and financing	9,883,577	9,070,552
2.02.01.01	Loans and financing	486	7,215
2.02.01.02	Debentures	9,883,091	9,063,337
2.02.02	Other liabilities	860,582	1,287,085
2.02.02.01	Liabilities from Related parties	23,423	250,073
2.02.02.02	Other	837,159	1,037,012
2.02.02.02.03	Taxes payable	-	476
2.02.02.02.04	Accounts payable on acquisition of subsidiaries	30,807	67,776
2.02.02.02.05	Suppliers	16,543	46,738
2.02.02.02.06	Lease liabilities	662,428	745,806
2.02.02.02.07	Share based payment	-	16,962
2.02.02.02.09	Derivative financial instruments	107,706	23,601
2.02.02.02.20	Other accounts payable and provisions	19,675	135,653
2.02.04	Provisions	134,175	109,619
2.02.04.01	Provisions for tax, social security, labor and civil contingencies	134,175	109,619
2.03	Shareholders' equity	8,616,214	7,330,427
2.03.01	Capital paid-in	17,946,204	17,946,204
2.03.02	Capital reserves	2,423,397	906,650
2.03.02.02	Share premium from merger	432,772	432,772
2.03.02.04	Options granted	570,001	555,136
2.03.02.05	Treasury shares	-79,376	-81,258
2.03.02.06	Advance for future capital increase	1,500,000	-
2.03.05	Retained Earnings/Accumulated deficit	-2,047,846	-1,679,779
2.03.06	Equity evaluation adjustments	-9,705,541	-9,842,648



**Individual Parent Company Financial Statements / Statements of Income**  
(In thousands of Reais)

Code	Description	Current quarter	Current year	Prior year quarter	Prior year
		07/01/2024 to 09/30/2024	01/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	01/01/2023 to 09/30/2023
3.01	Revenue from sales of goods and/or services	1,457,510	4,254,084	1,362,596	3,966,864
3.02	Cost of goods and/or services sold	-949,038	-2,773,140	-871,597	-2,574,820
3.03	Gross revenue	508,472	1,480,944	490,999	1,392,044
3.04	Operating expenses/income	-292,691	-1,273,075	-542,515	-1,515,534
3.04.02	General and administrative expenses	-346,015	-1,075,176	-358,147	-1,124,824
3.04.04	Other operating income	23,367	43,891	2,188	4,929
3.04.05	Other operating expenses	-260	-1,397	6,452	-5,391
3.04.06	Equity in the results of subsidiaries	30,247	-240,393	-193,008	-390,248
3.05	Income (loss) before financial income and taxes	215,811	207,869	-51,516	-123,490
3.06	Financial income (expense), net	-340,293	-614,014	-128,992	-505,167
3.06.01	Financial income	81,618	214,293	67,155	179,146
3.06.02	Financial expenses	-421,911	-828,307	-196,147	-684,313
3.07	Income (loss) before income tax	-124,482	-406,145	-180,508	-628,657
3.08	Income tax and social contribution	36,993	38,078	-	-
3.08.01	Current	13,353	-28,997	-	-
3.08.02	Deferred	23,640	67,075	-	-
3.09	Net income (loss) from continuing operations	-87,489	-368,067	-180,508	-628,657
3.11	Net Income/loss for the period	-87,489	-368,067	-180,508	-628,657
3.99	Earnings per share - (Reais / Shares)				
3.99.01	Basic earnings (loss) per share				
3.99.01.01	Common shares	-	-0.49254	-	-0.84162
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	-	-0.46821	-	-0.80915

**Individual Parent Company Financial statements / Statement of comprehensive income**  
(In thousands of Reais)

Code	Description	Current quarter 07/01/2024 to 09/30/2024	Current year 01/01/2024 to 09/30/2024	Prior year quarter 07/01/2023 to 09/30/2023	Prior year 01/01/2023 to 09/30/2023
4.01	Net income (loss) for the period	-87,489	-368,067	-180,508	-628,657
4.02	Other comprehensive income	47,657	170,552	-33,227	-59,936
4.02.02	Effects from translation of foreign subsidiaries	1,478	32,115	-24,434	-65,585
4.02.03	Effect of the adoption of CPC42/IAS29 - Hyperinflation	46,179	138,437	-8,793	5,649
4.03	Comprehensive income for the period	-39,832	-197,515	-213,735	-688,593

**Individual Parent Company Financial statements / Statement of cash flows (Indirect method)**  
(in thousands of Reais)

Description		Current year	Prior year
		01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023
6.01	Net cash from operating activities	-554,960	-992,443
6.01.01	Cash generated from operations	1,507,068	1,537,769
6.01.01.01	Loss before income tax and social contribution	-406,145	-628,657
6.01.01.02	Depreciation and amortization	569,601	576,779
6.01.01.03	Provisions for tax, social security, labor and civil contingencies	24,440	49,728
6.01.01.05	Accrued interest and exchange-rate effects from loans and accounts payable for acquisition of subsidiaries	1,003,786	1,133,737
6.01.01.06	Write-off of property and equipment and intangible assets	34,341	2,093
6.01.01.07	Update of option plan	-56,290	37,560
6.01.01.08	Equity in results of subsidiaries	240,393	390,248
6.01.01.09	Accrued interest and exchange-rate effects from interest earning bank deposits	-6,854	-103,200
6.01.01.10	Provision for expected losses from doubtful accounts	3,351	9,447
6.01.01.11	Provision (reversal) for disallowances	5,069	-15,695
6.01.01.16	Provision (reversal) for loss on inventories	171	5,816
6.01.01.17	Accrued Interest on Lease	69,975	62,634
6.01.01.18	Income from derivative financial instruments	25,230	17,279
6.01.02	Changes in assets and liabilities	- 2,062,028	-2,530,210
6.01.02.01	Accounts receivable	-353,478	-254,560
6.01.02.02	Inventories	2,809	-17,456
6.01.02.03	Other current assets	-646,139	-942,433
6.01.02.04	Other noncurrent assets	-190,223	-56,767
6.01.02.05	Suppliers	-161,170	-178,701
6.01.02.06	Accounts payable and provisions	19,178	-204,089
6.01.02.07	Payment of stock option plan	-	14,285
6.01.02.08	Interest paid on loans, financing and debentures	-663,030	-874,229
6.01.02.09	Payment of lease interest	-69,975	-16,262
6.02	Net cash used in investing activities	-450,739	-95,738

# Individual Parent Company Financial statements / Statement of cash flows (Indirect method)

(in thousands of Reais)

Code	Description	Current year	Prior year
		01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023
6.02.02	Acquisition of fixed assets	-122,727	-72,774
6.02.03	Acquisition of intangible assets	-	-164,041
6.02.04	Receipt from the Sale of Fixed and intangible Assets	38,343	-
6.02.05	Acquisition of non-controlling shareholders of subsidiaries	-31,409	-
6.02.06	Dividends and Interest on Equity Received from Subsidiaries	27,846	-
6.02.08	Capital Increase in Subsidiaries	-	-250,000
6.02.09	Advance for future capital increase in subsidiaries	-381,964	-500,931
6.02.11	Financial Applications	-	-6,032,880
6.02.15	Redemption of financial investments	-	6,831,754
6.02.17	Acquisition of Subsidiaries	-	6,506
6.02.18	Cash Arising from Merger of a Subsidiary	19,172	86,628
6.03	Net cash from financing activities	2,099,683	1,210,896
6.03.01	New loans raised and debenture placements	1,710,000	2,000,000
6.03.02	Payment of loans and debentures	-911,554	-2,121,657
6.03.03	Dividends and interest on own capital paid	-155	-
6.03.04	Repurchase of shares	-	-109,908
6.03.05	Capital increase	-	1,665,701
6.03.06	Payment of lease	-138,670	-192,496
6.03.07	Expenses arising from the issuance of shares	-	-21,735
6.03.08	Acquisition of subsidiaries - payments	-59,938	-9,009
6.03.09	Controlling shareholder capital contributions	1,500,000	-
6.05	Increase (decrease) in cash and cash equivalents	1,093,984	122,715
6.05.01	Opening balance of cash and cash equivalents	521,440	237,856
6.05.02	Closing balance of cash and cash equivalents	1,615,424	360,571

## Individual Parent Company Financial statements / Statement of changes in shareholders' equity - 01/01/2024-09/30/2024

(In thousands of Reais)

Code	Description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Profit reserves	Retained earnings (accumulated deficit)	Other comprehensive income	Shareholders' equity
5.01	Opening balances	17,946,204	906,650	-	-1,679,779	-9,842,648	7,330,427
5.02	Prior-year adjustments	-	-	-	-	-	-
5.03	Adjusted opening balances	17,946,204	906,650	-	-1,679,779	-9,842,648	7,330,427
5.04	Capital transactions with shareholders	-	1,516,747	-	-	-33,445	1,483,302
5.04.03	Recognized options granted	-	16,747	-	-	-	16,747
5.04.08	Controlling shareholder contribution	-	1,500,000	-	-	-	1,500,000
5.04.09	Shareholder transactions	-	-	-	-	-33,445	-33,445
5.05	Total comprehensive income	-	-	-	-368,067	170,552	-197,515
5.05.01	Net income/loss for the period	-	-	-	-368,067	-	-368,067
5.05.02	Other comprehensive income	-	-	-	-	170,552	170,552
5.07	Closing balances	17,946,204	2,423,397	-	-2,047,846	-9,705,541	8,616,214

## Individual Parent Company Financial statements / Statement of changes in shareholders' equity - 01/01/2023-09/30/2023

(In thousands of Reais)

Code	Description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Profit reserves	Retained earnings (accumulated deficit)	Other comprehensive income	Shareholders' equity
5.01	Opening balances	16,302,238	899,145	-	-448,290	-9,674,471	7,078,622
5.03	Adjusted opening balances	16,302,238	899,145	-	-448,290	-9,674,471	7,078,622
5.04	Capital transactions with shareholders	1,643,966	-72,348	-	-	-16,929	1,554,689
5.04.01	Capital increases	1,665,701	-	-	-	-	1,665,701
5.04.02	Share issuance expenses	-21,735	-	-	-	-	-21,735
5.04.03	Recognized options granted	-	37,560	-	-	-	37,560
5.04.04	Treasury shares acquired	-	-109,908	-	-	-	-109,908
5.04.08	Shareholder transactions	-	-	-	-	-16,929	-16,929
5.05	Total comprehensive income	-	-	-	-628,657	-59,936	-688,593
5.05.01	Net income/loss for the period	-	-	-	-628,657	-	-628,657
5.05.02	Other comprehensive income	-	-	-	-	-59,936	-59,936
5.07	Closing balances	17,946,204	826,797	-	-1,076,947	-9,751,336	7,944,718

## Individual Parent Company Financial Statements / Statements of Value Added

(In thousands of Reais)

Code	Description	Current year 01/01/2024 to 09/30/2024	Prior year 01/01/2023 to 09/30/2023
7.01	Revenues	4,675,135	4,286,014
7.01.01	Sale of merchandise, products and services	4,639,664	4,274,836
7.01.02	Other revenues	43,891	4,930
7.01.04	Provision (reversal) of allowance for expected credit losses	-8,420	6,248
7.02	Inputs acquired from third parties	-2,283,390	-1,990,413
7.02.01	Cost of products, merchandise and services sold	-1,763,708	-1,659,805
7.02.02	Materials, Energy, Third-party services and other	-519,682	-330,608
7.03	Gross added value	2,391,745	2,295,601
7.04	Retentions	-569,601	-576,779
7.04.01	Depreciation, amortization and depletion	-569,601	-576,779
7.05	Net added value produced	1,822,144	1,718,822
7.06	Added value received as transfer	-26,100	-211,102
7.06.01	Equity in the results of subsidiaries	-240,393	-390,248
7.06.02	Financial income	214,293	179,146
7.07	Total added value payable	1,796,044	1,507,720
7.08	Distribution of added value	1,796,044	1,507,720
7.08.01	Personnel	1,268,694	1,237,814
7.08.01.01	Direct remuneration	1,074,883	1,055,803
7.08.01.02	Benefits	193,811	182,011
7.08.02	Taxes, duties and contributions	285,059	270,517
7.08.02.01	Federal	169,091	153,263
7.08.02.02	State	4,785	-
7.08.02.03	Municipal	111,183	117,254
7.08.03	Third-party capital remuneration	610,358	628,046
7.08.04	Remuneration of own capital	-368,067	-628,657
7.08.04.03	Retained earnings / accumulated deficit for the period	-368,067	-628,657

## Consolidated Financial Statements / Balance Sheet Assets

(In thousands of Reais)

Code	Description	09/30/2024	Prior year 12/31/2023
1	Total assets	28,290,129	26,213,200
1.01	Current assets	9,572,374	7,031,514
1.01.01	Cash and cash equivalents	2,697,841	1,585,194
1.01.02	Interest earning bank deposits	121,801	103,815
1.01.02.03	Interest earning bank deposits measured at amortized cost	121,801	103,815
1.01.03	Accounts receivable	5,230,663	3,976,643
1.01.03.01	Customers	5,230,663	3,976,643
1.01.04	Inventories	471,325	450,977
1.01.06	Recoverable taxes	711,308	602,040
1.01.08	Other Current assets	339,436	312,845
1.01.08.02	Assets from discontinued operations	4,724	-
1.01.08.03	Other	334,712	312,845
1.01.08.03.01	Derivative financial instruments	11,753	-
1.01.08.03.20	Other receivables	322,959	312,845
1.02	Non-current assets	18,717,755	19,181,686
1.02.01	Long term assets	2,175,970	1,963,625
1.02.01.01	Interest earning bank deposits measured at fair value through profit or loss	7,405	6,605
1.02.01.04	Accounts receivable	23,911	15,937
1.02.01.04.01	Customers	23,911	15,937
1.02.01.07	Deferred taxes	1,431,133	1,286,050
1.02.01.07.01	Deferred income tax and social contribution	1,431,133	1,286,050
1.02.01.10	Other non-current assets	713,521	655,033
1.02.01.10.04	Judicial deposits	125,996	118,160
1.02.01.10.05	Other non-current assets	452,361	467,604
1.02.01.10.07	Derivative financial instruments	59,116	7,165
1.02.01.10.08	Recoverable taxes	76,048	62,104
1.02.02	Investments	3,689	4,175
1.02.02.01	Equity interest	3,689	4,175
1.02.02.01.05	Other investments	3,689	4,175
1.02.03	Property and equipment	6,048,734	6,478,929
1.02.03.01	Construction in progress	3,827,555	4,004,874
1.02.03.02	Right of use leased assets	2,221,179	2,474,055
1.02.04	Intangible assets	10,489,362	10,734,957
1.02.04.01	Intangible assets	10,489,362	10,734,957



## Consolidated Financial Statements / Balance Sheet Liabilities

(In thousands of Reais)

Code	Description	09/30/2024	Prior year 12/31/2023
2	Total liabilities	28,290,129	26,213,200
2.01	Current liabilities	5,793,666	5,641,375
2.01.01	Social and labor obligations	941,847	613,597
2.01.02	Suppliers	1,360,247	1,538,242
2.01.03	Tax liabilities	404,597	343,331
2.01.03.01	Federal tax liabilities	404,597	343,331
2.01.03.01.01	Income tax and social contribution payable	128,396	26,513
2.01.03.01.02	Other federal tax liabilities	276,201	316,818
2.01.04	Loans and financing	1,655,371	1,518,796
2.01.04.01	Loans and financing	54,621	122,966
2.01.04.02	Debentures	1,600,750	1,395,830
2.01.05	Other liabilities	1,431,604	1,626,625
2.01.05.02	Other	1,431,604	1,626,625
2.01.05.02.01	Dividends and interest on own capital	34,231	44,320
2.01.05.02.05	Accounts payable on acquisition of subsidiaries	365,587	505,146
2.01.05.02.07	Lease liabilities	311,398	378,598
2.01.05.02.08	Share based payment	-	56,075
2.01.05.02.10	Derivative financial instruments	1,126	885
2.01.05.02.11	Advances from customers	246,195	94,028
2.01.05.02.20	Other accounts payable	473,067	547,573
2.01.07	Losses on non-current assets held for sale and discontinued assets	-	784
2.01.07.02	Losses on assets from discontinued operations	-	784
2.02	Non-current liabilities	13,864,022	13,238,006
2.02.01	Loans and financing	9,891,163	9,132,641
2.02.01.01	Loans and financing	8,072	69,304
2.02.01.02	Debentures	9,883,091	9,063,337
2.02.02	Other liabilities	3,451,524	3,632,550
2.02.02.01	Liabilities from Related parties	37,434	45,212
2.02.02.02	Other	3,414,090	3,587,338
2.02.02.02.03	Taxes in installments	81,783	108,014
2.02.02.02.04	Accounts payable on acquisition of subsidiaries	769,167	761,802
2.02.02.02.05	Suppliers	16,548	46,743
2.02.02.02.06	Lease - IFRS 16	2,164,560	2,264,593
2.02.02.02.07	Share based payment	-	16,962
2.02.02.02.09	Derivative financial instruments	107,706	25,106
2.02.02.02.20	Other accounts payable	274,326	364,118
2.02.03	Deferred taxes	15,445	13,198
2.02.03.01	Deferred income tax and social contribution	15,445	13,198
2.02.04	Provisions	505,890	459,617
2.02.04.01	Provisions for tax, social security, labor and civil contingencies	505,890	459,617
2.03	Consolidated shareholders' equity	8,632,441	7,333,819
2.03.01	Capital paid-in	17,946,204	17,946,204
2.03.02	Capital reserves	2,423,397	906,650
2.03.02.02	Share premium from merger	432,772	432,772
2.03.02.04	Options granted	570,001	555,136
2.03.02.05	Treasury shares	-79,376	-81,258
2.03.02.06	Advance for future capital increase	1,500,000	-
2.03.05	Retained Earnings/Accumulated deficit	-2,047,846	-1,679,779
2.03.06	Equity evaluation adjustments	-9,705,541	-9,842,648
2.03.09	Interest of non-controlling shareholders	16,227	3,392

## Consolidated financial statements / Statement of income

(In thousands of Reais)

Code	Description	Current quarter	Current year	Prior year quarter	Prior year
		07/01/2024 to 09/30/2024	01/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	01/01/2023 to 09/30/2023
3.01	Revenue from sales of goods and/or services	3,969,210	11,652,894	3,769,013	10,934,023
3.02	Cost of goods and/or services sold	-2,827,393	-8,305,779	-2,655,301	-7,685,293
3.03	Gross revenue	1,141,817	3,347,115	1,113,712	3,248,730
3.04	Operating expenses/income	-700,560	-2,256,937	-782,762	-2,396,388
3.04.02	General and administrative expenses	-749,045	-2,351,128	-792,401	-2,389,377
3.04.04	Other operating revenue	56,565	120,355	12,303	45,956
3.04.05	Other operating expenses	-8,080	-26,164	-2,664	-52,967
3.05	Income (loss) before financial income and taxes	441,257	1,090,178	330,950	852,342
3.06	Financial income (expense), net	-509,851	-1,445,838	-460,151	-1,440,090
3.06.01	Financial income	65,527	243,608	102,054	276,150
3.06.02	Financial expenses	-575,378	-1,689,446	-562,205	-1,716,240
3.07	Income (loss) before income tax	-68,594	-355,660	-129,201	-587,748
3.08	Income tax and social contribution	-18,462	-8,055	-53,622	-46,881
3.08.01	Current	-33,320	-156,595	-28,249	-93,753
3.08.02	Deferred	14,858	148,540	-25,373	46,872
3.09	Net income (loss) from continuing operations	-87,056	-363,715	-182,823	-634,629
3.10	Net income (loss) of discontinued operations	185	1,839		
3.11	Net income/loss for the period	-86,871	-361,876	-182,823	-634,629
3.11.01	Attributed to the Parent company's shareholders	-87,489	-368,067	-180,508	-628,657
3.11.02	Attributed to non-controlling shareholders	618	6,191	-2,315	-5,972
3.99	Earnings per share - (reais / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	-	-	-	-
3.99.02	Diluted earning per share				
3.99.02.01	Common shares	-	-	-	-

Consolidated financial statements / Statement of comprehensive income

(In thousands of Reais)

Code	Description	Current quarter	Current year	Prior year quarter	Prior year
		07/01/2024 to 09/30/2024	01/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	01/01/2023 to 09/30/2023
4.01	Consolidated net income/loss for the period	-86,871	-361,876	-182,823	-634,629
4.02	Other comprehensive income	47,657	170,552	-33,227	-59,936
4.02.02	Effects from translation of foreign subsidiaries	1,478	32,115	-24,434	-65,585
4.02.03	Effect of the adoption of CPC42/IAS29 - Hyperinflation	46,179	138,437	-8,793	5,649
4.03	Consolidated comprehensive income for the period	-39,214	-191,324	-216,050	-694,565
4.03.01	Attributed to the Parent company's shareholders	-39,832	-197,515	-213,735	-688,593
4.03.02	Attributed to non-controlling shareholders	618	6,191	-2,315	-5,972

## Consolidated financial statements / Statement of cash flows. indirect method

(In thousands of Reais)

Code	Description	Current year	Prior year
		01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023
6.01	Net cash from operating activities	-194,869	-924,425
6.01.01	Cash generated from operations	2,149,927	1,958,085
6.01.01.01	Loss before income tax and social contribution	-355,660	-587,748
6.01.01.02	Depreciation and amortization	967,895	950,214
6.01.01.03	Provisions for tax, social security, labor and civil contingencies	51,834	87,444
6.01.01.05	Accrued interest and exchange-rate effects from loans and accounts payable for acquisition of subsidiaries	1,172,226	1,339,647
6.01.01.06	Write-off of property and equipment and intangible assets	38,645	7,612
6.01.01.07	Income from derivative financial instruments	19,137	21,462
6.01.01.08	Update of option plan	-56,290	37,560
6.01.01.10	Reversal of provision for expected losses from doubtful accounts	20,340	50,787
6.01.01.11	Provision for expected credit losses from disallowances	63,203	-9,676
6.01.01.12	Accrued interest and exchange-rate change effects from interest earning bank deposits	-6,854	-102,824
6.01.01.16	Provision for inventory losses	1,462	6,890
6.01.01.17	Interest on lease	233,989	156,717
6.01.02	Changes in assets and liabilities	-1,310,757	-1,770,373
6.01.02.01	Accounts receivable	-1,345,537	-1,043,144
6.01.02.02	Inventories	-21,810	-13,713
6.01.02.03	Other current assets	-115,454	-108,506
6.01.02.04	Other noncurrent assets	-6,851	-48,533
6.01.02.05	Suppliers	-255,385	-217,273
6.01.02.06	Accounts payable and provisions	437,949	-353,689
6.01.02.07	Payment of stock option plan	-	14,485
6.01.02.08	Discontinued Operation	-3,669	-
6.01.03	Other	-1,034,039	-1,112,137
6.01.03.01	Interest Paid on Loans and Debentures	-686,823	-930,753
6.01.03.02	Income tax and social contribution paid	-233,989	-34,704
6.01.03.03	Income Tax and Social Contribution Paid	-113,227	-146,680
6.02	Net cash used in investing activities	-235,620	364,766
6.02.02	Acquisition of fixed assets	-217,579	-250,925
6.02.03	Acquisition of intangible assets	-10,051	-216,856
6.02.04	Capital subscribed in subsidiaries by non-controlling shareholders	-31,409	-

