

Interim Financial Information

Rede D'Or São Luiz S.A.

June 30, 2024

with Independent Auditor's Review Report

Rede D’Or São Luiz S.A.

Interim financial information

June 30, 2024

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A free translation from Portuguese into English of Independent Auditor's Review Report on interim financial information prepared in Brazilian currency in accordance with NBC TG 21 and IAS 34 - Interim Financial Reporting and the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information (ITR)

Independent auditor's review report on interim financial information

To the Shareholders, Board of Directors and Officers

Rede D'Or São Luiz S.A.

Rio de Janeiro - RJ, Brazil

Introduction

We have reviewed the accompanying individual and consolidated interim financial information, contained in the Quarterly Information Form (ITR) of Rede D'Or São Luiz (the "Company") for the quarter ended June 30, 2024, comprising the statement of financial position as of June 30, 2024 and the related statements of profit or loss, of comprehensive income for the three- and six-month periods then ended, and of changes in equity and of cash flows for the six-month period then ended, including explanatory information.

The executive board is responsible for the preparation of the individual and consolidated interim financial information in accordance with Accounting Pronouncement NBC TG 21 - Interim Financial Reporting, and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the fair presentation of this information in conformity with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of the Quarterly Information Form (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review engagements (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial 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 auditing standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the quarterly information referred to above is not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of Quarterly Information Form (ITR), and presented consistently with the rules issued by the Brazilian Securities and Exchange Commission.



Other matters - Statements of value added

The above mentioned quarterly information includes the individual and consolidated statement of value added (SVA) for the three-month period ended June 30, 2024, prepared under the Company executive board's responsibility and presented as supplementary information under IAS 34. These statements have been subject to review procedures performed together with the review of the quarterly information with the objective to conclude whether they are reconciled to the interim financial information and the accounting records, as applicable, and if their format and content are in accordance with the criteria set forth by NBC TG 09 – Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that they were not prepared, in all material respects, in accordance with the criteria set forth by this Standard and consistently with the overall individual and consolidated interim financial information.

Rio de Janeiro, August 12, 2024.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC SP-015199/F

A handwritten signature in blue ink, which appears to read 'Diogo Afonso da Silva', is placed above the printed name and title.

Diogo Afonso da Silva
Accountant CRC RJ-114783/O

A free translation from Portuguese into English of Interim Financial Information prepared in Brazilian currency in accordance with NBC TG 21 and IAS 34 - Interim Financial Reporting and the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information (ITR)

Rede D'Or São Luiz S.A.

Statements of financial position
June 30, 2024 and December 31, 2023
(In thousands of reais)

| | | Individual | | Consolidated | |
|--|------|------------|------------|--------------|------------|
| | Note | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Assets | | | | | |
| Current | | | | | |
| Cash and cash equivalents | 4 | 516,386 | 257,423 | 3,634,786 | 3,267,408 |
| Marketable securities | 4 | 8,142,041 | 9,239,876 | 30,070,861 | 28,463,882 |
| Accounts receivable | 5 | 5,244,044 | 4,840,796 | 9,604,718 | 8,939,144 |
| Inventories | 6 | 354,704 | 365,793 | 722,225 | 705,896 |
| Taxes recoverable | | 874,286 | 545,021 | 1,437,220 | 1,002,564 |
| Insurance contract assets | 12 | - | - | 17,627 | 41,419 |
| Reinsurance contract assets | | - | - | 37,131 | 64,934 |
| Derivative financial instruments | 24 | 55,042 | 49,550 | 55,042 | 49,550 |
| Transactions with related parties | 7 | 491,999 | 245,080 | 199,848 | 36,492 |
| Dividends receivable | | 83,636 | 70,593 | - | 3,154 |
| Other | | 283,392 | 230,183 | 649,335 | 549,038 |
| Total current assets | | 16,045,530 | 15,844,315 | 46,428,793 | 43,123,481 |
| Noncurrent | | | | | |
| Transactions with related parties | 7 | 1,856,379 | 1,985,841 | 63,817 | 191,803 |
| Marketable securities | 4 | - | - | 1,783,562 | 1,702,460 |
| Accounts receivable | 5 | - | - | 1,754,034 | 1,674,369 |
| Taxes recoverable | | 8,677 | 8,677 | 476,653 | 490,566 |
| Insurance contract assets | 12 | - | - | 31,290 | 40,595 |
| Reinsurance contract assets | | - | - | 23,779 | 3,525 |
| Judicial deposits | 14 | 365,278 | 362,366 | 2,682,345 | 2,682,556 |
| Deferred taxes | 17 | 51,111 | 12,222 | 3,625,550 | 3,600,118 |
| Derivative financial instruments | 24 | 414,021 | 570,513 | 2,651,327 | 1,917,874 |
| Investments in subsidiaries, associates and joint ventures | 8 | 30,333,874 | 27,296,375 | 2,473,342 | 2,563,868 |
| Property and equipment | 9 | 5,368,910 | 5,294,123 | 13,869,248 | 12,909,403 |
| Intangible assets | 10 | 7,442,110 | 7,508,728 | 16,408,050 | 16,449,568 |
| Right of use - leases | 11 | 2,213,588 | 2,158,506 | 2,712,825 | 2,680,462 |
| Other | | 80,953 | 94,612 | 309,619 | 311,708 |
| Total noncurrent assets | | 48,134,901 | 45,291,963 | 48,865,441 | 47,218,875 |
| | | | | | |
| Total assets | | 64,180,431 | 61,136,278 | 95,294,234 | 90,342,356 |

See accompanying notes.

Rede D'Or São Luiz S.A.

Statements of financial position
June 30, 2024 and December 31, 2023
(In thousands of reais)

| | | Individual | | Consolidated | |
|---|------|------------|------------|--------------|------------|
| | Note | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Liabilities and equity | | | | | |
| Current | | | | | |
| Trade accounts payable | | 712,979 | 636,124 | 1,490,866 | 1,355,666 |
| Derivative financial instruments | 24 | 425,075 | 466,050 | 556,653 | 639,580 |
| Loans, financing and debentures | 13 | 2,653,909 | 2,587,944 | 2,732,338 | 2,918,435 |
| Salaries, accruals and social charges | | 541,381 | 539,971 | 1,144,925 | 1,101,223 |
| Tax obligations | | 352,861 | 192,729 | 1,006,851 | 757,933 |
| Accounts payable for acquisitions | | 62,124 | 59,041 | 496,310 | 468,135 |
| Dividends and IOE payable | 16 | 308,998 | 88,499 | 343,792 | 99,769 |
| Insurance contract liabilities | 12 | - | - | 5,695,136 | 4,683,939 |
| Leases | 15 | 573,643 | 534,822 | 718,928 | 872,949 |
| Other | | 195,610 | 49,550 | 1,130,639 | 1,339,918 |
| Total current liabilities | | 5,826,580 | 5,154,730 | 15,316,438 | 14,237,547 |
| Noncurrent | | | | | |
| Derivative financial instruments | 24 | 965,845 | 571,342 | 965,845 | 571,342 |
| Loans, financing and debentures | 13 | 29,717,776 | 29,062,394 | 33,536,461 | 31,667,514 |
| Transactions with related parties | 7 | - | - | 2,260 | 5,179 |
| Tax obligations | | 34,791 | 35,826 | 192,582 | 200,119 |
| Accounts payable for acquisitions | | 200 | 200 | 292,547 | 354,662 |
| Insurance contract liabilities | 12 | - | - | 12,446,475 | 12,458,584 |
| Deferred taxes | 17 | - | - | 226,541 | 168,667 |
| Provision for contingencies | 14 | 760,460 | 820,185 | 3,348,634 | 3,268,354 |
| Provision for losses on investments | 8 | 636,388 | 613,560 | - | - |
| Leases | 15 | 2,088,803 | 2,037,512 | 2,520,579 | 2,299,676 |
| Other | | 347,220 | 300,823 | 1,285,664 | 1,275,066 |
| Total noncurrent liabilities | | 34,551,483 | 33,441,842 | 54,817,588 | 52,269,163 |
| Equity | | | | | |
| Capital | 16 | 15,711,360 | 15,711,360 | 15,711,360 | 15,711,360 |
| Share issue costs | | (253,031) | (253,031) | (253,031) | (253,031) |
| Capital reserves | | 4,988,354 | 4,914,555 | 4,988,354 | 4,914,555 |
| Treasury shares | | (813,836) | (519,418) | (813,836) | (519,418) |
| Income reserves | | 1,883,490 | 2,508,424 | 1,883,490 | 2,508,424 |
| Retained earnings | | 1,776,243 | - | 1,776,243 | - |
| Future capital contribution | | 4,224 | 4,224 | 4,224 | 4,224 |
| Other comprehensive income | | 505,564 | 173,592 | 505,564 | 173,592 |
| Total equity attributable to the Company's shareholders | | 23,802,368 | 22,539,706 | 23,802,368 | 22,539,706 |
| Noncontrolling interests | | - | - | 1,357,840 | 1,295,940 |
| Total equity | | 23,802,368 | 22,539,706 | 25,160,208 | 23,835,646 |
| Total liabilities and equity | | | | | |
| | | 64,180,431 | 61,136,278 | 95,294,234 | 90,342,356 |

See accompanying notes.

Rede D'Or São Luiz S.A.

Statements of profit or loss

Six-month periods ended June 30, 2024 and 2023

(In thousands of reais, unless otherwise stated)

| | Note | Individual | | | | Consolidated | | | |
|---|------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | 04/01/2024 to 06/30/2024 | 01/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2023 to 06/30/2023 | 04/01/2024 to 06/30/2024 | 01/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2023 to 06/30/2023 |
| Operating revenue, net | 18 | 3,599,668 | 7,047,819 | 3,304,251 | 6,513,227 | 12,504,108 | 24,699,137 | 11,611,290 | 22,861,262 |
| Operating costs | 19 | (2,476,195) | (4,870,147) | (2,277,916) | (4,509,872) | (10,107,579) | (20,077,384) | (9,681,545) | (19,338,952) |
| Gross profit | | 1,123,473 | 2,177,672 | 1,026,335 | 2,003,355 | 2,396,529 | 4,621,753 | 1,929,745 | 3,522,310 |
| General and administrative expenses | 20 | (292,508) | (538,625) | (253,375) | (412,627) | (530,023) | (960,819) | (430,522) | (770,384) |
| Selling expenses | | (3,389) | (11,377) | (3,383) | (8,216) | (7,243) | (25,720) | (14,438) | (26,673) |
| Equity pickup | 8 | 776,899 | 1,361,252 | 287,531 | 550,298 | 23,903 | 14,167 | 7,637 | (11,029) |
| Other operating expenses | 21 | (42,260) | (86,908) | (54,112) | (68,567) | (76,291) | (157,207) | (98,164) | (196,361) |
| Income before finance income (costs) and income and social contribution taxes | | 1,562,215 | 2,902,014 | 1,002,996 | 2,064,243 | 1,806,875 | 3,492,174 | 1,394,258 | 2,517,863 |
| Finance income | 22 | 600,775 | 1,115,039 | 1,386,893 | 2,185,248 | 2,046,884 | 3,471,640 | 2,799,261 | 4,871,027 |
| Finance costs | 22 | (1,262,992) | (2,430,541) | (2,122,193) | (3,666,045) | (2,634,944) | (4,732,246) | (3,777,768) | (6,633,208) |
| Income before income taxes | | 899,998 | 1,586,512 | 267,696 | 583,446 | 1,218,815 | 2,231,568 | 415,751 | 755,682 |
| Income taxes | 17 | 71,655 | 189,731 | 23,688 | 6,630 | (223,270) | (400,542) | (97,538) | (122,402) |
| Net income for the period | | 971,653 | 1,776,243 | 291,384 | 590,076 | 995,545 | 1,831,026 | 318,213 | 633,280 |
| Income attributable to controlling interests | | 971,653 | 1,776,243 | 291,384 | 590,076 | 971,653 | 1,776,243 | 291,384 | 590,076 |
| Income attributable to noncontrolling interests | | - | - | - | - | 23,892 | 54,783 | 26,829 | 43,204 |
| Basic earnings per share | 23 | 0.4349 | 0.7917 | 0.1292 | 0.2617 | 0.4349 | 0.7917 | 0.1292 | 0.2617 |
| Diluted earnings per share | 23 | 0.4349 | 0.7917 | 0.1295 | 0.2617 | 0.4349 | 0.7917 | 0.1295 | 0.2617 |

See accompanying notes.

Rede D'Or São Luiz S.A.

Statements of comprehensive income
Six-month periods ended June 30, 2024 and 2023
(In thousands of reais)

| | Individual | | | | Consolidated | | | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 04/01/2024 to 06/30/2024 | 01/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2023 to 06/30/2023 | 04/01/2024 to 06/30/2024 | 01/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2023 to 06/30/2023 |
| Net income for the period | 971,653 | 1,776,243 | 291,384 | 590,076 | 995,545 | 1,831,026 | 318,213 | 633,280 |
| Other comprehensive income | | | | | | | | |
| Cash flow hedge | 33,521 | 30,694 | (105,325) | (146,703) | 29,680 | 23,012 | (109,167) | (154,385) |
| Gains/(losses) on insurance and reinsurance liabilities | - | - | - | - | 351,730 | 564,816 | (599,744) | (199,473) |
| Unrealized gains/(losses) on financial assets at fair value through other comprehensive income | - | - | - | - | (28,291) | (34,416) | 24,231 | 34,969 |
| Tax effects | (11,397) | (10,436) | 35,810 | 49,879 | (139,549) | (219,872) | 267,084 | 119,037 |
| Gains/(losses) on changes in shareholding interest | (1,785) | (1,785) | (2,962) | (5,244) | - | - | - | - |
| Other comprehensive income of associates and subsidiaries, by equity pickup | 191,555 | 313,499 | (308,561) | (103,529) | (1,676) | (1,568) | 36,558 | (5,745) |
| | 211,894 | 331,972 | (381,038) | (205,597) | 211,894 | 331,972 | (381,038) | (205,597) |
| Total comprehensive income | 1,183,547 | 2,108,215 | (89,654) | 384,479 | 1,207,439 | 2,162,998 | (62,825) | 427,683 |
| Attributable to: | | | | | | | | |
| Controlling interests | 1,183,547 | 2,108,215 | (89,654) | 384,479 | 1,183,547 | 2,108,215 | (89,654) | 384,479 |
| Noncontrolling interests | - | - | - | - | 23,892 | 54,783 | 26,829 | 43,204 |

See accompanying notes.

Rede D'Or São Luiz S.A.

Statements of changes in equity
Six-month periods ended June 30, 2024 and 2023
(In thousands of reais)

| Description | Attributable to controlling interests | | | | | | | | | | | | | |
|--|---------------------------------------|-------------------|-----------------------------------|---------------------------------|-----------------------------|-----------------|-----------------|--------------------|-----------------------------|-------------------|----------------------------|--------------|--------------------------|------------|
| | Capital | | Capital reserves | | | | Income reserves | | | | | | | |
| | Capital | Share issue costs | Premium reserve (issue of shares) | Premium on capital transactions | Share-based payment reserve | Treasury shares | Legal reserve | Investment reserve | Future capital contribution | Retained earnings | Other comprehensive income | Total equity | Noncontrolling interests | Total |
| Balances at December 31, 2022 | 15,711,360 | (253,031) | 6,166,296 | (1,251,796) | - | (544,610) | 8,666 | 1,291,612 | 4,224 | - | 310,082 | 21,442,803 | 1,264,931 | 22,707,734 |
| Acquisitions of subsidiaries | - | - | - | - | - | - | - | - | - | - | - | - | (65) | (65) |
| Capital transactions in subsidiaries and acquisition of noncontrolling interests | - | - | - | 59 | - | - | - | - | - | - | - | 59 | 9,350 | 9,409 |
| Changes - RSU (Note 16) | - | - | (21,989) | - | (20,633) | 25,193 | - | - | - | - | - | (17,429) | - | (17,429) |
| Share-based payment (Note 16) | - | - | - | - | 20,633 | - | - | - | - | - | - | 20,633 | - | 20,633 |
| Income for the period | - | - | - | - | - | - | - | - | - | 590,075 | - | 590,075 | 43,204 | 633,279 |
| Dividends and interest on equity (Note 16) | - | - | - | - | - | - | - | - | - | - | - | - | (38,491) | (38,491) |
| Cash flow hedge (Note 16) | - | - | - | - | - | - | - | - | - | - | (101,871) | (101,871) | - | (101,871) |
| Net finance income (costs) from insurance and reinsurance contracts | - | - | - | - | - | - | - | - | - | - | (119,882) | (119,882) | - | (119,882) |
| Equity adjustments | - | - | - | - | - | - | - | - | - | - | 16,156 | 16,156 | - | 16,156 |
| Future capital contribution | - | - | - | - | - | - | - | - | - | - | - | - | 7,500 | 7,500 |
| Balances at June 30, 2023 | 15,711,360 | (253,031) | 6,144,307 | (1,251,737) | - | (519,417) | 8,666 | 1,291,612 | 4,224 | 590,075 | 104,485 | 21,830,544 | 1,286,429 | 23,116,973 |
| Balances at December 31, 2023 | 15,711,360 | (253,031) | 6,166,442 | (1,251,887) | - | (519,418) | 8,666 | 2,499,758 | 4,224 | - | 173,592 | 22,539,706 | 1,295,940 | 23,835,646 |
| Acquisitions of subsidiaries | - | - | - | - | - | - | - | - | - | - | - | - | 7,078 | 7,078 |
| Capital transactions in subsidiaries and acquisition of noncontrolling interests | - | - | - | 67,829 | - | - | - | - | - | - | - | 67,829 | 47,827 | 115,656 |
| Changes - RSU (Note 16) | - | - | 5,970 | - | (9,479) | 7,671 | - | - | - | - | - | 4,162 | - | 4,162 |
| Share-based payment (Note 16) | - | - | - | - | 9,479 | - | - | - | - | - | - | 9,479 | - | 9,479 |
| Income for the period | - | - | - | - | - | - | - | - | - | 1,776,243 | - | 1,776,243 | 54,783 | 1,831,026 |
| Dividends and interest on equity (Note 16) | - | - | - | - | - | - | - | (650,000) | - | - | - | (650,000) | (47,788) | (697,788) |
| Reinvested dividends | - | - | - | - | - | - | - | 25,066 | - | - | - | 25,066 | - | 25,066 |
| Share buyback | - | - | - | - | - | (302,089) | - | - | - | - | - | (302,089) | - | (302,089) |
| Cash flow hedge (Note 16) | - | - | - | - | - | - | - | - | - | - | 15,188 | 15,188 | - | 15,188 |
| Equity adjustments | - | - | - | - | - | - | - | - | - | - | (22,308) | (22,308) | - | (22,308) |
| Net finance income (costs) from insurance and reinsurance contracts | - | - | - | - | - | - | - | - | - | - | 339,092 | 339,092 | - | 339,092 |
| Balances at June 30, 2024 | 15,711,360 | (253,031) | 6,172,412 | (1,184,058) | - | (813,836) | 8,666 | 1,874,824 | 4,224 | 1,776,243 | 505,564 | 23,802,368 | 1,357,840 | 25,160,208 |

See accompanying notes.

Rede D'Or São Luiz S.A.

Statements of cash flows

Six-month periods ended June 30, 2024 and 2023

(In thousands of reais)

| | Individual | | Consolidated | |
|--|--------------|-------------|--------------|--------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Cash flows from operating activities | | | | |
| Income before income and social contribution taxes | 1,586,512 | 583,446 | 2,231,568 | 755,682 |
| Adjustments to reconcile income before taxes to cash flows from operating activities | | | | |
| Depreciation and amortization | 462,041 | 440,626 | 794,202 | 809,201 |
| Gain on property sales | (1,960) | (1,960) | (1,960) | (1,960) |
| Fair value of debt | (913,505) | 807,708 | (906,662) | 447,451 |
| Interest, monetary variations and FX differences, net | 2,422,932 | 514,382 | 1,366,610 | 101,918 |
| Share-based payment | 38,967 | 20,633 | 38,967 | 20,633 |
| Provision for/(reversal of) contingencies | (64,869) | (99,402) | 149,819 | 50,926 |
| Equity pickup | (1,361,252) | (550,298) | (14,167) | 11,029 |
| Income from (loss on) insurance services | - | - | 3,760,000 | 2,477,042 |
| Allowance for expected credit loss | 373,132 | 345,947 | 654,380 | 555,078 |
| (Increase) decrease in assets and increase (decrease) in liabilities | | | | |
| Accounts receivable | (776,380) | (984,565) | (1,384,636) | (1,583,240) |
| Inventories | 11,089 | 53,141 | (8,821) | 81,837 |
| Taxes recoverable | (324,918) | (96,263) | (382,687) | (178,359) |
| Judicial deposits | (2,912) | (27,273) | 74,155 | (29,431) |
| Other assets | (37,808) | (7,768) | 8,110 | 115,987 |
| Trade accounts payable | 76,855 | 179,721 | 117,384 | 197,765 |
| Salaries and social charges | (19,542) | 83,930 | 12,638 | 164,684 |
| Tax obligations | 225,853 | (6,555) | 174,380 | (44,047) |
| Transactions with related parties | 34,302 | (381,822) | (38,289) | (40,083) |
| Provision for contingencies | (1,405) | (539) | (186,795) | (136,579) |
| Insurance and reinsurance assets (liabilities) | - | - | (2,189,866) | (1,227,654) |
| Other liabilities | 134,123 | (17,626) | (430,475) | 36,834 |
| | 1,861,255 | 855,463 | 3,837,855 | 2,584,714 |
| Payment of interest | (1,610,434) | (2,005,144) | (1,657,005) | (2,333,846) |
| Payment of income and social contribution taxes | - | - | (597,718) | (299,124) |
| Net cash from (used in) operating activities | 250,821 | (1,149,681) | 1,583,132 | (48,256) |
| Cash flows from investing activities | | | | |
| Payment in business acquisition, net of cash acquired | - | - | (27,706) | - |
| Future capital contribution | (1,401,047) | (483,373) | - | (13,000) |
| Additions to property and equipment | (501,710) | (545,772) | (1,264,349) | (1,316,471) |
| Additions to intangible assets | (27,645) | (13,761) | (89,773) | (85,341) |
| Acquisitions of marketable securities | (12,298,568) | (9,666,081) | (32,833,623) | (27,625,022) |
| Redemption of marketable securities | 13,823,140 | 12,460,145 | 33,035,055 | 31,320,688 |
| Dividends and interest on equity received | 239,318 | 504,844 | 4,715 | 3,900 |
| Net cash flows used in investing activities | (166,512) | 2,256,002 | (1,175,681) | 2,284,754 |
| Cash flows from financing activities | | | | |
| Treasury shares | (230,357) | - | (230,357) | - |
| Payment of dividends and interest on equity | (330,654) | (113,758) | (372,522) | (144,671) |
| Loans, financing and debentures raised | 2,000,000 | 1,894,188 | 2,518,901 | 1,894,158 |
| Payment of loans, financing and debentures | (1,002,606) | (2,768,883) | (1,549,206) | (2,867,288) |
| (Settlement) receipt of swap | (261,729) | (195,079) | (351,956) | (251,144) |
| Accounts payable for acquisitions | - | - | (54,933) | (8,219) |
| Net cash from financing activities | 174,654 | (1,183,532) | (40,073) | (1,377,164) |
| Increase in cash and cash equivalents | 258,963 | (77,211) | 367,378 | 859,334 |
| Cash and cash equivalents at beginning of period | 257,423 | 96,360 | 3,267,408 | 1,109,796 |
| Cash and cash equivalents at end of period | 516,386 | 19,149 | 3,634,786 | 1,969,130 |

See accompanying notes.

Rede D'Or São Luiz S.A.

Statements of value added

Six-month periods ended June 30, 2024 and 2023

(In thousands of reais, unless otherwise stated)

| | Individual | | Consolidated | |
|---|--------------------|-------------|---------------------|--------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Revenue | 7,484,788 | 6,922,480 | 25,727,068 | 23,797,661 |
| Sales of goods, products and services | 7,855,960 | 7,266,467 | 12,083,797 | 11,299,251 |
| Revenues from insurance operations | | - | 14,244,726 | 12,986,523 |
| Allowance for doubtful accounts | (373,132) | (345,947) | (654,380) | (555,078) |
| Other revenues | 1,960 | 1,960 | 52,925 | 66,965 |
| Benefits and claims | - | - | (9,675,571) | (9,565,224) |
| Expenses with benefits and redemptions | - | - | (9,675,571) | (9,565,224) |
| Inputs acquired from third parties | (2,707,409) | (2,486,836) | (6,098,037) | (5,700,220) |
| Costs of sales | (2,581,588) | (2,440,072) | (5,603,504) | (5,240,780) |
| Materials, power, third-party services and other expenses | (190,690) | (146,166) | (344,714) | (408,514) |
| Loss on/recovery of assets | 64,869 | 99,402 | (149,819) | (50,926) |
| Gross value added | 4,777,379 | 4,435,644 | 9,953,460 | 8,532,217 |
| Depreciation and amortization | (462,041) | (440,626) | (794,202) | (809,201) |
| Net value added | 4,315,338 | 3,995,018 | 9,159,258 | 7,723,016 |
| Value added received in transfer | 2,476,291 | 2,735,546 | 2,492,234 | 4,811,267 |
| Equity pickup | 1,361,252 | 550,298 | 14,167 | (11,029) |
| Finance income | 1,115,039 | 2,185,248 | 3,471,640 | 5,991,110 |
| Finance income (costs) from insurance contracts | - | - | (993,573) | (1,168,814) |
| Total value added | 6,791,629 | 6,730,564 | 11,651,492 | 12,534,283 |
| Value added distributed | (6,791,629) | (6,730,564) | (11,651,492) | (12,534,283) |
| Personnel and charges | (2,202,281) | (1,958,438) | (4,353,699) | (4,042,464) |
| Taxes, charges and contributions | (244,266) | (400,663) | (1,426,074) | (995,996) |
| Interest, rents and other operating expenses | (2,568,839) | (3,781,386) | (4,040,693) | (6,862,542) |
| Dividends and interest on equity | (650,000) | - | (697,788) | (38,491) |
| Retained profits | (1,126,243) | (590,077) | (1,133,238) | (594,790) |

See accompanying notes.

Rede D'Or São Luiz S.A.

Notes to interim financial information

June 30, 2024

(In thousands of reais, unless otherwise stated)

1. Operations

Rede D'Or São Luiz S.A. (the "Company" or "Parent Company" and jointly with its subsidiaries "Rede D'Or" or "Group"), headquartered at Rua Francisco Marengo, 1312, in the city and state of São Paulo, is engaged in the rendering of hospital services, offering assistance and hospitality concepts, creating medical and diagnostic excellence centers and generating medical knowledge and experience that ensure security to customers, either doctors, patients or healthcare plans. Through its subsidiaries and associates, the Company operates in the health (health and dental insurance, administrative services only (ASO) health and dental plans, and health and wellness solutions), life insurance, private pension, and asset management segments.

Rede D'Or operates in the states of Rio de Janeiro, São Paulo, Pernambuco, Maranhão, Bahia, Sergipe, Paraná, Ceará, Minas Gerais, Mato Grosso do Sul, Paraíba, Alagoas, Pará and the Federal District, with 71 own hospitals in operation and over 40 projects under development, in addition to oncology and radiotherapy clinics and laboratories. Currently, the Group has 9,891 hospital beds in total.

