

SUMMARY ANNUAL REPORT OF THE STATUTORY AUDIT COMMITTEE FOR THE FISCAL YEAR OF 2024

INTRODUCTION

The Statutory Audit Committee (“CAE”) of **Hypera S.A.** (“Hypera Pharma” or “Company”), set up on July 22, 2016, among other duties provided for in the “Internal Regulations of the Statutory Audit Committee”, approved at the Company's Board of Directors’ meeting held on April 27, 2023, has as its primary responsibilities **(i)** to supervise the procedures of internal controls and management of risks inherent to the Company’s activities; **(ii)** to assess the work done by the internal and external auditors; and **(iii)** to evaluate the quality and integrity of the financial statements.

RESPONSIBILITIES

Management is responsible for the accurate preparation of the financial statements of Hypera Pharma and for implementing and maintaining internal control and risk management systems appropriate to the size and structure of the Company. Management is also responsible to establish procedures that guarantee the quality of the preparation of the financial statements.

The Internal Audit department of the Company has the duty of assessing the key risks to which the Company is exposed and the controls used to mitigate them, and to verify that the policies and procedures defined by Management are followed, including those relating to the preparation of the financial statements.

PricewaterhouseCoopers Auditores Independentes (“PwC”) is the responsible for the external audit of the individual and consolidated financial statements and must confirm that they fairly represent, in all material aspects, the equity and financial position of Hypera Pharma as of December 31, 2024, its operating performance and its cash flows for the year then ended, in accordance with the accounting practices generally accepted in Brazil and the international financial reporting standards (IFRS) issued by the International Accounting Standards Board (IASB).

In fulfilling its duties, the CAE bases its analyses and assessments on information supplied by Management, Internal Audit, the external auditors and the executives responsible for the managing of risks and internal controls in the different segments of the Company, being also respected the exchange of opinions and ideas between the CAE and PwC members.

CAE'S ACTIVITIES

The current composition of the CAE, elected on April 27, 2023 and with a term of office of 2 (two) years, is composed by Mr. Hugo Barreto Sodr  Leal, as Coordinator, Mr. Ademir Jos  Scarpin, a member with recognized experience in corporate accounting, Mr. Jos  Martinez Fortes Junior and Mrs. Maria Carolina Ferreira Lacerda, who is an independent member of the Board of Directors. The CAE reported on its work at four (4) meetings of the Board of Directors through presentations made by the Coordinator, Mr. Hugo Barreto Sodr  Leal.

During the year of 2024 and until today, the CAE, together with PwC, prepared a work plan related to the Company and has held 6 ordinary meetings and extraordinarily on 3 other occasions. Among the various topics and matters monitored and discussed by CAE, with recommendations to the Management, the following deserve special mention:

- i. Independent Audit: Analysis of the independent auditors' activity plan and discussion of the Financial Statements, as well as the key findings from the quarterly reviews and the Opinion for the issuance of the 2024 Financial Statements. The independent auditors were evaluated by the Company's governance bodies;
- ii. Internal Audit: Discussion of the internal audit work plan, which was fully executed in 2024, and monitoring of the department's activities throughout the fiscal year. The internal audit department was evaluated by the Company's governance bodies;
- iii. Internal Controls: Discussion of the internal controls plan for 2024, which was fully executed in 2024, and oversight of the department's activities throughout the fiscal year, including the training and communication plan. Monitoring of the status of the internal controls recommendation letter issued by the independent auditors. Discussion on the review of the expiration deadlines for the Company's policies and procedures. Follow-up on the internal controls department's monitoring of third-party service contracts;
- iv. Risk Management: Analysis of the risk management plan for the 2024 fiscal year, as well as discussions on the risk management process, corporate risk matrix, associated risk factors, and risk treatment plans, in addition to monitoring the department's communication and training plan. Follow-up on the third-party due diligence process;
- v. Compliance: Discussion and analysis of the compliance work plan for 2024, the compliance program improvement plan, the status of the whistleblowing

channel, as well as the department's training and communication plan for 2024.
Discussion and approval of the compliance policy; and

vi. Information Security: Presentations and discussions on cybersecurity within the Company.

CONCLUSION

Based on the information received and activities carried out during the year, and taking due account of its responsibilities and the limitations arising from the scope of its work, the CAE considers that the individual and consolidated accounting statements as of December 31, 2024, have been prepared in accordance with the accounting practices generally accepted in Brazil and the international financial reporting standards (IFRS) issued by the International Accounting Standards Board (IASB), and, therefore, recommends its approval by the Board of Directors.

São Paulo, March 19, 2025.

Ademir José Scarpin

Hugo Barreto Sodr  Leal
Coordinator

Maria Carolina Ferreira Lacerda

Jo o Martinez Fortes Junior