Code	Description	Current year	Prior year
		01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023
6.02.09	Cash received from the sale of fixed assets and intangible assets	38,480	-
6.02.11	Interest earning bank deposits	-21,937	-5,700,248
6.02.12	Redemption of interest earning bank deposits	6,876	6,543,282
6.02.15	Acquisition of subsidiary, net of cash	-	-10,487
6.03	Net cash from financing activities	1,543,136	573,282
6.03.01	New loans raised and debenture placements	1,710,000	2,000,000
6.03.02	Payment of loans and debentures	-1,133,693	-2,388,459
6.03.03	Expenditures with issue of shares	-	-21,735
6.03.04	Repurchase of shares	-	-109,908
6.03.05	Dividends and interest on own capital paid	-10,089	-
6.03.08	Acquisition of subsidiaries - payments	-275,753	-161,533
6.03.09	Capital increase	-	1,665,701
6.03.10	Payment of principal - Lease	-247,329	-410,784
6.03.11	Contribution from controlling shareholder	1,500,000	-
6.05	Increase (decrease) in cash and cash equivalents	1,112,647	13,623
6.05.01	Opening balance of cash and cash equivalents	1,585,194	1,284,992
6.05.02	Closing balance of cash and cash equivalents	2,697,841	1,298,615

## Consolidated financial statements / Statement of changes in shareholders' equity - 01/01/2024-09/30/2024

(In thousands of Reais)

Code	Description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Retained earnings (accumulated deficit)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	17,946,204	906,650	-1,679,779	-9,842,648	7,330,427	3,392	7,333,819
5.03	Adjusted opening balances	17,946,204	906,650	-1,679,779	-9,842,648	7,330,427	3,392	7,333,819
5.04	Capital transactions with shareholders	-	1,516,747	-	-33,445	1,483,302	6,644	1,489,946
5.04.03	Recognized options granted	-	16,747	-	-	16,747	-	16,747
5.04.08	Controlling shareholder contribution	-	1,500,000	-	-	1,500,000	-	1,500,000
5.04.09	Shareholder transactions	-	-	-	-33,445	-33,445	6,644	-26,801
5.05	Total comprehensive income	-	-	-368,067	170,552	-197,515	6,191	-191,324
5.05.01	Net income/loss for the period	-	-	-368,067	-	-368,067	6,191	-361,876
5.05.02	Other comprehensive income	-	-	-	170,552	170,552	-	170,552
5.07	Closing balances	17,946,204	2,423,397	-2,047,846	-9,705,541	8,616,214	16,227	8,632,441

## Consolidated financial statements / Statement of changes in shareholders' equity - 01/01/2023-09/30/2023

(In thousands of Reais)

Code	Description	Paid-up capital	Capital reserves, Options granted and Treasury shares	Retained earnings (accumulated deficit)	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	16,302,238	899,145	-448,290	-9,674,471	7,078,622	10,777	7,089,399
5.03	Adjusted opening balances	16,302,238	899,145	-448,290	-9,674,471	7,078,622	10,777	7,089,399
5.04	Capital transactions with shareholders	1,643,966	-72,348	-	-16,929	1,554,689	-5,743	1,548,946
5.04.01	Capital increases	1,665,701	-	-	-	1,665,701	-	1,665,701
5.04.02	Share issuance expenses	-21,735	-	-	-	-21,735	-	-21,735
5.04.03	Recognized options granted	-	37,560	-	-	37,560	-	37,560
5.04.04	Treasury shares acquired	-	-109,908	-	-	-109,908	-	-109,908
5.04.08	Shareholder transactions	-	-	-	-16,929	-16,929	-5,743	-22,672
5.05	Total comprehensive income	-	-	-628,657	-59,936	-688,593	-5,972	-694,565
5.05.01	Net income/loss for the period	-	-	-628,657	-	-628,657	-5,972	-634,629
5.05.02	Other comprehensive income	-	-	-	-59,936	-59,936	-	-59,936
5.07	Closing balances	17,946,204	826,797	-1,076,947	-9,751,336	7,944,718	-938	7,943,780

**Consolidated financial statements / Statement of Value Added**

(In thousands of Reais)

<b>Code</b>	<b>Description</b>	<b>Current year 01/01/2024 to 09/30/2024</b>	<b>Prior year 01/01/2023 to 09/30/2023</b>
7.01	Revenues	12,732,031	11,785,078
7.01.01	Sale of merchandise, products and services	12,695,219	11,780,234
7.01.02	Other revenues	120,355	45,955
7.01.04	Provision (reversal) of allowance for expected credit losses	-83,543	-41,111
7.02	Inputs acquired from third parties	-6,945,011	-6,298,799
7.02.01	Cost of products, merchandise and services sold	-5,387,344	-5,147,756
7.02.02	Materials, Energy, Third-party services and other	-1,557,667	-1,151,043
7.03	Gross added value	5,787,020	5,486,279
7.04	Retentions	-967,895	-950,214
7.04.01	Depreciation, amortization and depletion	-967,895	-950,214
7.05	Net added value produced	4,819,125	4,536,065
7.06	Added value received as transfer	243,608	276,150
7.06.02	Financial income	243,608	276,150
7.07	Distributable added value	5,062,733	4,812,215
7.08	Distribution of value added	5,062,733	4,812,215
7.08.01	Personnel	3,231,239	3,057,507
7.08.01.01	Direct remuneration	2,842,131	2,668,421
7.08.01.02	Benefits	389,108	389,086
7.08.02	Taxes, duties and contributions	776,705	801,531
7.08.02.01	Federal	464,206	498,159
7.08.02.02	State	6,757	5,610
7.08.02.03	Municipal	305,742	297,762
7.08.03	Third-party capital remuneration	1,416,665	1,587,806
7.08.04	Remuneration of own capital	-361,876	-634,629
7.08.04.03	Retained earnings / accumulated deficit for the period	-368,067	-628,657
7.08.04.04	Interest of non-controlling shareholders in retained earnings	6,191	-5,972



(A free translation of the original in Portuguese)



# **INTERIM FINANCIAL INFORMATION - 3Q24**

(A free translation of the original in Portuguese)

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(A free translation of the original in Portuguese)

## Gross and net operating revenue

In 3Q24, the Company recorded a gross revenue of R\$4.3 billion, an increase of 6% compared to 3Q23. Net operating revenue for the period was R\$4.0 billion, up 5% vs. 3Q23, lower than the gross revenue increase mainly due to the revision of the statistical disallowances model started in 4Q23 in BU1.

## Operating costs

Operating costs in 3Q24 totaled R\$2.8 billion, up 6% compared to 3Q23, mainly due (i) increase in transaction volume in both BUs, (ii) higher costs with materials and medicines, in particular from the greater share of the oncology segment and (iii) higher personnel costs, from new legislation affecting nursing and inflation in the period.

## General and administrative expenses

General and administrative expenses in 3Q24 totaled R\$749 million vs. R\$792 million in 3Q23, down by 5%, reflecting the efficiency actions implemented from the end of 2023, including reorganization of the personnel structure and adaptation of market policies, relocation and reduction of occupied buildings and strengthening of processes and controls in general.

## Net financial expenses, net

Financial expenses, net in 3Q24 was an expense of R\$510 million, up 11%, was mainly due to exchange rate variations from international operations.

## Net loss

Net loss in 3Q24 was R\$87 million, an improvement of 52% vs. 3Q23, mainly due to improved EBITDA.

## Indebtedness

The Company ended 3Q24 with net financial debt after acquisition payable and anticipation of receivables of R\$10.0 billion, a decrease of R\$31 million vs. 2Q24. In 3Q24, the gross debt was R\$11.6 billion, with an average term of 3.6 years and average cost of CDI + 1.71% p.a.

At the end of 3Q24, the cash, cash equivalent and securities position were R\$2.8 billion, representing 1.4x of the debts ended until 2025 of R\$2.0 billion.

## Capex

Consolidated investments totaled R\$137 million in 3Q24, representing a reduction of 19% in relation to the R\$169 million recorded in 3Q23, reflecting the Company's focus on expansion projects with higher returns in the short term, maintenance of existing assets and technology services that play an important role in operations, ensuring quality and excellence in the provision of medical-hospital, oncology and diagnostic services.



Diagnósticos da América S.A.

Balance sheet

As at September 30, 2024 and December 31, 2023

(In thousands of reais)

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.****Statement of income****Three and nine-month periods ended September 30, 2024 and 2023**

(In thousands of reais, unless otherwise indicated)

	Note	Parent Company				Consolidated			
		07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
Net operating revenue	18	1,457,510	4,254,084	1,362,596	3,966,864	3,969,210	11,652,894	3,769,013	10,934,023
Cost of services rendered	19	(949,038)	(2,773,140)	(871,597)	(2,574,820)	(2,827,393)	(8,305,779)	(2,655,301)	(7,685,293)
<b>Gross revenue</b>		<b>508,472</b>	<b>1,480,944</b>	<b>490,999</b>	<b>1,392,044</b>	<b>1,141,817</b>	<b>3,347,115</b>	<b>1,113,712</b>	<b>3,248,730</b>
General and administrative expenses	20	(346,015)	(1,075,176)	(358,147)	(1,124,824)	(749,045)	(2,351,128)	(792,401)	(2,389,377)
Other income (expenses), net		23,107	42,494	8,640	(461)	48,485	94,191	9,639	(7,012)
Equity in results of subsidiaries	8.3	30,247	(240,393)	(193,008)	(390,248)	-	-	-	-
<b>Profit before financial result and taxes</b>		<b>215,811</b>	<b>207,869</b>	<b>(51,516)</b>	<b>(123,490)</b>	<b>441,257</b>	<b>1,090,178</b>	<b>330,950</b>	<b>852,341</b>
Financial income	21	81,618	214,293	67,155	179,146	65,527	243,608	102,054	276,150
Financial expenses	21	(421,911)	(828,307)	(196,147)	(684,313)	(575,378)	(1,689,446)	(562,205)	(1,716,240)
<b>Net financial income (expenses)</b>		<b>(340,293)</b>	<b>(614,014)</b>	<b>(128,992)</b>	<b>(505,167)</b>	<b>(509,851)</b>	<b>(1,445,838)</b>	<b>(460,151)</b>	<b>(1,440,090)</b>
<b>Loss before income tax and social contribution</b>		<b>(124,482)</b>	<b>(406,145)</b>	<b>(180,508)</b>	<b>(628,657)</b>	<b>(68,594)</b>	<b>(355,660)</b>	<b>(129,201)</b>	<b>(587,748)</b>
Current income tax and social contribution	22	13,353	(28,997)	-	-	(33,320)	(156,595)	(28,249)	(93,753)
Income tax and social contribution - deferred	22	23,640	67,075	-	-	14,858	148,540	(25,373)	46,872
<b>Loss for the period from continuing operations</b>		<b>(87,489)</b>	<b>(368,067)</b>	<b>(180,508)</b>	<b>(628,657)</b>	<b>(87,056)</b>	<b>(363,715)</b>	<b>(182,823)</b>	<b>(634,629)</b>
Profit (loss) from discontinued operations		-	-	-	-	185	1,839	-	-
<b>Loss for the period</b>		<b>(87,489)</b>	<b>(368,067)</b>	<b>(180,508)</b>	<b>(628,657)</b>	<b>(86,871)</b>	<b>(361,876)</b>	<b>(182,823)</b>	<b>(634,629)</b>
<b>Profit (loss) attributable to:</b>									
Controlling shareholders		-	-	-	-	(87,489)	(368,067)	(180,508)	(628,657)
Non-controlling shareholders of subsidiaries		-	-	-	-	618	6,191	(2,315)	(5,972)
<b>Loss for the period</b>		<b>(87,489)</b>	<b>(368,067)</b>	<b>(180,508)</b>	<b>(628,657)</b>	<b>(86,871)</b>	<b>(361,876)</b>	<b>(182,823)</b>	<b>(634,629)</b>
<b>Total earnings (loss) per common share</b>									
Basic (in R\$)	17e		(0.49254)		(0.84162)				
Diluted (In Reais)	17e		(0.46821)		(0.80915)				
Number of shares - basic (in thousands)	17e		747,288		746,960				
Number of shares - diluted (in thousands)	17e		786,111		776,940				

See the accompanying notes to the individual parent company and consolidated interim financial information.

## Diagnósticos da América S.A.



### Statements of comprehensive income

Three and nine-month periods ended September 30, 2024 and 2023

(In thousands of reais)

	Parent Company				Consolidated			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
Loss for the period	(87,489)	(368,067)	(180,508)	(628,657)	(86,871)	(361,876)	(182,823)	(634,629)
Effects from translation of foreign subsidiaries	1,478	32,115	(24,434)	(65,585)	1,478	32,115	(24,434)	(65,585)
Effect of the adoption of CPC 42 / IAS 29 - Financial Reporting in Hyperinflationary Economies	46,179	138,437	(8,793)	5,649	46,179	138,437	(8,793)	5,649
<b>Comprehensive income (loss) for the period</b>	<b>(39,832)</b>	<b>(197,515)</b>	<b>(213,735)</b>	<b>(688,593)</b>	<b>(39,214)</b>	<b>(191,324)</b>	<b>(216,050)</b>	<b>(694,565)</b>
<b>Comprehensive income attributable to:</b>								
Controlling shareholders					(39,832)	(197,515)	(213,734)	(688,593)
Non-controlling shareholders of subsidiaries					618	6,191	(2,316)	(5,972)
<b>Comprehensive income for the period</b>	<b>(39,214)</b>	<b>(191,324)</b>	<b>(216,050)</b>	<b>(694,565)</b>				

See the accompanying notes to the individual parent company and consolidated interim financial information.

## Diagnósticos da América S.A.



### Statements of changes in shareholders' equity Nine-month periods ended September 30, 2024 and 2023 (In thousands of reais)

		Share capital			Capital reserve							
	Note	Share capital	Share issue expenses	Advance for future capital increase	Premium reserve	Transactions with share-based payments	Treasury shares	Accumulated deficit	Equity valuation adjustment	Total parent company	Non-controlling shareholders	Total consolidated
Balance at December 31, 2022		16,302,238	-	-	432,772	505,574	(39,201)	(448,290)	(9,674,471)	7,078,622	10,777	7,089,399
Capital increase		1,665,701	-	-	-	-	-	-	-	1,665,701	-	1,665,701
Share issuance expenses		-	(21,735)	-	-	-	-	-	-	(21,735)	-	(21,735)
Treasury shares acquired	17c	-	-	-	-	-	(109,908)	-	-	(109,908)	-	(109,908)
Transactions among shareholders		-	-	-	-	-	-	-	(16,929)	(16,929)	(5,743)	(22,672)
Loss for the period		-	-	-	-	-	-	(628,657)	-	(628,657)	(5,972)	(634,629)
Other comprehensive income	17b	-	-	-	-	-	-	-	(59,936)	(59,936)	-	(59,936)
Stock option plan	16	-	-	-	-	37,560	-	-	-	37,560	-	37,560
Balance at September 30, 2023		17,967,939	(21,735)	-	432,772	543,134	(149,109)	(1,076,947)	(9,751,336)	7,944,718	(938)	7,943,780
Balance at December 31, 2023		18,032,489	(86,285)	-	432,772	555,136	(81,258)	(1,679,779)	(9,842,648)	7,330,427	3,392	7,333,819
Transactions among shareholders		-	-	-	-	-	-	-	(33,445)	(33,445)	6,644	(26,801)
Loss for the period		-	-	-	-	-	-	(368,067)	-	(368,067)	6,191	(361,876)
Controlling shareholder contribution		-	-	1,500,000	-	-	-	-	-	1,500,000	-	1,500,000
Other comprehensive income	17b	-	-	-	-	-	-	-	170,552	170,552	-	170,552
Stock option plan	16	-	-	-	-	14,865	1,882	-	-	16,747	-	16,747
Balance at September 30, 2024		18,032,489	(86,285)	1,500,000	432,772	570,001	(79,376)	(2,047,846)	(9,705,541)	8,616,214	16,227	8,632,441

See the accompanying notes to the individual parent company and consolidated interim financial information.



## Diagnósticos da América S.A.



### Statements of cash flows

#### Nine-month periods ended September 30, 2024 and 2023

(In thousands of reais)

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
<b>Cash flows from operating activities</b>					
Loss before income tax and social contribution		(406,145)	(628,657)	(355,660)	(587,748)
Items not affecting cash:					
Depreciation and amortization	9   10   12	569,601	576,779	967,895	950,214
Provisions for tax, social security, labor and civil contingencies	16	24,440	49,728	51,834	87,444
Accrued interest and exchange-rate change effects from loans and financing, property and equipment, intangible assets and payable - acquisition of subsidiaries		1,003,786	1,133,737	1,172,226	1,339,647
Results from derivative financial instruments		25,230	17,279	19,137	21,462
Write-off of property and equipment, intangible assets and right of use		34,341	2,093	38,645	7,612
Update of option plan		(56,290)	37,560	(56,290)	37,560
Equity in results of subsidiaries	8.3	240,393	390,248	-	-
Provision for expected losses from doubtful accounts	7	3,351	9,447	20,340	50,787
Provision (reversal) of disallowances	7	5,069	(15,695)	63,203	(9,676)
Accrued interest and exchange-rate change effects from interest earning bank deposits		(6,854)	(103,200)	(6,854)	(102,824)
Reversal (provision) for inventory losses		171	5,816	1,462	6,890
Accrued interest on lease	12	69,975	62,634	233,989	156,717
<b>(Increase) decrease in assets</b>					
Accounts receivable	7	(353,478)	(254,560)	(1,345,537)	(1,043,144)
Inventories		2,809	(17,456)	(21,810)	(13,713)
Other current assets		(646,139)	(942,433)	(115,454)	(108,506)
Other non-current assets		(190,223)	(56,767)	(6,851)	(48,533)
<b>Increase (decrease) in liabilities</b>					
Suppliers		(161,170)	(178,701)	(255,385)	(217,273)
Accounts payable and provisions		19,178	(204,089)	437,949	(353,689)
Payment of stock option plan	16	-	14,285	-	14,485
Discontinued operation	27	-	-	(3,669)	-
<b>Cash flows from (used in) operating activities</b>		<b>178,045</b>	<b>(101,952)</b>	<b>839,170</b>	<b>(187,712)</b>
Interest paid on loans, financing and debentures	11 13	(663,030)	(874,229)	(686,823)	(930,753)
Payment of lease interest	12	(69,975)	(16,262)	(233,989)	(34,704)
Income tax and social contribution paid	22	-	-	(113,227)	(146,680)
<b>Cash flows invested in operating activities</b>		<b>(554,960)</b>	<b>(992,443)</b>	<b>(194,869)</b>	<b>(924,425)</b>
<b>Cash flows from investing activities</b>					
Acquisition of property and equipment	9	(122,727)	(72,774)	(217,579)	(250,925)
Acquisition of intangible assets	10	-	(164,041)	(10,051)	(216,856)
Capital increase in subsidiaries		-	(250,000)	-	-
Advance for future capital increase	8.3	(381,964)	(500,931)	-	-
Proceeds on sale of property and equipment and intangible		38,343	-	38,480	-
Dividends and interest on equity obtained from subsidiaries		27,846	-	-	-
Acquisition of non-controlling shareholders of subsidiaries	2e/2f	(31,409)	-	(31,409)	-
Acquisition of subsidiary, net of cash		-	6,506	-	(10,487)
Financial investments		-	(6,032,880)	(21,937)	(5,700,248)
Redemption of financial investments		-	6,831,754	6,876	6,543,282
Cash from merger of subsidiary	9	19,172	86,628	-	-
<b>Cash flows invested in investing activities</b>		<b>(450,739)</b>	<b>(95,738)</b>	<b>(235,620)</b>	<b>364,766</b>
<b>Cash flow from financing activities</b>					
New loans raised and debenture placements	11 13	1,710,000	2,000,000	1,710,000	2,000,000
Payment of loans and debentures	11 13	(911,554)	(2,121,657)	(1,133,693)	(2,388,459)
Dividends and interest on own capital paid		(155)	-	(10,089)	-
Costs with issue of shares		-	(21,735)	-	(21,735)
Repurchase of shares		-	(109,908)	-	(109,908)
Controlling shareholder's capital contribution	25.f	1,500,000	-	1,500,000	-
Capital increase		-	1,665,701	-	1,665,701
Payments for acquisition of subsidiaries	14	(59,938)	(9,009)	(275,753)	(161,533)
Payment of principal - Lease	12	(138,670)	(192,496)	(247,329)	(410,784)
<b>Cash flow from financing activities</b>		<b>2,099,683</b>	<b>1,210,896</b>	<b>1,543,136</b>	<b>573,282</b>
<b>Net increase in cash and cash equivalents</b>		<b>1,093,984</b>	<b>122,715</b>	<b>1,112,647</b>	<b>13,623</b>
<b>Statement of increase in cash and cash equivalents</b>					
At the beginning of the period		521,440	237,856	1,585,194	1,284,992
At the end of the period		1,615,424	360,571	2,697,841	1,298,615
		<b>1,093,984</b>	<b>122,715</b>	<b>1,112,647</b>	<b>13,623</b>

See the accompanying notes to the individual parent company and consolidated interim financial information.

(A free translation of the original in Portuguese)

**Diagnósticos da América S.A.****Statements of value added****Nine-month periods ended September 30, 2024 and 2023**

(In thousands of reais)

		Parent Company		Consolidated	
	Note	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Income					
Sale of goods, products and services	18	4,639,664	4,274,836	12,695,219	11,780,234
Other income		43,891	4,930	120,355	45,955
Recovery of expected losses from doubtful accounts	7	(8,420)	6,248	(83,543)	(41,111)
Inputs acquired from third parties					
Cost of products, goods sold and services provided		(1,763,708)	(1,659,805)	(5,387,344)	(5,147,756)
Materials, energy, outsourced services and other		(519,682)	(330,608)	(1,557,667)	(1,151,043)
Gross value added					
		2,391,745	2,295,601	5,787,020	5,486,279
Depreciation and amortization	9 10 12	(569,601)	(576,779)	(967,895)	(950,214)
Net value added generated					
		1,822,144	1,718,822	4,819,125	4,536,065
Equity in results of subsidiaries	8.3	(240,393)	(390,248)	-	-
Financial income	21	214,293	179,146	243,608	276,150
Total value added payable					
		1,796,044	1,507,720	5,062,733	4,812,215
Distribution of value added					
		1,796,044	1,507,720	5,062,733	4,812,215
Personnel					
Salaries		1,268,694	1,237,814	3,231,239	3,057,507
Benefits		1,074,883	1,055,803	2,842,131	2,668,421
		193,811	182,011	389,108	389,086
Taxes, rates and contributions					
		285,059	270,517	776,705	801,531
Federal		169,091	153,263	464,206	498,159
State		4,785	-	6,757	5,610
Municipal		111,183	117,254	305,742	297,762
Third-party capital remuneration					
		610,358	628,046	1,416,665	1,587,806
Interest on funding and financing		610,358	628,046	1,416,665	1,587,806
Remuneration of own capital					
		(368,067)	(628,657)	(361,876)	(634,629)
Loss for the period		(368,067)	(628,657)	(368,067)	(628,657)
Result attributable to non-controlling shareholders of subsidiaries		-	-	6,191	(5,972)

See the accompanying notes to the individual parent company and consolidated interim financial information.

**Diagnósticos da América S.A.**



## **Notes to the individual parent company and consolidated interim financial information as of September 30, 2024**

(In thousands of reais, unless otherwise indicated)

### **1 Operations**

Diagnósticos da América S.A. (“DASA” or “Parent Company” or “Company”) and, jointly with its subsidiaries (“DASA Group” or “Consolidated”) is headquartered 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, being the highest level of corporate governance segment in the Brazilian capital market, under the ticker DASA3.