The first hospital unit, Hospital Barra D'Or, was opened in 1998, and Hospital Copa D'Or and Hospital Quinta D'Or were opened in 2000 and 2001, respectively. Since 2004, strategic partnerships have been made with other hospitals, thus increasing its range of expertise and reaching other areas in Rio de Janeiro. Also through partnerships and acquisitions, Rede D'Or started operations in the state of Pernambuco in 2007; in the states of Maranhão and Bahia in 2018; in the state of Sergipe in 2019; in the states of Paraná and Ceará in 2020; in the states of Minas Gerais, Mato Gross do Sul and Paraíba in 2021; and in the state of Alagoas in 2022.

In December 2022, the business combination between the Company and SulAmérica S.A. was completed through the merger of SulAmérica S.A. into Rede D'Or. As a result of the merger, Sul América S.A. was dissolved and succeeded by Rede D'Or as regards all its assets, rights and obligations, and Rede D'Or became the parent company of Sul América Group ("SASA" or "Sul América" - comprising the subsidiaries, associates and investment funds remaining from the merger of Sul América S.A.). Thus, since December 23, 2022, the shares of Sul América S.A. are no longer traded on B3 and the former shareholders of Sul América S.A. have become shareholders of the Company.

Seasonality

There are no significant seasonal effects on the Company's operations; however, a smaller volume of customers and, consequently, of claims in the insurance and health insurance businesses, is generally observed in December, January and February due to year-end celebrations and vacation period, and a larger volume of customers is observed in Winter.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

2. Accounting policies

This individual and consolidated interim financial information was prepared in accordance with Accounting Pronouncement (CPC) 21 (R1) - Interim Financial Reporting, issued by the Brazilian Financial Accounting Standards Board - FASB ("CPC"), and in accordance with IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and is presented in accordance with the rules issued by the Brazilian Securities and Exchange Commission ("CVM") applicable to the preparation of Quarterly Information (ITR). The statements of value added are presented as supplementary information for IFRS purposes.

The accounting policies as well as estimates and critical accounting judgments adopted by the Group in this interim financial information are consistent with those adopted in the financial statements for the year ended December 31, 2023, disclosed on March 26, 2024.

P&L for the six-month period ended June 30, 2024 does not necessarily indicate the P&L expected for the entire year ending December 31, 2024. The interim financial information and related notes do not include all the information and disclosures required for the annual financial statements. As such, this interim financial information must be read together with the audited annual financial statements as of December 31, 2023.

Authorization to complete the preparation of this interim financial information was given by the Company management on August 12, 2024.

The individual and consolidated financial statements include the operations of the Company and of its subsidiaries, whose interest percentage at the statement of financial position date is presented in Note 8. Additionally, it should be stressed that as at June 30, 2024, the Company has investments in funds of one that are fully consolidated.

3. Business combination

On February 23, 2024, Rede D'Or, through its subsidiary GSH Corp Participações S.A., acquired 50.01% equity interest in R2 IBF Participações S/A, generating goodwill in the amount of R\$11,918. In 2023, the Company acquired 50.00% equity interest in YUCA Administração de bens Ltda., generating goodwill of R\$31,468.

The outstanding payables are guarantees for certain liabilities assumed by the sellers (e.g. materialization of contingencies), and will be paid within six years on average after their execution dates, restated by reference to the Interbank Deposit Certificate (CDI), the Extended Consumer Price Index (IPCA) and the Central Bank benchmark rate (SELIC) included in the balance of "Accounts payable for acquisitions".

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

4. Cash and cash equivalents and marketable securities

4.1. Cash and cash equivalents

| | Individual | | Consolidated | |
|---------------------------|------------|------------|--------------|------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Cash and cash equivalents | | | | |
| Cash and banks | 17,677 | 34,391 | 259,054 | 190,162 |
| Short-term investments | 498,709 | 223,032 | 3,375,732 | 3,077,246 |
| Cash and cash equivalents | 516,386 | 257,423 | 3,634,786 | 3,267,408 |

Short-term investments classified as cash equivalents mature within three months from the investment date, and the amounts classified as marketable securities refer to securities maturing after three months, with substantially immediate liquidity.

4.2. Marketable securities

Short-term investments are broken down in the table below, which shows their respective accounting classifications, curve value and market value, as well as the contractual average rates:

| Description | Fair value through profit or loss | Average interest rate | Individual 06/30/2024 |
|--|--------------------------------------|--------------------------|--------------------------|
| | Market value/ carrying amount | | Total |
| Fixed income securities - corporate bonds | 8,141,963 | - | 8,141,963 |
| Bank deposit certificates | | | |
| Floating rate CDI | 8,095,932 | 103.35% CDI | 8,095,932 |
| Financial bills | | | |
| Floating rate CDI | 46,031 | 105.00% CDI | 46,031 |
| Investment fund shares | 78 | - | 78 |
| Investment fund shares - other than funds of one | 78 | - | 78 |
| | | | 8,142,041 |
| | | Current | 8,142,041 |
| | | Noncurrent | - |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

4. Cash and cash equivalents and marketable securities (Continued)

4.2. Marketable securities (Continued)

| Description | Fair value through profit or loss | Average interest rate | Individual 12/31/2023 |
|--|--------------------------------------|--------------------------|--------------------------|
| | Market value/ carrying amount | | Total |
| Fixed income securities - corporate bonds | 9,239,574 | - | 9,239,574 |
| Bank deposit certificates | | | |
| Floating rate CDI | 9,239,574 | 104.20% of CDI | 9,239,574 |
| Investment fund shares | 302 | - | 302 |
| Investment fund shares - other than funds of one | 302 | - | 302 |
| | | | <u>9,239,876</u> |
| | | Current | 9,239,876 |
| | | Noncurrent | - |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

4. Cash and cash equivalents and marketable securities (Continued)

4.2. Marketable securities (Continued)

| Description | Fair value through profit or loss | Fair value through other comprehensive income | | Amortized cost | | Average interest rate (a) | Consolidated 06/30/2024 |
|--|--------------------------------------|---|----------------------------------|--------------------------------|--------------|------------------------------|----------------------------|
| | Market value/ carrying amount | Curve value | Market value/ carrying amount | Curve value/carrying amount | Market value | | Total |
| Fixed income securities - corporate bonds | 14,096,629 | 1,387,028 | 1,396,662 | - | - | - | 15,493,291 |
| Bank deposit certificates | | | | | | | |
| Floating rate CDI + | 3,189 | - | - | - | - | - | 3,189 |
| Floating rate CDI % | 10,995,721 | - | - | - | - | 103.59% CDI | 10,995,721 |
| Debentures | | | | | | | |
| Floating rate CDI + | 1,327,604 | 184,694 | 185,695 | - | - | CDI+1.80% p.a. | 1,513,299 |
| Floating rate CDI % | 15,322 | 36,109 | 35,594 | - | - | 122%CDI | 50,916 |
| Floating rate IPCA | 462 | - | - | - | - | IPCA+7.64% p.a. | 462 |
| Floating rate IGP-M | - | 103,136 | 99,142 | - | - | IGPM+5.84% p.a. | 99,142 |
| Financial bills | | | | | | | |
| Floating rate CDI + | 1,133,405 | 407,863 | 422,133 | - | - | CDI+1.34% p.a. | 1,555,538 |
| Floating rate CDI % | 560,224 | 620,379 | 618,695 | - | - | 113.17%CDI | 1,178,919 |
| Promissory notes | 5,850 | 34,847 | 35,403 | - | - | CDI+1.59% p.a. | 41,253 |
| Mortgage-backed Securities ("CRI") | 3,289 | - | - | - | - | 14.56% p.a. | 3,289 |
| Time deposits with special guarantee (DPGE) | 51,563 | - | - | - | - | CDI+0.93% p.a. | 51,563 |
| Fixed income securities - government securities | 7,674,620 | 1,625,199 | 1,549,017 | 1,837,661 | 1,809,344 | | 11,061,298 |
| Financial treasury bills | 7,348,243 | 118,986 | 119,045 | - | - | SELIC | 7,467,288 |
| National treasury bills | | | | | | | |
| Fixed rate | 201,284 | 650 | 650 | - | - | 11.79% p.a. | 201,934 |
| National treasury notes | | | | | | | |
| Series F- Fixed rate | 629 | 33,957 | 32,225 | - | - | 8.87% p.a. | 32,854 |
| Series B - Floating rate IPCA | 38,644 | 1,116,297 | 1,052,594 | 68,438 | 66,170 | IPCA+4.43% p.a. | 1,159,676 |
| Series C - Floating rate IGP-M | 85,820 | 355,309 | 344,503 | 1,769,223 | 1,743,174 | IGPM+5.78% p.a. | 2,199,546 |
| Variable income securities | 197,856 | - | - | - | - | - | 197,856 |
| Shares | 197,923 | - | - | - | - | - | 197,923 |
| Impairment | (67) | - | - | - | - | - | (67) |
| Investment fund shares | 5,097,790 | - | - | - | - | - | 5,097,790 |
| Fixed income, equity and multi-market investment fund shares | 5,069,587 | - | - | - | - | - | 5,069,587 |
| Equity fund shares | 28,203 | - | - | - | - | - | 28,203 |
| Other investments | 4,188 | - | - | - | - | - | 4,188 |
| | | | | | | | 31,854,423 |
| | | | | | | Current | 30,070,861 |
| | | | | | | Noncurrent | 1,783,562 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

4. Cash and cash equivalents and marketable securities (Continued)

4.2. Marketable securities (Continued)

| Description | Fair value through profit or loss | Fair value through other comprehensive income | | Amortized cost | | Average interest rate (a) | Consolidated 12/31/2023 |
|--|--------------------------------------|---|----------------------------------|--------------------------------|--------------|------------------------------|----------------------------|
| | Market value/ carrying amount | Curve value | Market value/ carrying amount | Curve value/carrying amount | Market value | | Total |
| Fixed income securities - corporate bonds | 13,891,753 | 1,254,080 | 1,254,429 | - | - | | 15,146,182 |
| Bank deposit certificates | | | | | | | |
| Floating rate CDI % | 11,412,274 | - | - | - | - | 104.16% CDI | 11,412,274 |
| Debentures | | | | | | | |
| Fixed rate | 197 | - | - | - | - | 16.28% p.a. | 197 |
| Floating rate CDI + | 1,081,082 | 160,148 | 161,153 | - | - | CDI+1.65% p.a. | 1,242,235 |
| Floating rate CDI % | 46,727 | 68,673 | 68,495 | - | - | 114.08% CDI | 115,222 |
| Floating rate IPCA | 458 | - | - | - | - | IPCA+6.9% p.a. | 458 |
| Other | - | - | - | - | - | - | - |
| Financial bills | | | | | | | |
| Fixed rate | - | - | - | - | - | - | - |
| Floating rate CDI + | 816,238 | 383,582 | 387,178 | - | - | CDI+1.7% p.a. | 1,203,416 |
| Floating rate CDI % | 486,190 | 606,882 | 602,798 | - | - | 113.81% CDI | 1,088,988 |
| Floating rate IPCA | - | - | - | - | - | - | - |
| Promissory notes | 107 | 34,795 | 34,805 | - | - | CDI+1.66% p.a. | 34,912 |
| Time deposits with special guarantee (DPGE) | 48,480 | - | - | - | - | CDI+1.18% p.a. | 48,480 |
| Fixed income securities - government securities | 6,458,430 | 1,384,546 | 1,351,377 | 1,755,978 | 1,788,512 | - | 9,565,785 |
| Financial treasury bills | 6,125,439 | 113,055 | 113,072 | - | - | SELIC | 6,238,511 |
| National treasury bills | | | | | | | |
| Fixed rate | 199,940 | 2,174 | 2,168 | - | - | 9.72% p.a. | 202,108 |
| National treasury notes | | | | | | | |
| Series F- Fixed rate | 654 | 34,128 | 33,450 | - | - | 8.85% p.a. | 34,104 |
| Series B - Floating rate IPCA | 43,687 | 1,094,244 | 1,063,243 | 66,631 | 73,357 | IPCA+4.47% p.a. | 1,173,561 |
| Series C - Floating rate IGP-M | 88,710 | 140,945 | 139,444 | 1,689,347 | 1,715,155 | IGPM+5.77% p.a. | 1,917,501 |
| Variable income securities | 226,069 | - | - | - | - | - | 226,069 |
| Shares | 226,104 | 146 | 146 | - | - | - | 226,250 |
| Impairment | (35) | (146) | (146) | - | - | - | (181) |
| Investment fund shares | 5,216,366 | - | - | - | - | - | 5,216,366 |
| Fixed income, equity and multi-market | | | | | | | |
| Investment fund shares | 5,181,786 | - | - | - | - | - | 5,181,786 |
| Equity fund shares | 34,580 | - | - | - | - | - | 34,580 |
| Other investments | 11,940 | - | - | - | - | - | 11,940 |
| | | | | | | | 30,166,342 |
| | | | | | | Current | 28,463,882 |
| | | | | | | Noncurrent | 1,702,460 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

5. Accounts receivable

| Description | Note | Individual | | Consolidated | |
|---|------|------------------|------------|-------------------|------------|
| | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Accounts receivable - hospital services | 5,1 | 5,244,044 | 4,840,796 | 8,552,463 | 7,939,681 |
| Other accounts receivable | 5,2 | - | - | 2,806,289 | 2,673,832 |
| | | 5,244,044 | 4,840,796 | 11,358,752 | 10,613,513 |
| Current | | 5,244,044 | 4,840,796 | 9,604,718 | 8,939,144 |
| Noncurrent | | - | - | 1,754,034 | 1,674,369 |

5.1. Hospital services

Trade accounts receivable comprise receivables from healthcare companies and individuals, as follows:

| | Individual | | Consolidated | |
|--|--------------------|------------|--------------------|-------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Accounts receivable from health insurance and health plans | 6,416,908 | 5,649,437 | 10,362,150 | 9,313,213 |
| Accounts receivable from individuals | 146,493 | 137,584 | 305,892 | 274,185 |
| Allowance for expected credit losses and provision for disallowances | (1,319,357) | (946,225) | (2,115,579) | (1,647,717) |
| | 5,244,044 | 4,840,796 | 8,552,463 | 7,939,681 |

Changes in provision for disallowances and allowance for expected credit losses

| | Individual | | Consolidated | |
|--|--------------------|------------|--------------------|-------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Balance at beginning of period | (946,225) | (843,770) | (1,647,717) | (1,477,168) |
| Set up of provision for disallowances and allowance for expected credit losses | (373,132) | (345,947) | (647,199) | (550,918) |
| Write-offs (a) | - | 268,501 | 179,337 | 512,114 |
| Balance at end of period | (1,319,357) | (921,216) | (2,115,579) | (1,515,972) |

(a) Write-offs include the derecognition of uncollectible amounts and elimination of the provision for disallowances of the Group companies.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

5. Accounts receivable

5.1. Hospital services (Continued)

Changes in provision for disallowances and allowance for expected credit losses (Continued)

At June 30, 2024 and December 31, 2023, the aging list of trade accounts receivable is as follows:

| | | Individual | | | | | | | |
|------------|-------------|------------|---------|---------|----------|----------|----------|----------|---------|
| | | Overdue | | | | | | | |
| | | 1 - | 31 - | 61 - | 91 - | 121 - | 181 - | 360 - | |
| Total | Falling due | 30 days | 60 days | 90 days | 120 days | 180 days | 360 days | 720 days | |
| 06/30/2024 | 6,563,401 | 4,030,146 | 160,033 | 178,860 | 191,509 | 156,851 | 388,598 | 599,066 | 858,338 |
| 12/31/2023 | 5,787,021 | 3,872,484 | 124,381 | 149,745 | 157,292 | 69,848 | 256,869 | 505,329 | 651,073 |

| | | Consolidated | | | | | | | |
|------------|-------------|--------------|---------|---------|----------|----------|----------|-----------|-----------|
| | | Overdue | | | | | | | |
| | | 1 - | 31 - | 61 - | 91 - | 121 - | 181 - | 360 - | |
| Total | Falling due | 30 days | 60 days | 90 days | 120 days | 180 days | 360 days | 720 days | |
| 06/30/2024 | 10,668,042 | 5,934,646 | 817,465 | 254,214 | 355,111 | 233,394 | 586,297 | 923,381 | 1,563,534 |
| 12/31/2023 | 9,587,398 | 5,935,957 | 265,208 | 246,311 | 254,297 | 177,761 | 399,362 | 1,040,609 | 1,267,893 |

The Company's revenues arise from the provision of hospital services, including the use of medicines and hospital materials. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, i.e. upon rendering of medical services at an amount that reflects the consideration to which an entity expects to be entitled in exchange for providing services to a customer.

Changes in provision for disallowances and allowance for expected credit losses

The provision for disallowances and allowance for expected credit losses is presented reducing the balance of accounts receivable and recognized at an amount deemed sufficient by management to cover any expected losses on the realization of amounts billed.

The Company's criterion to recognize a provision for disallowances is to annually analyze the performance of notes overdue between 360 to 720 days, a period deemed sufficient for exhausting the collection process. The percentage reached is applied to the gross revenue recorded and recognized as a provision in current profit or loss, reflecting management's best expectation based on the analyzed history. The analysis is made individually by cash-generating unit, as well as the percentage recorded as a provision for disallowances in the year.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

5. Accounts receivable (Continued)

5.1. Hospital services (Continued)

Changes in provision for disallowances and allowance for expected credit losses (Continued)

As a criterion for the recognition of an allowance for expected credit losses, an individual analysis of receivables is performed to identify specific counterparty risks. If necessary, an allowance for expected credit losses is recorded for the partial or total balance of receivables outstanding of these customers.

5.2. Other accounts receivable

The receivables as at June 30, 2024 and December 31, 2023 presented in the consolidated financial statements are as follows:

| Description | Note | Consolidated | |
|---|-------|------------------|------------------|
| | | 06/30/2024 | 12/31/2023 |
| Other operating receivables | 5.2.1 | 1,955,544 | 1,938,788 |
| Consideration receivable - pension plan administrator | 5.2.2 | 691,699 | 601,109 |
| Other (a) | | 159,046 | 133,935 |
| | | 2,806,289 | 2,673,832 |
| Current | | 1,052,255 | 999,463 |
| Noncurrent | | 1,754,034 | 1,674,369 |

(a) The "Other" balance is represented mainly by receivables related to security-related commitments and receivables not directly linked to the insurance operation.

5.2.1. Other operating receivables

| | Consolidated | |
|-----------------------------|------------------|------------------|
| | 06/30/2024 | 12/31/2023 |
| Receivables from FCVS - SFH | | |
| Principal (Note 5.2.1.1) | 2,024,772 | 1,963,933 |
| Impairment (Note 5.2.1.1) | (230,700) | (223,473) |
| Frozen funds (a) | 83,314 | 74,483 |
| Other (b) | 78,158 | 123,845 |
| Total | 1,955,544 | 1,938,788 |
| Current | 206,992 | 270,146 |
| Noncurrent | 1,748,552 | 1,668,642 |

(a) These refer to funds frozen in bank accounts and investment funds due to lawsuits; and

(b) The balance of the line item "Other" is mainly represented by advances to suppliers.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

5. Accounts receivable (Continued)

5.2. Other accounts receivable (Continued)

5.2.1. Other operating receivables (Continued)

5.2.1.1. *Receivables from FCVS - SFH*

| Description | Consolidated 06/30/2024 |
|--|----------------------------|
| Balance of receivables FCVS-SFH at 12/31/2023 | 1,963,933 |
| Additions | 113,052 |
| Write-offs | (52,213) |
| Balance of receivables FCVS-SFH at 06/30/2024 | 2,024,772 |
| Balance of impairment at 06/30/2024 | (230,700) |
| Closing balance net of impairment at 06/30/2024 | 1,794,072 |
| Current | 120,761 |
| Noncurrent | 1,673,311 |

| Description | Consolidated 12/31/2023 |
|--|----------------------------|
| Balance of receivables FCVS-SFH at 12/31/2022 | 1,921,639 |
| Additions | 266,755 |
| Write-offs | (224,461) |
| Balance of receivables FCVS-SFH at 12/31/2023 | 1,963,933 |
| Balance of impairment at 12/31/2023 | (223,473) |
| Closing balance net of impairment at 12/31/2023 | 1,740,460 |
| Current | 146,305 |
| Noncurrent | 1,594,155 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

5. Accounts receivable (Continued)

5.2. Other accounts receivable (Continued)

5.2.1. Other operating receivables (Continued)

5.2.1.1. *Receivables from FCVS - SFH* (Continued)

As at June 30, 2024, there are lawsuits related to the Housing Financial System (SH/SFH) in progress in which the Company has been summoned. Such lawsuits may give rise to future cash disbursement with the corresponding request for reimbursement to Caixa Econômica Federal (CAIXA), manager of the Wage Variation Compensation Fund (FCVS). In the cases in which the lawsuit is in the provisional enforcement phase to avoid early disbursement in cases whose decisions are not final and unappealable, the Company pledges in court surety bond policies. As at June 30, 2024, the total amount guaranteed through surety bond is R\$1,181,979 (R\$1,184,025 at December 31, 2023). The SH/SFH was created by article 14 of Law No. 4380/1964, and since 1967 has been guaranteed by the FCVS. Insurance companies have lawsuits filed against them because they are mischaracterized as representatives of the FCVS, which is the role of CAIXA, the manager of that Fund. In view of this role of FCVS representative in lawsuits, the insurance companies, which are the illegitimate parties, are entitled to receive reimbursements for all incurred expenditures. Law No. 12409/2011, amended by Law No. 13000/2014, as well as the CCFCVS Resolution No. 364 of March 28, 2014, expressly establish the responsibility of FCVS, through its manager CAIXA, for all lawsuits relating to the SH/SFH's public policy. In September 2018, the Federal Supreme Court (STF) recognized the general repercussion of the appeal to the Supreme Court filed by the Company to analyze the jurisdiction of the Federal Court in lawsuits of this nature. In June 2020, the merits of that appeal were judged and accepted to consolidate the interest of CAIXA, the FCVS administrator, in the SH/SFH-related lawsuits, and, consequently, establish the Federal Court's jurisdiction for processing and judging lawsuits of this nature. That appeal became final and unappealable on June 17, 2023. Currently, insurance companies are reimbursed by the FCVS for payments made in connection with SH/SFH-related lawsuits, based on the criteria established by Resolution CCFCVCS No. 448/2019 and restated by reference to the variation of the Referential Rate ("TR") between the date of payment of each expense and the date of effective reimbursement.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

5. Accounts receivable (Continued)

5.2. Other accounts receivable (Continued)

5.2.2. Consideration receivable - ASO health plans

Administrative service only (ASO) health plans are plans in which the Company administers medical and hospital expenses on behalf of its customers, and is fully reimbursed by the customers, recording only its administration fee as revenue. The amounts related to consideration receivable by maturity are as follows:

| | Consolidated | |
|---------------------------------------|----------------|----------------|
| | 06/30/2024 | 12/31/2023 |
| Falling due | | |
| Falling due from 1 to 30 days | 618,851 | 529,669 |
| Falling due from 31 to 60 days | 40,179 | 33,325 |
| Falling due from 61 to 180 days | 10,406 | 7,672 |
| Falling due from 181 to 365 days | - | 2,985 |
| Total falling due | 669,436 | 573,651 |
| Past due | | |
| Overdue from 1 to 30 days | 19,968 | 26,518 |
| Overdue from 31 to 60 days | 1,723 | 128 |
| Overdue from 61 to 180 days | 112 | 334 |
| Overdue from 181 to 365 days | 49 | 21 |
| Overdue for more than 365 days | 3,473 | 3,463 |
| Total | 25,325 | 30,464 |
| Provision for impairment | (3,062) | (3,006) |
| Total overdue | 22,263 | 27,458 |
| Total unearned premiums | 694,761 | 604,115 |
| Total provision for impairment | (3,062) | (3,006) |
| Total | 691,699 | 601,109 |

6. Inventories

| | Individual | | Consolidated | |
|-------------------------|----------------|----------------|----------------|----------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Medicines | 112,403 | 129,465 | 263,467 | 264,475 |
| Disposable materials | 85,507 | 91,573 | 145,890 | 152,594 |
| Special materials | 85,839 | 84,610 | 134,916 | 136,935 |
| Consumables | 16,629 | 13,739 | 58,103 | 40,942 |
| Laboratory materials | 9,443 | 5,071 | 26,554 | 18,127 |
| Surgical sutures | 5,576 | 6,514 | 10,404 | 11,047 |
| Dressing room materials | 2,945 | 2,936 | 10,477 | 10,165 |
| Food stuff | 4,061 | 3,519 | 9,455 | 8,784 |
| Other | 32,301 | 28,366 | 62,959 | 62,827 |
| | 354,704 | 365,793 | 722,225 | 705,896 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

7. Transactions with related parties

Significant related-party transactions

The nature of significant related-party transactions is summarized below:

- (i) *Leases* - the Company leases properties owned by the controlling shareholders, namely: properties of the hospitals Copa D'Or and Quinta D'Or, and the property of the administrative unit. Leases are at market value and generated an expense in P&L for the period ended June 30, 2024 of R\$15,600 (R\$16,100 as of June 30, 2023), referring to interest and amortization of the right of use. Leases are annually restated by reference to the Extended Consumer Price Index (IPCA).
- (ii) *Transfers of funds between companies* - to enhance the operations of certain investees and provide funds for expansion and/or acquisitions, management transfers funds between Group companies, current account remittance agreements signed between the parties. These balances are substantially eliminated in the consolidated financial statements.
- (iii) *Shared services* - these are centralized services rendered by the parent company, Rede D'Or, such as legal assistance, marketing, accounting, treasury, accounts payable and accounts receivable, which are shared among the other entities of the Group based on apportionment criteria that take into consideration the contribution of each entity to the consolidated gross revenue.
- (iv) *Debentures* - certain subsidiaries issued nonconvertible debentures, which were acquired by the parent company. These debentures are intended to provide funds to the investees for investment in operations and expansion.
- (v) Revenues and accounts receivable partially arise from commercial transactions conducted in the ordinary course of business relating to medical care provided to members of Sul América plans. These transactions have reference tables by type of service provided by the Company with Sul América and the maturities of these services are stipulated in a contract entered into between the parties.