The Company, through its own operations as well as through its subsidiaries, is engaged in the provision of the services to and for: (i) outpatient physicians; (ii) diagnostic support assistants for private patients or covered companies; (iii) 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 (vii) brokerage fee.

### **2 Main events in the period**

#### **(a) Joint venture agreement (“Joint Venture Agreement”) between DASA and Amil Assistência Médica Internacional S.A. (“Amil”)**

On June 14, 2024, DASA signed an Joint Venture Agreement with Amil, whereby Amil will contribute hospital and oncology assets to Ímpar Serviços Hospitalares S.A. (“Ímpar”), DASA’s hospital and oncology company; with Ímpar becoming a joint venture, with equal equity interests of 50% of the voting capital between Amil and DASA, and governance model designed to maintain balanced rights, with three representatives of each partner and three independent members on the board and decisions mostly taken by a simple majority on the board. Amil will contribute to Ímpar certain hospitals and oncology clinics of the Rede Americas through a capital increase. In turn, Ímpar will remain all its operations, except for the hospitals and oncology units located in the Northeast region (Hospital São Domingos, Hospital da Bahia, and AMO), which will be apart from the transaction’ perimeter.

As a result of the joint control between DASA and Amil in Ímpar and the applicability of CPC 18 (R2) - Investments in Associates and Joint Ventures and CPC 19 (R2) - Joint Arrangements, following the closing of the transaction, DASA will no longer consolidate Ímpar’s financial statements, recognizing both the investment and its results under the equity income method.

The completion of the transaction is subject to certain customary conditions, including conclusion of the due diligence process, approval from the relevant authorities, especially the Administrative Council for Economic Defense (CADE), and consents from third parties. Further information regarding the Association Agreement, is provided in the Material Fact - “Relevant Fact / Hospital Association Agreement” and Notice to the Market - “DASA Presentation”, disclosed by the Company on June 14, 2024, and available on the Investor Relations (“IR”) website of DASA ([www.dasa3.com.br](http://www.dasa3.com.br)).

## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

### **(b) Advance for Future Capital Increase entered between the Company and its controlling shareholders.**

On May 15, 2024, the Board of Directors approved the execution of a Private Agreement for Capital Increase between the Company and its controlling shareholders, by which the controlling shareholders commit to contribute R\$ 1.5 billion to the Company. The advance for future capital increase seeks to provide the Company with resources to meet its operational and financial obligations and strengthen the Company's working capital. The proceeds are intended solely and exclusively, irrevocably and unretractable, for the future capital increase of DASA. The advances will not bear interest, and, upon capitalization, the controlling shareholders will receive new registered, book-entry common shares with no par value, issued by the Company. The amount of R\$ 1.5 billion was received by the Company in the second quarter of 2024.

Accordingly, under the Joint Venture Agreement, disclosed in Note 2.a, the period of 60 trading sessions begins on June 17, 2024 until September 6, 2024 for the calculation of the issue price of the shares as per the Material Fact notice disclosed on May 15, 2024. The issue price per common share is R\$ 3.17171460565751 considering the volume-weighted average price (VWAP) of the 60 prices.

On September 9, 2024, the Board of Directors approved a minimum subscription of R\$ 1,500,000 and a maximum of R\$ 1,903,451, through the minimum issuance of 472,930,318 and a maximum of 600,133,262 new common shares of the Company. The preemptive right of non-controlling shareholders in subscribing to new shares was concluded on October 14, 2024, and the exercise period then began for surplus and additional surplus shares, with an estimated conclusion in the 4th quarter of 2024 (see Note 29.b). For more information, see the Notice to Shareholders of September 9, 2024.

### **(c) Issue of Debentures (21<sup>st</sup> Issue - Certificates of Real Estate Receivables ("CRIs")):**

On January 5, 2024, the Board of Directors approved the placement of the Company's 21<sup>st</sup> issue of simple, unsecured debentures, not convertible into shares, in up to five series, totaling up to R\$ 2,137,500. This may be reduced if there is no exercise or partial exercise of the option for an additional lot of real estate receivables certificates issued by Vert Companhia Securitizadora - CRI, meeting a minimum of R\$ 1,710,000, underwritten exclusively by the debenture holder as backing for the CRI. The net funds obtained and raised by the Company are to be applied by the Company, directly or through its subsidiaries, to pay expenses and costs not yet incurred by the Company or its subsidiaries, directly related to the payment of rents for certain properties and/or real estate projects described within the scope of the offer, as per the schedule for the use of the funds described in the operation. The operation was completed on January 31, 2024, upon placing a R\$ 1.7 billion debentures, bearing interest at the Interbank Deposit Certificate ("CDI") rate +2.12% p.a. with the last series maturing on January 15, 2034.

### **(d) Discontinuing of foreign operations**

The DASA Group is in the process of reviewing its business portfolio, seeking to improve the synergies of its operations. Management focuses on efficiency of its main business units to reduce leverage and promote returns.

Thus, on November 6, 2023, it decided to close its Uruguayan operations held through the subsidiaries Optiren S.A. ("Optiren") and Nobeloy S.A. ("Nobeloy"). In January 2024, the Company also decided to close the operations of Genia S.A. ("Genia Argentina"), Genia Colômbia SAS ("Genia Colombia"), and Genia Chile SPA ("Genia Chile"). Final closure of these operations is expected to take place by March 2025.

On September 30, 2024, the Company classified these businesses as discontinued operations, since not all the conditions precedent have been satisfied for their conclusion. The information on the balance sheet and statement of income from discontinued operations is presented in Note 27.

**Diagnósticos da América S.A.**



## **Notes to the individual parent company and consolidated interim financial information as of September 30, 2024**

(In thousands of reais, unless otherwise indicated)

### **(e) Exercise of the call option of Instituto de Hematologia de S.J.R Preto Ltda (“Hemat”)**

On December 18, 2020, DASA and Hemat's shareholders (jointly, “Parties”) signed a Shareholders' Agreement, to regulate the rights and obligations of the Parties, including Hemat's management model, in which DASA currently holds 80% of the shares.

On February 6, 2024, the Parties entered into an out-of-court settlement agreement defining the sale and transfer of all the shares (20%) held by Hemat's minority shareholders to DASA, of R\$ 3.6 million, DASA became the sole shareholder of Hemat.

### **(f) Purchase of the remaining shares of DB Genética Serviços Laboratoriais Ltda. (“DB Genera”).**

On February 1, 2019, DASA and the shareholders of DB Genera entered into a Share Purchase and Sale Agreement and Other Covenants, whereby DASA acquired 75% of DB Genera's shares.

On April 3, 2024, the shareholders entered into an out-of-court settlement agreement defining the sale and transfer of all the shares (25%) to DASA, of R\$ 27.8 million, DASA became the sole shareholder of DB Genera.

### **(g) Mergers**

In its continuing efforts to rationalize its corporate structure and reduction of costs, the Company merged with Laboratório de Pesquisas Clínicas e Bromatológicas Ltda. (“Laboratório Biomédico”) on April 30, 2024, and on September 2, 2024, of Sall Participações S.A. (“Sall”) and Laboratório Deliberato de Análises Clínicas Ltda. (“Laboratório Deliberato”).

The Company highlights (a) inapplicability of Article 264 of Law 6404/76 since there was no change in ownership in the mergers, and (b) there was no right of withdrawal for the Company's shareholders due to the mergers.

### **(h) Novo Mercado Free Float Waiver**

On February 22, 2024, DASA informed the market of B3's response to its waiver request regarding the minimum percentage of free float shares as per article 10 of the B3 Novo Mercado regulations. Under the conditions agreed, the Company must maintain shares representing at least 19.31% of the share capital in free circulation until the standard free float is achieved, which is expected to occur by February 19, 2025.

## **3 Basis of preparation**

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

The Company's individual parent company and consolidated interim financial information as at and for the period ended September 30, 2024, 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 with CVM regulations for the presentation of Quarterly Information.

These accompanying explanatory notes to the individual parent company and consolidated interim financial information present material information addressing changes in DASA Group's financial position and performance since the last annual financial statements.

The notes on suppliers, taxes payable, and impairment testing (intangible assets) are not being presented in the interim financial information as they do not present significant changes and/or transactions for the period.

## **Notes to the individual parent company and consolidated interim financial information as of September 30, 2024**

(In thousands of reais, unless otherwise indicated)

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Therefore, this individual parent company and consolidated financial information should be read together with Company's individual parent company and consolidated financial statements as at and for the year ended December 31, 2023, issued on March 27, 2024.

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 quarterly information is prepared in Brazilian Real/Reais ("R\$"), the Company's functional currency, and presented in thousands of Reais, unless otherwise indicated.

The issue of this individual parent company and consolidated interim financial information was authorized by the Board of Directors at meeting held on November 13, 2024.

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

The presentation of the individual parent company and consolidated statement of value added is required by Brazilian corporate law and the accounting practices adopted in Brazil applicable to publicly-held companies.

The Statement of Value Added was prepared in accordance with the criteria defined in Technical Pronouncement CPC 09 - Statement of Value Added. The IFRS do not require the presentation of this statement. For IFRS purposes, this statement is presented as supplementary information, and not as part of the required set of the individual parent company and consolidated quarterly information.

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

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

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

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

DASA Group makes assumptions based on estimates of the future. The resulting accounting estimates will seldom be equal to their actual results. Information on uncertainties as to assumptions and estimates as of September 30, 2024, that pose a high risk of resulting in a material adjustment in book balances of assets and liabilities are disclosed in the following notes:

- Note 7 - analysis of expected losses from doubtful accounts and deductibles. The Company and its subsidiaries apply the calculation approach based on expected credit losses at each reporting date. The provision is determined based on the historical experience of credit losses of each of the subsidiaries, recorded in each group of the aging list of accounts receivable, and adjustments for specific prospective factors for defaulters and the economic environment. Based on historical data from recent years, the statistical provisioning model for expected loss from variable consideration (disallowances) was revisited.



## **Notes to the individual parent company and consolidated interim financial information as of September 30, 2024**

(In thousands of reais, unless otherwise indicated)

- Note 10 - review of the useful life of intangible assets and impairment test of intangible assets and goodwill. Management annually calculates the impairment test for the goodwill balances arising from the expectation of future profitability of acquired companies and brands, including the intangible assets of these cash-generating units. This is an area that requires the use of judgment by the Management in determining future estimates of the ability to generate future cash flows discounted at a discount rate in the cash-generating units (CGUs). Cash flows are derived from the most recent budget projections approved by Management. The projections consider market expectations for operations, use of judgments related to the income growth rate and perpetuity, estimates of future investments and working capital.
- Note 15 - recognition and measurement of provision for tax, social security, labor and civil claims, main assumptions on the probability and volume of outflows. The Company and its subsidiaries are party to several ongoing lawsuits as of the quarterly information date. The procedure used by Management to prepare the accounting estimates considers the legal advice of specialists in the area, the status of the proceedings and the circumstances, requiring a degree of judgment for each case.
- Note 18 - Income recognition: estimate of expected variable considerations (disallowances). Receivables, especially accounts receivable from healthcare operators, are assessed for recoverability. A high degree of judgment is applied to determine the level the realization of the estimated contractual flows of the assets. This judgment includes maturity history, partnership and counterparty relationship history, and other relevant factors that may affect the allowance for losses.
- Note 22 - Recognition of deferred tax assets: availability of future taxable income against which tax losses may be used. Deferred tax assets are recognized to the extent it is probable that future taxable income will be available. This requires the use of judgment by the Management in determining future estimates for taxable profits, based on projections of future profit (loss), on internal assumptions and future economic scenarios that may change.

### **Fair value measurement**

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

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

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

When measuring fair value of an asset or liability, the DASA Group uses observable data as far as possible. Fair values are classified at different levels according to hierarchy based on information (inputs) used in valuation techniques as presented in Note 24 - Financial instruments.

### **3.4 Basis of measurement**

The interim financial information was prepared based on historical cost, except for the following balance sheet items:

- Note 14 - Payable - acquisition of subsidiaries;
- Note 16 - Liabilities for share-based payment transactions settled in cash; and
- Note 24 - Financial instruments measured at fair value through profit or loss.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### 4 Significant and material accounting policies

Management has applied its accounting practices and policies (which include the principles of measurement, recognition and valuation of assets and liabilities), in addition to the main accounting judgments and sources of uncertainty about estimates adopted in the preparation of this interim financial information, in a manner consistent with those disclosed in Note 4 of the annual financial statements for the year ended December 31, 2023, published on March 27, 2024.

#### 5 Cash and cash equivalents

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and banks	49,926	116,423	717,694	438,908
Repurchase and resale agreements and CDB's (a)	1,565,498	405,017	1,980,147	1,146,286
	<b>1,615,424</b>	<b>521,440</b>	<b>2,697,841</b>	<b>1,585,194</b>

(a) Repurchase and resale commitments and CDBs (Bank deposit certificates) are remunerated, on average, at a rate of 98.6% of the CDI on September 30, 2024 (96.0% as of December 31, 2023). They have immediate liquidity and are not subject to restrictions or penalties.

#### 6 Securities

	Parent company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Financial bill operations ("LF") (a)	86,415	79,561	86,427	79,561
Repurchase and resale commitments abroad (b)	-	-	35,374	24,254
	<b>86,415</b>	<b>79,561</b>	<b>121,801</b>	<b>103,815</b>

(a) LF operations bear interest at 107.5% of the CDI rate, mature in 2025 and can be redeemed on the secondary market before maturity.

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

#### 7 Trade accounts receivable

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Trade accounts receivable:				
Domestic (a)	1,313,032	995,971	5,635,926	4,332,855
Foreign	-	-	73,941	31,475
Related parties (Note 25.a)	109,711	67,484	-	-
	<b>1,422,743</b>	<b>1,063,455</b>	<b>5,709,867</b>	<b>4,364,330</b>
Expected losses from doubtful accounts	(33,083)	(29,732)	(171,747)	(151,407)
Expected losses from variable consideration (disallowances)	(25,741)	(20,672)	(283,546)	(220,343)
<b>Expected losses on doubtful accounts and expected loss from variable consideration (disallowance)</b>	<b>(58,824)</b>	<b>(50,404)</b>	<b>(455,293)</b>	<b>(371,750)</b>
<b>Total trade accounts receivable, net</b>	<b>1,363,919</b>	<b>1,013,051</b>	<b>5,254,574</b>	<b>3,992,580</b>
Current	1,345,064	1,000,860	5,230,663	3,976,643
Non-current	18,855	12,191	23,911	15,937

(a) In September 2024, the Company had not prepaid receivables without co-obligation with a financial institution (R\$ 455,180 in December 2023) and had prepaid (without co-obligation) credit card receivables with the respective credit card companies amounting to R\$ 144,687 (R\$ 122,177 in December 2023).

The fair values of trade accounts receivable approximate the book values, mainly due to the high turnover.



## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

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

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
To be billed	388,178	274,449	2,073,644	1,653,258
Not yet due	679,905	493,468	2,388,624	2,370,456
Overdue (days):				
≤90	137,887	109,749	675,850	151,570
91–120	46,493	22,832	104,007	26,634
121–180	23,614	31,206	62,015	28,235
181–360	67,188	76,645	210,831	71,411
>360	79,478	55,106	194,896	62,766
	<b>1,422,743</b>	<b>1,063,455</b>	<b>5,709,867</b>	<b>4,364,330</b>

DASA Group developed a methodology to capture deterioration in the recoverability of accounts receivable. This methodology considers past histories of receipts and losses, with provision for disallowances, in cases of partial receipt, and estimated losses on doubtful accounts, in cases of total default. Once the risk of balance deterioration is identified, provisioning is made, according to the metrics defined in the study.

Changes in allowance for expected losses from doubtful accounts:

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>(20,390)</b>	<b>(150,219)</b>
Provision for estimated losses on doubtful accounts	(10,697)	(67,814)
Reversal for estimated losses on doubtful accounts	1,250	17,027
<b>Balance at September 30, 2023</b>	<b>(29,837)</b>	<b>(201,006)</b>
<b>Balance at December 31, 2023</b>	<b>(29,732)</b>	<b>(151,407)</b>
Provision for estimated losses on doubtful accounts	(8,144)	(48,519)
Reversal for estimated losses on doubtful accounts	4,793	28,179
<b>Balance at September 30, 2024</b>	<b>(33,083)</b>	<b>(171,747)</b>

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

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>(41,760)</b>	<b>(72,119)</b>
Provision for disallowance	(3,311)	(20,623)
Reversal of provision for disallowances	19,006	30,299
<b>Balance at September 30, 2023</b>	<b>(26,065)</b>	<b>(62,443)</b>
<b>Balance at December 31, 2023</b>	<b>(20,672)</b>	<b>(220,343)</b>
Provision for disallowance	(11,553)	(64,132)
Reversal of provision for disallowances	6,484	929
<b>Balance at September 30, 2024</b>	<b>(25,741)</b>	<b>(283,546)</b>

**Diagnósticos da América S.A.**



## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

### 8 Investments

#### 8.1 Information about investments (Parent Company)

Parent Company	09/30/2024	12/31/2023
Investments in subsidiaries		
Hospitals and oncology (BU1)	7,922,440	7,743,514
Diagnoses and care coordination (BU2)	741,816	830,509
Diagnoses - International Operations (BU2 International)	262,628	100,367
Investments in subsidiaries (Note 8.3)	8,926,884	8,674,390
Goodwill from acquisitions		
Diagnoses and care coordination (BU2)	1,084,720	1,087,977
Diagnoses - International Operations (BU2 International)	25,017	25,613
Goodwill from acquisitions	1,109,737	1,113,590
Intangible assets from acquisition of interest	484,438	496,309
Other investments	2,987	2,988
<b>Total investments</b>	<b>10,524,046</b>	<b>10,287,277</b>

Information by business segment (BU1, BU2 and BU2 International) is presented in Note 23.

## Diagnósticos da América S.A.



## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

### 8.2 Interest in direct subsidiaries

A summary of the direct subsidiaries' financial information with the percentage of interest held by the Company is as follows:

Companies	Segment	Period ended September 30, 2024				Year ended December 31, 2023			
		Ownership interest percentage in paid-up capital	Paid-up share capital	Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held	Profit (loss) in the period proportional to the number of shares held	Ownership interest percentage in paid-up capital	Paid-up share capital	Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held	Profit (loss) proportional to the number of shares held for the period ended September 30, 2023
Aliança Biotecnologia Ltda.	BU2	99.99%	1,462	222	(15)	99.99%	1,462	237	(35)
Allbrokers Brasil Corretora de Seguros Ltda.	BU2	100.00%	236,054	223,158	(16,718)	100.00%	236,054	226,526	(10,570)
Centro de Diagnóstico Boris Berenstein Ltda.	BU2	100.00%	25,000	40,692	1,727	-	-	-	-
Centro de Tomografia por Computador Ltda. (a)	BU2	-	-	-	-	100.00%	150	15,081	4,483
Cientificalab Produtos Laboratoriais e Sistemas Ltda.	BU2	99.99%	125,177	197,175	39,427	99.99%	125,177	180,800	(22,209)
CPCLIN - Centro de Pesquisas Clínicas Ltda.	BU2	80.00%	1	4,699	3,574	80.00%	1	1,444	215
Clínica de Ressonância e Multi Imagem Petrópolis Ltda.	BU2	70.00%	1,080	2,051	457	70.00%	1,080	3,044	1,089
DASA Real Estate	BU2	99.99%	25,667	28,506	1,893	99.99%	25,667	29,223	2,209
DB Genética Serviços Laboratoriais Ltda.	BU2	100.00%	10	(67,894)	(8,394)	75.00%	10	(44,666)	(9,153)
Diagnóstico Maipú por Imágenes S.A.	BU2 International	100.00%	3,611	251,874	20,503	100.00%	1,784	84,784	16,488
Fernando Henriques Pinto Junior & CIA Ltda.	BU2	90.00%	51	(8,207)	(912)	90.00%	51	(7,295)	(1,807)
Genia S.A. (c)	BU2 International	100.00%	1,781	(6,909)	(816)	100.00%	1,075	(5,443)	(5,541)
Gesto Saúde Sistemas Informatizados, Consultoria Médica e Corretora de Seguros Ltda.	BU2	100.00%	44,770	(2,987)	(13,144)	100.00%	44,770	1,707	(8,967)
Ímpar Serviços Hospitalares S.A.	BU1	100.00%	7,249,874	7,922,440	(138,788)	100.00%	7,235,824	7,743,514	(209,050)
Instituto de Hematologia de S.J.R. Preto Ltda.	BU2	100.00%	7,680	(3,365)	(2,965)	80.00%	3,600	(4,352)	(3,581)
Itulab Laboratório de Análises Clínicas de Itu Ltda.	BU2	99.99%	5,803	7,772	1,898	99.99%	5,803	7,131	(143)
Laboratório Bioclínico MS Ltda.	BU2	100.00%	5	698	(3,064)	100.00%	5	3,387	2,194
Laboratório Chromatox Ltda.	BU2	100.00%	3,366	7,923	1,751	100.00%	3,366	21,055	7,120
Laboratório Deliberato de Análises Clínicas Ltda. (c)	BU2	-	-	-	(140)	99.99%	6,800	13,143	706
Laboratório Médico Santa Luzia S.A. (d)	BU2	-	-	-	-	-	-	-	14,164
Laboratório Nobel S.A.	BU2	100.00%	15,863	16,300	(15,275)	100.00%	15,864	27,425	(16,872)
Laboratório de Pesquisas Clínicas e Bromatológicas Ltda. (c)	BU2	-	-	-	200	100.00%	11,058	8,414	442
Maringá Medicina Nuclear Ltda.	BU2	99.99%	15,600	19,337	(2,843)	99.99%	15,600	21,830	(4,546)
MO Holding S.A.	BU2	100.00%	32,378	-	(19,360)	100.00%	32,378	3,811	(10,211)
Mantris Gestão em Saúde Corporativa Ltda	BU2	100.00%	77,845	31,186	-	100.00%	77,845	35,736	-
Nobeloy S.A. (b)	BU2 International	100.00%	13,219	1,784	(139)	100.00%	12,404	7,997	(5,574)
Optiren S.A. (b)	BU2 International	100.00%	5,164	8,970	697	100.00%	4,588	7,586	(6,568)
Patologia Clínica Dr. Geraldo Lustosa Cabral Ltda.	BU2	100.00%	3,400	12,192	2,858	100.00%	3,400	12,158	3,681
Previlab Análises Clínicas Ltda.	BU2	99.56%	29,613	55,979	23,045	99.56%	29,613	45,981	7,215
Ruggeri & Piva Ltda.	BU2	99.99%	7,461	6,892	1,506	99.99%	7,461	5,386	(3,024)
SALL Participações S.A. (c)	BU2	-	-	-	(7,032)	100.00%	32,000	40,868	(1,430)
Salomão e Zoppi Serviços Médicos e Participações S.A.	BU2	100.00%	130,213	42,113	(29,370)	100.00%	130,213	71,483	(35,988)
Santa Celina Participações S.A.	BU2	100.00%	121,439	(57,300)	(47,448)	100.00%	121,439	(9,852)	(42,737)
Laboratório de Anatomia Patológica e Citopatologia São Camilo Ltda.	BU2	99.99%	3,372	4,259	(28)	99.99%	3,372	2,887	(854)
São Marcos - Saúde e Medicina Diagnóstica S.A.	BU2	100.00%	62,600	32,451	(21,347)	100.00%	62,600	47,298	(34,939)
Valeclin Laboratório de Análises Clínicas Ltda.	BU2	100.00%	12,839	8,211	(12,131)	100.00%	11,100	4,454	(16,455)
				<b>8,780,222</b>	<b>(240,393)</b>			<b>8,602,782</b>	<b>(390,248)</b>

- (a) After corporate restructuring, the subsidiary is no longer allocated as BU2 and is currently consolidated in BU1.  
(b) Companies included as discontinued operations (see Note 27)  
(c) Company merged in 2024 (see Note 2.g)  
(d) Company merged in 2023

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### 8.3 Changes in investments in subsidiaries / Provision for unsecured liabilities of subsidiaries.

Investments on September 30, 2024	Hospitals and oncology (BU1)	Diagnoses and care coordination (BU2)	Diagnoses - International Operations (BU2 International)	Total
<b>Balance at December 31, 2023</b>	<b>7,743,514</b>	<b>830,509</b>	<b>100,367</b>	<b>8,674,390</b>
Advance for future capital increase	317,000	53,400	2,114	372,514
Merger of subsidiaries (see Note 2.g)	-	(13,357)	-	(13,357)
Transfer between investment and provision for loss in subsidiaries	-	(1,707)	-	(1,707)
Equity valuation adjustment (a)	(13,337)	(1,357)	139,086	124,392
Transfer of subsidiary between reportable segments (b)	14,051	(14,051)	-	-
Dividends and Interest on Equity	-	(62,634)	-	(62,634)
Equity in results of subsidiaries	(138,788)	(48,987)	21,061	(166,714)
<b>Balance at September 30, 2024</b>	<b>7,922,440</b>	<b>741,816</b>	<b>262,628</b>	<b>8,926,884</b>

  

Provision for unsecured liabilities in subsidiaries on September 30, 2024	Hospitals and oncology (BU1)	Diagnoses and care coordination (BU2)	Diagnoses - International Operations (BU2 International)	Total
<b>Balance at December 31, 2023</b>	<b>-</b>	<b>(66,165)</b>	<b>(5,443)</b>	<b>(71,608)</b>
Advance for future capital increase	-	9,450	-	9,450
Acquisition of non-controlling shareholder interests	-	(15,963)	-	(15,963)
Transfer between investment and provision for loss in subsidiaries	-	1,707	-	1,707
Equity valuation adjustment (a)	-	-	(650)	(650)
Reversal of dividends	-	4,081	-	4,081
Equity in results of subsidiaries	-	(72,863)	(816)	(73,679)
<b>Balance at September 30, 2024</b>	<b>-</b>	<b>(139,753)</b>	<b>(6,909)</b>	<b>(146,662)</b>
<b>Shareholders' equity of direct subsidiaries</b>	<b>7,922,440</b>	<b>602,063</b>	<b>255,719</b>	<b>8,780,222</b>

  

Investments on September 30, 2023	Hospitals and oncology (BU1)	Diagnoses and care coordination (BU2)	Diagnoses - International Operations (BU2 International)	Total
<b>Balance at December 31, 2022</b>	<b>7,341,849</b>	<b>987,403</b>	<b>207,691</b>	<b>8,536,943</b>
Capital increase	250,000	-	-	250,000
Advance for future capital increase	380,000	115,910	5,021	500,931
Merger of subsidiaries	-	(63,634)	-	(63,634)
Transfer between investment and provision for loss in subsidiaries	-	(877)	987	110
Change in shareholders' equity - acquisition of subsidiaries	-	(14,147)	-	(14,147)
Equity valuation adjustment (a)	(594)	2,085	(24,004)	(22,513)
Equity in results of subsidiaries	(209,050)	(165,462)	(1,195)	(375,707)
<b>Balance at September 30, 2023</b>	<b>7,762,205</b>	<b>861,278</b>	<b>188,500</b>	<b>8,811,983</b>

  

Provision for unsecured liabilities in subsidiaries on September 30, 2023	Hospitals and oncology (BU1)	Diagnoses and care coordination (BU2)	Diagnoses - International Operations (BU2 International)	Total
<b>Balance at December 31, 2022</b>	<b>-</b>	<b>(35,164)</b>	<b>-</b>	<b>(35,164)</b>
Transfer between investments and provision for losses in subsidiaries	-	877	(987)	(110)
Equity in results of subsidiaries	-	(14,541)	-	(14,541)
<b>Balance at September 30, 2023</b>	<b>-</b>	<b>(48,828)</b>	<b>(987)</b>	<b>(49,815)</b>
<b>Shareholders' equity of direct subsidiaries</b>	<b>7,762,205</b>	<b>812,450</b>	<b>187,513</b>	<b>8,762,168</b>

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

(b) Following the corporate restructuring, the subsidiary Centro de Tomografia por Computador Ltda. is no longer allocated as BU2 and is currently consolidated in BU1.

Information by business segment (BU1, BU2 and BU2 Internacional), is presented in Note 23.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 9 Property and equipment

Changes in property and equipment were as follows:

#### Parent Company

	Useful life (years)	Balance at 12/31/2023	Addition	Addition - merger (a)	Write-off	Transfers	Depreciation	Balance at 09/30/2024
Acquisition cost								
Properties	25	8,304	-	-	-	-	-	8,304
Leasehold improvements	10	1,027,358	-	934	(290)	15,971	-	1,043,973
Improvements to own properties	10	4,066	-	-	-	-	-	4,066
Machinery and equipment	10	1,535,494	-	371	(7,465)	45,370	-	1,573,770
Furniture and fixtures	10	135,211	-	104	(719)	2,102	-	136,698
Facilities	10	229,479	-	1,310	(325)	10,691	-	241,155
IT equipment	5	350,661	-	397	(897)	3,969	-	354,130
Vehicles	5	2,254	-	19	-	-	-	2,273
Land	-	180	-	-	-	-	-	180
Construction in progress (b)	-	90,534	152,396	-	(1,916)	(172,774)	-	68,240
Provision for recoverability	-	(983)	-	(4)	-	-	-	(987)
		<b>3,382,558</b>	<b>152,396</b>	<b>3,131</b>	<b>(11,612)</b>	<b>(94,671)</b>	<b>-</b>	<b>3,431,802</b>
Accumulated depreciation								
Properties		(1,702)	-	-	-	-	(244)	(1,946)
Leasehold improvements		(762,121)	-	(445)	232	-	(38,220)	(800,554)
Improvements to own properties		(4,042)	-	-	-	-	(15)	(4,057)
Machinery and equipment		(1,050,057)	-	(287)	7,097	-	(90,812)	(1,134,059)
Furniture and fixtures		(97,996)	-	-	453	-	(6,651)	(104,194)
Facilities		(130,391)	-	(13)	216	-	(12,719)	(142,907)
IT equipment		(248,979)	-	(384)	862	-	(29,687)	(278,188)
		<b>(2,297,542)</b>	<b>-</b>	<b>(1,148)</b>	<b>8,860</b>	<b>-</b>	<b>(178,348)</b>	<b>(2,468,178)</b>
		<b>1,085,016</b>	<b>152,396</b>	<b>1,983</b>	<b>(2,752)</b>	<b>(94,671)</b>	<b>(178,348)</b>	<b>963,624</b>

	Useful life (years)	Balance at 12/31/2022	Addition	Addition - merger (a)	Write-off	Transfers	Depreciation	Balance at 09/30/2023
Acquisition cost								
Properties	25	8,304	-	-	-	-	-	8,304
Leasehold improvements	10	1,006,091	-	12,462	(2,153)	11,636	-	1,028,036
Improvements to own properties	10	4,066	-	-	-	-	-	4,066
Machinery and equipment	10	1,463,928	-	3,935	(4,849)	59,011	-	1,522,025
Furniture and fixtures	10	131,222	-	3,625	(501)	820	-	135,166
Facilities	10	223,411	-	1,573	(562)	3,932	-	228,354
IT equipment	5	338,421	-	2,808	(235)	17,647	-	358,641
Vehicles	5	2,164	-	574	(484)	1	-	2,255
Library	5	196	-	-	-	-	-	196
Land	-	180	-	-	-	-	-	180
Construction in progress	-	5,853	88,300	-	-	(61,965)	-	32,188
Provision for recoverability	-	-	-	-	-	(4,817)	-	(4,817)
		<b>3,183,836</b>	<b>88,300</b>	<b>24,977</b>	<b>(8,784)</b>	<b>26,265</b>	<b>-</b>	<b>3,314,594</b>
Accumulated depreciation								
Properties		(1,373)	-	-	-	-	(247)	(1,620)
Leasehold improvements		(690,785)	-	(7,718)	1,390	-	(49,758)	(746,871)
Improvements to own properties		(3,826)	-	-	-	(1)	(210)	(4,037)
Machinery and equipment		(894,914)	-	(2,403)	3,959	(18,959)	(98,067)	(1,010,384)
Furniture and fixtures		(86,893)	-	(2,411)	435	-	(6,851)	(95,720)
Facilities		(113,018)	-	(684)	378	-	(12,703)	(126,027)
IT equipment		(207,250)	-	(2,297)	202	(7,298)	(31,246)	(247,889)
Vehicles		(2,138)	-	(574)	484	-	(20)	(2,248)
Library		(196)	-	-	-	-	-	(196)
		<b>(2,000,393)</b>	<b>-</b>	<b>(16,087)</b>	<b>6,848</b>	<b>(26,258)</b>	<b>(199,102)</b>	<b>(2,234,992)</b>
		<b>1,183,443</b>	<b>88,300</b>	<b>8,890</b>	<b>(1,936)</b>	<b>7</b>	<b>(199,102)</b>	<b>1,079,602</b>

## Diagnósticos da América S.A.



## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

### Consolidated

	Useful life (years)	Balance at 12/31/2023	Addition	Write-off	Exchange variation (c)	Hyper Inflation Adjustment (d)	Transfers	Depreciation	Balance at 09/30/2024
Acquisition cost									
Properties	25	601,548	-	-	(681)	11,797	(27)	-	612,637
Leasehold improvements	10	2,876,630	27,936	(1,456)	(2,885)	30,751	91,943	-	3,022,919
Improvements to own properties	10	8,993	-	-	-	-	-	-	8,993
Machinery and equipment	10	3,079,796	24,150	(12,322)	(3,556)	109,096	55,411	-	3,252,575
Furniture and fixtures	10	299,860	3,699	(1,029)	(430)	9,551	1,854	-	313,505
Facilities	10	381,246	1,752	(328)	(876)	18,170	10,617	-	410,581
IT equipment	5	607,953	4,597	(3,246)	(504)	14,912	(3,029)	-	620,683
Vehicles	5	4,821	-	-	(20)	962	38	-	5,801
Land	-	91,673	-	-	-	-	-	-	91,673
Construction in progress (b)	-	216,633	186,944	(1,916)	-	-	(263,955)	-	137,706
Provision for recoverability	-	(6,383)	-	874	-	-	-	-	(5,509)
		<b>8,162,770</b>	<b>249,078</b>	<b>(19,423)</b>	<b>(8,952)</b>	<b>195,239</b>	<b>(107,148)</b>	<b>-</b>	<b>8,471,564</b>
Accumulated depreciation									
Properties		(119,297)	-	-	-	-	(14)	(12,595)	(131,906)
Leasehold improvements		(1,381,583)	-	317	833	(23,487)	2,561	(107,312)	(1,508,671)
Improvements to own properties		(8,622)	-	-	-	-	-	(15)	(8,637)
Machinery and equipment		(1,882,581)	-	11,342	3,196	(59,802)	460	(186,565)	(2,113,950)
Furniture and fixtures		(197,825)	-	646	411	(7,142)	530	(14,729)	(218,109)
Facilities		(166,498)	-	219	816	(17,885)	20	(19,990)	(203,318)
IT equipment		(396,841)	-	2,464	525	(11,973)	19	(48,264)	(454,070)
Vehicles		(4,649)	-	-	46	(562)	(67)	(116)	(5,348)
		<b>(4,157,896)</b>	<b>-</b>	<b>14,988</b>	<b>5,827</b>	<b>(120,851)</b>	<b>3,509</b>	<b>(389,586)</b>	<b>(4,644,009)</b>
		<b>4,004,874</b>	<b>249,078</b>	<b>(4,435)</b>	<b>(3,125)</b>	<b>74,388</b>	<b>(103,639)</b>	<b>(389,586)</b>	<b>3,827,555</b>

## Diagnósticos da América S.A.



## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Useful life (years)	Balance at 12/31/2022	Addition	Addition - merger (a)	Write-off	Exchange variation (c)	Hyper Inflation Adjustment (d)	Transfers	Depreciation	Balance at 09/30/2023
Acquisition cost										
Properties	25	590,708	-	-	(127)	(15,308)	12,248	63,919	-	651,440
Leasehold improvements	10	2,511,294	4,801	-	(2,172)	(63,488)	49,975	312,715	-	2,813,125
Improvements to own properties	10	8,668	-	347	-	-	-	(22)	-	8,993
Machinery and equipment	10	2,981,928	42,687	243	(6,153)	(94,785)	76,454	76,527	-	3,076,901
Furniture and fixtures	10	294,770	5,709	144	(922)	(6,163)	4,717	315	-	298,570
Facilities	10	259,803	8,677	48	(564)	(18,453)	14,606	13,752	-	277,869
IT equipment	5	599,531	3,985	457	(995)	(10,688)	9,583	13,921	-	615,794
Vehicles	5	6,106	122	-	(689)	(281)	208	(1)	-	5,465
Library	-	203	-	-	-	-	-	-	-	203
Land	-	89,707	1,966	-	-	-	-	-	-	91,673
Construction in progress (b)	-	544,270	199,724	1	(47)	(37)	-	(459,920)	-	283,991
Provision for recoverability	-	-	-	-	(5,150)	-	-	-	-	(5,150)
		<b>7,886,988</b>	<b>267,671</b>	<b>1,240</b>	<b>(16,819)</b>	<b>(209,203)</b>	<b>167,791</b>	<b>21,206</b>	<b>-</b>	<b>8,118,874</b>
Accumulated depreciation										
Properties		(105,507)	-	-	-	87	(58)	219	(12,280)	(117,539)
Leasehold improvements		(1,289,756)	-	-	1,416	17,985	(15,676)	(5,121)	(100,667)	(1,391,819)
Improvements to own properties		(8,407)	-	-	5	393	(393)	4,456	(4,368)	(8,314)
Machinery and equipment		(1,665,002)	-	(195)	10,497	79,810	(64,826)	(18,344)	(188,049)	(1,846,109)
Furniture and fixtures		(171,463)	-	(140)	792	4,524	(3,900)	371	(15,377)	(185,193)
Facilities		(158,298)	-	(48)	478	17,521	(15,145)	(849)	(15,502)	(171,843)
IT equipment		(341,362)	-	(405)	831	8,986	(7,834)	(8,644)	(47,450)	(395,878)
Vehicles		(5,669)	-	-	689	272	(216)	18	(175)	(5,081)
Library		(202)	-	-	-	-	-	-	-	(202)
		<b>(3,745,666)</b>	<b>-</b>	<b>(788)</b>	<b>14,708</b>	<b>129,578</b>	<b>(108,048)</b>	<b>(27,894)</b>	<b>(383,868)</b>	<b>(4,121,978)</b>
		<b>4,141,322</b>	<b>267,671</b>	<b>452</b>	<b>(2,111)</b>	<b>(79,625)</b>	<b>59,743</b>	<b>(6,688)</b>	<b>(383,868)</b>	<b>3,996,896</b>

(a) In the parent company, the balance refers to the mergers of subsidiaries that took place during the period.

(b) Mainly ongoing investments in appliances, equipment, and leasehold improvements.

(c) In the consolidation of property and equipment of foreign operations, the balance is translated into Reais at the exchange rate on the base date of the quarterly information.

(d) Application of CPC 42 / IAS 29 - Financial Reporting in Hyperinflationary Economies. Updates are made by applying a general price index in the period between the date of acquisition/occurrence up to the base date of quarterly information.

Additions include the amounts of R\$ 29,669 in the parent company and R\$ 31,499 in the consolidated with no cash effects in the period since they are installment payments (R\$ 15,526 in the parent company and R\$ 16,746 in the consolidated as of September 30, 2023).

The depreciation presented in changes in property and equipment were recorded in general and administrative expenses and in costs of services rendered, following the final use of each asset.

On September 30, 2024, Management concluded that there was no evidence of impairment of losses in property and equipment requiring an additional provision.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 10 Intangible assets

The changes in intangible assets are presented below:

### Parent Company

	Useful life (years)	Balance at 12/31/2023	Addition	Addition - merger (a)	Write-off	Transfers	Amortization	Balance at 09/30/2024
<b>Acquisition cost</b>								
Goodwill related to acquisitions of interests		2,439,790	-	-	-	-	-	2,439,790
Acquisition of interest - Goodwill		<b>2,439,790</b>	-	-	-	-	-	<b>2,439,790</b>
<b>Intangible asset from acquisition of interest:</b>								
Brands	30	328,782	-	-	-	-	-	328,782
Relationship with clients	20	81,029	-	-	-	-	-	81,029
Non-compete agreement	7	702	-	-	-	-	-	702
		<b>410,513</b>	-	-	-	-	-	<b>410,513</b>
<b>Other intangible assets:</b>								
IT systems (b)	5	1,619,747	-	168	(43)	112,921	-	1,732,793
Commercial rights-of-use	5	5,488	-	-	-	-	-	5,488
Patents	33	96	-	6	-	-	-	102
Client exclusivity contract (e)	15	180,735	-	-	(157,367)	-	-	23,368
Goodwill	5	1,243	-	-	-	-	-	1,243
Intangible in progress (d)		1,267	14,993	-	-	(14,993)	-	1,267
		<b>1,808,576</b>	<b>14,993</b>	<b>174</b>	<b>(157,410)</b>	<b>97,928</b>	-	<b>1,764,261</b>
		<b>4,658,879</b>	<b>14,993</b>	<b>174</b>	<b>(157,410)</b>	<b>97,928</b>	-	<b>4,614,564</b>
<b>Accumulated amortization</b>								
Goodwill related to acquisitions of interests		(281,916)	-	-	-	-	-	(281,916)
Acquisition of interest - Goodwill		<b>(281,916)</b>	-	-	-	-	-	<b>(281,916)</b>
<b>Intangible asset from acquisition of interest:</b>								
Brands		(124,558)	-	-	-	-	(8,180)	(132,738)
Relationship with clients		(44,872)	-	-	-	-	(2,309)	(47,181)
Non-compete agreement		(702)	-	-	-	-	-	(702)
		<b>(170,132)</b>	-	-	-	-	<b>(10,489)</b>	<b>(180,621)</b>
<b>Other intangible assets:</b>								
IT systems		(934,794)	-	(129)	43	-	(185,046)	(1,119,926)
Commercial rights-of-use		(5,125)	-	-	-	-	(363)	(5,488)
Patents		(76)	-	(6)	-	-	(2)	(84)
Client exclusivity contract		(30,719)	-	-	19,833	-	(8,723)	(19,609)
Goodwill		(553)	-	-	-	-	(103)	(656)
		<b>(971,267)</b>	-	<b>(135)</b>	<b>19,876</b>	-	<b>(194,237)</b>	<b>(1,145,763)</b>
		<b>(1,423,315)</b>	-	<b>(135)</b>	<b>19,876</b>	-	<b>(204,726)</b>	<b>(1,608,300)</b>
		<b>3,235,564</b>	<b>14,993</b>	<b>39</b>	<b>(137,534)</b>	<b>97,928</b>	<b>(204,726)</b>	<b>3,006,264</b>



## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Useful life (years)	Balance at 12/31/2022	Addition	Addition - merger (a)	Write-off	Transfers	Amortization	Balance at 09/30/2023
Acquisition cost								
Goodwill related to acquisitions of interests								
Acquisition of interest - Goodwill		2,055,275	-	102,444	-	(1)	-	2,157,718
		<b>2,055,275</b>	-	<b>102,444</b>	-	<b>(1)</b>	-	<b>2,157,718</b>
Intangible asset from acquisition of interest:								
Brands	30	312,834	-	-	-	-	-	312,834
Relationship with clients	20	74,473	-	-	-	-	-	74,473
Non-compete agreement	7	702	-	-	-	-	-	702
Software	5	7,680	-	-	-	-	-	7,680
		<b>395,689</b>	-	-	-	-	-	<b>395,689</b>
Other intangible assets:								
IT systems (b)	5	1,416,360	-	491	-	147,270	-	1,564,121
Commercial rights-of-use	5	6,162	-	-	(674)	-	-	5,488
Patents	33	96	-	-	-	-	-	96
Client exclusivity contract (b)	15	23,368	157,026	-	-	(1)	-	180,393
Goodwill	5	1,243	-	-	-	-	-	1,243
Intangible in progress (d)		1,267	147,279	-	-	(147,279)	-	1,267
		<b>1,448,496</b>	<b>304,305</b>	<b>491</b>	<b>(674)</b>	<b>(10)</b>	-	<b>1,752,608</b>
		<b>3,899,460</b>	<b>304,305</b>	<b>102,935</b>	<b>(674)</b>	<b>(11)</b>	-	<b>4,306,015</b>
Accumulated amortization								
Intangible asset from acquisition of interest:								
Brands		(110,860)	-	-	-	-	(7,782)	(118,642)
Relationship with clients		(40,543)	-	-	-	1	(2,131)	(42,673)
Non-compete agreement		(667)	-	-	-	-	(35)	(702)
		<b>(152,070)</b>	-	-	-	<b>1</b>	<b>(9,948)</b>	<b>(162,017)</b>
Other intangible assets:								
IT systems		(706,869)	-	(480)	-	3	(166,113)	(873,459)
Commercial rights-of-use		(4,728)	-	-	517	-	(699)	(4,910)
Patents		(73)	-	-	-	-	(2)	(75)
Client exclusivity contract		(15,783)	-	-	-	-	(10,140)	(25,923)
Goodwill		(415)	-	-	-	-	(103)	(518)
		<b>(727,868)</b>	-	<b>(480)</b>	<b>517</b>	<b>3</b>	<b>(177,057)</b>	<b>(904,885)</b>
		<b>(879,938)</b>	-	<b>(480)</b>	<b>517</b>	<b>4</b>	<b>(187,005)</b>	<b>(1,066,902)</b>
		<b>3,019,522</b>	<b>304,305</b>	<b>102,455</b>	<b>(157)</b>	<b>(7)</b>	<b>(187,005)</b>	<b>3,239,113</b>