In addition to the balances presented in the tables below, the Parent Company and subsidiary Rede D'Or Finance carried out two transactions, a debenture issue and purchase transaction: i) on January 17, 2018, subsidiary Rede D'Or Finance issued senior notes totaling US\$500,000 thousand, and at the same time, the Parent Company issued debentures (10th issue), which were acquired by subsidiary Rede D'Or Finance (Note 13); and ii) on January 22, 2020, subsidiary Rede D'Or Finance carried out the second issue of senior notes, in the total amount of US\$850,000 thousand. On February 13, 2020, Rede D'Or Finance reopened the second issue of senior notes and issued an additional US\$350 thousand in notes with the same characteristics as the initial issue. In addition, on April 17, 2020, the Parent Company issued debentures (17th issue - 1st series), which were acquired by subsidiary Rede D'Or Finance.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

7. Transactions with related parties (Continued)

Balances with related parties

| Company | Individual | | | | | | |
|--|----------------|-------------------|---------|----------------|-------------------|---------|------------|
| | 06/30/2024 | | | 12/31/2023 | | | 06/30/2023 |
| | Current assets | Noncurrent assets | P&L | Current assets | Noncurrent assets | P&L | P&L |
| Debentures Norte D'Or (a) | 67,621 | - | 3,992 | 1,058 | 30,000 | 5,794 | 3,318 |
| Debentures São Lucas | - | - | 2,217 | 41,411 | - | 6,308 | 3,431 |
| Debentures Hospital Nossa Senhora das Neves (d) | 383,162 | - | 24,626 | 168,775 | 131,757 | 30,560 | 12,676 |
| Debentures Biocor (f) | 36,297 | - | 2,460 | 33,836 | - | 145 | - |
| Book-entry trade notes Onco Star SP (g) | - | 1,101,640 | 56,376 | - | 983,889 | - | - |
| Book-entry trade notes Medias (h) | 4,919 | - | 263 | - | - | - | - |
| Shared services | | | | | | | |
| Medise Medicina Diagnóstico e Serviços Ltda. | - | 1,137 | 5,359 | - | - | 10,568 | 6,413 |
| Hospital Esperança S.A. | - | - | 18,044 | - | - | 38,095 | 20,288 |
| Hospital São Marcos S.A. | - | - | 2,975 | - | - | 5,542 | 3,357 |
| Hospital Norte D'Or de Cascadura S.A. | - | 1,058 | 5,476 | - | 10,772 | 10,605 | 5,814 |
| J. Badim S.A. | - | 20,945 | 2,302 | - | 18,643 | 4,034 | 1,699 |
| Oncologia D'Or S.A. | - | 11,946 | 36,866 | - | - | 70,365 | 34,538 |
| Hospital Fluminense S.A. | - | - | 8,193 | - | - | 16,494 | 9,071 |
| Clínica São Vicente | - | - | 7,245 | - | - | 11,218 | 5,463 |
| Hospital Alpha-Med LTDA. | - | - | 1,867 | - | - | 3,474 | 1,783 |
| URC | - | 2,806 | - | - | 2,806 | 780 | - |
| Hospital UDI | - | - | 7,906 | - | - | 15,036 | 9,583 |
| Onco Star SP | - | 4,291 | 8,803 | - | - | 15,901 | 8,988 |
| DF Star | - | - | 9,159 | - | - | 18,540 | 10,205 |
| Samer | - | - | 3,306 | - | - | 6,029 | 3,244 |
| São Lucas | - | 2,182 | 7,043 | - | 61,427 | 13,884 | 7,743 |
| São Rafael | - | 5,989 | 19,004 | - | - | 38,424 | 22,812 |
| Casa de Saúde Laranjeiras | - | - | - | - | - | 10,487 | 6,270 |
| Hospital Santa Cruz | - | - | 6,284 | - | - | 11,027 | 5,489 |
| Hospital Aliança | - | - | 10,518 | - | - | 20,806 | 10,983 |
| São Carlos | - | 1,376 | 3,966 | - | 17,700 | 6,320 | 3,672 |
| Glória D'Or | - | - | 5,516 | - | - | 10,206 | 4,368 |
| Cárdio Pulmonar | - | - | 8,327 | - | - | 16,028 | 7,498 |
| Hospital Brasil Mauá (former Hospital América) | - | - | 6,224 | - | - | 11,779 | 5,971 |
| Hospital Balbino | - | - | 1,350 | - | - | 3,016 | 1,854 |
| Biocor Hospital de Doenças Cardiovasculares | - | 2,163 | 4,989 | - | - | 4,841 | 5,428 |
| Proncor Unidade Intensiva Cardiorespiratória | - | 600 | 1,834 | - | 6,549 | 3,356 | 1,696 |
| Hospital Nossa Senhora das Neves | - | 1,882 | 5,726 | - | 934 | 9,509 | 5,079 |
| Hospital Novo Atibaia | - | - | 5,851 | - | - | 10,089 | 5,546 |
| Hospital Memorial Arthur Ramos | - | - | 5,444 | - | - | 10,655 | 5,044 |
| Other | - | 329 | 23,865 | - | 2,333 | 50,197 | 24,899 |
| Hospital Norte D'Or de Cascadura S.A. (b) | - | 3,699 | - | - | 3,570 | - | - |
| Unidade de Radiologia Clínica Ltda. (b) | - | 14,557 | - | - | 14,393 | - | - |
| Jenner S.A. (b) | - | 2,000 | - | - | 2,000 | - | - |
| JMJB Diagnósticos e Serviços Hospitalares S.A. (b) | - | 12,021 | - | - | 12,021 | - | - |
| J. Badim S.A. (b) | - | 7,159 | - | - | 8,975 | - | - |
| Instituto D'Or de Pesquisa e Ensino (b) | - | 9,129 | - | - | 9,025 | - | - |
| JM&AM Empreendimentos Imobiliários S.A. (c) | - | 370 | 15,546 | - | 370 | 31,686 | 16,052 |
| JTO Holding S.A. (b) | - | 223,264 | - | - | 210,262 | - | - |
| Rede D'Or Finance | - | 263,891 | - | - | 263,891 | - | - |
| Other | - | 161,945 | - | - | 194,524 | - | - |
| | 491,999 | 1,856,379 | 338,922 | 245,080 | 1,985,841 | 531,798 | 280,275 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

7. Transactions with related parties (Continued)

Balances with related parties (Continued)

| Company | Consolidated | | | | | | | |
|--|----------------|-------------------|------------------------|--------|----------------|-------------------|------------------------|--------|
| | 06/30/2024 | | | | 12/31/2023 | | | |
| | Current assets | Noncurrent assets | Noncurrent liabilities | P&L | Current assets | Noncurrent assets | Noncurrent liabilities | P&L |
| Debentures Mederi (e) | 197,323 | - | - | 12,574 | 36,492 | 131,757 | - | 12,381 |
| Book-entry trade notes Cenon (i) | 2,525 | - | - | - | - | - | - | - |
| Shared services | - | - | - | - | - | - | - | - |
| J Badim S.A. | - | 20,945 | - | 2,302 | - | 18,643 | - | 4,034 |
| JMJB Diagnósticos e Serviços Hospitalares S.A. | - | 12,021 | - | - | - | 12,021 | - | - |
| Instituto D'Or de Pesquisa e Ensino (b) | - | 8,666 | - | - | - | 10,354 | - | - |
| J Badim S.A. (b) | - | 7,777 | - | - | - | 9,529 | - | - |
| JM&AM Empreendimentos Imobiliários S.A. (c) | - | 370 | - | 15,600 | - | 370 | - | 31,782 |
| Other | - | 14,038 | 2,260 | - | - | 9,129 | 5,179 | - |
| | 199,848 | 63,817 | 2,260 | 30,476 | 36,492 | 191,803 | 5,179 | 48,197 |
| | | | | | | | | 21,220 |

(a) On April 1, 2022, Norte D'Or conducted the fifth private issue of nonconvertible, single-series, registered debentures amounting to R\$30,000, maturing on April 1, 2025, which were fully acquired by parent Rede D'Or. The debentures earn interest on a pro rata basis equivalent to 100% of the DI (Interbank Deposits) plus 3.00% p.a. Interest is paid semiannually, and the nominal value will be paid in full on the maturity date. There are no guarantees for the debentures.

On February 06, 2024, Hospital Norte D'Or conducted the sixth private issue of nonconvertible, single-series, registered debentures amounting to R\$34,686, maturing on February 06, 2025. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz S.A. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.00% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.

(b) Transfers of funds for acquisition of companies, properties, expansion of operations, among others. These balances are substantially eliminated in the consolidated financial statements.

(c) Lease of properties owned by the controlling shareholders of Rede D'Or.

(d) On December 17, 2021, Hospital Nossa Senhora das Neves conducted a private issue of nonconvertible, single-series, registered debentures amounting to R\$185,000, initially maturing on December 18, 2023, however this term was extended to December 18, 2024. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 2.9% p.a. Interest is paid semiannually, and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.

On March 15, 2023, Hospital Nossa Senhora das Neves conducted the 2nd private issue of nonconvertible, single-series, registered debentures amounting to R\$158,200, maturing on March 15, 2025. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 2.9% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.

On December 18, 2023, Hospital Nossa Senhora das Neves conducted the third private issue of nonconvertible, single-series, registered debentures amounting to R\$16,900, maturing on December 18, 2024. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz S.A. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.00% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.

On January 02, 2024, Hospital Nossa Senhora das Neves conducted the fourth private issue of nonconvertible, single-series, registered debentures amounting to R\$16,800, maturing on January 02, 2025. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz S.A. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.00% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.

On February 06, 2024, Hospital Nossa Senhora das Neves conducted the fifth private issue of nonconvertible, single-series, registered debentures amounting to R\$41,504, maturing on February 06, 2025. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz S.A. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.00% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

7. Transactions with related parties (Continued)

Balances with related parties (Continued)

- (e) On November 30, 2022, Mederi Distribuição e Importação de Produtos para Saúde S.A. conducted the 2nd private issue of nonconvertible, single-series, registered debentures amounting to R\$13,135, maturing on December 2, 2024. The debentures may be fully or partially subscribed until the maturity date by Hospital Nossa Senhora das Neves. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 2.90% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.
- On March 15, 2023, Mederi Distribuição e Importação de Produtos para a Saúde S.A. conducted the 3rd private issue of nonconvertible, single-series, registered debentures amounting to R\$158,200, maturing on March 15, 2025. The debentures may be fully or partially subscribed until the maturity date by Hospital Nossa Senhora das Neves. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 2.9% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.
- On December 18, 2023, Mederi Distribuição e Importação de Produtos para Saúde S.A. conducted the 4th private issue of nonconvertible, single-series, registered debentures amounting to R\$16,900, maturing on December 18, 2024. The debentures may be fully or partially subscribed until the maturity date by Hospital Nossa Senhora das Neves. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.00% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.
- On January 02, 2024, Mederi Distribuição e Importação de Produtos para Saúde S.A. conducted the 5th private issue of nonconvertible, single-series, registered debentures amounting to R\$16,500, maturing on January 02, 2025. The debentures may be fully or partially subscribed until the maturity date by Hospital Nossa Senhora das Neves S.A. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.00% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.
- (f) On December 19, 2023, Biocor Hospital de Doenças Cardiovasculares S.A. conducted the 1st private issue of nonconvertible, single-series, registered debentures amounting to R\$33,691, maturing on December 19, 2024. The debentures may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz S.A. Debentures not subscribed after this period will be automatically canceled. The debentures earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.0% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees for the debentures.
- (g) On December 29, 2023, Onco Star SP Oncologia Ltda. carried out a private placement of single-series book-entry trade notes, convertible into shares, without security interest or collateral security system, of first issue, in the amount of R\$1,082,544, maturing on December 29, 2030. The trade notes may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz. Trade notes not subscribed after this period will be automatically canceled. The trade notes earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 1.0% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees.
- (h) On February 06, 2024, Memorial Imagem e Diagnóstico Ltda. (Mediix) carried out a private placement of book-entry trade notes, convertible into shares, without security interest or collateral security system, in a single series, of the first issue, in the amount of R\$4,655, maturing on February 06, 2025. The trade notes may be fully or partially subscribed until the maturity date by Rede D'Or São Luiz. Trade notes not subscribed after this period will be automatically canceled. The trade notes earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.0% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees.
- (i) On May 22, 2024, Instituto de Radioterapia do Vale do Paraíba Ltda. (CENON) carried out a private placement of book-entry trade notes, nonconvertible into shares, without security interest or collateral security system, in a single series, of the first issue, in the amount of R\$2,525, maturing on May 22, 2025. The trade notes may be fully or partially subscribed until the maturity date by Centro Oncológico Do Vale Ltda. (IOV). Trade notes not subscribed after this period will be automatically canceled. The trade notes earn interest on a pro rata basis equivalent to 100% of the positive percentage variation of the CDI (Interbank Deposit Certificate) plus 4.0% p.a. Interest and the nominal value will be paid in full on the maturity date, plus yield. There are no guarantees.

Key management personnel compensation

The Company considers "Key management personnel" only the members of its Statutory Board and Board of Directors. At June 30, 2024 and 2023, key management personnel compensation is summarized as follows:

| | 06/30/2024 | 06/30/2023 |
|----------------------|---------------|---------------|
| Salaries and bonuses | 78,384 | 75,728 |
| Benefits | 90 | 102 |
| Share-based payment | 19,526 | 21,502 |
| | <u>98,000</u> | <u>97,332</u> |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments

Breakdown and changes in investments - Individual

| Company | 12/31/2023 | Equity pickup | Dividends | Capital increase/ Future capital contribution | Other | 06/30/2024 |
|--|------------|---------------|-----------|--|---------|------------|
| Medise Medicina Diagnóstico e Serviços S.A. | 247,261 | 16,525 | (29,967) | - | - | 233,819 |
| Hospital Esperança S.A. | 4,350,628 | 245,942 | (69,196) | 439,776 | (5,071) | 4,962,079 |
| PMJ Empreendimentos Imobiliários S.A. | 902,254 | 8,107 | - | 2,295 | - | 912,656 |
| Norte D'Or Participações S.A. (including goodwill) | 126,956 | 4,963 | - | - | - | 131,919 |
| Onco D'Or Oncologia S.A. | 892,114 | 97,505 | - | - | - | 989,619 |
| Jenner S.A. (including goodwill) | 290,265 | 37,360 | - | - | - | 327,625 |
| JMJB Diagnósticos e Serviços Hospitalares | 45,287 | 404 | - | - | - | 45,691 |
| Rodin Empreendimentos e Participações S.A. | 283,335 | (3,428) | - | 96,813 | - | 376,720 |
| Quinta Empreendimentos Imobiliários Ltda. | 93,925 | 9,604 | - | - | - | 103,529 |
| Hospital Fluminense S.A. (including goodwill) | 294,761 | 13,514 | - | 14,573 | - | 322,848 |
| Cardial Serviços Médicos (including goodwill) | 117,990 | 16,802 | (16,800) | - | - | 117,992 |
| TJK Empreendimentos Hospitalares | 17,478 | 951 | - | - | - | 18,429 |
| Villa Lobos Empreendimentos Imobiliários Ltda. | 221,265 | 12,500 | - | - | - | 233,765 |
| Santa Luzia II Empreendimentos Imobiliários Ltda. | 63,408 | (783) | - | - | - | 62,625 |
| Campinas Empreendimentos Imobiliários Ltda. | 369,075 | 9,184 | - | 2,884 | - | 381,143 |
| Sator Empreendimentos e Participações Ltda | 3,540,316 | 129,970 | - | 220,498 | - | 3,890,784 |
| Rede D'or São Luiz Serviços Médicos S.A. | 316,878 | 45,219 | - | 3,000 | - | 365,097 |
| Olimpia Projeto Rua do Rocio 86 SPE S.A. | 617,864 | 17,632 | - | 1,251 | - | 636,747 |
| Proncordis Pronto Atendimento Cardiológico Ltda. | 451 | (9) | - | - | - | 442 |
| Laboratórios Richet | 328,103 | (9,258) | - | 31,714 | - | 350,559 |
| California Investimentos Imobiliários Ltda. | 59,940 | - | - | 259,000 | - | 318,940 |
| Santa Luzia III | 308,411 | 10,188 | - | 38 | - | 318,637 |
| Qualicorp Consultoria e Corretora de Seguros S.A. | 485,204 | (2,508) | - | - | 575 | 483,271 |
| Clínica Médica São Remo | 50,285 | (4,818) | - | 9,208 | - | 54,675 |
| Hospital Santa Cruz | 429,179 | 19,474 | - | 6,975 | - | 455,628 |
| Advance Plano de Saúde S.A. | 35,201 | 3,256 | - | - | - | 38,457 |
| Prisma Capital | 1,608,020 | (8,128) | - | 30 | - | 1,599,922 |
| Traditio Companhia de Seguros | 4,276,157 | 266,216 | (57,642) | - | 149,246 | 4,633,977 |
| Cia Saúde - SulAmérica | 3,351,225 | 330,774 | (71,244) | - | 180,631 | 3,791,386 |
| SAEPAR Serviços e participações | 1,630,657 | 99,683 | - | 128,886 | 55,495 | 1,914,721 |
| Other | 1,942,482 | 20,214 | (12,514) | 308,063 | 1,927 | 2,260,172 |
| | 27,296,375 | 1,387,055 | (257,363) | 1,525,004 | 382,803 | 30,333,874 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments (Continued)

Breakdown of and changes in investments - Individual (Continued)

| Company | 12/31/2023 | Equity pickup | Dividends | Capital increase/ Future capital contribution | Other | 06/30/2024 |
|--|------------|------------------|-----------|--|-------|------------|
| Onco Star | (322,217) | (34,489) | - | - | - | (356,706) |
| Centro Hospitalar São Marcos S.A. | (8,581) | (327) | - | - | - | (8,908) |
| Hospital São Marcos (including goodwill) | (107,717) | 1,966 | - | 2,975 | - | (102,776) |
| Rede D'or Finance | (175,045) | 7,047 | - | - | - | (167,998) |
| | (613,560) | (25,803) | - | 2,975 | - | (636,388) |
| Equity pickup | | <u>1,361,252</u> | | | | |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments (Continued)

Breakdown of and changes in investments - Individual (Continued)

| Company | 12/31/2022 | Equity pickup | Dividends | Capital increase/ Future capital contribution | Capital reduction | Transfer | Other | 06/30/2023 |
|--|------------|---------------|-----------|--|-------------------|-------------|----------|------------|
| Medise Medicina Diagnóstico e Serviços S.A. | 244,620 | 14,248 | - | - | - | - | (101) | 258,767 |
| Hospital Esperança S.A. | 4,271,885 | 172,366 | (492,725) | 89,753 | - | - | (5,070) | 4,036,209 |
| PMJ Empreendimentos Imobiliários S.A. | 842,601 | 13,304 | - | 50,073 | - | - | - | 905,978 |
| Norte D'Or Participações S.A. (including goodwill) | 137,298 | 9,331 | (9,585) | - | - | - | - | 137,044 |
| Onco D'Or Oncologia S.A. | 726,351 | 88,770 | - | - | - | - | - | 815,121 |
| Jenner S.A. (including goodwill) | 217,067 | 38,235 | - | - | - | - | - | 255,302 |
| JMJB Diagnósticos e Serviços Hospitalares | 40,861 | (108) | - | - | - | - | - | 40,753 |
| Rodin Empreendimentos e Participações S.A. | 123,313 | (699) | - | 70,134 | - | - | - | 192,748 |
| Quinta Empreendimentos Imobiliários Ltda. | 71,617 | 6,978 | (11,014) | 1 | - | - | - | 67,582 |
| Hospital Fluminense S.A. (including goodwill) | 295,032 | 11,980 | (26,495) | 13,824 | - | - | - | 294,341 |
| Cardial Serviços Médicos (including goodwill) | 101,247 | 15,289 | (16,099) | - | - | - | - | 100,437 |
| TJK Empreendimentos Hospitalares | 18,323 | 984 | - | - | - | - | - | 19,307 |
| Villa Lobos Empreendimentos Imobiliários Ltda. | 187,920 | 8,415 | (12,398) | - | - | - | - | 183,937 |
| Santa Luzia II Empreendimentos Imobiliários Ltda. | 59,785 | (249) | - | 2,350 | - | - | - | 61,886 |
| Campinas Empreendimentos Imobiliários Ltda. | 311,087 | (3,115) | - | 58,141 | - | - | - | 366,113 |
| Sator Empreendimentos e Participações Ltda | 3,135,185 | 22,381 | - | 213,581 | - | - | - | 3,371,147 |
| Rede D'or São Luiz Serviços Médicos S.A. | 300,885 | 53,749 | - | 7,842 | - | - | - | 362,476 |
| Olimpia Projeto Rua do Rocio 86 SPE S.A. | 599,424 | 9,587 | - | 3,019 | - | - | - | 612,030 |
| Proncordis Pronto Atendimento Cardiológico Ltda. | 464 | (7) | - | - | - | - | - | 457 |
| Laboratórios Richet | 305,929 | (7,996) | - | 18,215 | - | - | - | 316,148 |
| Califórnia Investimentos Imobiliários Ltda. | 59,940 | - | - | - | - | - | - | 59,940 |
| Hospital Avicenna S.A. | 142,389 | 3,822 | - | 14,772 | - | - | - | 160,983 |
| Santa Luzia III | 310,107 | 8,995 | - | 92 | (5,149) | - | - | 314,045 |
| Qualicorp Consultoria e Corretora de Seguros S.A. (a) | 2,125,919 | (4,940) | (1,323) | - | - | (1,632,305) | 55 | 487,406 |
| Clínica Médica São Remo | 43,504 | (3,538) | - | 6,252 | - | - | - | 46,218 |
| Casa de Saúde Laranjeiras S.A (Perinatal) (including goodwill) | 926,298 | 21,748 | - | 11,477 | - | - | - | 959,523 |
| Hospital Santa Cruz | 400,555 | 11,056 | (22,048) | 15,707 | - | - | - | 405,270 |
| Advance Plano de Saúde S.A. | 42,397 | 1,905 | (7,205) | - | - | - | - | 37,097 |
| Prisma Capital (a) | 2 | (16,379) | - | 40 | - | 1,632,305 | - | 1,615,968 |
| Traditio Companhia de Seguros | 4,006,589 | 72,761 | - | - | - | - | (10,366) | 4,068,984 |
| Cia Saúde – SulAmérica | 3,020,712 | 11,497 | (9,024) | 280 | - | - | (10,084) | 3,013,381 |
| SAEPAR Serviços e participações | 1,546,682 | 22,253 | - | 600 | - | - | (1,935) | 1,567,600 |
| Santa Emília | - | - | - | 16 | - | - | - | 16 |
| Other | 1,655,999 | 14,863 | (1,145) | 59,197 | - | - | (9,070) | 1,719,844 |
| | 26,271,987 | 597,486 | (609,061) | 635,366 | (5,149) | - | (36,571) | 26,854,058 |

(a) On January 2, 2023, Rede D'Or entered into an agreement under which it transferred the management of shares representing 19.85% of the voting and total capital of Qualicorp Consultoria e Corretora de Seguros S.A. ("Qualicorp") that it held to Prisma Capital ("Prisma"). Rede D'Or transferred the shares representing 19.85% interest in Qualicorp to a new company 100% owned by Rede D'Or called "PrismaQuali Gestão Ativa de Participações S.A." ("PrismaQuali Gestão Ativa").

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments (Continued)

Breakdown of and changes in investments - Individual (Continued)

| Company | 12/31/2022 | Equity pickup | Dividends | Capital increase/ Future capital contribution | Capital reduction | Transfer | Other | 06/30/2023 |
|---|------------------|-----------------|-----------|--|----------------------|----------|----------------|------------------|
| Onco Star | (259,546) | (28,179) | - | - | - | - | (4,480) | (292,205) |
| Centro Hospitalar São Marcos S.A. | (13,662) | (26) | - | - | - | - | 1,508 | (12,180) |
| Hospital São Marcos (including goodwill) | (83,865) | (122) | - | 3,474 | - | - | - | (80,513) |
| Rede D'Or Finance | (151,106) | (18,861) | - | - | - | - | - | (169,967) |
| Other | (865) | - | - | - | - | - | 865 | - |
| | <u>(509,044)</u> | <u>(47,188)</u> | <u>-</u> | <u>3,474</u> | <u>-</u> | <u>-</u> | <u>(2,107)</u> | <u>(554,865)</u> |
| Equity pickup | | <u>550,298</u> | | | | | | |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments (Continued)

Breakdown of and changes in investments - Consolidated

| Company | 12/31/2023 | Equity pickup | Dividends | Capital increase/ Future capital contribution | Other | 06/30/2024 |
|--|------------|---------------|-----------|--|-----------|------------|
| JMJB Diagnósticos e Serviços Hospitalares S.A. | 45,287 | 404 | - | - | - | 45,691 |
| Instituto de Radioterapia do Vale do Paraíba Ltda. | 15,874 | 580 | - | - | (56) | 16,398 |
| Qualicorp Consultoria e Corretora de Seguros S.A. (a) | 2,089,698 | (10,802) | - | - | 1,115 | 2,080,011 |
| Eldorado do Sul Participações Ltda. | 29,205 | 3,113 | - | - | - | 32,318 |
| Sharecare Brasil Serviços de Consult.Ltda. | (218) | - | - | - | 218 | - |
| Sul América Investimentos Distribuidora de Títulos e Valores Mobiliários S.A. (SAMI) (b) | 88,108 | 21,398 | - | - | (109,506) | - |
| Other | 295,914 | (526) | (4,715) | 10,650 | (2,399) | 298,924 |
| | 2,563,868 | 14,167 | (4,715) | 10,650 | (110,628) | 2,473,342 |

| Company | 12/31/2022 | Equity pickup | Dividends | Capital increase/ Future capital contribution | Other | 06/30/2023 |
|--|------------|---------------|-----------|--|---------|------------|
| JMJB Diagnósticos e Serviços Hospitalares S.A. | 40,861 | (108) | - | - | - | 40,753 |
| Instituto de Radioterapia do Vale do Paraíba Ltda. | 43,689 | 1,642 | (500) | - | (710) | 44,121 |
| Qualicorp Consultoria e Corretora de Seguros S.A. (a) | 2,125,919 | (21,276) | (1,323) | - | 120 | 2,103,440 |
| Eldorado do Sul Participações Ltda. | 22,616 | 3,186 | - | - | 490 | 26,292 |
| Sharecare Brasil Serviços de Consult.Ltda. | 9,662 | (4,292) | - | - | - | 5,370 |
| Sul América Investimentos Distribuidora de Títulos e Valores Mobiliários S.A. (SAMI) | 78,242 | 3,804 | - | - | - | 82,046 |
| Other | 232,412 | 6,015 | (3,900) | 20,500 | (3,980) | 251,047 |
| | 2,553,401 | (11,029) | (5,723) | 20,500 | (4,080) | 2,553,069 |

(a) Based on the shareholders' agreement entered into in November 2019, considering the nominations to the Executive Board and Board of Directors that the Company is entitled to, it was concluded that Rede D'Or has significant influence over Qualicorp; therefore, it records the investment using the equity method. the Company recognized equity pickup until March 31, 2024.

(b) On April 30, 2024, the Central Bank of Brazil - BCB approved the transfer of corporate control of Sul América Investimentos DTVM S.A. ("SAMI"), in the context of the incorporation of Sul América S.A. ("SASA") by Rede D'Or ("Company").

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments (Continued)

Summary of information of main subsidiaries

| | 06/30/2024 | | | | | 06/30/2023 | | |
|--|------------|---------------------|------------|-------------|-----------|-----------------------------------|-----------------------|-----------------------|
| | % Total | % Voting capital | Assets | Liabilities | Equity | Operating income (expenses) | P&L for the period | P&L for the period |
| Direct and indirect subsidiaries | | | | | | | | |
| Medise Medicina Diagnóstico e Serviços S.A. ("Medise") | 98.00 | 98.00 | 385,689 | 130,472 | 255,217 | 27,385 | 18,441 | 15,899 |
| Hospital Esperança S.A. ("Esperança") | 100.00 | 100.00 | 7,481,599 | 2,541,959 | 4,939,640 | 269,032 | 125,824 | 102,127 |
| PMJ Empreendimentos Imobiliários S.A. | 100.00 | 100.00 | 1,133,428 | 219,371 | 914,057 | 10,427 | 8,116 | 13,318 |
| Norte D'Or Participações S.A. | 100.00 | 100.00 | 104,279 | 716 | 103,563 | 4,959 | 4,967 | 9,340 |
| Onco D'Or Oncologia S.A. | 98.87 | 98.87 | 843,903 | 202,288 | 641,615 | 113,318 | 80,986 | 82,887 |
| Jenner S.A. | 91.24 | 91.24 | 569,167 | 2,003 | 567,164 | 74,721 | 65,381 | 66,912 |
| Rodin Empreendimentos e Participações S.A. | 100.00 | 100.00 | 391,662 | 14,972 | 376,690 | (3,416) | (3,431) | (700) |
| Quinta Empreendimentos Imobiliários Ltda. | 100.00 | 100.00 | 104,829 | 1,177 | 103,652 | 7,693 | 9,613 | 6,985 |
| Hospital Fluminense S.A. | 100.00 | 100.00 | 449,956 | 140,389 | 309,567 | 17,545 | 13,527 | 11,992 |
| Cardial Serviços Médicos Ltda. | 89.44 | 89.44 | 132,073 | 47,328 | 84,745 | 27,946 | 16,803 | 15,289 |
| TJK Empreendimentos Imobiliários Ltda. | 100.00 | 100.00 | 19,403 | 963 | 18,440 | 948 | 952 | 985 |
| Villa Lobos Empreendimentos Imobiliários S.A. | 100.00 | 100.00 | 234,656 | 618 | 234,038 | 9,385 | 12,512 | 8,423 |
| Santa Luzia II Emp. Imobiliários Ltda. | 100.00 | 100.00 | 67,099 | 4,425 | 62,674 | (784) | (784) | (249) |
| Campinas Empreendimentos Imob. | 100.00 | 100.00 | 382,213 | 1,020 | 381,193 | 8,289 | 9,194 | (3,118) |
| Sator Empreendimentos e Participações Ltda. | 100.00 | 100.00 | 3,658,839 | 12,072 | 3,646,767 | 130,100 | 130,100 | 22,404 |
| Rede D'Or Finance | 100.00 | 100.00 | 7,241,026 | 7,409,023 | (167,997) | - | 7,047 | (18,861) |
| Rede D'Or São Luiz Serviços Médicos S.A. | 100.00 | 100.00 | 504,725 | 139,304 | 365,421 | 65,331 | 45,265 | 53,803 |
| Olimpia Projeto Rua do Rocio 86 SPE S.A. | 100.00 | 100.00 | 639,740 | 2,627 | 637,113 | 12,982 | 17,649 | 9,597 |
| Proncordis Pronto Atendimento Cardiológico Ltda. | 100.00 | 100.00 | 6,703 | 607 | 6,096 | (500) | (500) | (415) |
| Laboratórios Richet | 100.00 | 100.00 | 233,320 | 100,629 | 132,691 | (14,066) | (10,021) | (12,186) |
| Onco Star SP Oncologia Ltda. | 75.00 | 75.00 | 1,143,504 | 1,619,416 | (475,912) | (519) | (34,489) | (28,180) |
| Centro Hospitalar São Marcos S.A. | 100.00 | 100.00 | 23 | 4,057 | (4,034) | (327) | (327) | (26) |
| Santa Luzia III Empreendimentos Imobiliários Ltda. | 100.00 | 100.00 | 323,118 | 4,166 | 318,952 | 10,113 | 10,199 | 9,004 |
| Café Verde | 100.00 | 100.00 | 9,611 | 8,061 | 1,550 | 379 | (704) | (913) |
| Hospital São Marcos | 100.00 | 100.00 | 236,827 | 350,686 | (113,859) | 3,582 | 1,966 | (122) |
| Clínica Médica São Remo | 100.00 | 100.00 | 72,703 | 20,513 | 52,190 | (4,054) | (4,821) | (3,541) |
| California Investimentos Imobiliários Ltda. | 100.00 | 100.00 | 290,597 | 21,625 | 268,972 | - | - | - |
| Hospital Santa Cruz | 100.00 | 100.00 | 453,366 | 243,240 | 210,126 | 37,728 | 21,212 | 10,389 |
| Advance Plano de Saúde S.A. | 100.00 | 100.00 | 50,206 | 11,640 | 38,566 | 3,063 | 3,258 | 1,907 |
| GSH Corp Participações S.A. | 50.00 | 50.00 | 1,140,342 | 947,610 | 192,732 | 61,521 | 1,746 | 3,914 |
| Traditio Companhia de Seguros | 100.00 | 100.00 | 6,852,936 | 511,132 | 6,341,804 | 342,334 | 364,329 | 199,023 |
| Cia Saúde – SulAmérica | 100.00 | 100.00 | 20,451,156 | 12,447,575 | 8,003,581 | 894,246 | 698,346 | 214,584 |
| SAEPAR Serviços e Participações | 100.00 | 100.00 | 1,946,000 | 31,279 | 1,914,721 | 97,118 | 99,683 | 50,142 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

8. Investments (Continued)

Summary of the associates' and joint ventures' information

| | 06/30/2024 | | | | | 06/30/2023 | | |
|---|------------|---------------------|-----------|-------------|-----------|-----------------------------------|-----------------------|-----------------------|
| | % Total | % Voting capital | Assets | Liabilities | Equity | Operating income (expenses) | P&L for the period | P&L for the period |
| Companies recognized by the equity method in the consolidated financial statements | | | | | | | | |
| JMJB Diagnósticos e Serviços Hospitalares S.A. | 50.00 | 50.00 | 101,781 | 9,781 | 92,000 | 808 | 404 | (108) |
| Instituto de Radioterapia do Vale do Paraíba Ltda. | 50.00 | 50.00 | 27,164 | 10,680 | 16,484 | 5,702 | 4,413 | 1,642 |
| Eldorado do Sul Participações Ltda. | 33.33 | 33.33 | 70,896 | - | 70,896 | 9,340 | 3,113 | 3,186 |
| Qualicorp Consultoria e Corretora de Seguros S.A. (a)/(b) | 25.85 | 25.85 | 4,565,758 | 3,260,443 | 1,305,315 | (a) | (a) | (b) |

(a) The Company recognized equity pickup until March 31, 2024.

(b) The Company recognized equity pickup until March 31, 2023.

Impairment

The recoverable amount of a CGU is determined based on the calculation of value in use. Value in use calculations use cash flow projections based on financial budgets approved by management covering a five-year period. Assumptions are described in Note 10.

There is no indication of impairment of investments to date.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

9. Property and equipment

Balance breakdown

| Description | Depreciation rate | Individual | | | | | |
|----------------------------------|-------------------|------------------|--------------------------|------------------|------------------|--------------------------|------------------|
| | | 06/30/2024 | | | 12/31/2023 | | |
| | | Cost | Accumulated depreciation | Net amount | Cost | Accumulated depreciation | Net amount |
| Hospital machinery and equipment | 12% to 20% | 1,760,404 | (1,398,682) | 361,722 | 1,678,455 | (1,321,300) | 357,155 |
| Surgical instruments | 20% | 138,401 | (78,230) | 60,171 | 136,301 | (69,778) | 66,523 |
| Machinery and equipment | 7% to 10% | 960,096 | (599,378) | 360,718 | 875,363 | (552,059) | 323,304 |
| Buildings | 2.5% to 4% | 887,864 | (289,983) | 597,881 | 887,453 | (271,507) | 615,946 |
| Improvements in own buildings | 4% | 476,576 | (181,744) | 294,832 | 445,826 | (172,642) | 273,184 |
| Leasehold improvements | 3% to 4% | 3,266,752 | (702,650) | 2,564,102 | 2,857,531 | (642,186) | 2,215,345 |
| Furniture and fixtures | 10% | 265,530 | (205,813) | 59,717 | 256,789 | (193,709) | 63,080 |
| Vehicles | 20% | 5,907 | (4,710) | 1,197 | 5,907 | (4,606) | 1,301 |
| Facilities | 10% | 155,588 | (97,037) | 58,551 | 151,249 | (90,749) | 60,500 |
| Land | - | 147,698 | - | 147,698 | 169,698 | - | 169,698 |
| Construction in progress | - | 854,818 | - | 854,818 | 1,140,363 | - | 1,140,363 |
| Other | 5% to 10% | 14,615 | (7,112) | 7,503 | 14,605 | (6,881) | 7,724 |
| | | 8,934,249 | (3,565,339) | 5,368,910 | 8,619,540 | (3,325,417) | 5,294,123 |

| Description | Depreciation rate | Consolidated | | | | | |
|----------------------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|--------------------------|-------------------|
| | | 06/30/2024 | | | 12/31/2023 | | |
| | | Cost | Accumulated depreciation | Net amount | Cost | Accumulated depreciation | Net amount |
| Hospital machinery and equipment | 12% to 20% | 3,334,604 | (2,306,726) | 1,027,878 | 3,133,364 | (2,146,769) | 986,595 |
| Surgical instruments | 20% | 313,052 | (171,494) | 141,558 | 305,903 | (155,494) | 150,409 |
| Machinery and equipment | 7% to 10% | 1,507,243 | (949,598) | 557,645 | 1,363,779 | (854,475) | 509,304 |
| Buildings | 2.5% to 4% | 3,829,465 | (775,420) | 3,054,045 | 3,839,290 | (695,809) | 3,143,481 |
| Improvements in own buildings | 4% | 779,278 | (248,148) | 531,130 | 679,784 | (232,594) | 447,190 |
| Leasehold improvements | 3% to 4% | 4,994,202 | (1,023,551) | 3,970,651 | 4,415,681 | (930,721) | 3,484,960 |
| Furniture and fixtures | 10% | 511,609 | (345,652) | 165,957 | 490,374 | (324,193) | 166,181 |
| Vehicles | 20% | 30,669 | (26,443) | 4,226 | 29,373 | (26,295) | 3,078 |
| Facilities | 10% | 401,524 | (188,102) | 213,422 | 326,015 | (165,516) | 160,499 |
| Land | - | 1,257,069 | - | 1,257,069 | 1,181,599 | - | 1,181,599 |
| Construction in progress | - | 2,893,835 | - | 2,893,835 | 2,625,219 | - | 2,625,219 |
| Other | 5% to 10% | 60,157 | (8,325) | 51,832 | 60,099 | (9,211) | 50,888 |
| | | 19,912,707 | (6,043,459) | 13,869,248 | 18,450,480 | (5,541,077) | 12,909,403 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

9. Property and equipment (Continued)

Changes - Individual

| | 12/31/2023 | Additions | Transfers (a) | 06/30/2024 |
|----------------------------------|--------------------|------------------|------------------|--------------------|
| Cost | | | | |
| Hospital machinery and equipment | 1,678,455 | 86,970 | (5,021) | 1,760,404 |
| Surgical instruments | 136,301 | 2,100 | - | 138,401 |
| Machinery and equipment | 875,363 | 86,335 | (1,602) | 960,096 |
| Buildings | 887,453 | 413 | (2) | 887,864 |
| Improvements in own buildings | 445,826 | 206 | 30,544 | 476,576 |
| Leasehold improvements | 2,857,531 | 92,815 | 316,406 | 3,266,752 |
| Furniture and fixtures | 256,789 | 8,741 | - | 265,530 |
| Vehicles | 5,907 | - | - | 5,907 |
| Facilities | 151,249 | 4,936 | (597) | 155,588 |
| Land | 169,698 | - | (22,000) | 147,698 |
| Construction in progress | 1,140,363 | 310,874 | (596,419) | 854,818 |
| Other | 14,605 | 10 | - | 14,615 |
| | 8,619,540 | 593,400 | (278,691) | 8,934,249 |
| Depreciation | | | | |
| Hospital machinery and equipment | (1,321,300) | (77,382) | - | (1,398,682) |
| Surgical instruments | (69,778) | (8,452) | - | (78,230) |
| Machinery and equipment | (552,059) | (47,319) | - | (599,378) |
| Buildings | (271,507) | (18,476) | - | (289,983) |
| Improvements in own buildings | (172,642) | (9,102) | - | (181,744) |
| Leasehold improvements | (642,186) | (60,464) | - | (702,650) |
| Furniture and fixtures | (193,709) | (12,104) | - | (205,813) |
| Vehicles | (4,606) | (104) | - | (4,710) |
| Facilities | (90,749) | (6,288) | - | (97,037) |
| Other | (6,881) | (231) | - | (7,112) |
| | (3,325,417) | (239,922) | - | (3,565,339) |
| Property and equipment, net | 5,294,123 | 353,478 | (278,691) | 5,368,910 |

(a) The amount of R\$278,691 refers to fixed assets that were transferred to subsidiaries through future capital contribution.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

9. Property and equipment (Continued)

Changes - individual (Continued)

| | 12/31/2022 | Additions | Transfers | 06/30/2023 |
|----------------------------------|-------------|-----------|-----------|-------------|
| Cost | | | | |
| Hospital machinery and equipment | 1,485,605 | 89,151 | - | 1,574,756 |
| Surgical instruments | 122,273 | 4,126 | - | 126,399 |
| Machinery and equipment | 564,773 | 29,422 | 19,527 | 613,722 |
| Buildings | 827,109 | 4,551 | 15,296 | 846,956 |
| Improvements in own buildings | 328,716 | - | 6,388 | 335,104 |
| Leasehold improvements | 2,071,940 | 118,151 | 66,443 | 2,256,534 |
| Furniture and fixtures | 227,323 | 7,470 | - | 234,793 |
| Vehicles | 5,162 | - | - | 5,162 |
| Facilities | 138,789 | 5,157 | - | 143,946 |
| Land | 150,699 | - | - | 150,699 |
| Construction in progress | 1,091,391 | 406,252 | (107,654) | 1,389,989 |
| Other | 14,228 | 193 | - | 14,421 |
| | 7,028,008 | 664,473 | - | 7,692,481 |
| Depreciation | | | | |
| Hospital machinery and equipment | (1,152,009) | (87,444) | - | (1,239,453) |
| Surgical instruments | (53,419) | (9,009) | - | (62,428) |
| Machinery and equipment | (453,248) | (36,435) | - | (489,683) |
| Buildings | (215,725) | (17,346) | - | (233,071) |
| Improvements in own buildings | (145,846) | (6,603) | - | (152,449) |
| Leasehold improvements | (550,296) | (43,003) | - | (593,299) |
| Furniture and fixtures | (156,051) | (11,604) | - | (167,655) |
| Vehicles | (4,200) | (81) | - | (4,281) |
| Facilities | (78,009) | (5,710) | - | (83,719) |
| Other | (6,398) | (228) | - | (6,626) |
| | (2,815,201) | (217,463) | - | (3,032,664) |
| Property and equipment, net | 4,212,807 | 447,010 | - | 4,659,817 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

9. Property and equipment (Continued)

Changes - Consolidated

| | 12/31/2023 | Additions | Transfers | Business combination | 06/30/2024 |
|----------------------------------|-------------|-----------|-----------|----------------------|-------------|
| Cost | | | | | |
| Hospital machinery and equipment | 3,133,364 | 206,068 | (5,041) | 213 | 3,334,604 |
| Surgical instruments | 305,903 | 7,149 | - | - | 313,052 |
| Machinery and equipment | 1,363,779 | 97,270 | (1,667) | 47,861 | 1,507,243 |
| Buildings | 3,839,290 | 17,374 | (27,199) | - | 3,829,465 |
| Improvements in own buildings | 679,784 | 1,772 | 97,722 | - | 779,278 |
| Leasehold improvements | 4,415,681 | 267,856 | 308,906 | 1,759 | 4,994,202 |
| Furniture and fixtures | 490,374 | 17,949 | (36) | 3,322 | 511,609 |
| Vehicles | 29,373 | - | - | 1,296 | 30,669 |
| Facilities | 326,015 | 42,906 | (11,943) | 44,546 | 401,524 |
| Land | 1,181,599 | 45,000 | 27,197 | 3,273 | 1,257,069 |
| Construction in progress | 2,625,219 | 654,428 | (387,939) | 2,127 | 2,893,835 |
| Other | 60,099 | 58 | - | - | 60,157 |
| | 18,450,480 | 1,357,830 | - | 104,397 | 19,912,707 |
| Depreciation | | | | | |
| Hospital machinery and equipment | (2,146,769) | (159,698) | - | (259) | (2,306,726) |
| Surgical instruments | (155,494) | (16,000) | - | - | (171,494) |
| Machinery and equipment | (854,475) | (68,838) | - | (26,285) | (949,598) |
| Buildings | (695,809) | (79,611) | - | - | (775,420) |
| Improvements in own buildings | (232,594) | (15,554) | - | - | (248,148) |
| Leasehold improvements | (930,721) | (92,817) | - | (13) | (1,023,551) |
| Furniture and fixtures | (324,193) | (20,623) | - | (836) | (345,652) |
| Vehicles | (26,295) | (116) | - | (32) | (26,443) |
| Facilities | (165,516) | (14,345) | - | (8,241) | (188,102) |
| Other | (9,211) | (314) | - | 1,200 | (8,325) |
| | (5,541,077) | (467,916) | - | (34,466) | (6,043,459) |
| Property and equipment, net | 12,909,403 | 889,914 | - | 69,931 | 13,869,248 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

9. Property and equipment (Continued)

Changes - Consolidated (Continued)

| | 12/31/2022 | Additions | Transfers | Business combination | 06/30/2023 |
|----------------------------------|-------------|-----------|-----------|----------------------|-------------|
| Cost | | | | | |
| Hospital machinery and equipment | 2,793,325 | 208,415 | - | 2,083 | 3,003,823 |
| Surgical instruments | 286,300 | 8,696 | - | - | 294,996 |
| Machinery and equipment | 1,047,738 | 45,249 | 22,211 | 3 | 1,115,201 |
| Buildings | 3,184,273 | 22,156 | 617,881 | - | 3,824,310 |
| Improvements in own buildings | 577,485 | 616 | 6,947 | - | 585,048 |
| Leasehold improvements | 3,145,996 | 280,948 | 123,114 | - | 3,550,058 |
| Furniture and fixtures | 463,911 | 12,450 | - | 12 | 476,373 |
| Vehicles | 28,512 | 423 | - | - | 28,935 |
| Facilities | 273,788 | 25,533 | - | 13 | 299,334 |
| Land | 1,168,390 | 13,200 | - | 10 | 1,181,600 |
| Construction in progress | 2,742,104 | 816,101 | (770,153) | - | 2,788,052 |
| Other | 59,627 | 440 | - | - | 60,067 |
| | 15,771,449 | 1,434,227 | - | 2,121 | 17,207,797 |
| Depreciation | | | | | |
| Hospital machinery and equipment | (1,796,052) | (204,333) | - | (1,030) | (2,001,415) |
| Surgical instruments | (124,560) | (18,204) | - | - | (142,764) |
| Machinery and equipment | (737,044) | (68,185) | - | - | (805,229) |
| Buildings | (547,761) | (69,225) | - | - | (616,986) |
| Improvements in own buildings | (204,682) | (13,725) | - | - | (218,407) |
| Leasehold improvements | (803,341) | (52,697) | - | - | (856,038) |
| Furniture and fixtures | (279,331) | (23,490) | - | (8) | (302,829) |
| Vehicles | (24,350) | (1,416) | - | - | (25,766) |
| Facilities | (139,451) | (11,518) | - | (4) | (150,973) |
| Other | (8,591) | (309) | - | - | (8,900) |
| | (4,665,163) | (463,102) | - | (1,042) | (5,129,307) |
| Property and equipment, net | 11,106,286 | 971,125 | - | 1,079 | 12,078,490 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

9. Property and equipment (Continued)

Significant changes for the periods ended June 30, 2024 and 2023 were as follows:

2024

- (i) Investments in the construction of the new São Luiz Alphaville and Guarulhos hospitals in São Paulo, the new Macaé Hospital and the new Barra D'Or Hospital tower in Rio de Janeiro;
- (ii) Expansion works at the Vila Nova Star Hospital in the city of São Paulo, as part of the Aliança Star project in Salvador;
- (iii) Purchases of hospital machinery and equipment for the new São Luiz Alphaville, Guarulhos and Barra II Hospitals. Investments were also made in the new Vila Nova Star and Aliança Star towers and in the updating of imaging equipment at the Copa D'Or and Copa Star hospitals.

2023

- (iv) Purchases of hospital machinery and equipment for the beginning of operation of Hospital São Luiz Campinas and reformulation and remodeling of Clínica São Vicente and Hospital Aliança.
- (v) Expenses with improvements in the real properties of Hospital e Maternidade São Luiz Itaim and Hospital e Maternidade São Luiz Anália Franco.
- (vi) Construction costs of hospitals São Luiz Campinas, Novo Barra and Memorial Star, and expansion and renovation works of Hospital São Luiz Itaim, Clínica São Vicente and Hospital Aliança.

Capitalized borrowing costs

The Company capitalizes borrowing costs attributable to qualifying assets. At June 30, 2024, R\$93,483 (R\$118,836 at June 30, 2023) in interest on loans and financing were capitalized in Property and equipment.

Impairment testing of property and equipment

Management has assessed the existence of events or changes in economic, operational or technological circumstances and has not identified any evidence that could indicate deterioration or impairment of property and equipment.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

10. Intangible assets

| | Annual amortization rate | Individual | | Consolidated | |
|--------------------------------------|--------------------------------|------------|------------|--------------|------------|
| | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Finite useful life | | | | | |
| Software | 20% | 141,476 | 186,196 | 696,346 | 732,171 |
| Customer portfolio - SASA | 11% to 20% | 153,855 | 171,782 | 153,855 | 171,782 |
| Exclusive agreements | 20% | 22,862 | 26,833 | 263,730 | 281,762 |
| Other | | | - | 61,072 | 61,825 |
| Indefinite useful life | | | | | |
| Goodwill | | | | | |
| Acquisition of Copa D'Or | | 80,058 | 80,058 | 80,058 | 80,058 |
| Acquisition of HMSL | | 668,339 | 668,339 | 668,339 | 668,339 |
| Acquisition of Hospital Brasil | | 121,398 | 121,398 | 121,398 | 121,398 |
| Acquisition of Hospital Prontolinda | | 30,595 | 30,595 | 30,595 | 30,595 |
| Acquisition of Vivalle | | 38,692 | 38,692 | 38,692 | 38,692 |
| Acquisition of São Marcos | | - | - | 10,807 | 10,807 |
| Acquisition of Santa Luzia | | 199,333 | 199,333 | 199,333 | 199,333 |
| Acquisition of Sinisgalli | | 156,646 | 156,646 | 156,646 | 156,646 |
| Acquisition of Hospital Esperança | | - | - | 108,408 | 108,408 |
| Acquisition of Norte D'Or | | - | - | 28,450 | 28,450 |
| Acquisition of IFOR | | 85,724 | 85,724 | 85,724 | 85,724 |
| Acquisition of Sino Brasileiro | | 241,947 | 241,947 | 241,947 | 241,947 |
| Acquisition of Villa-Lobos | | 136,074 | 136,074 | 136,074 | 136,074 |
| Acquisition of Bartira | | 105,584 | 105,584 | 105,584 | 105,584 |
| Acquisition of Onco ABC/Cardeal/JLD | | - | - | 55,414 | 55,414 |
| Acquisition of Oncoholding | | - | - | 159,445 | 159,445 |
| Acquisition of Hospital Fluminense | | - | - | 10,658 | 10,658 |
| Acquisition of Hospital Santa Helena | | 125,802 | 125,802 | 125,802 | 125,802 |
| Acquisition of Acreditar | | - | - | 155,720 | 155,720 |
| Acquisition of Memorial São Jose | | 112,528 | 112,528 | 112,528 | 112,528 |
| Acquisition of Alpha-Med | | - | - | 43,815 | 43,815 |
| Acquisition of CEHON | | - | - | 68,757 | 68,757 |
| Acquisition of Maximagem | | 46,742 | 46,742 | 46,742 | 46,742 |
| Acquisition of Ribeirão Pires | | 129,739 | 129,739 | 129,739 | 129,739 |
| Acquisition of NEOH | | - | - | 33,422 | 33,422 |
| Acquisition of JTO | | - | - | 12,567 | 12,567 |
| Acquisition of Salus | | - | - | 8,956 | 8,956 |
| Acquisition of Prontimagem | | - | - | 6,220 | 6,220 |
| Acquisition of Sator | | - | - | 163,089 | 163,089 |
| Acquisition of Hospital São Rafael | | - | - | 509,363 | 509,363 |
| Acquisition of Laboratório Richet | | - | - | 184,232 | 184,232 |
| Acquisition of UDI | | - | - | 335,883 | 335,883 |
| Acquisition of Samer | | - | - | 70,939 | 70,939 |
| Acquisition of Hospital Rio Mar | | - | - | 94,833 | 94,833 |
| Acquisition of Hospital São Lucas | | - | - | 223,079 | 223,079 |
| Acquisition of Hospital Avicena | | 60,476 | 60,476 | 60,476 | 60,476 |
| Acquisition of Perinatal | | 655,580 | 655,580 | 655,580 | 655,580 |
| Acquisition of Reseda | | - | - | 54,198 | 54,198 |
| Acquisition of Hospital Santa Cruz | | - | - | 299,583 | 299,583 |
| Acquisition of Aliança | | - | - | 925,555 | 925,555 |
| Acquisition of Salute | | - | - | 15,475 | 15,475 |
| Acquisition of São Carlos | | - | - | 160,139 | 160,139 |
| Acquisition of Clínica São Lucas | | - | - | 45,673 | 45,673 |
| Acquisition of Clivalle | | - | - | 40,786 | 40,786 |
| Acquisition of HCP/Cárdio Pulmonar | | - | - | 146,894 | 146,894 |
| Acquisition of Saúde Corp | | - | - | 11,555 | 11,555 |
| Acquisition of Guaianases | | - | - | 115,751 | 115,751 |
| Acquisition of Antônio Afonso | | - | - | 16,782 | 16,782 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

10. Intangible assets (Continued)

| | Annual amortization rate | Individual | | Consolidated | |
|---|--------------------------------|------------------|------------------|-------------------|-------------------|
| | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Indefinite useful life | | | | | |
| Acquisition of Balbino | - | - | - | 77,500 | 77,500 |
| Acquisition of América | - | - | - | 456,511 | 456,511 |
| Acquisition of Serra Mayor | - | - | - | 68,981 | 68,981 |
| Acquisition of Biocor | - | - | - | 620,347 | 620,347 |
| Acquisition of Proncor | - | - | - | 202,929 | 202,929 |
| Acquisition of Santa Emília | - | - | - | 121,991 | 121,991 |
| Acquisition of Hospital Nossa Senhora das Neves | - | - | - | 326,634 | 326,634 |
| Acquisition of HNSN Empreendimentos | - | - | - | 34,790 | 34,790 |
| Acquisition of Orthoservice | - | - | - | 33,705 | 33,705 |
| Acquisition of HNA Emp. E Participações | - | - | - | 12,401 | 12,401 |
| Acquisition of Hospital Novo Atibaia | - | - | - | 173,020 | 173,020 |
| Acquisition of Hospital Arthur Ramos | - | - | - | 272,686 | 272,686 |
| Acquisition of Hospital Santa Isabel | - | - | - | 243,287 | 243,287 |
| Acquisition of Hospital Aeroporto | - | - | - | 171,511 | 171,511 |
| Acquisition of Paraná Clínicas | - | - | - | 284,701 | 284,701 |
| Acquisition of Somo Saúde | - | - | - | 199,384 | 199,384 |
| Acquisition of Prodent | - | - | - | 106,681 | 106,681 |
| Acquisition of SASA | | 1,820,625 | 1,820,625 | 1,820,625 | 1,820,625 |
| Other goodwill | | 48,650 | 48,650 | 632,157 | 601,825 |
| Trademark - SASA | | 2,068,575 | 2,068,575 | 2,068,575 | 2,068,575 |
| Trademarks and patents (a) | | 190,810 | 190,810 | 192,926 | 192,239 |
| | | 7,442,110 | 7,508,728 | 16,408,050 | 16,449,568 |

(a) This mainly refers to the Hospital São Luiz trademark registered upon its acquisition in 2010.

Software development costs and licenses

These refer mainly to expenditures incurred with the development of technological infrastructure, applications, improvements in the companies' website and in operations of Sul América S.A., development of own systems, and acquisition of software licenses used in operations.

Impairment

Goodwill is allocated to the Cash-Generating Units (CGU) identified by management, i.e. each hospital, as shown in the table above.