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### Consolidated

	Useful life (years)	Balance at 12/31/2023	Additions	Write-off	Net exchange- rate changes (f)	Net inflation (c)	Transfers	Amortization	Balance at 09/30/2024
Acquisition cost									
Goodwill related to acquisitions of interests									
Acquisition of interest - Goodwill		8,944,923	-	(527)	(595)	-	(3,257)	-	8,940,544
		<b>8,944,923</b>	<b>-</b>	<b>(527)</b>	<b>(595)</b>	<b>-</b>	<b>(3,257)</b>	<b>-</b>	<b>8,940,544</b>
Intangible asset from acquisition of interest:									
Brands	30	775,232	18	-	(6,464)	28,868	5,550	-	803,204
Relationship with clients	20	383,201	-	-	(376)	-	-	-	382,825
Appreciation of assets	5	1,791	-	-	-	-	-	-	1,791
Non-compete agreement	7	36,391	-	-	-	-	-	-	36,391
Software	5	42,056	-	-	-	-	-	-	42,056
		<b>1,238,671</b>	<b>18</b>	<b>-</b>	<b>(6,840)</b>	<b>28,868</b>	<b>5,550</b>	<b>-</b>	<b>1,266,267</b>
Other intangible assets:									
IT systems (b)	5	1,860,049	8,521	(43)	1,504	13,710	122,114	-	2,005,855
Commercial rights-of-use	5	5,517	-	-	-	-	-	-	5,517
Patents	33	1,888	-	-	-	-	-	-	1,888
Client exclusivity contract (e)	15	205,327	-	(157,367)	-	-	-	-	47,960
Goodwill	5	6,666	-	-	-	-	-	-	6,666
Intangible in progress (d)		9,350	17,208	-	-	-	(15,696)	-	10,862
		<b>2,088,797</b>	<b>25,729</b>	<b>(157,410)</b>	<b>1,504</b>	<b>13,710</b>	<b>106,418</b>	<b>-</b>	<b>2,078,748</b>
		<b>12,272,391</b>	<b>25,747</b>	<b>(157,937)</b>	<b>(5,931)</b>	<b>42,578</b>	<b>108,711</b>	<b>-</b>	<b>12,285,559</b>
Accumulated amortization									
Intangible asset from acquisition of interest:									
Brands		(200,409)	-	-	9,332	(21,050)	(5,550)	(22,003)	(239,680)
Relationship with clients		(184,745)	-	-	36,343	-	-	(29,363)	(177,765)
Appreciation of assets		(1,452)	-	-	-	-	-	(195)	(1,647)
Non-compete agreement		(27,483)	-	-	-	-	-	(3,932)	(31,415)
Software		(13,138)	-	-	-	-	-	-	(13,138)
		<b>(427,227)</b>	<b>-</b>	<b>-</b>	<b>45,675</b>	<b>(21,050)</b>	<b>(5,550)</b>	<b>(55,493)</b>	<b>(463,645)</b>
Other intangible assets:									
IT systems		(1,053,738)	-	43	33	(8,503)	478	(220,543)	(1,282,230)
Commercial rights-of-use		(5,125)	-	-	-	-	-	(363)	(5,488)
Patents		(408)	-	-	-	-	-	(222)	(630)
Client exclusivity contract		(48,773)	-	19,833	-	-	-	(12,185)	(41,125)
Goodwill		(2,163)	-	-	-	-	-	(916)	(3,079)
		<b>(1,110,207)</b>	<b>-</b>	<b>19,876</b>	<b>33</b>	<b>(8,503)</b>	<b>478</b>	<b>(234,229)</b>	<b>(1,332,552)</b>
		<b>(1,537,434)</b>	<b>-</b>	<b>19,876</b>	<b>45,708</b>	<b>(29,553)</b>	<b>(5,072)</b>	<b>(289,722)</b>	<b>(1,796,197)</b>
		<b>10,734,957</b>	<b>25,747</b>	<b>(138,061)</b>	<b>39,777</b>	<b>13,025</b>	<b>103,639</b>	<b>(289,722)</b>	<b>10,489,362</b>

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Useful life (years)	Balance at 12/31/2022	Additions	Write-off	Net exchange -rate changes (f)	Net inflation (c)	Transfers	Amortization	Balance at 09/30/2023
<b>Acquisition cost</b>									
Goodwill related to acquisitions of interests									
Acquisition of interest - Goodwill		9,024,261	33,121	(5,080)	(29,104)	-	(77,799)	-	8,945,399
		<b>9,024,261</b>	<b>33,121</b>	<b>(5,080)</b>	<b>(29,104)</b>	<b>-</b>	<b>(77,799)</b>	<b>-</b>	<b>8,945,399</b>
<b>Intangible asset from acquisition of interest:</b>									
Brands	30	764,280	-	-	(48,531)	23,114	37,451	-	776,314
Relationship with clients	20	485,820	-	-	(13,773)	-	23,680	-	495,727
Non-compete agreement	7	23,274	-	-	-	-	-	-	23,274
Software	5	23,099	-	-	-	-	18,956	-	42,055
		<b>1,296,473</b>	<b>-</b>	<b>-</b>	<b>(62,304)</b>	<b>23,114</b>	<b>80,087</b>	<b>-</b>	<b>1,337,370</b>
<b>Other intangible assets:</b>									
IT systems (b)	5	1,529,104	35,080	-	(8,196)	9,347	157,947	-	1,723,282
Commercial rights-of-use	5	8,685	-	(674)	-	-	-	-	8,011
Patents	33	629	-	-	-	-	1,053	-	1,682
Client exclusivity contract (b)	15	52,507	135,433	-	49	-	21,593	-	209,582
Goodwill	5	6,666	-	-	-	-	-	-	6,666
Intangible in progress (d)		6,205	156,122	-	-	-	(155,939)	-	6,388
		<b>1,603,796</b>	<b>326,635</b>	<b>(674)</b>	<b>(8,147)</b>	<b>9,347</b>	<b>24,654</b>	<b>-</b>	<b>1,955,611</b>
		<b>11,924,530</b>	<b>359,756</b>	<b>(5,754)</b>	<b>(99,555)</b>	<b>32,461</b>	<b>26,942</b>	<b>-</b>	<b>12,238,380</b>
<b>Accumulated amortization</b>									
<b>Intangible asset from acquisition of interest:</b>									
Brands		(216,360)	-	-	21,771	(11,114)	(16,440)	(29,913)	(252,056)
Relationship with clients		(146,961)	-	-	8,222	(2,591)	(6,196)	(29,313)	(176,839)
Appreciation of assets		-	-	-	-	-	290	(290)	-
Non-compete agreement		(22,685)	-	-	-	-	1,348	(4,005)	(25,342)
Software		(6,168)	-	-	-	-	1	(3,577)	(9,744)
		<b>(392,174)</b>	<b>-</b>	<b>-</b>	<b>29,993</b>	<b>(13,705)</b>	<b>(20,997)</b>	<b>(67,098)</b>	<b>(463,981)</b>
<b>Other intangible assets:</b>									
IT systems		(729,634)	-	(123)	4,937	(3,231)	381	(181,572)	(909,242)
Commercial rights-of-use		(4,728)	-	376	-	-	141	(699)	(4,910)
Patents		(164)	-	-	-	-	203	(216)	(177)
Client exclusivity contract		(30,762)	-	-	-	-	(342)	(13,260)	(44,364)
Goodwill		(1,052)	-	-	-	-	(2)	(805)	(1,859)
		<b>(766,340)</b>	<b>-</b>	<b>253</b>	<b>4,937</b>	<b>(3,231)</b>	<b>381</b>	<b>(196,551)</b>	<b>(960,551)</b>
		<b>(1,158,514)</b>	<b>-</b>	<b>253</b>	<b>34,930</b>	<b>(16,936)</b>	<b>(20,616)</b>	<b>(263,649)</b>	<b>(1,424,532)</b>
		<b>10,766,016</b>	<b>359,756</b>	<b>(5,501)</b>	<b>(64,625)</b>	<b>15,525</b>	<b>6,326</b>	<b>(263,649)</b>	<b>10,813,848</b>

- (a) In the parent company, the balance refers to the mergers of subsidiaries that took place during the period.
- (b) Mainly investments in systems development and, in 2023, contract with Unimed Rio.
- (c) Application of CPC 42 / IAS 29 - Financial Reporting in Hyperinflationary Economies indexed to a general price index in the period between the date of acquisition/occurrence up to the base date of quarterly information.
- (d) The expenses incurred, classified as intangible assets in progress during the development period, are transferred to a specific item in intangible assets when they are available for use.
- (e) Related to the write-off of the exclusivity contract with Unimed Rio, following an agreement between the parties.
- (f) When consolidating intangible assets from foreign operations, the balance is converted to R\$ using the exchange rate on the base date of the quarterly information.

Additions include R\$ 14,993 in the parent company and R\$ 15,696 in the consolidated with no cash effects in the period since they are installment payments (R\$ 140,264 in the parent company and R\$ 142,900 in the consolidated as of September 30, 2023).

The amortization presented in changes in intangibles were recorded in general and administrative expenses and in costs of services rendered, following the final use of each asset.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 11 Loans and financing

	Parent company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Working capital (a)	601	11,958	62,676	191,775
Leasing (b)	-	-	17	495
	<b>601</b>	<b>11,958</b>	<b>62,693</b>	<b>192,270</b>
Current	115	4,743	54,621	122,966
Non-current	486	7,215	8,072	69,304

- (a) Of the working capital balance (consolidated) on September 30, 2024, R\$ 425 has collateral (promissory notes and mortgage).  
(b) Guaranteed by financed asset.

Changes in loans and financing balances were as follows:

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>2,124,403</b>	<b>2,559,398</b>
Interest accrued and exchange rate changes	158,733	185,703
Interest paid	(270,429)	(298,034)
Amortization of principal	(1,999,990)	(2,166,792)
Merger of subsidiary	487	-
Acquisition of controlled company	-	710
<b>Balance at September 30, 2023</b>	<b>13,203</b>	<b>280,985</b>
<b>Balance at December 31, 2023</b>	<b>11,958</b>	<b>192,270</b>
Interest accrued	536	10,807
Exchange-rate change	-	5,514
Interest paid	(339)	(12,205)
Amortization of principal	(11,554)	(133,693)
<b>Balance at September 30, 2024</b>	<b>601</b>	<b>62,693</b>
Current	115	54,621
Non-current	486	8,072

Loans classified in non-current liabilities mature as follows:

	09/30/2024		12/31/2023	
	Parent Company	Consolidated	Parent company	Consolidated
01–02 years	486	8,072	4,331	45,527
02–03 years	-	-	2,884	23,777
	<b>486</b>	<b>8,072</b>	<b>7,215</b>	<b>69,304</b>

On September 30, 2024, the DASA Group has no loan and financing agreements that have financial leverage covenant clauses.

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

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

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

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

The changes in the right-of-use leased assets were as follows:

	Parent Company	Consolidated
<b>Right-of-use assets</b>		
<b>Balance at December 31, 2022</b>	<b>962,194</b>	<b>2,331,903</b>
Merger of subsidiary	7,276	-
Additions	45,569	93,294
Write-off	-	(159)
Remeasurement (b)	19,465	39,259
Amortization	(147,257)	(302,697)
<b>Balance at September 30, 2023</b>	<b>887,246</b>	<b>2,161,600</b>
<b>Balance at December 31, 2023</b>	<b>889,855</b>	<b>2,474,055</b>
Merger of subsidiaries	3,770	-
Additions	24,392	31,752
Write-off	(187,699)	(203,270)
Remeasurement (b)	139,722	207,229
Amortization	(143,360)	(288,587)
<b>Balance at September 30, 2024</b>	<b>726,680</b>	<b>2,221,179</b>

The changes in lease liabilities were as follows:

	Parent Company	Consolidated
<b>Lease liabilities</b>		
<b>Balance at December 31, 2022</b>	<b>963,899</b>	<b>2,441,808</b>
Merger of subsidiaries	5,964	-
Additions	45,569	93,294
Write-off	-	(159)
Interest accrued (a)	62,634	156,717
Payments	(208,758)	(445,488)
Remeasurement (b)	19,465	39,259
<b>Balance at September 30, 2023</b>	<b>888,773</b>	<b>2,285,432</b>
<b>Balance at December 31, 2023</b>	<b>928,001</b>	<b>2,643,191</b>
Merger of subsidiaries	4,678	-
Additions	24,392	31,752
Write-off	(145,544)	(158,884)
Interest accrued (a)	69,975	233,989
Interest paid	(69,975)	(233,989)
Payments of principal	(138,670)	(247,329)
Remeasurement (b)	139,722	207,228
<b>Balance at September 30, 2024</b>	<b>812,579</b>	<b>2,475,958</b>
Current	150,151	311,398
Non-current	662,428	2,164,560

(a) Interest is recorded under "Financial expenses".

(b) Remeasurements arise from changes in future lease payments resulting from indexation adjustments for inflation for each contract and/or its effectiveness period.

For the calculation of lease contracts, the following average market discount rates were used:

Agreement term	Rate
01-02 years	10.5%
03-04 years	11.9%
05-09 years	10.2%
>10 years	11.1%
<b>Weighted average</b>	<b>10.9%</b>

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

The maturity dates of non-current installments are presented below:

	09/30/2024		12/31/2023	
	Parent Company	Consolidated	Parent company	Consolidated
01–02 years	51,465	168,168	148,214	175,940
02–03 years	105,040	343,230	294,761	359,092
03–04 years	102,586	335,212	138,590	350,704
>04 years	403,337	1,317,950	164,241	1,378,857
	<b>662,428</b>	<b>2,164,560</b>	<b>745,806</b>	<b>2,264,593</b>

## 13 Debentures

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Non-convertible debentures	10,960,000	10,150,000	11,060,000	10,350,000
Interest accrued	535,655	205,401	539,374	206,795
Transaction costs	(115,402)	(97,366)	(115,533)	(97,628)
	<b>11,380,253</b>	<b>10,258,035</b>	<b>11,483,841</b>	<b>10,459,167</b>
Current	1,497,162	1,194,698	1,600,750	1,395,830
Non-current	9,883,091	9,063,337	9,883,091	9,063,337

Changes in debenture balances were as follows:

	Parent Company	Consolidated
<b>Balance at December 31, 2022</b>	<b>8,499,835</b>	<b>8,902,701</b>
Funding (a)	2,000,000	2,000,000
Interest accrued	987,268	1,026,173
Interest paid	(603,800)	(632,718)
Amortization of principal	(121,667)	(221,667)
Transaction costs	(18,721)	(18,524)
<b>Balance at September 30, 2023</b>	<b>10,742,915</b>	<b>11,055,965</b>
<b>Balance at December 31, 2023</b>	<b>10,258,035</b>	<b>10,459,167</b>
New placements (a)	1,710,000	1,710,000
Interest accrued	962,761	976,946
Inflation adjustment	30,184	30,184
Interest paid	(662,691)	(674,618)
Amortization of principal (b)	(900,000)	(1,000,000)
Transaction costs	(18,036)	(17,838)
<b>Balance at September 30, 2024</b>	<b>11,380,253</b>	<b>11,483,841</b>

- (a) On January 31, 2024, the Company raised R\$ 1.71 billion through the 21<sup>st</sup> issue of Debentures (see Note 2.c).  
(b) On February 6, 2024, the total early redemption of 900,000 (nine hundred thousand) simple debentures, not convertible into shares with real guarantee, in a single series, of the 19<sup>th</sup> issue of the Company, took place with a nominal unit value of R\$ 1,000 (one thousand Reais), amounting to R\$ 900 million.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

Debentures classified in non-current liabilities mature as follows:

	Parent Company / Consolidated	
	09/30/2024	12/31/2023
01-02 years	431,333	839,928
02-03 years	2,438,039	2,666,315
03-04 years	3,041,159	3,257,094
>04 years	3,972,560	2,300,000
	<b>9,883,091</b>	<b>9,063,337</b>

Debenture agreements include restrictive financial clauses ("covenants"). Failure to comply with obligations or restrictions for two consecutive quarters may lead to the early maturity of the related debts and cross-default for other contractual obligations.

The financial indices are calculated based on the consolidated financial statements as per the respective agreements, as follows:

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

**Financial net debt for covenants:** being: (i) the sum of all consolidated debts of the Company to individuals and/or legal entities for: (a) loans and financing with third parties; (b) debts arising from issues of fixed-income securities, in circulation in the local and/or international capital markets; (c) net balance of derivative transactions (i.e. liabilities less assets from derivative transactions); (d) the value of redeemable preferred shares issued by the Company; and (e) the balance of credit assignment operations up to the limit of the Company's co-obligation; less (ii) the sum of (a) the amount available in the Company's cash; (b) the net balances of the Company's bank checking accounts; and (c) Company's balances of interest earning bank deposits. For the purposes of calculating this financial ratio, at September 30, 2024, R\$ 4,129 corresponds to the net financial cash for discontinued operation covenants.

**Adjusted EBITDA (Earnings before interest, taxes, depreciation and amortization) for covenants:** a non-accounting measure determined over the four 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. In the event of acquisition(s), the EBITDA generated in the period of 12 months preceding the end of each quarter of the calendar year by the acquiree(s) will be considered for the purposes of calculating the Company's EBITDA. For the purposes of calculating this financial index, on September 30, 2024, the negative amount of R\$ 13,138 corresponds to the Adjusted EBITDA for covenant purposes in the last 12 months of discontinued operations.

#### Financial profit (loss) for covenants

**10<sup>th</sup> Issue:** This is the difference between the Company's financial income and financial expenses for the four quarters preceding the current quarter, excluding interest on equity for the purpose of calculating financial commitments (if negative or, if positive are ignore). This calculation excludes the interest disbursed and/or provisioned due to confession of debt with a private pension entity, as well as foreign exchange effects and charges on debt and noncash items, based on the consolidated financial statements. For the purposes of calculating this financial ratio, on September 30, 2024, R\$ 4,662 is the financial income (expense) for the purposes of covenants (10<sup>th</sup> issue) of discontinued operations.

## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

**Other issues:** This is the difference between the financial income and the financial expenses of the Company relating to the four quarters prior to the current quarter, relating exclusively to (i) the financial expenses relating to consolidated debts from 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 domestic 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; and (e) the balance of credit assignment operations up to the limit of the Company's co-obligation; and (ii) financial income referring to (a) the amount available to the Company from cash; (b) the net balances of bank checking accounts; and (c) interest earning bank deposits. For the purposes of calculating this financial ratio, on September 30, 2024, R\$ 1,320 corresponds to the financial income (expense) for the purposes of covenants (other issues) of discontinued operations.

On September 30, 2024, DASA Group was fully in compliance with contractual conditions. The net debt/EBITDA financial covenant ratio was 3.50x, below the limit provided for in the deeds of 4.0x.

### 14 Payables for acquisition of subsidiaries

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

Changes in payables for acquisition of subsidiaries are as follows:

#### Parent Company

	Not collateralized by interest earning bank deposits	Not collateralized by interest earning bank deposits - International	Collateralized by means of restricted interest earning bank deposits	Contingent consideration	Total
<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
Indexation and exchange-rate change	14,242	(101)	2,168	692	17,001
Payments	(7,454)	-	-	(1,555)	(9,009)
<b>Balance at September 30, 2023</b>	<b>166,158</b>	<b>2,410</b>	<b>24,534</b>	<b>7,511</b>	<b>200,613</b>
<b>Balance at December 31, 2023</b>	<b>87,078</b>	<b>44,296</b>	<b>6,475</b>	<b>8,557</b>	<b>146,406</b>
Acquisitions	-	-	-	126	126
Indexation adjustment	4,803	-	253	1,050	6,106
Exchange-rate change	-	3,794	-	106	3,900
Payments	(26,088)	(33,782)	-	(68)	(59,938)
<b>Balance at September 30, 2024</b>	<b>65,793</b>	<b>14,308</b>	<b>6,728</b>	<b>9,771</b>	<b>96,600</b>
Current					65,793
Non-current					30,807



## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

Consolidated					
	Not collateralized by interest earning bank deposits	Not collateralized by interest earning bank deposits - International	Collateralized by means of restricted interest earning bank deposits	Contingent consideration	Total
<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	9,571	-	-	39	9,610
Indexation and exchange-rate change	115,879	(101)	2,173	692	118,643
Payments	(159,978)	-	-	(1,555)	(161,533)
<b>Balance at September 30, 2023</b>	<b>1,187,585</b>	<b>2,410</b>	<b>24,663</b>	<b>66,654</b>	<b>1,281,312</b>
<b>Balance at December 31, 2023</b>	<b>1,148,347</b>	<b>44,296</b>	<b>6,605</b>	<b>67,700</b>	<b>1,266,948</b>
Renegotiation	7,700	-	-	126	7,826
Indexation adjustment	131,753	-	800	1,050	133,603
Exchange-rate change	(1,664)	3,794	-	-	2,130
Payments	(237,045)	(38,640)	-	(68)	(275,753)
<b>Balance at September 30, 2024</b>	<b>1,049,091</b>	<b>9,450</b>	<b>7,405</b>	<b>68,808</b>	<b>1,134,754</b>
Current					<b>365,587</b>
Non-current					<b>769,167</b>

The amounts classified in non-current liabilities have the following payment schedule:

	09/30/2024		12/31/2023	
	Parent Company	Consolidated	Parent company	Consolidated
01-02 years	30,807	228,191	67,776	183,720
02-03 years	-	496,816	-	102,281
03-04 years	-	33,953	-	434,906
04-05 years	-	3,407	-	31,442
>05 years	-	6,800	-	9,453
	<b>30,807</b>	<b>769,167</b>	<b>67,776</b>	<b>761,802</b>

#### Put and call option - non-controlling shareholders

As part of the agreement to acquire equity interests, put options were issued by the Company or its subsidiaries in favor of the non-controlling shareholders and call options were issued by the sellers in favor of the Company or its subsidiaries. This may result in acquisition by the Company or its subsidiaries of the remaining shares of non-controlling shareholders, in the following companies: Fernando Henriques Pinto Junior & Cia Ltda. ("Padrão"), CPCLin - Centro de Pesquisa Clínicas Ltda. ("CPCLin") and Nossa Senhora do Carmo Participações ("Grupo Carmo").

Call and put option balances are recorded under Other accounts payable and provisions and Other receivables.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 15 Provisions for tax, social security, labor and civil contingencies, contingencies and judicial deposits.

### a) Tax, social security, labor and civil provision and judicial deposits

A provision is made for tax, social security, labor and civil lawsuits when management, under the advice of its legal counsel, believes that the risk of loss is probable.

Judicial deposits are made for some of these cases.

The table below presents the provisions and judicial deposits:

	Parent Company				Consolidated			
	09/30/2024		12/31/2023		09/30/2024		12/31/2023	
	Provision	Judicial deposit	Provision	Judicial deposit	Provision	Judicial deposit	Provision	Judicial deposit
Labor and civil	41,635	27,064	45,094	19,101	184,366	81,551	175,775	66,346
Tax and social security claims	92,540	33,695	64,525	40,552	321,524	44,445	283,842	51,814
	<b>134,175</b>	<b>60,759</b>	<b>109,619</b>	<b>59,653</b>	<b>505,890</b>	<b>125,996</b>	<b>459,617</b>	<b>118,160</b>

Changes in provisions for tax, social security, labor and civil contingencies were as follows:

	Labor and civil		Tax and social security	
	Parent Company	Consolidated	Parent company	Consolidated
<b>Balance at December 31, 2022</b>	<b>34,041</b>	<b>121,071</b>	<b>91,959</b>	<b>280,178</b>
Addition	40,125	25,595	28,887	29,320
Write-off/Settlement	(32,926)	(73,726)	(41,523)	(43,874)
Interest (reversal)	8,795	10,636	(28,079)	21,893
<b>Balance at September 30, 2023</b>	<b>50,034</b>	<b>83,576</b>	<b>51,244</b>	<b>287,517</b>
<b>Balance at December 31, 2023</b>	<b>45,094</b>	<b>175,775</b>	<b>64,525</b>	<b>283,842</b>
Addition	15,870	37,769	46,991	53,127
Additions (mergers)	87	-	-	-
Additions (reversals) (Former owners) (a)	443	(2,575)	(722)	4,407
Write-off/Settlement	(15,584)	(27,806)	(19,733)	(21,262)
Interest (reversal)	(4,275)	1,203	1,479	1,410
<b>Balance at September 30, 2024</b>	<b>41,635</b>	<b>184,366</b>	<b>92,540</b>	<b>321,524</b>

- (a) Some agreements for acquisition of subsidiaries, include clauses covering contingent lawsuits, where the responsibility for payment, in the event of loss, lies with the former owners. For these lawsuits, the provision is made under "Tax, social security, labor and civil provision" against amounts receivable from former owners.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### b) Contingent liabilities (possible risk of loss)

The Company and its subsidiaries are also party to lawsuits with a possible risk of loss (between 25% and 50%) as assessed by management, upon consulting its legal advisors. Based on this assessment, no provision has been made in the quarterly information; possible losses are as below:

#### Labor and civil contingencies

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Civil lawsuits				
Former owners	1,937	3,421	1,019,161	1,082,258
DASA Management	57,828	38,269	380,348	210,692
Labor lawsuits				
Former owners	1,057	1,040	47,272	54,540
DASA Management	115,155	102,952	268,255	204,603

In the consolidated, the higher values under DASA Management refer to:

- indemnity lawsuit claiming the existence of acts of administrative misconduct and violation of principles and damages to the public coffers in the engagement of Hospital Maternidade Cristóvão da Gama by Instituto de Previdência de Santo André - IPSA, involving the former owners of the hospital in the total amount of R\$ 329,937 on September 30, 2024 (R\$ 310,909 on December 31, 2023), being the responsibility shared that 35% is DASA Management (R\$ 115,477 on September 30, 2024 and R\$ 108,818 on September 30, 2023); and
- public civil action for administrative misconduct for alleged irregularities in the bidding process for the hiring of Científica Lab Produtos Laboratoriais e Sistemas Ltda. in the amount of R\$ 50,832 on September 30, 2024 (R\$ 49,054 on December 31, 2023).