The recoverable amount of a CGU is determined based on the calculation of value in use. Value in use calculations use cash flow projections based on financial budgets approved by management covering a five-year period.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

10. Intangible assets (Continued)

Impairment (Continued)

Discount rates represent the current market assessment of the risks specific to each CGU, taking into consideration the time value of money and individual risks of the underlying assets that have not been incorporated in the cash flow estimates. The discount rate calculation is based on the specific circumstances of the Company and is derived from its weighted average cost of capital (WACC). The WACC takes into consideration both debt and equity. The cost of equity is derived from the expected return on investment by the investors. The cost of debt is based on the interest-bearing financing the Company is obliged to service. Segment-specific risk is incorporated by applying individual beta factors. The beta factors are evaluated annually based on publicly available market data.

There is no indication of impairment of intangible assets to date.

11. Right of use

Balance breakdown

| Description | Individual | | | | | |
|----------------------------------|------------------|--------------------|------------------|------------|--------------|-----------|
| | 06/30/2024 | | | 12/31/2023 | | |
| | Cost | Amortization | Net | Cost | Amortization | Net |
| Properties | 3,291,713 | (1,078,125) | 2,213,588 | 3,108,775 | (950,269) | 2,158,506 |
| | 3,291,713 | (1,078,125) | 2,213,588 | 3,108,775 | (950,269) | 2,158,506 |
| Description | Consolidated | | | | | |
| | 06/30/2024 | | | 12/31/2023 | | |
| | Cost | Amortization | Net | Cost | Amortization | Net |
| Hospital machinery and equipment | 885 | (414) | 471 | 2,531 | (1,646) | 885 |
| Properties | 4,218,540 | (1,507,301) | 2,711,239 | 4,024,562 | (1,344,985) | 2,679,577 |
| Vehicles | 1,485 | (370) | 1,115 | 3,684 | (3,684) | - |
| | 4,220,910 | (1,508,085) | 2,712,825 | 4,030,777 | (1,350,315) | 2,680,462 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

11. Right of use (Continued)

Changes - Individual

| | 12/31/2023 | Additions (a) | Write-offs | Amortization | 06/30/2024 |
|---------------------|------------|---------------|------------|--------------|-------------|
| Cost | | | | | |
| Properties | 3,108,775 | 182,938 | - | - | 3,291,713 |
| | 3,108,775 | 182,938 | - | - | 3,291,713 |
| Amortization | | | | | |
| Properties | (950,269) | - | - | (127,856) | (1,078,125) |
| | (950,269) | - | - | (127,856) | (1,078,125) |
| Right of use, net | 2,158,506 | 182,938 | - | (127,856) | 2,213,588 |

| | 12/31/2022 | Additions (a) | Write-offs (b) | Amortization | 06/30/2023 |
|----------------------------------|------------|---------------|----------------|--------------|------------|
| Cost | | | | | |
| Hospital machinery and equipment | 32,473 | - | (32,473) | - | - |
| Properties | 2,949,485 | 83,404 | - | - | 3,032,889 |
| | 2,981,958 | 83,404 | (32,473) | - | 3,032,889 |
| Amortization | | | | | |
| Hospital machinery and equipment | (23,701) | 187 | 24,832 | (1,318) | - |
| Properties | (694,803) | - | - | (148,676) | (843,479) |
| | (718,504) | 187 | 24,832 | (149,994) | (843,479) |
| Right of use, net | 2,263,454 | 83,591 | (7,641) | (149,994) | 2,189,410 |

Changes - Consolidated

| | 12/31/2023 | Additions (a) | Write-offs (b) | Amortization | 06/30/2024 |
|----------------------------------|-------------|---------------|----------------|--------------|-------------|
| Cost | | | | | |
| Hospital machinery and equipment | 2,531 | - | (1,646) | - | 885 |
| Properties | 4,024,562 | 193,978 | - | - | 4,218,540 |
| Vehicles | 3,684 | 1,485 | (3,684) | - | 1,485 |
| | 4,030,777 | 195,463 | (5,330) | - | 4,220,910 |
| Amortization | | | | | |
| Hospital machinery and equipment | (1,646) | - | 1,646 | (414) | (414) |
| Properties | (1,344,985) | - | - | (162,316) | (1,507,301) |
| Vehicles | (3,684) | - | 3,684 | (370) | (370) |
| | (1,350,315) | - | 5,330 | (163,100) | (1,508,085) |
| Right of use, net | 2,680,462 | 195,463 | - | (163,100) | 2,712,825 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

11. Right of use (Continued)

Changes - Consolidated (Continued)

| | 12/31/2022 | Additions (a) | Write-offs (b) | Amortization | 06/30/2023 |
|----------------------------------|--------------------|----------------|-----------------|------------------|--------------------|
| Cost | | | | | |
| Hospital machinery and equipment | 64,520 | - | (61,625) | - | 2,895 |
| Properties | 3,808,087 | 168,802 | - | - | 3,976,889 |
| Vehicles | 3,764 | - | (61) | - | 3,703 |
| | <u>3,876,371</u> | <u>168,802</u> | <u>(61,686)</u> | <u>-</u> | <u>3,983,487</u> |
| Amortization | | | | | |
| Hospital machinery and equipment | (44,620) | - | 46,632 | (3,543) | (1,531) |
| Properties | (994,642) | - | - | (231,555) | (1,226,197) |
| Vehicles | (2,509) | - | - | (645) | (3,154) |
| | <u>(1,041,771)</u> | <u>-</u> | <u>46,632</u> | <u>(235,743)</u> | <u>(1,230,882)</u> |
| Right of use, net | <u>2,834,600</u> | <u>168,802</u> | <u>(15,054)</u> | <u>(235,743)</u> | <u>2,752,605</u> |

(a) Additions referring to new agreements and renewals due to maturities.

(b) Write-offs referring to contract termination.

The rights of use are amortized during the lease contract term and take into consideration the expected renewal, when management intends to exercise this right, and in accordance with the terms of the contracts.

12. Insurance contract assets and liabilities

| Insurance contracts | 06/30/2024 | | 12/31/2023 | |
|-------------------------------|---------------|-------------------|---------------|-------------------|
| | Assets | Liabilities | Assets | Liabilities |
| Long-term contracts (BBA/VFA) | 12,582 | 16,041,018 | 5,667 | 15,783,019 |
| Short-term contracts (PAA) | 36,335 | 2,100,593 | 76,347 | 1,359,504 |
| Total | 48,917 | 18,141,611 | 82,014 | 17,142,523 |
| Current | 17,627 | 5,695,136 | 41,419 | 4,683,939 |
| Noncurrent | 31,290 | 12,446,475 | 40,595 | 12,458,584 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.1. Changes in assets or liabilities for remaining coverage and claims incurred relating to insurance contracts

Short-term contracts (PAA)

| | | Consolidated | | | |
|--|------------------|--|--|-----------------|--|
| | | Asset/liability for remaining coverage | Liability for claims incurred | | Assets for insurance acquisition costs |
| | | Less loss component | Estimated future cash flows at present value | Risk adjustment | |
| Insurance contract liabilities at 12/31/2023 | | (742,794) | 3,752,308 | 144,542 | (1,794,552) |
| Insurance contract assets at 12/31/2023 | | (61,658) | 28,477 | 79 | (43,245) |
| Total insurance contracts at 12/31/2023 | | (804,452) | 3,780,785 | 144,621 | (1,837,797) |
| Insurance revenue | Note 18.2 | (12,828,484) | - | - | - |
| Insurance costs | (Note 19.2/ (f)) | 1,505,687 | 7,262,042 | 16,547 | - |
| Income from (loss on) insurance services | | (11,322,797) | 7,262,042 | 16,547 | - |
| Finance income (costs) from insurance operations | | - | 380,385 | 9,699 | - |
| Changes in other comprehensive income | | - | (29,168) | (854) | - |
| Total changes that impact P&L or other comprehensive income | | (11,322,797) | 7,613,259 | 25,392 | - |
| Premiums and other cash flows received from policyholders | (a) | 12,874,224 | - | - | - |
| Claims and other benefits paid to policyholders or their beneficiaries | (f) | - | (6,912,461) | - | - |
| Acquisition cash flows paid | (b) | (693,931) | - | - | (313,243) |
| Other expenses allocated to the insurance service | (c) | (495,871) | - | - | - |
| Total cash flows | | 11,684,422 | (6,912,461) | - | (313,243) |
| Allocation of acquisition costs prepaid to insurance cash flows | (d) | (54,937) | - | - | 54,937 |
| Other | (e) | (7,484) | 14,013 | - | - |
| Total insurance contracts at 06/30/2024 | | (505,248) | 4,495,596 | 170,013 | (2,096,103) |
| Insurance contract liabilities at 06/30/2024 | | (465,519) | 4,458,223 | 169,922 | (2,062,033) |
| Insurance contract assets at 06/30/2024 | | (39,729) | 37,373 | 91 | (34,070) |

(a) Any premium reimbursements were included in this line.

(b) Insurance acquisition cash flows paid before initial recognition of the respective group are adjusted to the liability/asset for remaining coverage only when these groups are recognized. Insurance acquisition cash flows paid before the related group is recognized are included in cash flows from assets for acquisition until the group is recognized.

(c) Other changes within insurance assets or liabilities that affect other statement of financial position lines, as well as expenses allocated to insurance contracts not directly related to claims (such as costs with issue and maintenance of contracts, costs to comply with regulatory requirements, among others) and acquisition cash flows, which are not recorded in assets/liabilities from insurance and reinsurance contracts and were included in Insurance Costs line.

(d) Other changes from acquisition cash flows include the reclassification of liabilities for insurance acquisition cash flows that have been recognized before the group recognition by the determination of another CPC/IFRS.

(e) Refers to the elimination of transactions between group companies.

(f) Includes the eliminations of claims incurred and other expenses to be allocated to insurance contracts between the Group's companies.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.1. Changes in assets or liabilities for remaining coverage and claims incurred relating to insurance contracts (Continued)

Short-term contracts (PAA) - Continued

| Consolidated | | | | | |
|--|-------------------------------|--|--|--------------------|--------------------|
| Asset/liability for remaining coverage | Liability for claims incurred | | Assets for insurance acquisition costs | Total | |
| | Less loss component | Estimated future cash flows at present value | Risk adjustment | | |
| Insurance contract liabilities at 01/01/2023 | (683,679) | 2,849,478 | 95,789 | (1,962,972) | 298,616 |
| Insurance contract assets at 01/01/2023 | (83,224) | 28,003 | 298 | (94,585) | (149,508) |
| Total insurance contracts at 01/01/2023 | (766,903) | 2,877,481 | 96,087 | (2,057,557) | 149,108 |
| Insurance revenue | (23,707,681) | - | - | - | (23,707,681) |
| Insurance costs | 3,026,033 | 14,662,351 | 33,943 | - | 17,722,327 |
| Income from (loss on) insurance services | (20,681,648) | 14,662,351 | 33,943 | - | (5,985,354) |
| Finance income (costs) from insurance operations | - | 611,984 | 14,553 | - | 626,537 |
| Changes in other comprehensive income | - | (690) | 38 | - | (652) |
| Total changes that impact P&L or other comprehensive income | (20,681,648) | 15,273,645 | 48,534 | - | (5,359,469) |
| Premiums and other cash flows received from policyholders | 23,540,195 | - | - | - | 23,540,195 |
| Claims and other benefits paid to policyholders or their beneficiaries | - | (14,392,693) | - | - | (14,392,693) |
| Acquisition cash flows paid | (1,344,475) | - | - | (424,090) | (1,768,565) |
| Other expenses allocated to the insurance service | (894,885) | - | - | - | (894,885) |
| Total cash flows | 21,300,835 | (14,392,693) | - | (424,090) | 6,484,052 |
| Allocation of acquisition costs prepaid to insurance cash flows | (643,850) | - | - | 643,850 | - |
| Other | (12,886) | 22,352 | - | - | 9,466 |
| Total insurance contracts at 12/31/2023 | (804,452) | 3,780,785 | 144,621 | (1,837,797) | 1,283,157 |
| Insurance contract liabilities at 12/31/2023 | (742,794) | 3,752,308 | 144,542 | (1,794,552) | 1,359,504 |
| Insurance contract assets at 12/31/2023 | (61,658) | 28,477 | 79 | (43,245) | (76,347) |

(a) Any premium reimbursements were included in this line.

(b) Insurance acquisition cash flows paid before initial recognition of the respective group are adjusted to the liability/asset for remaining coverage only when these groups are recognized. Insurance acquisition cash flows paid before the related group is recognized are included in cash flows from assets for acquisition until the group is recognized.

(c) Other changes within insurance assets or liabilities that affect other statement of financial position lines, as well as expenses allocated to insurance contracts not directly related to claims (such as costs with issue and maintenance of contracts, costs to comply with regulatory requirements, among others) and acquisition cash flows, which are not recorded in assets/liabilities from insurance and reinsurance contracts and were included in Insurance Costs line.

(d) Other changes from acquisition cash flows include the reclassification of liabilities for insurance acquisition cash flows that have been recognized before the group recognition by the determination of another CPC/IFRS.

(e) Refers to the elimination of transactions between group companies.

(f) Includes the eliminations of claims incurred and other expenses to be allocated to insurance contracts between the Group's companies.

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Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.1. Changes in assets or liabilities for remaining coverage and claims incurred relating to insurance contracts (Continued)

Long-term contracts (BBA/VFA)

| | | Consolidated | | | | |
|--|-----------------|---|----------------------------------|---|--------------------|-------------------|
| | | Asset/liability for remaining coverage | Liability for claims incurred | | | |
| | | Less loss component | Loss component | Estimated future cash flows at present value | Risk adjustment | Total |
| Insurance contract liabilities at 12/31/2023 | | 14,304,162 | 936,095 | 522,426 | 20,336 | 15,783,019 |
| Insurance contract assets at 12/31/2023 | | (8,519) | - | 2,849 | 3 | (5,667) |
| Total insurance contracts at 12/31/2023 | | 14,295,643 | 936,095 | 525,275 | 20,339 | 15,777,352 |
| Insurance revenue | Note 18.2 | (1,416,242) | - | - | - | (1,416,242) |
| Insurance costs | (Note 19.2/ (d) | 80,487 | 29,958 | 1,085,085 | 689 | 1,196,219 |
| Contribution for investments | (e) | (1,335,068) | - | 1,335,068 | - | - |
| Income from (loss on) insurance services | | (2,670,823) | 29,958 | 2,420,153 | 689 | (220,023) |
| Finance income (costs) from insurance operations | | 500,884 | 48,278 | 53,024 | 1,303 | 603,489 |
| Changes in other comprehensive income | | (467,068) | (64,079) | (3,550) | (97) | (534,794) |
| Total changes that impact P&L or other comprehensive income | | (2,637,007) | 14,157 | 2,469,627 | 1,895 | (151,328) |
| Premiums and other cash flows received from policyholders | (a) | 2,889,738 | - | - | - | 2,889,738 |
| Claims and other benefits paid to policyholders or their beneficiaries | (d) | - | - | (2,404,786) | - | (2,404,786) |
| Acquisition cash flows paid | (b) | (38,348) | - | - | - | (38,348) |
| Provision of amounts to be regularized for social security | | (21,654) | - | - | - | (21,654) |
| Other expenses allocated to the insurance service | (c) | (22,538) | - | - | - | (22,538) |
| Total cash flows | | 2,807,198 | - | (2,404,786) | - | 402,412 |
| Total insurance contracts at 06/30/2024 | | 14,465,834 | 950,252 | 590,116 | 22,234 | 16,028,436 |
| Insurance contract liabilities at 06/30/2024 | | 14,482,200 | 950,252 | 586,338 | 22,228 | 16,041,018 |
| Insurance contract assets at 06/30/2024 | | (16,366) | - | 3,778 | 6 | (12,582) |

(a) Any premium reimbursements were included in this line.

(b) Insurance acquisition cash flows paid before initial recognition of the respective group are adjusted to the liability/asset for remaining coverage only when these groups are recognized. Insurance acquisition cash flows paid before the related group is recognized are included in cash flows from assets for acquisition until the group is recognized.

(c) Other changes within insurance assets or liabilities that affect other statement of financial position lines, as well as expenses allocated to insurance contracts not directly related to claims (such as costs with issue and maintenance of contracts, costs to comply with regulatory requirements, among others) and acquisition cash flows, which are not recorded in assets/liabilities from insurance and reinsurance contracts and were included in Insurance Costs line. Cash flows related to investment and redemptions of non-separable pension investment components (VGBL/PGBL) were also included in this line.

(d) Includes the eliminations of claims incurred and other expenses to be allocated to insurance contracts between the Group's companies.

(e) In long-term products, there is a transfer of the investment component from the Asset/Liabilities of remaining coverage to the Liability for claims incurred in the amount of R\$1,335,068 on June 30, 2024 (R\$1,545,381 on June 30, 2023) referring to the payment of benefits (annuity), redemptions and portability of pension exits.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.1. Changes in assets or liabilities for remaining coverage and claims incurred relating to insurance contracts (Continued)

Long-term contracts (BBA/VFA) - Continued

| | | Consolidated | | | |
|--|-----|--|-------------------------------|--|-----------------|
| | | Asset/liability for remaining coverage | Liability for claims incurred | | |
| | | Less loss component | Loss component | Estimated future cash flows at present value | Risk adjustment |
| | | | | | Total |
| Insurance contract liabilities at 01/01/2023 | | 13,308,357 | 1,067,575 | 452,983 | 14,809 |
| Total insurance contracts at 01/01/2023 | | 13,308,357 | 1,067,575 | 452,983 | 14,809 |
| Insurance revenue | | (3,012,071) | - | - | - |
| Insurance costs | (d) | (2,727,718) | (227,582) | 5,074,978 | 3,559 |
| Income from (loss on) insurance services | | (5,739,789) | (227,582) | 5,074,978 | 3,559 |
| Finance income (costs) from insurance operations | | 1,439,238 | 89,442 | 83,123 | 1,945 |
| Changes in other comprehensive income | | 20,116 | 6,660 | 763 | 26 |
| Total changes that impact P&L or other comprehensive income | | (4,280,435) | (131,480) | 5,158,864 | 5,530 |
| Premiums and other cash flows received from policyholders | (a) | 5,395,438 | - | - | - |
| Claims and other benefits paid to policyholders or their beneficiaries | (d) | - | - | (5,086,572) | - |
| Acquisition cash flows paid | (b) | (74,023) | - | - | - |
| Provision of amounts to be regularized for social security | | 12,003 | - | - | - |
| Other expenses allocated to the insurance service | (c) | (65,697) | - | - | - |
| Total cash flows | | 5,267,721 | - | (5,086,572) | - |
| Total insurance contracts at 12/31/2023 | | 14,295,643 | 936,095 | 525,275 | 20,339 |
| Insurance contract liabilities at 12/31/2023 | | 14,304,162 | 936,095 | 522,426 | 20,336 |
| Insurance contract assets at 12/31/2023 | | (8,519) | - | 2,849 | 3 |

(a) Any premium reimbursements were included in this line.

(b) Insurance acquisition cash flows paid before initial recognition of the respective group are adjusted to the liability/asset for remaining coverage only when these groups are recognized. Insurance acquisition cash flows paid before the related group is recognized are included in cash flows from assets for acquisition until the group is recognized.

(c) Other changes within insurance assets or liabilities that affect other statement of financial position lines, as well as expenses allocated to insurance contracts not directly related to claims (such as costs with issue and maintenance of contracts, costs to comply with regulatory requirements, among others) and acquisition cash flows, which are not recorded in assets/liabilities from insurance and reinsurance contracts and were included in Insurance Costs line. Cash flows related to investment and redemptions of non-separable pension investment components (VGBL/PGBL) were also included in this line.

(d) Includes the eliminations of claims incurred and other expenses to be allocated to insurance contracts between the Group's companies.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.2. Contracts held showing cash flow estimate at present value, risk adjustment, and contractual service margin

| | Consolidated | | |
|--|--|-----------------|----------------------------|
| | Estimated present value of future cash flows | Risk adjustment | Contractual service margin |
| Insurance contract assets at 12/31/2023 | (2,619) | 50 | (3,098) |
| Insurance contract liabilities at 12/31/2023 | 14,587,203 | 739,783 | 456,033 |
| Total insurance contracts at 12/31/2023 | 14,584,584 | 739,833 | 452,935 |
| Changes related to contractual services | (132,692) | (34,041) | (16,325) |
| Contractual service margin recognized for services rendered | - | - | (16,325) |
| Recognized risk adjustment for the expired risk | - | (34,041) | - |
| Experience adjustments | (132,692) | - | - |
| Changes related to future services | (94,428) | (33,008) | 214,293 |
| Contracts initially recognized in the period (a) | (29,385) | 275 | 29,110 |
| Changes to estimates that adjust the contractual service margin | (182,397) | (2,786) | 185,183 |
| Changes to estimates that do not adjust the contractual service margin | 117,354 | (30,497) | - |
| Changes related to prior services | (157,718) | 33,896 | - |
| Adjustments of liabilities for claims incurred | (157,718) | 33,896 | - |
| Income from (loss on) insurance services | (384,838) | (33,153) | 197,968 |
| Finance costs from insurance | 556,889 | 42,911 | 3,689 |
| Effects of changes in interest rates | (478,505) | (56,289) | - |
| Total | (306,454) | (46,531) | 201,657 |
| Earned premiums | 2,889,738 | - | - |
| Other expenses payable | (2,448,978) | - | - |
| Insurance acquisition cash flows | (38,348) | - | - |
| Net insurance contract (assets)/liabilities at 06/30/2024 | 14,680,542 | 693,302 | 654,592 |
| Insurance contract liabilities at 06/30/2024 | 14,684,813 | 693,245 | 662,960 |
| Insurance contract assets at 06/30/2024 | (4,271) | 57 | (8,368) |

(a) The estimate of the present value of future cash flows for contracts initially recognized in the period includes the estimate of R\$1,154,673 in net premiums issued, R\$1,114,304 in claims and other insurance service expenses and R\$10,984 in acquisition cash flows.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.2. Contracts held showing cash flow estimate at present value, risk adjustment, and contractual service margin (Continued)

| | Consolidated | | | |
|--|--|-----------------|----------------------------|-------------|
| | Estimated present value of future cash flows | Risk adjustment | Contractual service margin | Total |
| Insurance contract liabilities at 01/01/2023 | 13,628,788 | 652,408 | 562,528 | 14,843,724 |
| Total insurance contracts at 01/01/2023 (a) | 13,628,788 | 652,408 | 562,528 | 14,843,724 |
| Changes related to contractual services | (509,093) | (60,564) | (38,593) | (608,250) |
| Contractual service margin recognized for services rendered | - | - | (38,593) | (38,593) |
| Recognized risk adjustment for the expired risk | - | (60,564) | - | (60,564) |
| Experience adjustments | (509,093) | - | - | (509,093) |
| Changes related to future services | (145,307) | 2,479 | (84,754) | (227,582) |
| Contracts initially recognized in the period (b) | (78,548) | 611 | 77,937 | - |
| Changes to estimates that adjust the contractual service margin | 168,927 | (6,236) | (162,691) | - |
| Changes to estimates that do not adjust the contractual service margin | (235,686) | 8,104 | - | (227,582) |
| Changes related to prior services | (115,424) | 62,422 | - | (53,002) |
| Adjustments of liabilities for claims incurred | (115,424) | 62,422 | - | (53,002) |
| Income from (loss on) insurance services | (769,824) | 4,337 | (123,347) | (888,834) |
| Finance income (costs) from insurance operations | 1,520,981 | 79,013 | 13,754 | 1,613,748 |
| Changes in other comprehensive income | 23,490 | 4,075 | - | 27,565 |
| Total | 774,647 | 87,425 | (109,593) | 752,479 |
| Premiums and other cash flows received from policyholders | 5,395,438 | - | - | 5,395,438 |
| Claims and other benefits paid to policyholders or their beneficiaries | (5,140,266) | - | - | (5,140,266) |
| Insurance acquisition cash flows | (74,023) | - | - | (74,023) |
| Total insurance contracts at 12/31/2023 | 14,584,584 | 739,833 | 452,935 | 15,777,352 |
| Insurance contract liabilities at 12/31/2023 | 14,587,203 | 739,783 | 456,033 | 15,783,019 |
| Insurance contract assets at 12/31/2023 | (2,619) | 50 | (3,098) | (5,667) |

(a) All contracts in effect on 01/01/2023 were acquired through business combination.

(b) The estimate of the present value of future cash flows for contracts initially recognized in the period includes the estimate of R\$1,738,549 in net premiums issued, R\$1,630,166 in claims and other insurance service expenses and R\$29,835 in acquisition cash flows.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.3. Expected recognition of contractual service margin (CSM) in coming years

| | Consolidated | | | |
|----------------|-------------------------------|--------------|-------------------|------------|
| | Long-term contracts (BBA/VFA) | | | |
| | 2024 | 2025 to 2029 | From 2029 onwards | 06/30/2024 |
| Release of CSM | 23,288 | 194,365 | 436,939 | 654,592 |

| | Consolidated | | | |
|----------------|----------------------------|--------------|-------------------|------------|
| | Short-term contracts (PAA) | | | |
| | 2024 | 2025 to 2029 | From 2029 onwards | 12/31/2023 |
| Release of CSM | 39,344 | 156,855 | 256,736 | 452,935 |

12.4. Expected recognition of acquisition cash flows in coming years

| | Consolidated | | | |
|---|----------------------------|--------------|-------------------|------------|
| | Short-term contracts (PAA) | | | |
| | 2024 | 2025 to 2029 | From 2029 onwards | 06/30/2024 |
| Release of acquisition cash flow assets | 683,441 | 1,280,229 | 132,433 | 2,096,103 |

| | Consolidated | | | |
|---|----------------------------|--------------|-------------------|------------|
| | Short-term contracts (PAA) | | | |
| | 2024 | 2025 to 2029 | From 2029 onwards | 12/31/2023 |
| Release of acquisition cash flow assets | 604,228 | 1,105,393 | 128,176 | 1,837,797 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

12. Insurance contract assets and liabilities (Continued)

12.5. Guarantee for technical reserves

The subsidiaries regulated by Brazil's Private Insurance Supervisory Office ("SUSEP") and the Brazilian Regulatory Agency for Private Health Insurance and Plans ("ANS"), based on the regulatory guidance established by these agencies, have to keep assets offered as guarantee for their technical reserves (liabilities representing the obligations of these companies to the policyholders/beneficiaries), measured based on accounting standards defined by such regulators, which differ materially from CPC 50/IFRS 17.

The assets offered as guarantee for such technical reserves are recorded in clearinghouses in the technical reserve account. SUSEP and ANS may authorize the free movement of assets offered as guarantee by the regulated companies, provided that all financial requirements regarding the coverage of technical reserves and sufficiency of capital, as well as all accounting obligations, are met.

As at June 30, 2024, the subsidiaries regulated by SUSEP and ANS were compliant with the requirements for coverage of technical reserves.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

13. Loans, financing and debentures

| Transaction/Instrument | Index | Spread | Currency | Main debtor | Beginning | Maturity | Amortization | Guarantees | Individual | | Consolidated | |
|--|---------------------|-------------|----------|-------------|-----------|----------|--------------|----------------------|------------|------------|--------------|------------|
| | | | | | | | | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| FINEP | TJLP/Fixed rate | 0.5%/4.0% | R\$ | 170,252 | Feb/15 | Sept/24 | Monthly | Surety bond | 5,745 | 17,925 | 5,745 | 17,925 |
| Citibank III (a) | SOFR | 0.99% | US\$ | 304,158 | Apr/23 | Apr/27 | Annually | n/a | 338,552 | 299,144 | 338,552 | 299,144 |
| BofA II (a) | Fixed rate | 0.88% | EUR€ | 400,520 | Jun/21 | Jun/25 | Bullet | n/a | 384,630 | 341,912 | 384,630 | 341,912 |
| JP Morgan II (a) | Fixed rate | 1.58% | US\$ | 520,000 | Jul/20 | Jul/25 | Bullet | n/a | 530,724 | 455,269 | 530,724 | 455,269 |
| CCB Bank of China | 100% of DI | 1.20% | R\$ | 85,000 | May/20 | May/26 | Bullet | n/a | 86,358 | 86,492 | 86,358 | 86,492 |
| Other | CDI/Fixed rate/IPCA | - | R\$ | n/a | n/a | Mar/28 | Monthly | Credit rights/Surety | - | - | 32,522 | 3,577 |
| Debentures - 3 rd issue - Esperança | 110.85% of DI | - | R\$ | 1,000,000 | Aug/17 | Aug/24 | Semiannual | n/a | - | - | 129,652 | 260,593 |
| Debentures - 4th issue - Esperança | 100% of DI | 1.27%/1.50% | R\$ | 1,000,000 | Feb/18 | Dec/27 | Annual | n/a | - | - | 993,584 | 992,073 |
| Debentures - 10th issue (a) | Fixed rate | 11.82% | R\$ | 1,628,100 | Jan/18 | Jan/28 | Bullet | n/a | 1,611,104 | 1,723,193 | 33,397 | 33,407 |
| Debentures - 13th issue | 100% of DI | 1.02% | R\$ | 1,400,000 | Sept/18 | Sept/24 | Annual | n/a | 722,647 | 725,575 | 722,647 | 725,575 |
| Debentures - 14th issue (b) | 106% of DI | - | R\$ | 500,000 | Oct/18 | Oct/26 | Annual | Property | 379,745 | 380,509 | 379,745 | 380,509 |
| Debentures - 17th issue 3rd series (b) | 100% of DI | 0.79% | R\$ | 1,000,000 | June/19 | June/29 | Annual | n/a | 996,331 | 995,788 | 996,331 | 995,788 |
| Debentures - 17th issue 2nd series | 100% of DI | 1.25% | R\$ | 2,500,000 | Dec/19 | Dec/26 | Annual | n/a | 2,491,019 | 2,489,661 | 2,491,019 | 2,489,661 |
| Debentures - 17th issue 1st series (a) | Fixed rate | 8.75% | R\$ | 3,198,350 | Apr/20 | Jan/30 | Bullet | n/a | 2,521,123 | 2,773,950 | - | - |
| Debentures - 19th issue 2nd series | 100% of DI | 1.90% | R\$ | 2,500,000 | Aug/21 | Aug/31 | Annual | n/a | 2,593,441 | 2,605,127 | 2,593,441 | 2,605,127 |
| Debentures - 19th issue 3rd series | 100% of DI | 1.90% | R\$ | 1,500,000 | Sept/21 | Aug/31 | Annual | n/a | 1,556,065 | 1,563,076 | 1,556,065 | 1,563,076 |
| Debentures - 23rd issue 1st series | 100% of DI | 1.40% | R\$ | 900,000 | May/22 | May/28 | Bullet | n/a | 906,944 | 907,338 | 906,944 | 907,338 |
| Debentures - 23rd issue 2nd series | 100% of DI | 1.90% | R\$ | 850,000 | May/22 | May/32 | Annual | n/a | 857,094 | 857,449 | 857,094 | 857,449 |
| Debentures - 23rd issue 3rd series | 100% of DI | 1.90% | R\$ | 625,000 | May/22 | May/32 | Annual | n/a | 630,216 | 630,477 | 630,216 | 630,477 |
| Debentures - 25th issue 1st series | 100% of DI | 2.00% | R\$ | 450,000 | Oct/22 | Oct/32 | Bullet | n/a | 458,395 | 459,220 | 458,395 | 459,220 |
| Debentures - 25th issue 2nd series | 100% of DI | 1.95% | R\$ | 150,000 | Oct/22 | Oct/32 | Annual | n/a | 152,783 | 153,058 | 152,783 | 153,058 |
| Debentures - 27th issue | 100% of DI | 1.70% | R\$ | 1,100,000 | Feb/23 | Feb/30 | Annual | n/a | 1,140,390 | 1,145,537 | 1,140,390 | 1,145,537 |
| Debentures - 28th issue | 100% of DI | 1.90% | R\$ | 490,000 | June/23 | May/28 | Bullet | n/a | 492,246 | 526,848 | 492,246 | 526,848 |
| Debentures - 29th issue | 100% of DI | 2.25% | R\$ | 1,000,000 | Aug/23 | July/31 | Annual | n/a | 1,047,306 | 1,050,067 | 1,047,306 | 1,050,067 |
| Debentures - 31st issue | 100% of DI | 2.00% | R\$ | 500,000 | Oct/23 | Oct/31 | Annual | n/a | 510,797 | 510,525 | 510,797 | 510,525 |
| Debentures - 33rd issue (d) | 100% of DI | 1.70% | R\$ | 2,000,000 | May/24 | May/34 | Bullet | n/a | 2,016,188 | - | 2,016,188 | - |
| Debentures (SULA) - 8th issue 1st series (c) | 100% of DI | 1.50% | R\$ | 233,000 | Feb/21 | Feb/24 | Bullet | n/a | - | 245,925 | - | 245,925 |
| Debentures (SULA) - 8th issue 2nd series (c) | 100% of DI | 1.80% | R\$ | 467,000 | Feb/21 | Feb/26 | Annual | n/a | - | 497,845 | - | 497,845 |
| Debentures (SULA) - 9th issue 1st series | 100% of DI | 1.50% | R\$ | 750,000 | Nov/21 | Nov/26 | Annual | n/a | 771,128 | 769,731 | 771,128 | 769,731 |
| Debentures (SULA) - 9th issue 2nd series | 100% of DI | 1.70% | R\$ | 750,000 | Nov/21 | Nov/28 | Annual | n/a | 771,351 | 769,948 | 771,351 | 769,948 |
| Debentures GGSH | 100% of DI | 2.80% | R\$ | 360,000 | Apr/21 | Apr/26 | Semiannual | n/a | - | - | - | 363,127 |
| Debentures GGSH | 100% of DI | 2.20% | R\$ | 100,000 | Dec/23 | Dec/28 | Semiannual | n/a | - | - | 100,295 | 100,869 |
| Debentures GGSH | 100% of DI | 1.70% | R\$ | 500,000 | Apr/24 | Apr/29 | Annual | n/a | - | - | 501,477 | - |
| CCB GGSH | 100% of DI | 2.42% | R\$ | 125,000 | Aug/23 | Aug/28 | Semiannual | Surety | - | - | 129,023 | 129,295 |
| Senior Notes I (a) | Fixed rate | 4.95% | US\$ | 1,596,400 | Jan/18 | Jan/28 | Bullet | n/a | - | - | 2,633,267 | 2,361,259 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

13. Loans, financing and debentures (Continued)

| Transaction/Instrument | Index | Spread | Currency | Principal (R\$) | Beginning | Maturity | Amortization | Guarantees | Individual | | Consolidated | |
|---|------------|--------|----------|--------------------|-----------|----------|--------------|------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | | | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Senior Notes II (a) | Fixed rate | 4.50% | US\$ | 5,062,504 | Jan/20 | Jan/30 | Bullet | n/a | - | - | 3,476,124 | 3,188,554 |
| Mortgage-backed Securities (CRIs) - 2 nd issue | IPCA | 6.06% | R\$ | 300,000 | July/18 | July/25 | Bullet | n/a | 416,821 | 404,243 | 416,821 | 404,243 |
| Mortgage-backed Securities (CRIs) - 3rd issue 2nd series | IPCA | 4.66% | R\$ | 372,949 | Dec/18 | Dec/25 | Bullet | n/a | 511,533 | 485,165 | 511,533 | 485,165 |
| Mortgage-backed Securities (CRIs) - 4th issue 2nd series | IPCA | 3.93% | R\$ | 30,100 | Feb/19 | Feb/26 | Bullet | n/a | 40,633 | 39,406 | 40,633 | 39,406 |
| Mortgage-backed Securities (CRIs) - 5th issue | IPCA | 3.45% | R\$ | 538,328 | Sept/19 | Aug/29 | Annual | n/a | 711,174 | 689,664 | 711,174 | 689,664 |
| Mortgage-backed Securities (CRIs) - 6th issue (a) | IPCA | 4.93% | R\$ | 1,500,000 | May/21 | May/36 | Annual | n/a | 1,375,329 | 1,498,027 | 1,375,329 | 1,498,027 |
| Mortgage-backed Securities (CRIs) - 7th issue 1st series (a) | IPCA | 5.58% | R\$ | 400,000 | Dec/21 | Dec/31 | Annual | n/a | 413,265 | 432,387 | 413,265 | 432,387 |
| Mortgage-backed Securities (CRIs) - 7th issue 2nd series (a) | IPCA | 6.10% | R\$ | 600,000 | Dec/21 | Dec/36 | Annual | n/a | 591,751 | 643,616 | 591,751 | 643,616 |
| Mortgage-backed Securities (CRIs) - 8th issue 2nd series (a) | IPCA | 5.83% | R\$ | 798,634 | June/22 | June/29 | Bullet | n/a | 809,896 | 834,344 | 809,896 | 834,344 |
| Mortgage-backed Securities (CRIs) - 8th issue 3rd series (a) | IPCA | 6.01% | R\$ | 341,867 | June/22 | June/32 | Annual | n/a | 341,624 | 358,827 | 341,624 | 358,827 |
| Mortgage-backed Securities (CRIs) - 9th issue 1st series (a) | IPCA | 6.38% | R\$ | 30,000 | Aug/22 | July/29 | Bullet | n/a | 31,900 | 32,878 | 31,900 | 32,878 |
| Mortgage-backed Securities (CRIs) - 9th issue 2nd series (a) | IPCA | 6.54% | R\$ | 70,000 | Aug/22 | July/32 | Bullet | n/a | 73,697 | 77,891 | 73,697 | 77,891 |
| Mortgage-backed Securities (CRIs) - 9th issue 3rd series (a) | IPCA | 6.77% | R\$ | 400,000 | Aug/22 | July/37 | Bullet | n/a | 419,287 | 455,707 | 419,287 | 455,707 |
| Mortgage-backed Securities (CRIs) - 10th issue 1st series | 100% of DI | 0.75% | R\$ | 86,186 | Dec/22 | Dec/27 | Bullet | n/a | 84,512 | 84,389 | 84,512 | 84,389 |
| Mortgage-backed Securities (CRIs) - 10th issue 2nd series | 100% of DI | 1.00% | R\$ | 176,323 | Dec/22 | Dec/29 | Bullet | n/a | 209,579 | 197,673 | 209,579 | 197,673 |
| Mortgage-backed Securities (CRIs) - 10th issue 3rd series (a) | IPCA | 6.79% | R\$ | 82,487 | Dec/22 | Dec/29 | Bullet | n/a | 84,594 | 88,031 | 84,594 | 88,031 |
| Mortgage-backed Securities (CRIs) - 10th issue 4th series (a) | IPCA | 6.94% | R\$ | 55,004 | Dec/22 | Dec/32 | Annual | n/a | 55,791 | 59,112 | 55,791 | 59,112 |
| Mortgage-backed Securities (CRIs) - 11th issue 1st series | 100% of DI | 1.00% | R\$ | 429,340 | Aug/23 | Aug/28 | Bullet | n/a | 437,027 | 437,256 | 437,027 | 437,256 |
| Mortgage-backed Securities (CRIs) - 11th issue 2nd series (a) | IPCA | 6.20% | R\$ | 557,457 | Aug/23 | Aug/30 | Bullet | n/a | 551,275 | 573,663 | 551,275 | 573,663 |
| Mortgage-backed Securities (CRIs) - 11th issue 3rd series (a) | IPCA | 6.55% | R\$ | 524,038 | Aug/23 | Aug/33 | Annual | n/a | 512,505 | 543,196 | 512,505 | 543,196 |
| Mortgage-backed Securities (CRIs) - 12th issue 1st series (a) | IPCA | 6.69% | R\$ | 250,000 | Dec/23 | Dec/33 | Annual | n/a | 243,949 | 244,414 | 243,949 | 244,414 |
| Mortgage-backed Securities (CRIs) - 12th issue 2nd series (a) | IPCA | 6.95% | R\$ | 500,000 | Dec/23 | Dec/38 | Annual | n/a | 483,221 | 488,860 | 483,221 | 488,860 |
| | | | | | | | | | 32,371,685 | 31,650,338 | 36,268,799 | 34,585,949 |
| | | | | | | | | | 2,653,909 | 2,587,944 | 2,732,338 | 2,918,435 |
| | | | | | | | | | 29,717,776 | 29,062,394 | 33,536,461 | 31,667,514 |

- (a) As mentioned in Note 24, the Group enters into derivative financial instruments to *hedge* foreign exchange differences and interest rate (Fixed rate, Libor and IPCA) and has adopted the fair value hedge accounting as accounting practice; therefore, these debts are recorded at fair value through profit or loss.
- (b) As mentioned in Note 24, the Group enters into derivative financial instruments to hedge interest rate (CDI) and has adopted the *cash flow* hedge accounting as accounting practice; therefore, these debts are recorded at amortized cost and derivatives at fair value; the effective portion of the debt is recorded at fair value through other comprehensive income and any ineffective portion and interest at fair value through profit or loss.
- (c) On February 1, 2024, Rede D'Or exercised the Optional Early Redemption in Full of the Eighth Issue of Debentures of Sul América S.A., which was succeeded by Rede D'Or due to merger. As of that date, there are no covenants related to the Eighth Issue of Debentures of Sul América S.A. (see Note 13.1.).
- (d) On May 15, 2024, Rede D'Or paid in the 33rd issue of Debentures in a single series, in the total amount of R\$2,000,0000, maturing on May 5, 2034. This debenture issue is indexed to the CDI + 1.70% p.a., payable semiannually. There are no guarantees.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

13. Loans, financing and debentures (Continued)

Significant loans, financing and debentures were taken out for general corporate purposes, in order to acquire companies, expand hospitals and build new units.

Total costs related to the issues of loans, financing and debentures, in the amount of R\$312,921 at June 30, 2024 (R\$347,517 at December 31, 2023), were recorded as a reduction of the balances and have been amortized over the term of the agreements, as established by CPC 08 Transactions Costs and Premiums on Issue of Marketable Securities.

Before the SASA business combination, the Company did not have covenants relating to debt ratios, nor corresponding ratios based on net debt, EBITDA and finance costs rather than the guarantees listed above. Since, as a result of the merger, the Company is the successor, there are covenants whose application is suspended, as shown in Note 13.1. below.

At June 30, 2024, the maturity of the noncurrent balance is as follows:

| 06/30/2024 | | | |
|--------------|-------------------|--------------|-------------------|
| Individual | | Consolidated | |
| Year | Amount | Year | Amount |
| 2025 | 2,920,553 | 2025 | 2,935,505 |
| 2026 | 1,512,641 | 2026 | 2,086,833 |
| 2027 | 1,172,547 | 2027 | 1,917,080 |
| 2028 | 4,264,460 | 2028 | 5,564,416 |
| 2029 | 4,231,111 | 2029 | 4,399,978 |
| 2030 to 2038 | 15,616,464 | 2030 to 2038 | 16,632,649 |
| | 29,717,776 | | 33,536,461 |

13.1. Covenants

The Company is exempt from the obligation to meet any financial ratios (financial covenants) until the quarters stated below, per transaction, as approved at the general meeting of debenture holders held on August 18, 2022.

| Issue | Exempt until |
|---|---------------------|
| Ninth issue of debentures of Sul América S.A. | 3rd quarter of 2025 |

The Company may settle in advance the respective issues before the covenants mentioned above become applicable.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

13. Loans, financing and debentures (Continued)

13.1. Covenants (Continued)

From the quarters above, and in accordance with the early maturity clauses contained in the debenture indentures of the Ninth Issue of Debentures of Sul América S.A., the Company will have to maintain certain financial ratios within the previously established thresholds (financial covenants). The table below presents the financial covenants to which the Company will be subject.

| Covenant | Ratio |
|--|---|
| Financial ratio I - net financial debt/cash generation | Equal to or lower than 2 times the cash generation |
| Financial ratio II - cash generation/net finance income (cost) | Equal to or higher than 4 times the net finance income (cost) |
| Financial ratio III - cash generation | Equal to or higher than zero |

Net financial debt: financial obligations less cash, cash equivalents and short-term investments, net of technical reserves to be covered.

Cash generation: profit or loss before income taxes, less depreciation and amortization.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

14. Provision for contingencies and judicial deposits

The Company and its subsidiaries are parties to various tax, civil and labor claims. The judicial deposits will only be released in the event of a decision favorable to the Company. Based on the opinion of its internal and external legal advisors, management recognized a provision for losses that is deemed sufficient to cover probable losses, as follows:

| | Individual | | | |
|-------------------------|-----------------------------|-------------------|-----------------------------|-------------------|
| | 06/30/2024 | | 12/31/2023 | |
| | Provision for contingencies | Judicial deposits | Provision for contingencies | Judicial deposits |
| Tax and social security | 462,704 | (324,426) | 526,597 | (321,576) |
| Labor | 139,079 | (37,225) | 136,284 | (37,163) |
| Civil | 158,677 | (3,627) | 157,304 | (3,627) |
| | 760,460 | (365,278) | 820,185 | (362,366) |

| | Consolidated | | | |
|-------------------------|-----------------------------|--------------------|-----------------------------|--------------------|
| | 06/30/2024 | | 12/31/2023 | |
| | Provision for contingencies | Judicial deposits | Provision for contingencies | Judicial deposits |
| Tax and social security | 1,682,401 | (2,041,956) | 1,714,567 | (2,107,976) |
| Labor | 295,066 | (122,579) | 293,306 | (126,887) |
| Civil | 1,371,167 | (517,810) | 1,260,481 | (447,693) |
| | 3,348,634 | (2,682,345) | 3,268,354 | (2,682,556) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

14. Provision for contingencies and judicial deposits (Continued)

14.1. Proceedings assessed as probable loss

Changes in provisions for contingencies for the periods ended June 30, 2024 and 2023 were as follows:

| | Individual | | | Total |
|----------------------------------|-------------------------|----------------|----------------|------------------|
| | Tax and social security | Labor | Civil | |
| Balances at December 31, 2022 | 931,974 | 106,200 | 170,768 | 1,208,942 |
| Additions, net of reversals | (99,442) | 17,102 | (17,062) | (99,402) |
| Monetary restatement | 6 | 4,523 | 3,840 | 8,369 |
| Payments | (236) | (164) | (139) | (539) |
| Balances at June 30, 2023 | 832,302 | 127,661 | 157,407 | 1,117,370 |
| Balances at December 31, 2023 | 526,597 | 136,284 | 157,304 | 820,185 |
| Additions, net of reversals | (64,869) | - | - | (64,869) |
| Monetary restatement | 976 | 3,933 | 1,640 | 6,549 |
| Payments | - | (1,138) | (267) | (1,405) |
| Balances at June 30, 2024 | 462,704 | 139,079 | 158,677 | 760,460 |

| | Consolidated | | | Total |
|--------------------------------------|-------------------------|----------------|------------------|------------------|
| | Tax and social security | Labor | Civil | |
| Balances at December 31, 2022 | 2,379,022 | 267,772 | 1,145,378 | 3,792,172 |
| Additions, net of reversals | (98,592) | 24,513 | 125,005 | 50,926 |
| Monetary restatement | 36,273 | 11,506 | 57,735 | 105,514 |
| Changes in equity | - | 12,117 | - | 12,117 |
| Payments | (288,629) | (7,328) | (128,725) | (424,682) |
| Balances at June 30, 2023 | 2,028,074 | 308,580 | 1,199,393 | 3,536,047 |
| Balances at December 31, 2023 | 1,714,567 | 293,306 | 1,260,481 | 3,268,354 |
| Additions, net of reversals | (64,869) | 1,536 | 213,152 | 149,819 |
| Monetary restatement | 30,033 | 11,655 | 72,598 | 114,286 |
| Payments | (300) | (11,431) | (175,064) | (186,795) |
| Additions from business combinations | 2,970 | - | - | 2,970 |
| Balances at June 30, 2024 | 1,682,401 | 295,066 | 1,371,167 | 3,348,634 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

14. Provision for contingencies and judicial deposits (Continued)

14.2. Proceedings assessed as possible loss

The proceedings assessed as possible loss by the Company and its legal advisors, for which no provisions have been recorded, are summarized below:

| | Individual | | Consolidated | |
|---------------------------------|------------------|------------|------------------|------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Tax and social security (a) (b) | 894,456 | 2,125,838 | 2,548,353 | 3,649,564 |
| Labor (c) | 356,438 | 343,495 | 645,354 | 597,694 |
| Civil (d) | 351,594 | 333,865 | 705,337 | 684,233 |
| | 1,602,488 | 2,803,198 | 3,899,044 | 4,931,491 |

- (a) Administrative Proceedings No. 10166-720689/2017-18 and 10166-730.893/2017-39, which addressed tax assessments that required Social Security Contributions on outsourced medical activities - workers hired as legal entities rather than under an employment agreement ('pejotização') and Stock Option Grant Plans - had their voluntary appeals deemed founded for substantial cancellation of the assessment notices, keeping only approximately R\$2,000 in the sessions of 02/06/2024 and 02/07/2024 of CARF, respectively. Considering that the Company was notified of the final decisions, the amounts related to these proceedings were written off.
- (b) At 06/30/2024, of the total amount of R\$1,307,170 (R\$1,273,029 at 12/31/2023), the amount of R\$40,999 (R\$40,225 at 12/31/2023) is provisioned, since it basically refers to legal obligations. The non-provisioned portion, in the amount of R\$1,243,121 (R\$1,232,804 at 12/31/2023) is mainly composed of: (i) assessment notices issued against subsidiaries CIA. SAÚDE and TRADITIO, in which the deductibility of amortization of goodwill arising from the merger of parent companies SLT Participações S.A. and STA Participações S.A., respectively, in calendar years 2005, 2006 and 2007, was challenged; (ii) non-approval of tax offsetting at the administrative level; (iii) disallowance of income tax loss and social contribution loss carryforwards; and (iv) claim aimed at charging ISS debits arising from the alleged failure to pay tax on the services provided in the City of São Paulo, at the appellate phase, given the favorable decision in the Stay of Execution filed by SulAmérica.
- (c) Proceedings largely derived from overtime payment, 13th monthly salary, 30-day resignation notice, vacation pay and Unemployment Compensation Fund (FGTS). There are no individually significant proceedings.
- (d) Proceedings related to compensation for alleged property and pain and suffering damages. There are no individually significant proceedings.

Considering the complexities of the lawsuits, as well as of the Brazilian legal system, the Company cannot estimate with reasonable accuracy a timeframe for the judgment to take place and whether any amounts will be disbursed in connection with these legal proceedings.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

15. Leases

| | Individual | |
|----------------------------------|------------------|------------------|
| | 06/30/2024 | 12/31/2023 |
| Nominal value of future payments | 6,372,637 | 6,351,952 |
| Present value adjustment | (3,710,191) | (3,779,618) |
| | 2,662,446 | 2,572,334 |
| Current | 573,643 | 534,822 |
| Noncurrent | 2,088,803 | 2,037,512 |
| | Consolidated | |
| | 06/30/2024 | 12/31/2023 |
| Nominal value of future payments | 8,469,073 | 8,397,767 |
| Present value adjustment | (5,229,566) | (5,225,142) |
| | 3,239,507 | 3,172,625 |
| Current | 718,928 | 872,949 |
| Noncurrent | 2,520,579 | 2,299,676 |

The liabilities were measured at the present value of the remaining lease payments discounted at the average rate of 14.83% at June 30, 2024.

At June 30, 2024, the maturity of the noncurrent balance is as follows:

| Individual | | Consolidated | |
|------------------------------|------------------|------------------------------|------------------|
| Year | Amount | Year | Amount |
| 2025 | 276,745 | 2025 | 330,800 |
| 2026 | 489,420 | 2026 | 570,209 |
| 2027 | 468,392 | 2027 | 521,048 |
| 2028 | 423,508 | 2028 | 468,019 |
| 2029 | 370,073 | 2029 | 437,519 |
| 2030 to 2059 | 3,770,716 | 2030 to 2082 | 5,405,219 |
| Undiscounted amounts | 5,798,854 | Undiscounted amounts | 7,732,814 |
| Embedded interest | (3,710,051) | Embedded interest | (5,212,235) |
| Balance at 06/30/2024 | 2,088,803 | Balance at 06/30/2024 | 2,520,579 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

16. Equity

a) Capital

The Company's capital is broken down as follows:

| Shareholders | 06/30/2024 | | 12/31/2023 | |
|-----------------------|------------------|-----------------|------------------|-----------------|
| | Number of shares | Equity interest | Number of shares | Equity interest |
| Controlling interests | 1,082,078,826 | 47.27% | 1,068,474,126 | 46.67% |
| Outstanding shares | 1,161,601,910 | 50.74% | 1,186,132,584 | 51.81% |
| Treasury shares | 45,611,854 | 1.99% | 34,685,880 | 1.52% |
| Total common shares | 2,289,292,590 | 100.00% | 2,289,292,590 | 100.00% |

Subscribed and paid-in capital at June 30, 2024 amounts to R\$15,711,360 represented by 2,289,292,590 common registered no-par-value shares (R\$15,711,360 at December 31, 2023, represented by 2,289,292,590 common registered no-par-value shares). As approved in the Company's Articles of Incorporation, the limit of authorized capital is up to 8 billion shares (units).

Under the Company's Articles of Incorporation, each common share is entitled to a vote at the Company's general meetings.

The premium reserve on issue of shares derived substantially from capital contributions made (i) on March 31, 2015, by the former shareholder BTG Pactual Saúde Fundo de Investimento em Participações, in the amount of R\$600,000, of which R\$147,664 were recorded as capital increase and R\$452,336 as premium reserve on the subscription of shares; and (ii) on April 27, 2015, by HPT Participações S.A. (Carlyle Group investee), in the amount of R\$1,819,435, of which R\$181,943 for capital increase and R\$1,637,491 as premium reserve on the subscription of shares; and (iii) reduction of reserve through capitalization in the amount of R\$1,600,000.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

16. Equity (Continued)

b) Allocations of income

Changes in the balances of dividends and interest on equity payable in the periods ended June 30, 2024 and 2023 were as follows:

| | 2024 | 2023 |
|--|-----------|-----------|
| Balance payable at beginning of period | 99,769 | 145,085 |
| Allocation of dividends and IOE | 650,000 | - |
| Reinvested dividends | (25,066) | - |
| Additions from business combinations | 17,604 | - |
| Allocation of dividends and IOE - noncontrolling interests | 47,788 | 27,743 |
| Payment of dividends and IOE | (372,522) | (136,438) |
| Withholding income tax | (73,781) | - |
| Balance payable at June 30 | 343,792 | 36,390 |

The distribution and payments of dividends and interest on equity were approved at the Board of Directors' Meeting held on March 21, 2024 and June 25, 2024, ad referendum of the Company's Annual General Meeting (AGM).

c) Treasury shares

Changes in treasury shares are as follows:

| | 06/30/2024 | | | 06/30/2023 | | |
|------------------------|------------------|------------------------|---------|------------------|------------------------|----------|
| | Number of shares | Share value (in reais) | Total | Number of shares | Share value (in reais) | Total |
| Balance at December 31 | 34,685,880 | 14.97 | 519,418 | 36,334,156 | 14.99 | 544,610 |
| Share buyback (a) | 11,438,200 | 26.41 | 302,089 | - | - | - |
| Disposals | (512,226) | 14.97 | (7,671) | (1,680,749) | 14.99 | (25,193) |
| Balance at June 30 | 45,611,854 | 17.84 | 813,836 | 34,653,407 | 14.99 | 519,417 |

(a) On June 11, 2024, the buyback program of shares issued by the Company was approved for maintenance in treasury and subsequent cancellation or disposal.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

16. Equity (Continued)

d) Share-based payment (Restricted shares)

Restricted Stock Option Plan

The plan establishes the terms and conditions for the granting of common shares issued by the Company, subject to certain restrictions, to managing officers, employees and service providers of the Company, or of other companies under its control.