#### Tax and social security claims

	Parent Company		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Tax and social security claims				
Former management – responsibility of former owners	14,755	15,279	425,679	408,679
DASA Management	1,230,075	1,194,947	1,321,680	1,316,849

The provision for tax and social security claims correspond to disputes over (i) increases in rates (ii) calculation basis and (iii) constitutionality of amounts.

In the consolidated, the higher values under DASA Management refer to:

- ISS lawsuits, regarding the location of clinical analysis services rendered, in the amount of R\$ 478,219 on September 30, 2024 (R\$ 593,973 on December 31, 2023)
- PIS/COFINS on revenue and imports in the amount of R\$ 115,557 on September 30, 2024 (R\$ 152,388 on December 31, 2023); and
- income tax and social contribution credits on net income in the amount of R\$ 352,250 (R\$ 347,705 on December 31, 2023).

## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

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### 16 Share-based payment

The Company currently offers its executives share-based payment plans:

- i. 2018 Plan - Stock option approved at the Company's Extraordinary General Meeting ("EGM") held on December 21, 2018 ("2018 Plan"): The Company granted participants of the former Stock Option Plan ("2016 Plan") the opportunity to choose, at their sole discretion, to replace the options they held with options under the 2018 Plan. As a result, all participants in the 2016 Plan agreed to migrate to the 2018 Plan, so that there were no open options left subject to the terms and conditions of the 2016 Plan. However, the migrated options are still open in the 2018 Plan.
- ii. The 2020 Plan - Stock option for the period from 2020 to 2023 approved at the EGM on November 30, 2020 ("2020 Plan"). On May 10, 2023, the Board of Directors approved the 4<sup>th</sup> Program of "2020 Plan" and the Company carried out a new grant, with a vesting period on December 31, 2026; the effect is already considered in the changes presented below.

The purpose of these plans is to align the Company's interests with those of shareholders and beneficiaries, attract and retain talent, mitigate agency conflicts, increase the generation of sustainable results and reinforce long-term guidance in decision making by the Company's executives and employees.

The Beneficiaries will be chosen and elected by the Board of Directors, at its sole discretion.

Plans will be managed by the Board of Directors, which may rely on a committee to assist it in this regard, and will have, to the extent permitted by law and by the Company's bylaws, broad powers to take all necessary and appropriate measures for the management of these plans.

The Options that may be granted under the "2020 Plan" may not exceed 28,848,825 of Representative Options, on the date of approval of the "2020 Plan", of approximately 6% (six percent) of the Company's share capital.

In the "2020 Plan", the strike price is defined based on the fair value of the shares on the grant date and with interest based on the CDI, while the vesting period (service condition) is four years. Premiums must be fully exercised at the end of the grace period.

The determination of settlement amounts in "2020 Plan" considers the unit price of the Company's shares traded on B3 corresponding to the weighted average of the last 30 (thirty) trading sessions immediately prior to the expiration date of the Grace Period. The settlement of option for the "2020 Plan" determines the settlement in shares. Notwithstanding the foregoing, the Company may, at its discretion, choose to settle in cash, in part or in full.

The fair value of options is measured using the Black-Scholes method. Expected volatility was based on an assessment of the historical volatility of the share price of similar entities, particularly over the historical period proportional to the expected term.

The table below refers to the number of options issued in each program, outstanding at the time of the grant versus the number of remaining options to be settled, considering the period ended September 30, 2024.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

Under the 2018 Plan, the following grants were approved:

Year of approval	Number of issued shares	Number of remaining options
2018	4,663,274	487,803
2019	5,215,000	756,163

Under the 2020 Plan, the following grants were approved:

Year of approval	Number of issued shares	Number of remaining options
2020	7,181,250	1,561,454
2021	6,413,500	1,877,210
2022	6,506,500	4,583,250
2023	8,843,375	6,596,250

Provision for share-based payment is as follows:

	Parent company/ Consolidated
<b>Balance at December 31, 2022</b>	<b>567,429</b>
Stock option plan expense	52,674
Payments	(828)
<b>Balance at September 30, 2023</b>	<b>619,274</b>
<b>Balance at December 31, 2023</b>	<b>628,173</b>
Stock option plan expense	18,179
Reversal of charges (a)	(76,351)
<b>Balance at September 30, 2024</b>	<b>570,001</b>
	<b>09/30/2024</b>
Current liabilities	-
Non-current liabilities	-
Shareholders' equity	570,001
<b>Total in balance sheet (share-based payment)</b>	<b>570,001</b>
	<b>12/31/2023</b>
	56,075
	16,962
	555,136
	<b>628,173</b>

a) On September 11, 2024, the Supreme Court of Justice ruled on the nature of share-based payment plans. The Company, with the support of its legal advisors, reassessed the nature of its plans and concluded that the plans are of a commercial nature, reversing the provisions for labor charges recorded.

## 17 Shareholders' equity

### a) Share capital

As of September 30, 2024, the Company's paid-up and subscribed share capital totals R\$ 18,032,489 (R\$ 18,032,489 as of December 30, 2023), represented by 752,799,844 (752,799,844 as of December 31, 2023) common shares, nominative, book-entry and with no par value, presented in shareholders' equity as R\$ 17,946,204, net of share issuance expenses of R\$ 86,285.

The Company is authorized to increase capital up to the limit of 1,600,000,000 (one billion six hundred million) common shares, without amendment to the Bylaws.

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### b) Equity valuation adjustment

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

Furthermore, due to the merger of Ímpar into DASA in 2020, the amount of R\$ 9,243,944 was recorded as an equity valuation adjustment, thus reducing DASA's shareholders' equity. For further details on this transaction, are provided in Note 2 "Common control transactions" to the financial statements as of December 31, 2020, issued on March 6, 2021.

#### c) Treasury shares

As of September 30, 2024, there are 5,361,750 shares held in treasury (5,751,757 as of December 31, 2023) acquired at an average price of R\$ 14.12 per share (R\$ 14.13 as of December 31, 2023), corresponding to R\$ 79,376 (R\$ 81,258 as of December 31, 2023).

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 was limited to 14,060,719 common shares issued by the Company, accounting for 19.57% of the shares outstanding in the market, on the approval date, following the limit set forth in Article 9 of CVM Resolution 77. The program ended on February 12, 2024.

#### d) Dividends and interest on own capital

According to the Company's bylaws, net income for the year is allocated as follows: (i) 5% appropriated to a legal reserve, until it reaches 20% of subscribed share capital; and (ii) at least 25% of the remaining balance adjusted, pursuant to article 202 of Law 6,404/76, for the payment of mandatory dividends.

#### e) Basic and diluted earnings (loss) per share

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

Calculation of Parent Company's basic earnings (loss) per share is as follows:

	09/30/2024	09/30/2023
Loss attributable to the controlling shareholders	(368,067)	(628,657)
Weighted average number of outstanding common shares (in thousands)	747,288	746,960
Basic loss per share - (in R\$)	(0.49254)	(0.84162)

Diluted earnings (losses) per share is calculated by adjusting the weighted average number of outstanding common shares, assuming conversion of all common shares that could result in dilution. The only dilutable event is the stock option plan (Note 16).

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

Calculation of Parent Company's diluted profit (loss) per share is as follows:

	09/30/2024	09/30/2023
<b>Loss attributable to Company's (controlling) shareholders</b>	<b>(368,067)</b>	<b>(628,657)</b>
Weighted average number of common shares plus dilutable shares (in thousands)	786,111	776,940
<b>Diluted loss per share - (in R\$)</b>	<b>(0.46821)</b>	<b>(0.80915)</b>
<b>Weighted average number of shares (in thousands)</b>	<b>09/30/2024</b>	<b>09/30/2023</b>
Weighted average of number of shares used for Basic earnings (loss) per share	747,288	746,960
Dilution effect:		
Share purchase option plan	38,823	29,980
Weighted average number of shares for diluted earnings per share	<b>786,111</b>	<b>776,940</b>

## 18 Net operating revenue

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

	Parent Company			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
<b>Operating revenue by segment:</b>				
Diagnoses and care coordination (BU2)	1,584,820	4,639,664	1,469,203	4,274,836
	<b>1,584,820</b>	<b>4,639,664</b>	<b>1,469,203</b>	<b>4,274,836</b>
<b>Deductions:</b>				
Taxes on billing	(94,668)	(275,605)	(86,560)	(254,655)
Losses from variable consideration (disallowance)	(20,246)	(46,010)	(10,691)	(26,251)
Commercial discounts	(12,396)	(63,965)	(9,356)	(27,066)
<b>Net operating revenue</b>	<b>1,457,510</b>	<b>4,254,084</b>	<b>1,362,596</b>	<b>3,966,864</b>
	Consolidated			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
<b>Operating revenue by segment:</b>				
Hospitals and oncology (BU1)	2,224,245	6,548,425	2,109,422	6,003,997
Diagnoses and care coordination (BU2)	1,965,324	5,822,074	1,874,968	5,526,821
Diagnoses - International Operations (BU2 International)	130,398	324,720	76,606	249,416
	<b>4,319,967</b>	<b>12,695,219</b>	<b>4,060,996</b>	<b>11,780,234</b>
<b>Deductions:</b>				
Taxes on billing	(258,457)	(760,773)	(241,562)	(707,130)
Losses from variable consideration (disallowance)	(78,625)	(213,718)	(11,760)	(30,714)
Commercial discounts	(13,675)	(67,834)	(38,660)	(108,367)
<b>Net operating revenue</b>	<b>3,969,210</b>	<b>11,652,894</b>	<b>3,769,013</b>	<b>10,934,023</b>

Further information by business segment (BU1, BU2 and BU2 international) is provided in Note 23.

The DASA Group has the following concentration among its client portfolios, being that the largest five main customers are as follows:

	09/30/2024	09/30/2023
CLIENT A	13%	14%
CLIENT B	11%	12%
CLIENT C	11%	10%
CLIENT D	8%	7%
CLIENT E	4%	4%

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 19 Cost of services rendered

	Parent Company			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
Personnel cost	(253,416)	(739,631)	(238,121)	(724,844)
Material	(274,491)	(791,964)	(248,790)	(716,630)
Services and utilities	(315,587)	(923,143)	(280,417)	(803,812)
Depreciation and amortization cost	(89,490)	(269,802)	(97,762)	(293,277)
Other costs	(16,054)	(48,600)	(6,507)	(36,257)
	<b>(949,038)</b>	<b>(2,773,140)</b>	<b>(871,597)</b>	<b>(2,574,820)</b>

  

	Consolidated			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
Personnel cost	(796,657)	(2,364,485)	(731,661)	(2,162,198)
Material	(962,197)	(2,755,547)	(866,094)	(2,468,319)
Services and utilities	(790,707)	(2,360,162)	(776,010)	(2,217,850)
Depreciation and amortization cost	(181,615)	(553,950)	(193,255)	(569,603)
Other costs	(96,217)	(271,635)	(88,282)	(267,324)
	<b>(2,827,393)</b>	<b>(8,305,779)</b>	<b>(2,655,301)</b>	<b>(7,685,293)</b>

## 20 General and administrative expenses

	Parent Company			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
Personnel expenses	(147,354)	(445,819)	(147,345)	(415,719)
Provision for profit sharing and bonuses	(18,291)	(64,214)	(338)	(57,758)
Stock option plan (Note 16)	(9,477)	(19,030)	(16,550)	(39,493)
Services and utilities	(129,820)	(418,304)	(118,526)	(366,074)
Advertising and publicity	(9,347)	(27,414)	(19,424)	(42,288)
Transportation expenses	(16,399)	(57,129)	(14,859)	(50,153)
Depreciation and amortization	(92,855)	(299,799)	(98,551)	(283,502)
Taxes and rates	(559)	(3,536)	(572)	(3,136)
Provision for credit losses on accounts receivable	(1,807)	(3,351)	(211)	(9,447)
On-lending corporate expenses (Note 25.d)	89,023	302,794	107,164	277,877
Other	(9,129)	(39,374)	(48,935)	(135,131)
	<b>(346,015)</b>	<b>(1,075,176)</b>	<b>(358,147)</b>	<b>(1,124,824)</b>

  

	Consolidated			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
Personnel expenses	(249,214)	(755,455)	(261,627)	(773,695)
Provision for profit sharing and bonuses	(24,315)	(90,614)	12,930	(70,864)
Stock option plan (Note 16)	(11,915)	(20,685)	(20,354)	(50,750)
Services and utilities	(228,251)	(738,996)	(231,529)	(697,945)
Advertising and publicity	(16,026)	(44,741)	(26,961)	(64,362)
Transportation expenses	(18,361)	(61,937)	(16,337)	(54,902)
Depreciation and amortization	(128,338)	(413,945)	(136,574)	(380,612)
Taxes and rates	3,152	(8,652)	(2,972)	(15,379)
Provision for credit losses on accounts receivable	(8,265)	(20,340)	(24,650)	(50,787)
Other	(67,512)	(195,763)	(84,327)	(230,081)
	<b>(749,045)</b>	<b>(2,351,128)</b>	<b>(792,401)</b>	<b>(2,389,377)</b>



## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 21 Net financial income (expenses)

	Parent Company			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
<b>Financial expenses</b>				
Interest on loans and debentures	(326,248)	(963,297)	(380,758)	(1,114,144)
Interest on right-of-use lease	(23,991)	(69,975)	(20,110)	(62,634)
Interest (a)	(5,601)	(44,516)	(5,050)	(6,621)
Indexation charges on payables for acquisition of subsidiaries	(2,228)	(6,106)	(6,625)	(17,218)
Exchange rate change and indexation charges	(43,816)	(172,470)	(20,916)	(66,659)
Interest charges on lawsuits	(5,760)	2,796	14,873	19,284
Intercompany financial income (expenses) (Note 25.d)	-	470,740	236,354	606,498
Other	(14,267)	(45,479)	(13,915)	(42,819)
	<b>(421,911)</b>	<b>(828,307)</b>	<b>(196,147)</b>	<b>(684,313)</b>
<b>Financial income</b>				
Interest	49,898	107,171	54,832	161,210
Derivative financial instruments	32,334	108,876	10,729	16,360
Exchange rate change and indexation credits	(779)	(2,411)	1,588	1,543
Other	165	657	6	33
	<b>81,618</b>	<b>214,293</b>	<b>67,155</b>	<b>179,146</b>
<b>Net financial income (expense)</b>	<b>(340,293)</b>	<b>(614,014)</b>	<b>(128,992)</b>	<b>(505,167)</b>

	Consolidated			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
<b>Financial expenses</b>				
Interest on loans and debentures	(332,226)	(987,753)	(401,009)	(1,178,090)
Interest on right-of-use lease	(75,067)	(233,989)	(52,984)	(157,691)
Interest (a)	(10,855)	(58,707)	(9,299)	(70,802)
Indexation charges on payables for acquisition of subsidiaries	(63,867)	(133,603)	(37,398)	(118,643)
Exchange rate change and indexation charges	(40,302)	(182,507)	(31,804)	(107,539)
Interest charges on lawsuits	(8,599)	(2,613)	711	5,053
Other	(44,462)	(90,274)	(30,423)	(88,528)
	<b>(575,378)</b>	<b>(1,689,446)</b>	<b>(562,205)</b>	<b>(1,716,240)</b>
<b>Financial income</b>				
Interest	65,379	156,739	85,132	273,854
Derivative financial instruments	38,559	121,049	17,099	11,984
Exchange rate change and indexation credits	(38,065)	(35,579)	(1,683)	(13,152)
Other	(346)	1,399	1,506	3,464
	<b>65,527</b>	<b>243,608</b>	<b>102,054</b>	<b>276,150</b>
<b>Net financial income (expense)</b>	<b>(509,851)</b>	<b>(1,445,838)</b>	<b>(460,151)</b>	<b>(1,440,090)</b>

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

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 22 Income tax and social contribution

Provision for income tax and social contribution on net income is recorded on the accrual basis.

The combined statutory tax rate is 34%, consistent with current tax legislation.

A reconciliation from the statutory to the effective income tax and social contribution expense rates is presented below:

	Parent Company			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
<b>Loss before income tax and social contribution</b>	(124,482)	(406,145)	(180,508)	(628,657)
Statutory tax rate	34%	34%	34%	34%
<b>Income and social contribution taxes at the statutory tax rates</b>	42,324	138,090	61,373	213,743
<b>Permanent differences</b>				
Equity in results of subsidiaries	10,284	(81,734)	(65,622)	(132,684)
Non-deductible expenses (a)	(15,615)	(18,278)	(30,294)	(6,068)
Share issue expenses	-	-	(33)	9,970
<b>Other adjustments</b>				
Taxation on Universal Bases - (TBU 2022)	-	-	-	(17,252)
Deferred tax assets on tax loss carryforwards (c)	-	-	(29,679)	(66,481)
Provision for deferred tax losses	-	-	67,370	-
Other	-	-	(3,115)	(1,229)
	<b>36,993</b>	<b>38,078</b>	<b>-</b>	<b>-</b>
Income tax and social contribution – current	13,353	(28,997)	-	-
Deferred taxes	23,640	67,075	-	-
<b>Total</b>	<b>36,993</b>	<b>38,078</b>	<b>-</b>	<b>-</b>
Effective rate (d)	(29.7%)	(9.4%)	-	-

  

	Consolidated			
	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024	07/01/2023- 09/30/2023	01/01/2023- 09/30/2023
<b>Profit (loss) before income tax and social contribution</b>	(68,594)	(355,660)	(129,201)	(587,748)
Statutory tax rate	34%	34%	34%	34%
<b>Income and social contribution taxes at the statutory tax rates</b>	23,322	120,924	43,929	199,834
Effect of tax rates in foreign jurisdictions (30%)	(3,696)	6,258	(560)	(684)
<b>Permanent differences</b>				
Non-deductible expenses (a)	(19,393)	(35,570)	(53,082)	(56,821)
Share issue expenses	-	-	(33)	9,970
<b>Other adjustments</b>				
Presumed tax regime (b)	6,319	11,552	20,046	(305)
Taxation on Universal Bases - (TBU 2022)	-	-	-	(17,252)
Deferred tax assets on tax loss carryforwards (c)	(28,812)	(115,018)	(140,785)	(193,116)
Provision for deferred tax loss	-	-	67,370	-
Other	3,798	3,799	9,491	11,492
	<b>(18,462)</b>	<b>(8,055)</b>	<b>(53,622)</b>	<b>(46,881)</b>
Income tax and social contribution – current	(33,320)	(156,595)	(28,249)	(93,753)
Deferred taxes	14,858	148,540	(25,373)	46,872
<b>Total</b>	<b>(18,462)</b>	<b>(8,055)</b>	<b>(53,622)</b>	<b>(46,881)</b>
Effective rate (d)	26.9%	2.3%	41.5%	8%

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

- (a) Nondeductible tax expenses, such as: fines, donations, gifts and others;
- (b) Brazilian tax legislation allows the companies with gross income of up to R\$ 78 million in their previous fiscal year, to adopt a more simplified taxation regime for IRPJ and CSLL purposes, a presumed tax regime. Some of the Company's subsidiaries adopt this tax regime, applying a presumed profit rate of 8% to adjusted operating profit. The reconciliation difference is the presumed tax regime amount less taxable income at the statutory rate for these subsidiaries;
- (c) Refers to deferred IRPJ and CSLL on the balances of tax losses and negative CSLL calculation bases not recorded in the period.
- (d) The effective tax is split between IRPJ and CSLL expenses and current and deferred in the statement of income.

#### Deferred taxes on tax carryforward losses and temporary differences

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

Pursuant to CPC 32/IAS 12 - Income taxes, the DASA Group records deferred tax assets and liabilities on temporary differences and tax losses on the expectation of generating future taxable profits, based on technical studies approved by management. Tax losses have no statute of limitations, though offsetting is limited to 30% of taxable profits in the year of offset. Projections for the realization of deferred tax assets are reviewed annually.