1st Restricted Stock Option Program

In 2020, the Company's Board of Directors approved the 1st Restricted Stock Option Program and established the conditions for the granting of the Company's common registered no-par-value shares to managing officers and employees.

The rights of beneficiaries in relation to restricted shares will only be fully vested if their contract with the Company or with any entity under its control, as the case may be, is not terminated for a certain period, subject to the conditions for the release of trading restrictions, as defined by the Board of Directors, with specific conditions in case of termination.

The total of restricted shares delivered through the Restricted Stock Option Plan cannot exceed the maximum limit of 5% (five percent) of shares issued by the Company, which at June 30, 2024 was equivalent to a total of 114,464,630 shares.

In the six-month period ended June 30, 2024, a total of 706,519 Restricted Shares was granted to the elected beneficiaries, referring exclusively to the 1st Restricted Stock Option Program, at the weighted average price of R\$18.85. All restricted shares granted in the six-month period ended June 2024 were vested immediately on January 2, 2024, and there are no restricted shares already granted that have not been vested.

Of the total shares mentioned above, for purposes of measuring shareholder dilution, the total amount of shares effectively vested for the beneficiaries under the 1st Restricted Stock Option Program was 512,226 shares, referring exclusively to the Restricted Stock Option Plan, in accordance with item 33-E of Accounting Pronouncement CPC 10 - Share-Based Payment.

For calculating the expenses to be allocated, a projected cancellation rate of 7.14% was used for 2024, based on the average historical cancellations of the Company's plans.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

16. Equity (Continued)

d) Share-based payment (restricted shares) - Continued

Restricted Stock Option Plan (Continued)

2nd Restricted Stock Option Program

Within the scope of the Restricted Stock Option Plan, the Company's Board of Directors approved the 2nd Restricted Stock Option Program, beginning January 2022, which established the specific conditions for receiving a certain amount of units of reference that will entitle to the settlement of awards provided for in the individual grant agreements, which can be settled with common registered no-par-value shares of the Company to its managing officers, employees and service providers, or in cash, at the Company's discretion, depending, in that case, on the appreciation of the RDOR3 share price in a certain period of time, or on the variation of multiples of the Company's EBITDA, under the terms of the individual agreements.

In the six-month period ended June 30, 2024, a total of 3,245,809 Restricted Shares was granted to the elected beneficiaries, referring exclusively to the 2nd Restricted Stock Option Program, whose exercise rights had not been fully vested yet.

The 2nd Restricted Stock Option Program is measured and recognized at fair value, using the Company's valuation identification model (Market cap) and deducting the reference value agreed with each executive officer, duly restated by reference to the IPCA or by the variation of multiples of the Company's EBITDA, according to Accounting Pronouncement CPC 10 - Share-Based Payment.

The rights of the beneficiaries in relation to the restricted shares will only be fully vested if their contract with the Company or any entity under its control, as the case may be, is not terminated for a certain period and if the result of the award arising from the exercise of their units of reference is positive in the specific settlement windows provided for in the individual agreements, which implies that the RDOR3 share price at the time of the settlement window, or there has been progress in the result of the formula that observes the variation of EBITDA, for the Beneficiary to be entitled to receive it, with specific conditions in case of termination. The Company pays all taxes and charges levied on the award at the time of its settlement in shares, or in cash, at its sole discretion.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

16. Equity (Continued)

d) Share-based payment (restricted shares) - Continued

Restricted Stock Option Plan (Continued)

2nd Restricted Stock Option Program (Continued)

For calculating the expenses to be allocated, a cancellation rate of 7.14% was used in 2024, based on the average historical cancellations of the Company's plans.

Like previous plans, the 1st Restricted Stock Option Program was measured and recognized at fair value using the Black, Scholes & Merton (1973) model, according to Accounting Pronouncement CPC 10 - Share-Based Payment, whose main assumptions are described below.

The 2nd Restricted Stock Option Program is measured and recognized at fair value, using the Company's *valuation* identification model (Market cap) and deducting the reference value agreed with each executive officer, duly restated by reference to the IPCA, according to Accounting Pronouncement CPC 10 - Share-Based Payment.

| Program | Year | Grace period | Number of shares | Annual volatility | Risk-free rate | Weighted average of fair value of shares (in reais) | Vesting status | Options canceled |
|-------------------------|------|--------------------------|------------------|-------------------|----------------|---|------------------|------------------|
| 1 st program | 2020 | 05/29/2020 to 05/29/2027 | 46,591,300 | 26.36% | 4.66% | 7.45 | Partially vested | - |
| 1 st program | 2021 | 04/01/2021 to 04/01/2028 | 5,361,026 | 28.81% | 5.98% | 25.50 | Partially vested | - |
| 1 st program | 2022 | 01/01/2022 to 01/01/2028 | 3,577,793 | 32.75% | 11.55% | 15.03 | Partially vested | - |
| 2nd program | 2022 | 01/01/2022 to 12/31/2028 | 2,392,730 | - | - | 29.16 | Partially vested | 75,002 |
| 1 st program | 2023 | 01/01/2023 to 12/31/2028 | 2,371,279 | 44.56% | 11.64% | 12.95 | Partially vested | - |
| 2nd program | 2023 | 01/01/2023 to 12/31/2029 | 2,731,014 | - | - | 19.15 | Partially vested | 3,572 |
| 1 st program | 2024 | 01/01/2024 to 12/31/2028 | 706,519 | 43.61% | 9.77% | 11.07 | Partially vested | - |
| 2nd program | 2024 | 01/01/2024 to 12/31/2030 | 3,245,809 | - | - | 22.70 | Partially vested | 2,857 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

16. Equity (Continued)

d) Share-based payment (restricted shares) - Continued

Restricted Stock Option Plan (Continued)

The effects of the share-based payment plans, covering all granted and outstanding options, on equity and profit or loss for the year, are as follows:

| | Fair value of options per year | Effect on P&L for the year | Changes - RSU | Cumulative effect on liabilities and equity |
|------|-----------------------------------|-------------------------------|---------------|---|
| 2011 | 1,457 | 1,457 | - | 1,457 |
| 2012 | 16,234 | 16,234 | - | 17,691 |
| 2013 | 20,656 | 20,656 | - | 38,347 |
| 2014 | 27,363 | 27,363 | - | 65,710 |
| 2015 | 51,949 | 51,949 | - | 117,659 |
| 2016 | 30,864 | 30,864 | - | 148,523 |
| 2017 | 32,599 | 32,599 | - | 181,122 |
| 2018 | 40,662 | 40,662 | - | 221,784 |
| 2019 | 40,656 | 40,656 | - | 262,440 |
| 2020 | 80,071 | 80,071 | (80,071) | - |
| 2021 | 120,427 | 120,427 | (120,427) | - |
| 2022 | 124,276 | 124,276 | (70,623) | 53,653 |
| 2023 | 78,400 | 78,400 | (42,769) | 37,179 |
| 2024 | 38,967 | 38,967 | (9,479) | 29,488 |
| 2025 | 11,670 | | | |
| 2026 | 11,670 | | | |
| 2027 | 11,670 | | | |
| | <u>739,591</u> | | | |

e) Other comprehensive income

In the six-month period ended June 30, 2024, the effects of the cash flow hedge taken out for debt hedging purposes were recognized as other comprehensive income, decreasing equity for the period by R\$15,188.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

17. Deferred taxes

Income and social contribution tax expenses for the six-month periods ended June 30, 2024 and 2023 are as follows:

| | Individual | | Consolidated | |
|--|----------------|------------|------------------|------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Deferred | | | | |
| Corporate Income Tax (IRPJ) | 138,963 | 4,874 | 201,613 | 139,178 |
| Social Contribution Tax on Net Profit (CSLL) | 50,768 | 1,756 | 66,062 | 80,599 |
| | 189,731 | 6,630 | 267,675 | 219,777 |
| Current | | | | |
| Corporate Income Tax (IRPJ) | - | - | (452,461) | (248,238) |
| Social Contribution Tax on Net Profit (CSLL) | - | - | (215,756) | (93,941) |
| | - | - | (668,217) | (342,179) |
| Income and social contribution tax expenses | 189,731 | 6,630 | (400,542) | (122,402) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

17. Deferred taxes (Continued)

Changes in deferred income and social contribution tax assets and liabilities for six-month periods ended June 30, 2024 and 2023 were as follows:

| | Individual | | | | Consolidated | | | | | | |
|--|-------------|---|----------------------------|-----------|--------------|-------------|--------------------------------|----------------------------|-----------|-------------------------------------|-------------|
| | 12/31/2023 | Additional benefits (expenses) recorded | Other comprehensive income | Other (1) | 06/30/2024 | 12/31/2023 | Additional benefits (expenses) | Other comprehensive income | Other (1) | Additions from business combination | 06/30/2024 |
| Assets | | | | | | | | | | | |
| Income tax losses | 625,977 | 123,723 | - | (138,524) | 611,176 | 1,213,641 | 80,397 | - | (140,992) | 33 | 1,153,079 |
| Social contribution tax losses | 225,352 | 45,282 | - | (15,330) | 255,304 | 427,944 | 13,514 | - | (15,913) | 20 | 425,565 |
| Allowance for expected credit losses and provision for disallowances | 329,421 | 126,865 | - | - | 456,286 | 675,202 | 190,862 | - | - | - | 866,064 |
| Provision for contingencies | 76,002 | 1,749 | - | - | 77,751 | 847,002 | 65,148 | - | - | 1,045 | 913,195 |
| Provision for bonuses | 30,416 | - | - | - | 30,416 | 31,873 | 13,274 | - | - | - | 45,147 |
| Deferred gain on property sales | 21,909 | (666) | - | - | 21,243 | 16,538 | (666) | - | - | - | 15,872 |
| Amortization of right of use (IFRS 16) | 344,484 | 43,471 | - | - | 387,955 | 576,645 | 57,096 | - | - | - | 633,741 |
| PVA allocation (IFRS 16) | 571,059 | 67,019 | - | - | 638,078 | 803,240 | 99,589 | - | - | - | 902,829 |
| D'Or Finance | 59,062 | (2,396) | - | - | 56,666 | 59,062 | (2,396) | - | - | - | 56,666 |
| Actuarial gain/loss on defined benefit pension plans | - | - | - | - | - | 11,910 | - | - | - | - | 11,910 |
| Impairment of tax credits | - | - | - | - | - | 76,559 | (32,029) | - | - | - | 44,530 |
| Insurance contracts - IFRS 17 | - | - | - | - | - | 1,524,585 | 89,519 | (225,724) | - | - | 1,388,380 |
| Other provisions | 37,355 | (5,293) | - | - | 32,062 | - | - | - | - | - | - |
| Total deferred tax assets | 2,321,037 | 399,754 | - | (153,854) | 2,566,937 | 6,264,201 | 574,308 | (225,724) | (156,905) | 1,098 | 6,456,978 |
| Liabilities | | | | | | | | | | | |
| Differences between accounting and tax bases of goodwill | (735,080) | (30,209) | - | - | (765,289) | (1,119,531) | (104,006) | - | - | - | (1,223,537) |
| Gain on acquisition in stages | (99,040) | - | - | - | (99,040) | (124,003) | - | - | - | - | (124,003) |
| Swap difference | (82,804) | (119,600) | - | - | (202,404) | (49,721) | (119,600) | - | - | - | (169,321) |
| Foreign exchange differences | (34,791) | 53,296 | - | - | 18,505 | (34,791) | 53,481 | - | - | - | 18,690 |
| Leases (IFRS 16) | (755,084) | (97,549) | - | - | (852,633) | (1,151,821) | (132,575) | - | - | - | (1,284,396) |
| Cash flow hedge | (61,744) | - | (10,436) | - | (72,180) | (82,637) | - | (7,824) | - | - | (90,461) |
| Deferred revenue | (2,666) | - | - | - | (2,666) | (7,601) | - | - | - | - | (7,601) |
| Variable income investment | - | - | - | - | - | (6,812) | (14,765) | - | - | - | (21,577) |
| Revaluation surplus - business combinations | (537,114) | (15,961) | - | - | (553,075) | (537,114) | (15,961) | - | - | - | (553,075) |
| Gain/loss on market value adjustment | - | - | - | - | - | (26,358) | 1,832 | 13,676 | - | - | (10,850) |
| Other provisions | (22,106) | - | - | - | (22,106) | (69,199) | 24,961 | - | - | 3,556 | (40,682) |
| Total deferred tax liabilities | (2,330,429) | (210,023) | (10,436) | - | (2,550,888) | (3,209,588) | (306,633) | 5,852 | - | 3,556 | (3,506,813) |
| Net effect - asset (liability) | 14,506 | 189,731 | - | (153,854) | 50,383 | 3,154,935 | 267,675 | - | (156,905) | 4,654 | 3,270,359 |
| Net effect - deferred PIS/COFINS | 21,614 | - | - | - | 35,062 | 376,838 | - | - | - | - | 448,844 |
| Effect on equity | (23,898) | - | (10,436) | - | (34,334) | (100,322) | - | (219,872) | - | - | (320,194) |
| Assets as per statement of financial position | 12,222 | | | | 51,111 | 3,600,118 | | | | | 3,625,550 |
| Liabilities as per statement of financial position | - | | | | - | (168,667) | | | | | (226,541) |

(1) The reduction in the balance of tax credits recognized on income and social contribution tax loss derived notably from the use of this total within the scope of the tax self-regularization program set forth by the Brazilian IRS.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

17. Deferred taxes (Continued)

| | Individual | | | | Consolidated | | | |
|---|--------------------|--|----------------------------------|--------------------|--------------------|--------------------------------------|----------------------------------|--------------------|
| | 12/31/2022 | Additional benefits (expenses) recorded | Other comprehensive income | 06/30/2023 | 12/31/2022 | Additional benefits (expenses) | Other comprehensive income | 06/30/2023 |
| Assets | | | | | | | | |
| Income tax losses | 392,468 | 26,184 | - | 418,652 | 967,814 | 162,694 | - | 1,130,508 |
| Social contribution tax losses | 141,288 | 9,426 | - | 150,714 | 349,821 | 77,126 | - | 426,947 |
| Allowance for expected credit losses and provision for disallowances | 285,442 | 26,332 | - | 311,774 | 589,369 | 26,491 | - | 615,860 |
| Provision for contingencies | 50,848 | 2,662 | - | 53,510 | 786,169 | 9,602 | - | 795,771 |
| Provision for bonuses | 24,038 | (6,785) | - | 17,253 | 25,517 | 6,636 | - | 32,153 |
| Deferred gain on property sales | 23,242 | (666) | - | 22,576 | 17,871 | 1,786 | - | 19,657 |
| Amortization of right of use (IFRS 16) | 255,703 | 42,492 | - | 298,195 | 401,700 | 100,288 | - | 501,988 |
| PVA allocation (IFRS 16) | 428,916 | 63,280 | - | 492,196 | 591,927 | 105,685 | - | 697,612 |
| D'Or Finance | 53,103 | 6,413 | - | 59,516 | 53,103 | 6,413 | - | 59,516 |
| Actuarial gain/loss on defined benefit pension plans | - | - | - | - | 11,910 | - | - | 11,910 |
| Impairment of tax credits | - | - | - | - | 73,704 | 1,682 | - | 75,386 |
| Insurance and private pension reserve | - | - | - | - | 1,378,144 | 28,767 | 79,591 | 1,486,502 |
| Other provisions | 24,421 | 4,290 | - | 28,711 | - | - | - | - |
| Total deferred tax assets | 1,679,469 | 173,628 | - | 1,853,097 | 5,247,049 | 527,170 | 79,591 | 5,853,810 |
| Liabilities | | | | | | | | |
| Differences between accounting and tax bases of goodwill | (711,911) | (8,069) | - | (719,980) | (930,432) | (91,315) | - | (1,021,747) |
| Gain on acquisition in stages | (99,040) | - | - | (99,040) | (124,003) | - | - | (124,003) |
| Swap difference | (65,308) | 8,813 | - | (56,495) | (62,459) | 23,075 | - | (39,384) |
| Foreign exchange differences | 30,105 | (65,143) | - | (35,038) | 30,105 | (65,143) | - | (35,038) |
| Lease (IFRS 16) | (563,923) | (91,413) | - | (655,336) | (818,725) | (181,006) | - | (999,731) |
| Cash flow hedge | (133,621) | - | 49,879 | (83,742) | (159,738) | - | 52,491 | (107,247) |
| Deferred revenue | (2,666) | - | - | (2,666) | (7,601) | - | - | (7,601) |
| Variable income investment | - | - | - | - | (6,812) | - | - | (6,812) |
| Revaluation surplus - business combinations | (440,364) | (11,186) | 37,824 | (413,726) | (440,364) | (11,186) | 37,824 | (413,726) |
| Gain/loss on market value adjustment | - | - | - | - | 57,700 | (19,550) | (57,587) | (19,437) |
| Other provisions | - | - | - | - | (55,315) | 37,732 | - | (17,583) |
| Total deferred tax liabilities | (1,986,728) | (166,998) | 87,703 | (2,066,023) | (2,517,644) | (307,393) | 32,728 | (2,792,309) |
| Net effect - asset (liability) | (173,638) | 6,630 | - | (167,008) | 2,889,143 | 219,777 | - | 3,108,920 |
| Net effect - deferred PIS/COFINS | - | - | - | - | 238,461 | - | - | 294,524 |
| Effect on equity | (133,621) | - | 87,703 | (45,918) | (159,738) | - | 112,319 | (47,419) |
| Assets as per statement of financial position | - | - | - | - | 3,366,280 | - | - | 3,677,129 |
| Liabilities as per statement of financial position | (307,259) | - | - | (212,926) | (398,414) | - | - | (321,104) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

17. Deferred taxes (Continued)

The reconciliation of income and social contribution taxes to the amount determined at the statutory rate as at June 30, 2024 and 2023 is as follows:

| | Individual | | Consolidated | |
|--|------------------|------------|------------------|------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Income before income and social contribution taxes | 1,586,512 | 583,446 | 2,231,568 | 755,682 |
| Income and social contribution tax expenses at statutory rates | 539,414 | 198,372 | 758,733 | 256,932 |
| Social contribution tax rate difference (a) | - | - | 108,753 | (1,698) |
| Adjustments to determine the effective rate: | | | | |
| Equity pickup, net of any gains earned abroad | (462,826) | (187,102) | (4,817) | (3,307) |
| Interest on equity | (221,000) | - | (221,000) | - |
| Accrual / (reversal) of tax credit on temporary differences | - | - | 2,073 | (72,979) |
| Restatement of judicial deposits | - | - | (7,495) | (22,254) |
| Unduly paid taxes computed | - | - | (10,956) | (10,207) |
| Deduction from programs under tax incentive | (51,741) | - | (53,225) | - |
| Impact from companies under the taxation regime whereby profit is computed in a different rate | - | - | (88,385) | (25,767) |
| Deferred and recorded (Workers' Meal Program - PAT) | - | - | (36,042) | - |
| First-time adoption - SUSEP Circular No. 678/2022 | - | - | (19,844) | - |
| Other | 6,422 | (17,900) | (27,253) | 1,682 |
| Expenses recorded in the statement of profit or loss | (189,731) | (6,630) | 400,542 | 122,402 |

(a) Refers to the difference in the social contribution rate between financial and similar companies (15%) and non-financial subsidiaries (9%).

Accumulated income and social contribution tax losses may be carried indefinitely; however, offsetting is limited to 30% of taxable profit generated in each fiscal year.

The Company expects that deferred tax credits over its tax loss carryforwards will be realized within 1 and 5 years, except for deferred gain on property sales, the realization of which will take place during the lease agreement term.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

18. Net revenue

| Description | Note | Individual | | Consolidated | |
|-------------------------------|------|------------------|------------------|-------------------|-------------------|
| | | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Hospital services | 18.1 | 7,047,819 | 6,513,227 | 10,530,736 | 9,956,882 |
| Insurance revenue | 18.2 | - | - | 14,121,294 | 12,904,380 |
| Revenue from asset management | | - | - | 47,107 | - |
| | | 7,047,819 | 6,513,227 | 24,699,137 | 22,861,262 |

18.1. Hospital services

| | Individual | | Consolidated | |
|-------------------------------|------------------|------------------|-------------------|------------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Gross revenue (a) | 7,855,960 | 7,266,467 | 12,083,797 | 11,299,251 |
| Deductions from revenue | | | | |
| Cancellations and rebates (a) | (374,144) | (345,947) | (654,819) | (550,918) |
| Taxes on revenues | (433,997) | (407,293) | (898,242) | (791,451) |
| | 7,047,819 | 6,513,227 | 10,530,736 | 9,956,882 |

(a) Includes eliminations of gross revenue and cancellations and rebates between the Group companies in the net amount of R\$3,062,054 at June 30, 2024 (R\$2,585,550 at June 30, 2023).

18.2. Insurance revenue

Breakdown of total insurance revenue recognized in the period per measurement model is as follows:

| | | Consolidated 06/30/2024 | Consolidated 06/30/2023 |
|--|-----|----------------------------|----------------------------|
| Amounts relating to changes in liability/asset for remaining coverage | | | |
| Expected insurance expenses | (a) | 1,375,493 | 1,446,015 |
| Changes in non-financial risk adjustment | (b) | 836 | 831 |
| Recognition of CSM in P&L for the period | (c) | 16,325 | 20,414 |
| Allocation of portion of premiums relating to recovery of insurance acquisition cash flows | (d) | 23,588 | 35,035 |
| Insurance revenue - Long-term products (BBA/VFA) | | 1,416,242 | 1,502,295 |
| Premium release due to provision of insurance services | (e) | 12,828,484 | 11,484,228 |
| Insurance revenue - Short-term products (PAA) | | 12,828,484 | 11,484,228 |
| Gross insurance revenues | | 14,244,726 | 12,986,523 |
| Taxes on insurance revenues | | (123,432) | (82,143) |
| Net insurance revenues | | 14,121,294 | 12,904,380 |

- (a) Expected expenses for the period due to the provision of insurance services that comprise claims and other expenses that the Company expects to incur to cover insured events that occurred during the period.
- (b) The change in risk adjustment shows the amount of risk that expired during the period.
- (c) CSM is recognized in P&L during the coverage period of the corresponding group of contracts based on coverage units.
- (d) Premiums relating to acquisition cash flows are systematically allocated, on a straight-line basis, based on the passage of time over the coverage period of the group of contracts or according to the portfolio's permanence curve.
- (e) Amount recognized as insurance revenue for services rendered in the period.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

19. Cost of services

| Description | Note | Individual | | Consolidated | |
|----------------------------|------|--------------------|--------------------|---------------------|---------------------|
| | | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Hospital services | 19,1 | (4,870,147) | (4,509,872) | (10,094,840) | (9,476,851) |
| Insurance costs | 19,2 | - | - | (9,980,495) | (9,862,101) |
| Cost with asset management | | - | - | (2,049) | - |
| | | (4,870,147) | (4,509,872) | (20,077,384) | (19,338,952) |

19.1. Hospital services

| | Individual | | Consolidated | |
|-------------------------------|--------------------|--------------------|---------------------|--------------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Personnel | (1,812,273) | (1,616,629) | (3,579,368) | (3,326,363) |
| Materials and medicines | (1,324,023) | (1,356,775) | (2,946,961) | (2,926,571) |
| Third-party services | (1,257,565) | (1,083,297) | (2,656,543) | (2,314,209) |
| Utilities and services | (111,068) | (95,761) | (220,894) | (204,621) |
| Rents | (4,958) | (4,198) | (50,815) | (43,747) |
| Depreciation and amortization | (360,260) | (353,212) | (640,259) | (661,340) |
| | (4,870,147) | (4,509,872) | (10,094,840) | (9,476,851) |

19.2. Insurance costs

| | | Consolidated | | | |
|---|-----|----------------------------------|-------------------------------|----------------------------------|-------------------------------|
| | | Long-term products (BBA/VFA) | | Short-term products (PAA) | |
| | | Liability for remaining coverage | Liability for claims incurred | Liability for remaining coverage | Liability for claims incurred |
| Claims incurred and other expenses allocated to insurance contracts | (a) | (56,900) | (1,085,775) | (495,871) | (7,278,589) |
| Amortization of acquisition cash flows | (b) | (23,586) | - | (696,297) | - |
| Amortization of allocation of consideration paid in business combinations to the insurance portfolios | (c) | - | - | (313,519) | - |
| Losses or reversal of losses on onerous contracts | (d) | (29,958) | - | - | - |
| Reclassification of the investment component | (e) | 1,335,068 | (1,335,068) | - | - |
| | | 1,224,624 | (2,420,843) | (1,505,687) | (7,278,589) |
| | | | | | (9,980,495) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

19. Cost of services (Continued)

19.2. Insurance costs (Continued)

| | | Consolidated | | | | 06/30/2023 |
|---|-----|----------------------------------|-------------------------------|----------------------------------|-------------------------------|--------------------|
| | | Long-term products (BBA/VFA) | | Short-term products (PAA) | | |
| | | Liability for remaining coverage | Liability for claims incurred | Liability for remaining coverage | Liability for claims incurred | |
| Claims incurred and other expenses allocated to insurance contracts | (a) | (69,009) | (1,018,563) | (484,848) | (7,264,823) | (8,837,243) |
| Amortization of acquisition cash flows | (b) | (35,027) | - | (635,480) | - | (670,507) |
| Amortization of allocation of consideration paid in business combinations to the insurance portfolios | (c) | - | - | (425,887) | - | (425,887) |
| Losses or reversal of losses on onerous contracts | (d) | 71,536 | - | - | - | 71,536 |
| Reclassification of the investment component | (e) | 1,545,381 | (1,545,381) | - | - | - |
| | | <u>1,512,881</u> | <u>(2,563,944)</u> | <u>(1,546,215)</u> | <u>(7,264,823)</u> | <u>(9,862,101)</u> |

- (a) The most significant expenses are linked to claims incurred. This balance also includes expenses related to loss adjustments, issue, maintenance and collection of premiums, compliance with regulatory requirements, among other requirements necessary for the fulfillment of the Company's obligations linked to insurance contracts. Includes the elimination of claims incurred and other expenses to be allocated to insurance contracts between the Group's companies in the amount of R\$3,062,054 as of June 30, 2024 (R\$2,590,018 as of June 30, 2023).
- (b) Acquisition cash flows are systematically allocated, on a straight-line basis, based on the passage of time over the coverage period of the group of contracts or according to the portfolio's permanence curve.
- (c) Amortization of the asset fair value computed by means of acquisition Purchase Price Allocation (PPA) allocated to the insurance contract portfolios, which was systematically and rationally allocated to the liability for remaining coverage, a portion of the contracts in force in 2023, and to the acquisition cash flow asset, portion of futures contracts (renewals).
- (d) Amortization of part of the liability fair value determined in the acquisition PPA allocated to the insurance contract portfolios as a loss component, experience adjustments, changes in estimated cash flows, and onerous contract group risk adjustment.
- (e) In the long-term products, there is a transfer of the investment component from the Asset/Liability for remaining coverage to the Liability for claims incurred in the amount of R\$1,335,068 as of June 30, 2024 (R\$1,545,381 as of June 30, 2023) related to the payment of benefits (annual fees), redemptions and portability of pension plan exits.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