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

	Balance sheet Parent Company		Profit (loss) Parent Company	
	09/30/2024	12/31/2023	07/01/2024- 09/30/2024	01/01/2024- 09/30/2024
Tax loss carryforwards	1,073,302	1,085,960	5,823	(12,658)
Provision for expected losses from doubtful accounts and provision for disallowance	19,939	17,137	(93)	2,802
Sundry provision and for specialized medical services	35,715	33,387	(11,343)	2,328
Provision for stock option plan	109,371	115,128	(8,772)	(5,757)
Provision for variable remuneration, disputes and overtime	37,832	5,193	11,778	32,639
Depreciation IFRS 16 - Leases	40,672	12,846	17,099	27,826
Provision for obsolescence	64	200	129	(136)
Adjustment to present value	1,519	3,459	(1,252)	(1,940)
Provision for legal disputes	39,905	31,743	4,564	8,162
Adjustment of useful lives of property and equipment	22,082	21,738	(813)	344
Downstream merger of subsidiary	282,695	282,695	-	-
Surplus on the acquisition of subsidiary	38,698	21,090	8,253	17,608
Goodwill tax amortization	(705,676)	(700,294)	(1,505)	(5,382)
Other	7,012	5,748	(228)	1,264
<b>Deferred income tax and social contribution</b>	<b>1,003,130</b>	<b>936,030</b>	<b>23,640</b>	<b>67,100</b>
<b>Changes in equity not affecting profit (loss)</b>			-	(25)
<b>Deferred income tax and social contribution</b>	<b>1,003,130</b>	<b>936,030</b>	<b>23,640</b>	<b>67,075</b>

  

<b>Balance sheet presentation:</b>		
Deferred tax assets	1,003,130	936,030
	<b>1,003,130</b>	<b>936,030</b>

  

<b>Reconciliation of deferred tax assets</b>	
<b>Balance at December 31, 2023</b>	<b>936,030</b>
Tax income recognized in profit (loss)	67,075
Other	25
<b>Balance at September 30, 2024</b>	<b>1,003,130</b>

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Balance sheet Consolidated		Profit (loss) Consolidated	
	09/30/2024	12/31/2023	07/01/2024-09/30/2024	01/01/2024-09/30/2024
Tax loss carryforwards	1,218,950	1,233,952	5,334	(15,002)
Provision for expected losses from doubtful accounts and disallowance	159,096	115,414	11,418	43,682
Sundry provision and for specialized medical services	76,039	79,108	8,003	(3,069)
Provision for variable remuneration, disputes and overtime	77,116	17,730	11,107	59,386
Provision for stock option plan	109,371	115,128	(8,772)	(5,757)
Depreciation IFRS 16 - Leases	101,507	53,472	21,719	48,035
Provision for obsolescence	64	2,051	(810)	(1,987)
Adjustment to present value	1,400	2,054	(117)	(654)
Provision for ISS on income to be billed	13,883	10,685	(1,013)	3,198
Equity valuation adjustment	18,667	22,575	(3,541)	(3,908)
Provision for legal disputes	162,258	28,596	87,686	133,662
Adjustment of useful lives of property and equipment	32,410	26,749	4,006	5,661
Downstream merger of subsidiary	282,695	282,695	-	-
Surplus on acquisition of subsidiary	45,734	21,090	8,514	24,644
Goodwill tax amortization	(710,912)	(695,429)	(874)	(15,483)
Contingent assets	(102,111)	(72,300)	(28,990)	(29,811)
Revaluation reserve	(896)	-	-	(896)
Other	(69,583)	29,282	(97,988)	(98,865)
<b>Deferred income tax and social contribution</b>	<b>1,415,688</b>	<b>1,272,852</b>	<b>15,682</b>	<b>142,836</b>
<b>Changes in equity not affecting profit (loss)</b>			<b>(824)</b>	<b>5,704</b>
<b>Deferred income tax and social contribution</b>	<b>1,415,688</b>	<b>1,272,852</b>	<b>14,858</b>	<b>148,540</b>
<b>Balance sheet presentation:</b>				
Deferred tax assets	1,431,133	1,286,050		
Deferred tax liabilities	(15,445)	(13,198)		
	<b>1,415,688</b>	<b>1,272,852</b>		
<b>Reconciliation of deferred tax assets</b>				
<b>Balance at December 31, 2022</b>	<b>1,263,829</b>			
Tax income recognized in profit (loss)	46,872			
Other	1,803			
<b>Balance at September 30, 2023</b>	<b>1,312,504</b>			
<b>Balance at December 31, 2023</b>	<b>1,272,852</b>			
Tax income recognized in profit (loss)	148,540			
Other	(5,704)			
<b>Balance at September 30, 2024</b>	<b>1,415,688</b>			

Management believes that the deferred income tax and social contribution assets arising will be realized in accordance with projected taxable income, based on a technical feasibility study.

No indicator of non-recovery of deferred tax assets were identified as of September 30, 2024.



Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

23 Information by business segment

For the purposes of analysis and decision making by Management, the DASA Group's operations are managed in three strategic divisions, which are its reportable segments: (i) outpatient care services and care coordination; (ii) hospitals and oncology - through Ímpar and its subsidiaries and (iii) International operations - auxiliary support services located in Argentina and Uruguay. The operating segment is reported consistently with management reports used by the 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 segment:

Segments	Operations	Geographic region
Hospitals and oncology (BU1)	Medical and hospital services	Brazil
Diagnoses and care coordination (BU2)	Diagnosis and health management	Brazil
International diagnoses (BU2)	Diagnosis	South America (Argentina and Uruguay)

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

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

The information for the three-month period ended September 30, 2024 and 2023 is shown below:

	Hospitals and oncology (BU1)		Diagnoses and care coordination (BU2)		Diagnoses - International Operations (BU2 International)		Total		Discontinued operations (a)	Total excluding discontinued operations
	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	07/01/2024 to 09/30/2024	07/01/2023 to 09/30/2023	07/01/2024 to 09/30/2024	07/01/2024 to 09/30/2024
<b>Net revenue:</b>										
Revenue by segment	2,018,066	1,954,923	1,728,567	1,694,329	128,294	75,543	3,874,927	3,724,795	2,759	3,872,168
Intra-segment income	18,209	-	78,833	44,218	-	-	97,042	44,218	-	97,042
	<b>2,036,275</b>	<b>1,954,923</b>	<b>1,807,400</b>	<b>1,738,547</b>	<b>128,294</b>	<b>75,543</b>	<b>3,971,969</b>	<b>3,769,013</b>	<b>2,759</b>	<b>3,969,210</b>
<b>Cost:</b>										
Reportable segment cost	(1,459,911)	(1,396,351)	(1,181,092)	(1,157,942)	(90,295)	(56,790)	(2,731,298)	(2,611,083)	(947)	(2,730,351)
Intra-segment cost	(78,833)	(44,218)	(18,209)	-	-	-	(97,042)	(44,218)	-	(97,042)
	<b>(1,538,744)</b>	<b>(1,440,569)</b>	<b>(1,199,301)</b>	<b>(1,157,942)</b>	<b>(90,295)</b>	<b>(56,790)</b>	<b>(2,828,340)</b>	<b>(2,655,301)</b>	<b>(947)</b>	<b>(2,827,393)</b>
<b>Results by reportable segments:</b>										
Operating income (expenses), net	(294,388)	(319,052)	(397,733)	(448,177)	(9,764)	(15,533)	(701,885)	(782,762)	(1,325)	(700,560)
Financial income	3,511	42,364	95,054	60,457	(32,343)	(767)	66,222	102,054	695	65,527
Financial expenses	(129,621)	(320,891)	(444,749)	(237,724)	(1,998)	(3,590)	(576,368)	(562,205)	(990)	(575,378)
Income tax and social contribution	(43,422)	(45,280)	24,953	(8,158)	-	(184)	(18,469)	(53,622)	(7)	(18,462)
<b>Net profit (loss) by segment</b>	<b>33,611</b>	<b>(128,505)</b>	<b>(114,376)</b>	<b>(52,997)</b>	<b>(6,106)</b>	<b>(1,321)</b>	<b>(86,871)</b>	<b>(182,823)</b>	<b>185</b>	<b>(87,056)</b>

The information for the nine-month periods ended September 30, 2024 and 2023 is shown below:

	Hospitals and oncology (BU1)		Diagnoses and care coordination (BU2)		Diagnoses - International Operations (BU2 International)		Total		Discontinued operations (a)	Total excluding discontinued operations
	01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023	01/01/2024 to 09/30/2024	01/01/2023 to 09/30/2023
<b>Net revenue:</b>										
Revenue by segment	5,972,031	5,564,058	5,172,531	4,985,811	319,487	245,492	11,464,049	10,795,361	7,586	11,456,463
Intra-segment income	18,209	-	178,222	138,662	-	-	196,431	138,662	-	196,431
	<b>5,990,240</b>	<b>5,564,058</b>	<b>5,350,753</b>	<b>5,124,473</b>	<b>319,487</b>	<b>245,492</b>	<b>11,660,480</b>	<b>10,934,023</b>	<b>7,586</b>	<b>11,652,894</b>
<b>Cost:</b>										
Reportable segment cost	(4,336,096)	(3,945,850)	(3,550,631)	(3,427,084)	(226,161)	(173,696)	(8,112,888)	(7,546,630)	(3,540)	(8,109,348)
Intra-segment cost	(178,222)	(138,662)	(18,209)	-	-	-	(196,431)	(138,663)	-	(196,431)
	<b>(4,514,318)</b>	<b>(4,084,513)</b>	<b>(3,568,840)</b>	<b>(3,427,084)</b>	<b>(226,161)</b>	<b>(173,696)</b>	<b>(8,309,319)</b>	<b>(7,685,293)</b>	<b>(3,540)</b>	<b>(8,305,779)</b>
<b>Results by reportable segments:</b>										
Operating income (expenses), net	(892,254)	(884,468)	(1,324,460)	(1,463,002)	(44,397)	(48,919)	(2,261,111)	(2,396,389)	(4,174)	(2,256,937)
Financial income	48,219	121,600	226,107	167,421	(25,768)	(12,871)	248,558	276,150	4,950	243,608
Income tax and social contribution	(739,662)	(899,176)	(947,992)	(806,289)	(4,755)	(10,775)	(1,692,409)	(1,716,240)	(2,963)	(1,689,446)
<b>Net profit (loss) by segment</b>	<b>(25,785)</b>	<b>(28,897)</b>	<b>17,710</b>	<b>(17,561)</b>	<b>-</b>	<b>(423)</b>	<b>(8,075)</b>	<b>(46,881)</b>	<b>(20)</b>	<b>(8,055)</b>

(a) Profit from discontinued operations excluded from the Company's profit (loss).

Diagnósticos da América S.A.



Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Hospitals and oncology (BU1)		Diagnoses and care coordination (BU2)		Diagnoses - International Operations (BU2 International)		Total	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Total assets	14,911,514	14,221,881	13,048,444	11,827,565	348,087	163,754	28,308,045	26,213,200
Total current and non-current liabilities	6,974,729	6,459,563	12,617,769	12,350,987	83,105	68,831	19,675,603	18,879,381
Parent Company	09/30/2024	09/30/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Equity in results of subsidiaries	(138,788)	(209,050)	(121,850)	(180,006)	20,245	(1,192)	(240,393)	(390,248)

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 24 Financial instruments

### Accounting classification and fair values

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

Parent Company						
				Fair value	Book balance	
				09/30/2024	09/30/2024	12/31/2023
Financial liabilities measured at fair value	Note	Classification per category	Hierarchy			
Bank Deposit Certificate and repurchase and resale commitments	5	Fair value through profit or loss	Level 2	1,565,498	1,565,498	405,017
Collateralized by means of interest earning bank deposits	14	Fair value through profit or loss	Level 2	6,728	6,728	6,475
Derivative financial instruments		Fair value through profit or loss	Level 2	59,116	59,116	-
				1,631,342	1,631,342	411,492
Financial assets not measured at fair value						
Cash and banks	5	Financial assets at amortized cost	-	49,926	49,926	116,423
Trading securities	6	Financial assets at amortized cost	Level 2	86,415	86,415	79,561
Trade accounts receivable	7	Financial assets at amortized cost	-	1,273,942	1,363,919	1,013,051
				1,410,283	1,500,260	1,209,035
				3,041,625	3,131,602	1,620,527
Financial liabilities not measured at fair value						
Loans and financing	11	Financial liability at amortized cost	-	543	601	11,958
Debentures	13	Financial liability at amortized cost	-	11,739,409	11,380,253	10,258,035
Suppliers		Financial liability at amortized cost	-	530,184	559,783	675,540
Payable - acquisition of subsidiaries	14	Financial liability at amortized cost	-	93,135	86,830	137,849
Lease liabilities	12	Financial liability at amortized cost	-	812,578	812,579	928,001
				13,175,849	12,840,046	12,011,383
Financial liabilities measured at fair value						
Contingent consideration	14	Fair value through profit or loss	Level 3	9,770	9,770	8,557
Derivative financial instruments		Fair value through profit or loss	Level 2	108,832	108,832	24,486
				118,602	118,602	33,043
				13,294,451	12,958,648	12,044,426



## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

Consolidated							
					Fair value	Book balance	
					09/30/2024	09/30/2024	12/31/2023
<b>Financial liabilities measured at fair value</b>	<b>Note</b>	<b>Classification per category</b>	<b>Hierarchy</b>				
Interest earning bank deposits	5	Fair value through profit or loss	Level 2		1,980,147	1,980,147	1,146,286
Collateralized by means of interest earning bank deposits	14	Fair value through profit or loss	Level 2		7,405	7,405	6,605
Derivative financial instruments		Fair value through profit or loss	Level 2		70,869	70,869	7,165
					<b>2,058,421</b>	<b>2,058,421</b>	<b>1,160,056</b>
<b>Financial assets not measured at fair value</b>							
Cash and banks	5	Financial assets at amortized cost	-		717,694	717,694	438,908
Trading securities	6	Financial assets at amortized cost	Level 2		121,801	121,801	103,815
Trade accounts receivable	7	Financial assets at amortized cost	-		4,976,733	5,254,574	3,992,580
					<b>5,816,228</b>	<b>6,094,069</b>	<b>4,535,303</b>
					<b>7,874,649</b>	<b>8,152,490</b>	<b>5,695,359</b>
<b>Financial liabilities not measured at fair value</b>							
Loans and financing	11	Financial liability at amortized cost	-		60,445	62,693	192,270
Debentures	13	Financial liability at amortized cost	-		11,739,409	11,483,841	10,459,167
Suppliers		Financial liability at amortized cost	-		1,303,996	1,376,795	1,584,985
Payable - acquisition of subsidiaries	14	Financial liability at amortized cost	-		877,182	1,065,947	1,199,248
Lease liabilities	12	Financial liability at amortized cost	-		2,475,958	2,475,958	2,643,191
					<b>16,456,990</b>	<b>16,465,234</b>	<b>16,078,861</b>
<b>Financial liabilities measured at fair value</b>							
Contingent consideration	14	Fair value through profit or loss	Level 3		68,807	68,807	67,700
Derivative financial instruments		Fair value through profit or loss	Level 2		108,832	108,832	25,991
					<b>177,639</b>	<b>177,639</b>	<b>93,691</b>
					<b>16,634,629</b>	<b>16,642,873</b>	<b>16,172,552</b>

In the measurement, the book value represents a reasonable approximation of the fair value, as described below:

(i) The balances of cash and cash equivalents, trade accounts receivable, trade accounts payable and other current liabilities are equivalent to their book values, mainly due to the short-term maturity of these instruments;

(ii) The balances of Bank Deposit Certificates and Repo Operations are measured at fair value against the statement of income, taking into account the rates agreed between the parties when contracting the investments, including market information that makes this calculation possible. Securities are measured at amortized cost and approximate their fair values because the transactions are carried out at floating interest rates;

(iii) The book values of loans, financing and debentures are measured at their amortized cost and disclosed at fair value, which does not differ materially from the book value to the extent that the interest agreed is consistent with current market rates.

The fair value hierarchy categories are defined as follows:

- Level 1 - Prices quoted (not adjusted) in active markets for identical assets and liabilities.
- Level 2 - Inputs, in addition to quoted prices, included in level 1 that is observable for the asset or liability, either directly (prices) or indirectly (derived from prices).
- Level 3 - Assumptions, for assets or liabilities, which are not based on observable market data (non-observable data).

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### Foreign exchange risk

Through the subsidiary Ímpar, DASA Group has foreign currency denominated loans (US Dollar) for which derivative financial instruments were contracted for protection against changes foreign exchange rate.

As of September 30, 2024, DASA Group had derivative contracts to hedge the exchange rate fluctuations for all outstanding foreign currency loans, as follows:

Interest rate swap (fixed CDI rate)	Nominal value (US\$'000)	Balance of loans as of 09/30/2024	Original indexes	Swap	Start	Maturity	Unrealized gains (losses) from derivative instruments on 09/30/2024
Santander	9,147	49,949	4.45%	CDI+1.35%	11/12/2019	10/04/2024	11,753
							11,753

#### Consolidated

	09/30/2024		12/31/2023	
	Current	Total	Non-current	Total
Swap				
Assets	11,753	11,753	7,165	7,165
Liabilities	-	-	(1,505)	(1,505)
	11,753	11,753	5,660	5,660

#### Market risk

The Company has entered into derivative contracts to convert the prefixed rates of National Amplified Consumer Price Index ("IPCA") of certain loans into the CDI rates, as follows:

Interest rate swap (IPCA to CDI)	Nominal value (US\$'000)	Balance of loans as of 09/30/2024	Original indexes	Swap	Start	Maturity	Unrealized gains (losses) from derivative instruments on 09/30/2024
XP	419,184	469,800	IPCA+6.60%	CDI+1.05%	05/24/2023	10/15/2029	(36,277)
Itaú	247,482	277,548	IPCA+6.75%	CDI+1.22%	11/11/2022	10/15/2032	(6,159)
XP	551,248	565,383	Fixed rate 12.30%	CDI+1.97%	02/01/2024	01/15/2029	(39,966)
XP	124,430	129,650	IPCA+7.34%	CDI+1.96%	02/01/2024	01/15/2031	(8,626)
Itaú	690,427	708,886	Fixed rate 12.85%	CDI+2.36%	02/02/2024	01/15/2031	59,116
XP	210,090	219,023	IPCA+7.61%	CDI+2.13%	02/01/2024	01/16/2034	(17,804)
							(49,716)

#### Consolidated

	09/30/2024			12/31/2023		
	Current	Non-current	Total	Current	Non-current	Total
Swap						
Assets	-	59,116	59,116	-	-	-
Liabilities	(1,126)	(107,706)	(108,832)	(885)	(23,601)	(24,486)
	(1,126)	(48,590)	(49,716)	(885)	(23,601)	(24,486)

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### Liquidity risk

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

- a) Short-term cash management - Management of liquid assets and credit facilities to cover immediate needs.
- b) Long-term cash management - Ongoing process to guarantee long-term funds, by analyzing the cash budget on a monthly basis, updating the budgeted assumptions according to the needs of the business, and comparing the actual versus budgeted amounts.
- c) Maintenance of a minimum cash – Refers to the cash balance that DASA Group covers in a very short time to meet its urgent needs. Furthermore, the Company adopts a policy that the cash balance must have to cover the five worst daily outflows of the month, without considering receipts.
- d) Exposure limits and risk mitigators - The treasury area holds short-term lines for cash investments with immediate liquidity and working capital facilities sufficient to guarantee at least the amount equal to the five largest consecutive days of cash disbursements in the last 12 months.

For medium-term and long-term facilities, the treasury department credit facilities are compatible with DASA Group's strategic planning, assuring the availability of funds to meet expected cash outflows.

The maturities of consolidated non-current (undiscounted) financial liabilities are as follows:

#### 09/30/2024

Operation	1–2 years	2–3 years	3–4 years	>4 years	Total
Derivative financial instruments	555	1,921	2,426	102,804	107,706
Suppliers	16,548	-	-	-	16,548
Loans and financing	8,491	419	-	-	8,910
Debentures	925,453	3,470,697	3,123,892	5,866,150	13,386,192
Leases	168,168	343,230	335,212	1,317,950	2,164,560
Payable - acquisition of subsidiaries	119,161	142,488	619,318	65,911	946,878
	<b>1,238,376</b>	<b>3,958,755</b>	<b>4,080,848</b>	<b>7,352,815</b>	<b>16,630,794</b>

#### 12/31/2023

Operation	1–2 years	2–3 years	3–4 years	>4 years	Total
Derivative financial instruments	25,106	-	-	-	25,106
Suppliers	46,743	-	-	-	46,743
Loans and financing	37,628	15,514	-	-	53,142
Debentures	1,961,745	3,545,210	7,078,439	-	12,585,394
Leases	175,940	359,092	350,704	1,378,856	2,264,592
Share-based payment	21,954	-	-	-	21,954
Payable - acquisition of subsidiaries	183,720	578,082	-	-	761,802
	<b>2,452,836</b>	<b>4,497,898</b>	<b>7,429,143</b>	<b>1,378,856</b>	<b>15,758,733</b>

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### Sensitivity analysis for financial assets and liabilities

A sensitivity analysis is prepared for consolidated interest earning bank deposits on the base date of September 30, 2024, with stressed scenarios of 25% and 50%.

For each scenario the pretax financial expense (financial income) was calculated, for maturities scheduled for 2024. Judicial deposits held in escrow for lawsuits for acquired companies (R\$ 6,867 as of September 30, 2024) were excluded.

Operation	Balance at 09/30/2024	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Cash and cash equivalents/Securities	2,812,775	CDI	310,934	233,201	155,467
	Rate subject to change	CDI	11.05%	8.29%	5.53%

A sensitivity analysis is prepared for consolidated debts on the base date of September 30, 2024, with stressed scenarios of 25% and 50%.

For each scenario, the pretax financial expense (financial income) was calculated, for maturities scheduled for 2024. The base date used for financings was September 30, 2024, projecting indices for one year.

Operation	Balance at 09/30/2024	Risk (a)	Scenario I (Probable)	Scenario II	Scenario III
Debentures	11,483,841	CDI	1,269,465	1,586,832	1,904,198
	Rate subject to change	CDI	11.05%	13.82%	16.58%

#### Capital management

The financial leverage ratios were as follows:

	09/30/2024	12/31/2023
Total gross debt	11,546,534	10,651,437
Total cash and cash equivalents and securities	(2,819,642)	(1,689,009)
Net balance of derivative transactions	37,963	18,826
<b>Net debt</b>	<b>8,764,855</b>	<b>8,981,254</b>
Shareholders' equity	8,616,214	7,330,427
Total capitalization	17,381,069	16,311,681
<b>Leverage ratio</b>	<b>50.4%</b>	<b>55.1%</b>

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

## 25 Related parties

The Company had the following operations with related parties:

### (a) Provision of services between the Company and its subsidiaries

	Current assets		Current liabilities -		Net operating revenue		Cost of services rendered	
	Trade accounts receivable		Other accounts payable					
	09/30/2024	12/31/2023	09/30/2024	12/31/2023	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Bioclinico	3,475	3,328	-	-	1,295	1,040	-	-
Chromatox	-	-	2	2	-	-	-	-
CientificaLab	20,782	10,962	-	-	15,175	9,029	-	86
CPClin	77	68	-	-	87	261	-	-
CRMI Petrópolis	-	-	-	1,314	-	-	-	784
DASA RE (a)	-	-	-	-	-	-	591	573
DB Genética	-	-	2,070	-	-	-	5,563	-
Deliberato	5,337	2,874	-	-	2,685	1,744	-	-
Exame	1,726	1,658	-	-	2,118	3,616	-	-
Gaspar	-	-	-	-	-	-	-	-
Genia - MOL	130	130	-	-	-	-	-	-
Genia Argentina	3,040	715	-	-	2,325	401	-	-
Genia Chile	224	79	-	-	145	69	-	-
Genia Colombia	14	11	-	-	3	8	-	-
Hemat	109	205	-	-	202	413	-	-
HSP	-	-	-	-	-	-	-	-
Ímpar	18,774	9,348	-	-	65,194	61,838	-	-
Itulab	1,466	378	-	-	1,175	377	-	-
Lustosa	135	730	-	-	929	314	-	-
Mantris	133	134	-	-	-	112	-	-
Nobeloy	477	475	-	-	3	212	-	-
Padrão Ribeirão	685	442	-	-	251	493	-	-
Previlab	13,980	11,254	-	-	3,503	7,034	-	-
Ruggeri	1,587	1,935	-	-	536	1,129	-	-
Salomão Zoppi	26,027	12,933	-	-	27,812	18,814	-	-
Santa Celina	-	-	-	-	-	-	29	-
Santa Luzia	91	91	-	-	-	1,841	-	1
São Camilo	182	175	-	-	118	125	-	-
São Marcos	4,331	3,534	-	-	5,836	11,758	-	-
Valeclin	6,929	6,025	11,444	4,967	1,038	2,041	12,176	3,563
	<b>109,711</b>	<b>67,484</b>	<b>13,516</b>	<b>6,283</b>	<b>130,430</b>	<b>122,669</b>	<b>18,359</b>	<b>5,007</b>

(a) Amounts corresponding to property rental transactions

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

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### (b) Related parties - Loan agreements between the Company and its subsidiaries

	Interest	Maturity	09/30/2024	12/31/2023
<b>Loan agreement</b>				
Allbrokers	120% CDI	09/30/2027	3,700	-
Boris	120% CDI	06/02/2025	26,368	24,045
CRMI Petrópolis	120% CDI	10/06/2025	198	180
DASA RE	120% CDI	12/20/2024	2,317	-
DB Genética	120% CDI	07/10/2026	69,701	65,131
Gesto	120% CDI	09/30/2027	3,708	-
Grupo Case	120% CDI	08/30/2027	2,371	-
Grupo Exame	120% CDI	10/25/2025	3,937	3,073
Grupo São Marcos	120% CDI	09/30/2027	1,651	-
Hemat	120% CDI	01/19/2027	6,493	4,751
Ímpar	120% CDI	07/22/2027	104,043	-
Mantris	120% CDI	09/30/2027	7,176	-
Padrão Ribeirão	120% CDI	11/25/2026	8,606	7,849
São Camilo	120% CDI	09/20/2027	307	-
Santa Celina	120% CDI	01/29/2027	171,247	131,091
Valeclin	120% CDI	09/25/2027	9,407	-
			<b>421,230</b>	<b>236,120</b>

The loan agreements between the Company and its subsidiaries generated financial income, eliminated upon consolidation, of R\$ 30,816 for the nine-months period ended September 30, 2024 (R\$ 23,249 as of September 30, 2023).

#### (c) Related parties - The balances of dividends and interest on own capital receivable by the Company from its subsidiaries are presented below:

	09/30/2024	12/31/2023
Bioclínico	-	7,163
Boris	5,739	-
Chromatox	30,514	14,618
Científica	23,052	-
CP Clin	602	3,143
DASA RE	2,610	2,463
DB Genética	265	-
Deliberato	-	2,589
HEMAT	-	1,951
Ímpar	91,215	91,215
Itulab	1,258	-
Lustosa	4,824	-
Petrópolis	883	1,074
Previlab	13,196	11,735
Ruggeri & Piva	-	4,856
Valeclin	45	1,739
	<b>174,203</b>	<b>142,546</b>

#### (d) Related parties – Other receivables (Current Assets)

As of 2023, the Company implemented a corporate expense transfer process, from the Parent Company to the Subsidiaries. These on-lendings involve corporate expenses that the Parent Company initially assumes and then repasses to the subsidiaries. The amounts were recorded as related parties in non-current assets, totaling R\$ 1,869,053 as of September 30, 2024 (R\$ 1,190,438 as of December 31, 2023).

Additionally, the Company also has specialized medical services shared between the subsidiary Salomão and Zoppi, which were recorded under “Related Parties” in non-current assets, totaling R\$ 63,450 as of September 30, 2024 (R\$ 69,121 as of December 31, 2023).

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

#### (e) Management remuneration

Remuneration of key management personnel, including the Board of Directors, the Audit Board and the Statutory Executive Board, in the statement of income, are shown below:

	09/30/2024			12/31/2023		
	Board of Directors	Statutory Board	Total	Board of Directors	Statutory Board	Total
Fixed remuneration (Salary/Directors' fees)	6,827	14,301	21,128	8,936	14,484	23,420
Variable remuneration	-	14,688	14,688	-	15,237	15,237
Share-based compensation	3,074	5,155	8,229	-	2,974	2,974
<b>Total</b>	<b>9,901</b>	<b>34,144</b>	<b>44,045</b>	<b>8,936</b>	<b>32,694</b>	<b>41,630</b>
Benefits	-	531	531	-	371	371
Number of members (average)	7	11		7	13	

The variable remuneration includes performance, hiring, and termination bonuses. The benefits include medical assistance, meal vouchers, food vouchers, and allowance.

Changes in the management's stock option plans are presented in Note 16.

#### (f) Controlling shareholders' contribution

On June 10, 2024, the controlling shareholder made a capital contribution of R\$ 1.5 billion by way of a Private Instrument for Advance for Future Capital Increase (Note 2.b).

#### (g) Other related party balances

Operations carried out among related parties are carried out at usual market values, terms and rates as agreed by the parties.

Company	Relationship
A e C Consultores Ltda	Provision of consulting and advisory services
Amar Administradora de Bens Próprios Ltda	Real estate rent
BFL Empreendimentos Imobiliários Ltda	Real estate rent
César Antonio Biazio Sanches	Real estate rent
CM Hospitalar S.A.	Provider of hospital service
Conexa Saúde Serviços Médicos Ltda	Service provider
Ecolimp Sistemas de Serviços Ltda	Service provider
ECRD - Serviços Médicos de Radiologia Ltda	Provision of medical services
EDAN Serviços De Coleta Ltda	Franchise agreement
Essijota Serviços de Coleta e Diagnósticos Ltda	Franchise agreement
José de Oliveira Domingos	Real estate rent
Link Consultoria em Medicina Diagnóstica Ltda	Provision of consulting and advisory services
Localiza Rent a Car S.A.	Vehicle rental
Patrys Investimentos Imobiliários Ltda	Real estate rent
Pesmed - Pesquisas e Serviços Médicos Ltda	Provision of medical services
PTR 7 Investimentos Imobiliários Ltda	Lease of properties
RMR Ressonância Magnética Ltda	Provision of medical services
Seven Seas Partner - Saúde e Prevenção Ltda.-ME	Service provider
Signo Properties Investimentos Imobiliários Ltda	Real estate rent
Socec Serviços Médicos SS Ltda	Real estate rent
VIDA - Posto de Coleta Ltda	Franchise agreement

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

The following operations were carried out:

	Balances of Assets / (Liabilities) 09/30/2024			Balances of Assets / (Liabilities) 12/31/2023		
	Services	Rentals	Other	Services	Rentals	Other
- 3G Empreendimentos e Participações Ltda.	-	-	-	(606)	-	-
- A e C Consultores Ltda.	(17)	-	-	(17)	-	-
- Agaesse Servicos Ltda.	-	-	-	(57)	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(34)	-	-	(37)	-
- BFL Empreendimentos Imobiliários Ltda.	-	(222)	-	-	(213)	-
- César Antonio Biazio Sanches	-	(8)	-	-	(7)	-
- CM Hospitalar (a)	-	-	(57,426)	-	-	(15,379)
- Cm Tecnologia S.A.	(16)	-	-	(16)	-	-
- Conexa Saúde Serviços Médicos Ltda.	-	-	-	(15)	-	-
- Connectcom Tecnologia.	-	-	-	(3)	-	-
- Copa Serviços de Coleta e Diagnósticos Ltda.	(147)	-	-	(118)	-	-
- Dmg Laboratório Médico Ltda.	(130)	-	-	(113)	-	-
- Ecolimp Sistemas de Serviços Ltda.	(4,523)	-	-	(169)	-	-
- Edan Servicos de Coleta.	(179)	-	-	(94)	-	-
- Essijota Serv. de Coleta e Diag. Ltda.	(112)	-	-	(88)	-	-
- Hro - Hospital de Referência Oftalmológica Ltda.	(8)	-	-	-	-	-
- José de Oliveira Domingues	-	(20)	-	-	(12)	-
- Link Consult. em Medicina Diag. Ltda.	(11)	-	-	(17)	-	-
- Localiza Rent a Car S.A.	(14)	-	-	(28)	-	-
- Mega Copa Serviços de Coleta e Diagnósticos Ltda.	(70)	-	-	(64)	-	-
- Meier Serviços de Coleta e Diagnósticos Ltda.	(39)	-	-	(53)	-	-
- Pechincha Serviços de Coleta e Diagnósticos Ltda.	(154)	-	-	(138)	-	-
- Phd Servicos de Coleta Ltda.	(142)	-	-	(116)	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(1,963)	-	-	(1,918)	-
- PTR14 Investimentos Imobiliários S.A.	-	-	-	-	(2,129)	-
- Seven Seas Partner Saúde e Prev. Ltda.	(104)	-	-	(86)	-	-
- VIDA - Posto de Coleta Ltda.	(124)	-	-	(95)	-	-
	<b>(5,790)</b>	<b>(2,247)</b>	<b>(57,426)</b>	<b>(1,893)</b>	<b>(4,316)</b>	<b>(15,379)</b>

(a) Related to the purchase of hospital inputs



## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Income / (Expenses) 09/30/2024			Income / (Expenses) 09/30/2023		
	Services	Rentals	Other	Services	Rentals	Other
- 3G Empreendimentos e Participações Ltda.	(6,444)	-	-	-	-	-
- A e C Consultores Ltda.	(219)	-	-	(192)	-	-
- Agaesse Servicos Ltda.	(360)	-	-	-	-	-
- Amar Admin. de Bens Próprios Ltda.	-	(321)	-	-	(329)	-
- BFL Empreendimentos Imobiliários Ltda.	-	(1,990)	-	-	(1,820)	-
- César Antonio Biazio Sanches	-	(72)	-	-	(85)	-
- CM Hospitalar (a)	-	-	(30,174)	-	-	(226)
- Cm Tecnologia S.A.	(91)	-	-	-	-	-
- Copa Serviços de Coleta e Diagnósticos Ltda.	(1,189)	-	-	-	-	-
- Dmg Laboratório Médico Ltda.	(1,108)	-	-	-	-	-
- Conexa Saúde Serviços Médicos Ltda.	(57)	-	-	(1)	-	-
- Connectcom Tecnologia.	(7)	-	-	-	-	-
- Ecolimp Sistemas de Serviços Ltda.	(39,179)	-	-	(13,747)	-	-
- ECRD Serv. Médicos de Radiologia Ltda.	(1,974)	-	-	(1,563)	-	-
- EDAN Serviços de Coleta Ltda	(1,634)	-	-	(1,100)	-	-
- Essijota Serv. de Coleta e Diag. Ltda.	(658)	-	-	(625)	-	-
- Hro - Hospital de Referência Oftalmológica Ltda.	(93)	-	-	-	-	-
- José de Oliveira Domingues	-	(176)	-	-	(161)	-
- Link Consult. em Medicina Diag. Ltda.	(229)	-	-	(197)	-	-
- Localiza Rent a Car S.A.	(185)	-	-	(82)	-	-
- Mega Copa Serviços de Coleta d Diagnósticos Ltda.	(528)	-	-	-	-	-
- Meier Serviços de Coleta E Diagnósticos Ltda.	(341)	-	-	-	-	-
- Pechincha Serviços de Coleta e Diagnósticos Ltda.	(1,279)	-	-	-	-	-
- Patrys Investimentos Imobiliários Ltda.	-	(97,230)	-	-	(23,640)	-
- Pesmed - Pesq. e Serv. Médicos Ltda.	(604)	-	-	(501)	-	-
- PHD Serviços de Coleta Ltda	(1,174)	-	-	-	-	-
- PTR7 Investimentos Imobiliários Ltda.	-	(17,625)	-	-	(17,533)	-
- RMR Ressonância Magnética Ltda.	(1,774)	-	-	(1,722)	-	-
- Seven Seas Partner Saúde e Prev. Ltda.	(814)	-	-	(778)	-	-
- Signo Properties Invest. Imobiliários Ltda.	-	(3,087)	-	-	-	-
- Socec Empreendimentos Imobiliarios Ltda.	-	-	-	-	(1,064)	-
- Ultrascan Serviços de Imagem Ltda.	(71)	-	-	(87)	-	-
- VIDA - Posto de Coleta Ltda.	(1,076)	-	-	(976)	-	-
- VK Saúde	(589)	-	-	-	-	-
	<b>(61,677)</b>	<b>(120,501)</b>	<b>(30,174)</b>	<b>(21,571)</b>	<b>(44,632)</b>	<b>(226)</b>

(a) Related to the purchase of hospital inputs

These companies are the same as those disclosed in the financial statements for the year ended December 31, 2023.

## 26 Insurance coverage

As of September 30, 2024, the total insurance coverage was R\$ 7,391,365, and R\$ 689,682 for loss of profits, R\$ 6,549,682 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.

## 27 Discontinued operations

The assets and liabilities related to Nobeloy, Optiren, Genia Argentina, Genia Chile, and Genia Colombia are presented as discontinued operations, following a decision to discontinue these businesses by DASA Group's management and shareholders. Operations are scheduled to cease in their entirety in 2024. The balance sheet and statement of income amounts as of September 30, 2024, for discontinued operations are as follows:

## Diagnósticos da América S.A.



### Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

	Nobeloy	Optiren	Genia Argentina	Genia Chile	Genia Colombia	Eliminations	Total
<b>CURRENT ASSETS</b>							
Cash and cash equivalents	58	2	3,981	88	-	-	4,129
Trade accounts receivable	100	8,248	1,610	168	33	-	10,159
Inventories	-	-	595	-	-	-	595
Recoverable taxes	901	-	83	1	15	-	1,000
Prepaid expenses	-	-	-	26	-	-	26
Other receivables	231	247	1,037	-	31	-	1,546
<b>TOTAL CURRENT ASSETS</b>	<b>1,290</b>	<b>8,497</b>	<b>7,306</b>	<b>283</b>	<b>79</b>	<b>-</b>	<b>17,455</b>
<b>NON-CURRENT ASSETS</b>							
<b>NON-CURRENT RECEIVABLES</b>							
Deferred taxes	-	-	2,796	-	-	-	2,796
Judicial deposits	61	-	-	27	-	-	88
Related parties	4,105	513	-	-	-	(4,618)	-
Other receivables	-	-	27	-	-	-	27
<b>NON-CURRENT RECEIVABLES</b>	<b>4,166</b>	<b>513</b>	<b>2,823</b>	<b>27</b>	<b>-</b>	<b>(4,618)</b>	<b>2,911</b>
Investments	-	5	-	-	-	-	5
Property and equipment	-	-	2,179	75	17	-	2,271
<b>TOTAL NON-CURRENT ASSETS</b>	<b>-</b>	<b>5</b>	<b>2,179</b>	<b>75</b>	<b>17</b>	<b>-</b>	<b>2,276</b>
<b>TOTAL ASSETS</b>	<b>5,456</b>	<b>9,015</b>	<b>12,308</b>	<b>385</b>	<b>96</b>	<b>(4,618)</b>	<b>22,642</b>
<b>CURRENT LIABILITIES</b>							
Suppliers	677	11	3,948	101	-	-	4,737
Social charges and labor obligations	717	30	-	432	-	-	1,179
Income tax and social contribution	-	-	4,224	-	-	-	4,224
Taxes and contributions payable	76	-	-	2	-	-	78
Advance from customers	-	-	-	-	-	-	-
Other accounts payable and provisions	7,731	4	11,031	580	-	(11,660)	7,885
<b>TOTAL CURRENT LIABILITIES</b>	<b>9,201</b>	<b>45</b>	<b>19,203</b>	<b>1,115</b>	<b>-</b>	<b>(11,660)</b>	<b>17,904</b>
<b>NON-CURRENT LIABILITIES</b>							
Deferred taxes	-	-	14	-	-	-	14
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>
<b>TOTAL LIABILITIES</b>	<b>9,201</b>	<b>45</b>	<b>19,217</b>	<b>1,115</b>	<b>-</b>	<b>(11,660)</b>	<b>17,918</b>
	Nobeloy	Optiren	Genia Argentina	Genia Chile	Genia Colombia	Eliminations	Total
Net operating revenue	-	-	5,601	2,076	-	(91)	7,586
Cost of services rendered	(190)	(60)	(5,109)	(368)	-	2,187	(3,540)
<b>Gross profit/(loss)</b>	<b>(190)</b>	<b>(60)</b>	<b>492</b>	<b>1,708</b>	<b>-</b>	<b>2,096</b>	<b>4,046</b>
General and administrative expenses	(94)	(46)	(2,426)	(1,921)	(11)	-	(4,498)
Other income and (expenses), net	-	-	4	320	-	-	324
<b>Profit/(loss) before financial result and taxes</b>	<b>(284)</b>	<b>(106)</b>	<b>(1,930)</b>	<b>107</b>	<b>(11)</b>	<b>2,096</b>	<b>(128)</b>
Financial income	85	813	4,021	31	-	-	4,950
Financial expenses	(15)	(10)	(2,906)	(32)	-	-	(2,963)
<b>Net financial income (expenses)</b>	<b>70</b>	<b>803</b>	<b>1,115</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>1,987</b>
<b>Profit (loss) before income tax and social contribution</b>	<b>(214)</b>	<b>697</b>	<b>(815)</b>	<b>106</b>	<b>(11)</b>	<b>2,096</b>	<b>1,859</b>
Income tax and social contribution	(20)	-	-	-	-	-	(20)
<b>Profit/(loss) for the period</b>	<b>(234)</b>	<b>697</b>	<b>(815)</b>	<b>106</b>	<b>(11)</b>	<b>2,096</b>	<b>1,839</b>

## Notes to the individual parent company and consolidated interim financial information as of September 30, 2024

(In thousands of reais, unless otherwise indicated)

### 28 Cash flow supplementary information

Statements of cash flows, by the indirect method, are prepared and presented in accordance with the accounting pronouncement CPC 03 (R2) / IAS 07 - Statement of Cash Flows.

	Note	Parent Company		Consolidated	
		09/30/2024	09/30/2023	09/30/2024	09/30/2023
<b>Acquisitions of property and equipment and intangible assets:</b>	9   10				
Total acquisitions of property and equipment and intangible assets		167,389	392,605	274,825	627,427
With cash effect		122,727	236,815	227,630	467,781
No cash effect		44,662	155,790	47,195	159,646
<b>Non-cash leases - Additions and remeasurements</b>	12				
Right-of-use		24,392	45,569	31,752	93,294
Lease liabilities		24,392	45,569	31,752	93,294

### 29 Subsequent events

#### (a) Sale of Dasa Empresas

On October 9, 2024, DASA's Board of Directors approved the terms and conditions for the sale of its insurance brokerage and consulting activities, represented by twelve subsidiaries, of which two are direct subsidiaries, Allbrokers Brasil Corretora de Seguros Ltda. and Gesto Saúde Sistemas Informatizados, Consultoria Médica e Corretora de Seguros Ltda., and their respective subsidiaries, collectively referred to as "Dasa Empresas". On October 9, 2024, DASA signed an agreement for the sale of Dasa Empresas for R\$ 255 million, of which R\$ 195 million at closing, R\$ 10 million within 12 months after the closing date (subject to customary cash/debt adjustments) and R\$ 50 million in earn-out over five years. The closing of the transaction is subject to certain customary conditions for deals of this nature, including regulatory approval.

Following the approval of the Board of Directors on October 9, 2024, Management has applied CPC 31/IFRS 5 – Non-current assets held for sale and discontinued operations from this date. Since this is an event that occurred after the ITR base date as of September 30, 2024, and has no effects in this quarter, as defined by CPC 24/IAS 10 – Subsequent events, the classification of Dasa Empresas as assets held for sale will be made in the annual financial statements as of December 31, 2024.

#### (b) Subscription right to share - Advance for Future Capital Increase

On October 15, 2024, DASA received, as an exercise of subscription rights from non-controlling shareholders, the amount of R\$ 92,666, corresponding to 29,216,319 common shares. The preemptive right of non-controlling shareholders to exercise the remaining shares and additional remaining shares is in progress, with an estimated completion date in the 4th quarter of 2024 (see Note 2.b).

**Diagnósticos da América S.A.**



**Notes to the individual parent company and consolidated interim financial  
information as of September 30, 2024**

(In thousands of reais, unless otherwise indicated)

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Lício Tavares Ângelo Cintra  
Chief Executive Officer

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André Covre  
Chief Financial Officer

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Evandro Luis Rezera  
Chief Tax Controlling Officer

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Rodrigo Veronezzi Miqueletti  
Accounting manager  
CRC 1SP269235/O-9

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

In compliance with the provisions contained in Article 31 of CVM Resolution No. 80, of March 29, 2022, as amended, the Executive Board responsible for preparing the quarterly information form pursuant to the law or the Company's bylaws, declares that it has reviewed, discussed and agreed with the Quarterly Information Form - ITR (Company and Consolidated), considering the period ended September 30, 2024.

Barueri/SP, November 13, 2024.

Chief Executive Officer - Lício Tavares Ângelo Cintra

Chief Financial Officer - André Covre

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

In compliance with the provisions contained in Article 31 of CVM Resolution No. 80, of March 29, 2022, as amended, the Executive Board responsible for preparing the quarterly information form pursuant to the law or the Company's bylaws, declares that it has reviewed, discussed and agreed with the opinions expressed in the Independent Auditors' report, dated November 13, 2024, related to the Quarterly Information Form - ITR (Company and Consolidated), considering the period ended September 30, 2024.

Barueri/SP, November 13, 2024.

Chief Executive Officer - Lício Tavares Ângelo Cintra

Chief Financial Officer - André Covre

### Certificado de Conclusão

Identificação de envelope: 6CE48910F89A4CCC9D5DED75DBA028D2

Status: Concluído

Assunto: Complete com o Docusign: DASASEP24.ITR\_completo.pdf

LoS / Área: Assurance (Audit, CMAAS)

Tipo de Documento: Relatórios ou Deliverables

Envelope fonte:

Documentar páginas: 86

Assinaturas: 1

Remetente do envelope:

Certificar páginas: 2

Rubrica: 0

Diogo Rodrigues

Assinatura guiada: Ativado

Avenida Brigadeiro Faria Lima, 3732, 16º e 17º andares, Edifício Adalmino Dellape Baptista B32, Itai São Paulo, São Paulo 04538-132  
diogo.rodrigues@pwc.com  
Endereço IP: 54.94.245.207

Selo com Envelopeld (ID do envelope): Ativado

Fuso horário: (UTC-03:00) Brasília

### Rastreamento de registros

Status: Original

12 de dezembro de 2024 | 15:07

Portador: Diogo Rodrigues

diogo.rodrigues@pwc.com

Local: DocuSign

Status: Original

12 de dezembro de 2024 | 17:37

Portador: CEDOC Brasil

BR\_Sao-Paulo-Arquivo-Atendimento-Team@pwc.com

Local: DocuSign

### Eventos do signatário

Carlos Mendonça

carlos.mendonca@pwc.com

Sócio

PwC Auditores Independentes

Nível de segurança: E-mail, Autenticação da conta (Nenhuma), Certificado Digital

Detalhes do provedor de assinatura:

Tipo de assinatura: ICP Smart Card

Emissor da assinatura: AC SERASA RFB v5

Termos de Assinatura e Registro Eletrônico:

Não oferecido através do DocuSign

### Assinatura

DocuSigned by:  
  
8108E4223AFE4D1...

Adoção de assinatura: Estilo pré-selecionado

Usando endereço IP: 134.238.179.1

### Registro de hora e data

Enviado: 12 de dezembro de 2024 | 15:09

Visualizado: 12 de dezembro de 2024 | 17:35

Assinado: 12 de dezembro de 2024 | 17:37

### Eventos do signatário presencial

### Assinatura

### Registro de hora e data

### Eventos de entrega do editor

### Status

### Registro de hora e data

### Evento de entrega do agente

### Status

### Registro de hora e data

### Eventos de entrega intermediários

### Status

### Registro de hora e data

### Eventos de entrega certificados

### Status

### Registro de hora e data

### Eventos de cópia

### Status

### Registro de hora e data

Diogo Rodrigues

Copiado

Enviado: 12 de dezembro de 2024 | 17:37

diogo.rodrigues@pwc.com

Visualizado: 12 de dezembro de 2024 | 17:37

Nível de segurança: E-mail, Autenticação da conta (Nenhuma)

Assinado: 12 de dezembro de 2024 | 17:37

Termos de Assinatura e Registro Eletrônico:

Não oferecido através do DocuSign

### Eventos com testemunhas

### Assinatura

### Registro de hora e data

### Eventos do tabelião

### Assinatura

### Registro de hora e data

Eventos de resumo do envelope	Status	Carimbo de data/hora
Envelope enviado	Com hash/criptografado	12 de dezembro de 2024   15:09
Entrega certificada	Segurança verificada	12 de dezembro de 2024   17:35
Assinatura concluída	Segurança verificada	12 de dezembro de 2024   17:37
Concluído	Segurança verificada	12 de dezembro de 2024   17:37
Eventos de pagamento	Status	Carimbo de data/hora