20. General and administrative expenses

| | Individual | | Consolidated | |
|---|------------------|------------------|------------------|------------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Personnel | (390,008) | (341,809) | (467,358) | (419,224) |
| Third-party services | (89,433) | (67,424) | (152,207) | (118,516) |
| Travel and lodging | (22,272) | (15,382) | (37,492) | (33,857) |
| Depreciation and amortization | (101,781) | (87,414) | (153,943) | (147,861) |
| Reversal of (provision for) contingencies | 64,869 | 99,402 | (149,819) | (50,926) |
| | (538,625) | (412,627) | (960,819) | (770,384) |

21. Other operating expenses, net

| | Individual | | Consolidated | |
|------------------------------|-----------------|-----------------|------------------|------------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Taxes, charges and penalties | (43,562) | (31,624) | (106,302) | (84,033) |
| Gain on property sales | 1,960 | 1,960 | 1,960 | 1,960 |
| Equipment lease | (8,201) | (5,604) | (21,442) | (18,384) |
| Freight expenses | (6,748) | (5,184) | (29,339) | (18,254) |
| Legal fees | (410) | (21,659) | (2,292) | (26,650) |
| Other income and expenses | (29,947) | (6,456) | 208 | (51,000) |
| | (86,908) | (68,567) | (157,207) | (196,361) |

22. Finance income (costs), net

Finance income (costs) for the six-month periods ended June 30, 2024 and 2023 are as follows:

| | Individual | | Consolidated | |
|--|--------------------|--------------------|--------------------|--------------------|
| | 06/30/2024 | 06/30/2023 | 06/30/2024 | 06/30/2023 |
| Short-term investment yield | 426,867 | 649,204 | 1,676,503 | 1,788,754 |
| Net foreign exchange differences on financing | (156,346) | 87,567 | (1,065,969) | 593,586 |
| Fair value of debt | 913,505 | (807,708) | 906,662 | (447,451) |
| Fair value of derivatives (swaps) | (792,605) | 586,710 | 49,063 | (397,408) |
| Interest and monetary difference on financing and debentures | (1,697,185) | (1,788,594) | (1,743,744) | (1,881,127) |
| Interest on lease liabilities | (197,115) | (186,119) | (229,284) | (237,534) |
| Taxes on finance income (costs) | (32,255) | (36,551) | (43,950) | (45,517) |
| Finance income (costs) from insurance contracts | - | - | (993,573) | (1,168,814) |
| Other income and expenses | 219,632 | 14,694 | 183,686 | 33,330 |
| | (1,315,502) | (1,480,797) | (1,260,606) | (1,762,181) |
| Total finance income | 1,115,039 | 2,185,248 | 3,471,640 | 4,871,027 |
| Total finance costs | (2,430,541) | (3,666,045) | (4,732,246) | (6,633,208) |
| | (1,315,502) | (1,480,797) | (1,260,606) | (1,762,181) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

23. Earnings per share

a) Basic

Basic earnings per share are calculated by dividing the profit attributable to the shareholders of the Company by the weighted average number of common shares issued over the year, excluding common shares purchased by the Company and held as treasury shares.

| | 06/30/2024 | 06/30/2023 |
|--|-------------------|-------------------|
| Income attributable to the Company's controlling shareholders | 1,776,243 | 590,076 |
| Weighted average number of common shares issued (in thousands) | 2,243,681 | 2,254,639 |
| Basic earnings per share - in reais (R\$) | 0.7917 | 0.2617 |

b) Diluted

Diluted earnings per share are calculated by adjusting the weighted average number of common shares outstanding to assume conversion of all potentially dilutive common shares.

| | 06/30/2024 | 06/30/2023 |
|--|-------------------|-------------------|
| Income attributable to the Company's controlling shareholders | 1,776,243 | 590,076 |
| Weighted average number of common shares issued, including dilution factors (in thousands) | 2,243,681 | 2,254,639 |
| Diluted earnings per share - in reais (R\$) | 0.7917 | 0.2617 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management

24.1. Financial instruments by category (Continued)

Fair value hierarchy

The financial instruments recognized at fair value are measured at levels from 1 to 3, based on the fair value measurement, as follows:

Level 1: fair value measurement derives from quoted (unadjusted) prices in active markets for identical assets or liabilities;

Level 2: fair value measurement derives from other inputs included in Level 1, which are quoted through an asset or liability directly (i.e. as prices) or indirectly (i.e. derived from prices);

Level 3: fair value measurement derives from valuation techniques that include an asset or liability that is not included in an active market.

The classification of financial assets and liabilities as of June 30, 2024 and December 31, 2023 is as follows:

| | | Individual | | |
|--|--|----------------------|-------------------|-------------------|
| Financial assets | Classification by category | Fair value hierarchy | Book balance | |
| | | | 06/30/2024 | 12/31/2023 |
| Cash and cash equivalents | Fair value through profit or loss | Level 2 | 516,386 | 257,423 |
| Marketable securities (corporate bonds and investment fund shares) | Fair value through profit or loss | Level 2 | 8,142,041 | 9,239,876 |
| Accounts receivable | Amortized cost | | 5,244,044 | 4,840,796 |
| Dividends receivable | Amortized cost | | 83,636 | 70,593 |
| Judicial deposits | Amortized cost | | 365,278 | 362,366 |
| Derivatives | Fair value through profit or loss and other comprehensive income | Level 2 | 469,063 | 620,063 |
| | | | 14,820,448 | 15,391,117 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management

24.1. Financial instruments by category (Continued)

Fair value hierarchy (Continued)

| Financial liabilities | Classification by category | Fair value hierarchy | Book balance | |
|---------------------------------------|--|----------------------|-------------------|-------------------|
| | | | 06/30/2024 | 12/31/2023 |
| Trade accounts payable | Amortized cost | | 712,979 | 636,124 |
| Loans, financing and debentures | Amortized cost (a) | Level 2 | 32,371,685 | 31,650,338 |
| Salaries, accruals and social charges | Amortized cost | | 541,381 | 539,971 |
| | Fair value through profit or loss and other comprehensive income | | | |
| Derivatives | | Level 2 | 1,390,920 | 1,037,392 |
| | | | 35,016,965 | 33,863,825 |

(a) The debt portion recorded as hedge accounting (fair value hedge) is measured at fair value through profit or loss, and at June 30, 2024 totaled R\$11,480,560 (R\$11,290,310 at December 31, 2023).

| Consolidated | | | | |
|--|--|----------------------|-------------------|-------------------|
| Financial assets | Classification by category | Fair value hierarchy | Book balance | |
| | | | 06/30/2024 | 12/31/2023 |
| Cash and cash equivalents | Fair value through profit or loss | Level 2 | 3,634,786 | 3,267,408 |
| Marketable securities (shares and government securities) | Fair value through profit or loss | Level 1 | 7,872,477 | 6,684,499 |
| Marketable securities (corporate bonds and investment fund shares) | Fair value through profit or loss | Level 2 | 19,198,606 | 19,120,058 |
| | Fair value through profit or loss and other comprehensive income | | | |
| Marketable securities (government securities) | | Level 1 | 1,549,017 | 1,351,377 |
| | Fair value through profit or loss and other comprehensive income | | | |
| Marketable securities (government securities) | | Level 2 | 1,396,662 | 1,254,429 |
| Marketable securities | Amortized cost | | 1,837,661 | 1,755,979 |
| Accounts receivable | Amortized cost | | 11,407,669 | 10,763,986 |
| Judicial deposits | Amortized cost | | 2,682,345 | 2,682,556 |
| | Fair value through profit or loss and other comprehensive income | | | |
| Derivatives | | Level 2 | 2,706,369 | 1,967,424 |
| | | | 52,285,592 | 48,847,716 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management

24.1. Financial instruments by category (Continued)

Fair value hierarchy (Continued)

| Financial liabilities | Classification by category | Fair value hierarchy | Book balance | |
|---------------------------------------|--|----------------------|-------------------|-------------------|
| | | | 06/30/2024 | 12/31/2023 |
| Trade accounts payable | Amortized cost | | 1,490,866 | 1,355,666 |
| Loans, financing and debentures | Amortized cost (a) | Level 2 | 36,268,799 | 34,585,949 |
| Salaries, accruals and social charges | Amortized cost | | 1,144,925 | 1,101,223 |
| | Fair value through profit or loss and other comprehensive income | | | |
| Derivatives | | Level 2 | 1,522,498 | 1,210,922 |
| | | | <u>40,427,088</u> | <u>38,253,760</u> |

- (a) The debt portion recorded as hedge accounting (fair value hedge) is measured at fair value through profit or loss and at June 30, 2024 totaled R\$13,508,163 (R\$12,395,118 at December 31, 2023). As mentioned in Note 13, the debenture HSPE 14 - 4ª issue of Debentures of Hospital Esperança had its maturity extended and its cost reduced, and these changes had no impact on the respective hedging instrument. Thus, the cash flow hedge no longer offsets changes in cash flows of the risk associated with the recognized liabilities of this debt and was then written down to profit or loss, deferred over the debt maturity.

The financial assets and liabilities recorded at amortized cost are close to their respective fair values, as they are adjusted for provisions, present values and/or restated by post-fixed market rates.

24.2. Risk management

The Company's financial transactions are conducted by the financial function in accordance with the strategy previously approved by the executive board and shareholders. The Company's risk management strategies and the corresponding effects on the individual and consolidated financial statements can be summarized as follows:

a) Capital management

The main purpose of capital management is to ensure the Company's ability to continue as a going concern and maximize return to shareholders.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

a) Capital management (Continued)

The Company uses own and third-party capital to finance its activities, and the use of third-party capital seeks to optimize its capital structure. The Company monitors its capital structure and makes adjustments in light of changes in economic conditions. At June 30, 2024 and December 31, 2023, the Company's capital structure is as follows:

| | Individual | | Consolidated | |
|---------------------------------|--------------|--------------|--------------|--------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Cash and cash equivalents | 516,386 | 257,423 | 3,634,786 | 3,267,408 |
| Marketable securities | 8,142,041 | 9,239,876 | 31,854,423 | 30,166,342 |
| Technical reserves | | | | |
| Insurance (b) | - | - | (6,207,940) | (5,334,887) |
| Private Pension (b) | - | - | (11,713,646) | (10,881,042) |
| | 8,658,427 | 9,497,299 | 17,567,623 | 17,217,821 |
| Loans, financing and debentures | (32,371,685) | (31,650,338) | (36,268,799) | (34,585,949) |
| Derivatives | (921,857) | (417,329) | 1,183,871 | 756,502 |
| Cash flow hedge | (212,293) | (181,599) | (266,067) | (243,056) |
| Net debt (a) | (24,847,408) | (22,751,967) | (17,783,372) | (16,854,682) |
| Total equity | 23,802,368 | 22,539,706 | 25,160,208 | 23,835,646 |
| Total net debt and equity | (1,045,040) | (212,261) | 7,376,836 | 6,980,964 |
| Leverage ratio | 1.04 | 1.01 | 0.71 | 0.71 |

- (a) The net debt corresponds to the sum of the balances of loans, financing and debentures, derivative financial instruments, net (current and noncurrent) plus the cash flow hedge effect of other comprehensive income (the Company has swaps accounted for in accordance with the fair value and cash flow hedge accounting, for purposes of hedging the Company against fluctuations in foreign currency and interest rates, respectively) deducted of the balance of cash and cash equivalents and marketable securities.
- (b) Technical reserve balances recorded in the subsidiaries regulated by SUSEP and ANS, based on regulatory guidance established by these agencies, which includes eliminations upon consolidation.

b) Interest rate risk

The Company has loans, financing and debentures in local currency subject particularly to the fluctuation of the CDI and IPCA rates. The risk inherent to these liabilities arises from the possibility of fluctuations in these rates that impact the Company's cash flows.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

b) Interest rate risk (Continued)

The sensitivity analysis of interest on loans, financing and debentures, net of short-term yields, considered as probable scenario (Scenario I) the reference rates obtained with BM&FBOVESPA at June 30, 2024, and Scenarios II and III take into consideration a rate increase by 25% and 50%, respectively. The results, in nominal values, are as follows:

| Scenarios | Scenario I current | Scenario II + 25% | Scenario III + 50% |
|---|-----------------------|----------------------|-----------------------|
| CDI rate (p.a.) | 10.40% | 13.00% | 15.60% |
| IPCA rate (p.a.) | 4.23% | 5.29% | 6.35% |
| Projected interest expenses (in millions) | 13,141 | 16,177 | 19,214 |

c) Credit risk

Credit risk is the risk that a counterparty to a business arrangement will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade accounts receivable) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments. In the case of identification of imminent risk of non-realization of these assets, the Company records provisions to bring them to their probable realizable value.

d) Liquidity risk

Liquidity risks arise from the possibility of lack of readily available resources to honor commitments made on a timely basis due to the mismatch between payment and receipt flows.

SulAmérica's Investment Policy provides for and describes minimum amounts that must be invested in highly liquid assets to mitigate the risk of non-payment of claims and benefits.

Daily cash projections and stress tests are carried out to anticipate any abnormal situation, having a daily control over liquidity risk.

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Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

d) Liquidity risk (Continued)

Daily cash projections and stress tests are carried out to anticipate any abnormal situation, having a daily control over liquidity risk.

The following table presents the expected maturities and payments of the main financial insurance assets and liabilities, except for those related to the benefit accumulation phase of the PGBL and VGBL plans, whereby the exposure falls on the participant.

The amounts disclosed below are projected considering inflation and interest through to maturity.

| | Individual - 06/30/2024 | | | | Total financial liabilities |
|---------------------------------------|-------------------------|-------------------|-------------------|-------------------|-----------------------------|
| | Within 1 year | From 1 to 2 years | From 2 to 5 years | Over 5 years | |
| Trade accounts payable | 712,979 | - | - | - | 712,979 |
| Loans, financing and debentures | 2,751,771 | 3,377,191 | 9,499,442 | 21,753,045 | 37,381,449 |
| Salaries, accruals and social charges | 541,381 | - | - | - | 541,381 |
| Derivatives | (393,784) | (348,338) | (883,349) | 2,454,224 | 828,753 |
| | 3,612,347 | 3,028,853 | 8,616,093 | 24,207,269 | 39,464,562 |

| | Consolidated - 06/30/2024 | | | | Total financial liabilities |
|---------------------------------------|---------------------------|-------------------|-------------------|-------------------|-----------------------------|
| | Within 1 year | From 1 to 2 years | From 2 to 5 years | Over 5 years | |
| Trade accounts payable | 1,490,866 | - | - | - | 1,490,866 |
| Loans, financing and debentures | 2,833,093 | 3,426,287 | 12,626,293 | 22,972,555 | 41,858,228 |
| Insurance liabilities | 8,562,080 | 1,746,298 | 3,933,404 | 8,886,242 | 23,128,024 |
| Salaries, accruals and social charges | 1,144,925 | - | - | - | 1,144,925 |
| Derivatives | (531,281) | (469,171) | 758,164 | 5,166,796 | 4,924,508 |
| | 13,499,683 | 4,703,414 | 17,317,861 | 37,025,593 | 72,546,551 |

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Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

d) Liquidity risk (Continued)

| | Individual - 12/31/2023 | | | | Total financial liabilities |
|---------------------------------------|-------------------------|-------------------|-------------------|--------------|-----------------------------|
| | Within 1 year | From 1 to 2 years | From 2 to 5 years | Over 5 years | |
| Trade accounts payable | 636,124 | - | - | - | 636,124 |
| Loans, financing and debentures | 2,647,407 | 3,578,583 | 8,266,903 | 22,292,653 | 36,785,546 |
| Salaries, accruals and social charges | 539,971 | - | - | - | 539,971 |
| Derivatives | (494,513) | (333,305) | (1,001,828) | 3,196,802 | 1,367,156 |
| | 3,328,989 | 3,245,278 | 7,265,075 | 25,489,455 | 39,328,797 |

| | Consolidated - 12/31/2023 | | | | Total financial liabilities |
|---------------------------------------|---------------------------|-------------------|-------------------|--------------|-----------------------------|
| | Within 1 year | From 1 to 2 years | From 2 to 5 years | Over 5 years | |
| Trade accounts payable | 1,355,666 | - | - | - | 1,355,666 |
| Loans, financing and debentures | 2,985,336 | 3,742,177 | 10,525,715 | 22,863,866 | 40,117,094 |
| Insurance liabilities | 8,086,747 | 1,646,259 | 3,687,124 | 8,351,999 | 21,772,129 |
| Salaries, accruals and social charges | 1,101,223 | - | - | - | 1,101,223 |
| Derivatives | (661,476) | (488,790) | 181,620 | 5,255,870 | 4,287,224 |
| | 12,867,496 | 4,899,646 | 14,394,459 | 36,471,735 | 68,633,336 |

e) Foreign currency

The Company has loans and financing and trade accounts payable in foreign currency (mainly the US dollar). The risk related to these assets and liabilities arises from the possibility of incurring losses due to fluctuations in exchange rates. Liabilities in foreign currency represent 17.7% of total gross debt at June 30, 2024 (18.5% at December 31, 2023). The Company has derivative financial instruments to hedge loans and financing against foreign exchange rate fluctuation (see topic below). Management understands that the risk of exposure to foreign currency is not significant in relation to its financial position.

f) Derivatives

At June 30, 2024, the Company has swaps recorded based on fair value and cash flow hedge accounting in order to hedge the Company against fluctuations in foreign currency and interest rate. The swaps exchange (i) the flow of interest and principal in foreign currency for Brazilian reais plus a percentage of CDI or CDI + *spread*; (ii) floating interest rate for fixed interest rate; and (iii) inflation rate IPCA + *spread* for a percentage of CDI or CDI + *spread*.

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Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

The fair value of those instruments at the reporting date is as follows:

| Description | Maturity ranges month/year | Reference value (notional) | Individual | |
|-----------------|-------------------------------|-------------------------------|------------|------------|
| | | | 06/30/2024 | 12/31/2023 |
| | | | Fair value | |
| Swap (currency) | 06/30/2025 | | | |
| Long position | EUR/BRL + 1.0366% | EUR | 67,431 | |
| Short position | CDI+1.35% | R\$ | 401,531 | (15,638) |
| | | | | (58,425) |
| Swap (currency) | 04/27/2027 | | | |
| Long position | USD SOFR + 0.99% | US\$ | 60,633 | |
| Short position | CDI + 1.63% | R\$ | 337,053 | 28,747 |
| | | | | (11,363) |
| Swap (currency) | 07/01/2025 | | | |
| Long position | USD/BRL + 1.8588% | US\$ | 100,790 | |
| Short position | CDI + 1.323% | R\$ | 560,282 | (19,317) |
| | | | | (99,512) |
| Swap (index) | 01/18/2028 | | | |
| Long position | BRL Fixed rate (11.82%) | R\$ | 1,681,837 | |
| Short position | CDI + 2.01% | R\$ | 1,681,837 | (109,145) |
| | | | | (11,625) |
| Swap (index) | 01/22/2030 | | | |
| Long position | BRL Fixed rate (8.80%) | R\$ | 2,181,048 | |
| Short position | CDI + 2.125% | R\$ | 2,181,048 | (554,898) |
| | | | | (404,392) |
| Swap (index) | 01/22/2030 | | | |
| Long position | BRL Fixed rate (8.65%) | R\$ | 1,140,108 | |
| Short position | CDI + 2.40% | R\$ | 1,140,108 | (324,847) |
| | | | | (246,894) |
| Swap (index) | 06/20/2029 | | | |
| Long position | CDI + 0.79% | R\$ | 1,002,578 | |
| Short position | BRL Fixed rate (7.71%) | R\$ | 1,002,578 | 176,426 |
| | | | | 121,728 |
| Swap (index) | 10/26/2026 | | | |
| Long position | 106.0% CDI | R\$ | 382,125 | |
| Short position | BRL Fixed rate (6.765%) | R\$ | 382,125 | 26,101 |
| | | | | 24,937 |

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Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

| Description | Maturity ranges month/year | Reference value (notional) | Individual | | |
|--|-------------------------------|-------------------------------|------------|------------|-----------|
| | | | 06/30/2024 | 12/31/2023 | |
| | | | Fair value | | |
| Swap (index) | 05/15/2036 | | | | |
| Long position | IPCA + 4.9347% | R\$ | 1,511,229 | | |
| Short position | CDI + 1.35% | R\$ | 1,511,229 | (110,880) | 12,649 |
| Swap (index) | 12/15/2031 | | | | |
| Long position | IPCA + 5.5758% | R\$ | 400,989 | | |
| Short position | CDI + 0.56% | R\$ | 400,989 | 20,962 | 40,651 |
| Swap (index) | 12/15/2036 | | | | |
| Long position | IPCA + 6.1017% | R\$ | 601,619 | | |
| Short position | CDI + 1.403% | R\$ | 601,619 | 3,107 | 55,823 |
| Swap (index) | 06/15/2029 | | | | |
| Long position | IPCA + 5.83% | R\$ | 800,579 | | |
| Short position | 102.7% CDI | R\$ | 800,579 | 26,716 | 52,287 |
| Swap (index) | 06/15/2032 | | | | |
| Long position | IPCA + 6.01% | R\$ | 342,724 | | |
| Short position | 104.1% CDI | R\$ | 342,724 | 6,353 | 24,035 |
| Swap (index) | 07/16/2029 | | | | |
| Long position | IPCA + 6.3828% | R\$ | 30,927 | | |
| Short position | 103.65% CDI | R\$ | 30,927 | 1,127 | 1,912 |
| Swap (index) | 15/07/2032 | | | | |
| Long position | IPCA + 6.5445% | R\$ | 72,218 | | |
| Short position | 104.8% CDI | R\$ | 72,218 | 1,854 | 5,592 |
| Swap (index) | 15/07/2037 | | | | |
| Long position | IPCA + 6.7692% | R\$ | 413,100 | | |
| Short position | 107.9% CDI | R\$ | 413,100 | 8,153 | 41,866 |
| Swap (index) | 12/17/2029 | | | | |
| Long position | IPCA + 6.7947% | R\$ | 82,719 | | |
| Short position | 108.1% CDI | R\$ | 82,719 | 3,684 | 7,236 |
| Swap (index) | 15/12/2032 | | | | |
| Long position | IPCA + 6.9354% | R\$ | 55,162 | | |
| Short position | 110.1% CDI | R\$ | 55,162 | 1,835 | 5,232 |
| Swap (index) | 08/15/2030 | | | | |
| Long position | IPCA + 6.20% | R\$ | 570,616 | | |
| Short position | 106.6% CDI | R\$ | 570,616 | (29,761) | 9,067 |
| Swap (index) | 15/08/2033 | | | | |
| Long position | IPCA + 6.55% | R\$ | 537,093 | | |
| Short position | 109.3% CDI | R\$ | 537,093 | (34,208) | 11,867 |
| Swap (index) | 12/15/2033 | | | | |
| Long position | IPCA + 6.6941% | R\$ | 250,663 | | |
| Short position | CDI + 0.73% | R\$ | 250,663 | (7,818) | - |
| Swap (index) | 12/15/2038 | | | | |
| Long position | IPCA + 6.9527% | R\$ | 501,375 | | |
| Short position | CDI + 1.02% | R\$ | 501,375 | (20,410) | - |
| Current assets position | | | | 55,042 | 49,550 |
| Noncurrent assets position | | | | 414,021 | 570,513 |
| Current liabilities position | | | | (425,075) | (466,050) |
| Noncurrent liabilities position | | | | (965,845) | (571,342) |
| Effect on profit or loss for the year (fair value of derivatives - swaps) | | | | (792,605) | 532,789 |
| Effect on equity for the year (fair value of derivatives - swaps) | | | | 30,694 | (211,403) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

| Description | Maturity ranges month/year | Reference value (notional) | Consolidated | |
|-----------------|-------------------------------|-------------------------------|--------------|------------|
| | | | 06/30/2024 | 12/31/2023 |
| | | | Fair value | |
| Swap (currency) | 06/30/2025 | | | |
| Long position | EUR/BRL + 1.0366% | EUR | 67,431 | |
| Short position | CDI+1.35% | R\$ | 401,531 | (15,638) |
| | | | | (58,425) |
| Swap (currency) | 04/27/2027 | | | |
| Long position | USD SOFR + 0.99% | US\$ | 60,633 | |
| Short position | CDI + 1.63% | R\$ | 337,053 | 28,747 |
| | | | | (11,363) |
| Swap (currency) | 07/01/2025 | | | |
| Long position | USD/BRL + 1.8588% | US\$ | 100,790 | |
| Short position | CDI + 1.323% | R\$ | 560,282 | (19,317) |
| | | | | (99,512) |
| Swap (currency) | 01/18/2028 | | | |
| Long position | USD Fixed rate (4.95%) | US\$ | 511,206 | |
| Short position | BRL Fixed rate (11.82%) | R\$ | 2,841,744 | 1,064,555 |
| | | | | 681,463 |
| Swap (index) | 01/18/2028 | | | |
| Long position | BRL Fixed rate (11.82%) | R\$ | 1,681,837 | |
| Short position | CDI + 2.01% | R\$ | 1,681,837 | (109,145) |
| | | | | (11,625) |
| Swap (index) | 01/22/2030 | | | |
| Long position | USD Fixed (4.525%) | US\$ | 509,875 | |
| Short position | BRL Fixed (8.80%) | R\$ | 2,834,344 | 723,034 |
| | | | | 354,729 |
| Swap (index) | 01/22/2030 | | | |
| Long position | BRL Fixed rate (8.80%) | R\$ | 2,181,048 | |
| Short position | CDI + 2.125% | R\$ | 2,181,048 | (554,898) |
| | | | | (404,392) |
| Swap (index) | 01/22/2030 | | | |
| Long position | USD Fixed rate (4.51%) | US\$ | 254,937 | |
| Short position | BRL Fixed rate (8.65%) | R\$ | 1,417,172 | 318,139 |
| | | | | 137,638 |
| Swap (index) | 01/22/2030 | | | |
| Long position | BRL Fixed rate (8.65%) | R\$ | 1,140,108 | |
| Short position | CDI + 2.40% | R\$ | 1,140,108 | (324,847) |
| | | | | (246,894) |
| Swap (index) | 06/20/2029 | | | |
| Long position | CDI + 0.79% | R\$ | 1,002,578 | |
| Short position | BRL Fixed rate (7.71%) | R\$ | 1,002,578 | 176,426 |
| | | | | 121,728 |
| Swap (index) | 10/26/2026 | | | |
| Long position | 106.0% CDI | R\$ | 382,125 | |
| Short position | BRL Fixed rate (6.765%) | R\$ | 382,125 | 26,101 |
| | | | | 24,937 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

| Description | Maturity ranges month/year | Reference value (notional) | Consolidated | | |
|----------------|-------------------------------|-------------------------------|--------------|------------|--------|
| | | | 06/30/2024 | 12/31/2023 | |
| | | | Fair value | | |
| Swap (index) | 05/15/2036 | | | | |
| Long position | IPCA + 4.9347% | R\$ | 1,511,229 | | |
| Short position | CDI + 1.35% | R\$ | 1,511,229 | (110,880) | 12,649 |
| Swap (index) | 12/15/2031 | | | | |
| Long position | IPCA + 5.5758% | R\$ | 400,989 | | |
| Short position | CDI + 0.56% | R\$ | 400,989 | 20,962 | 40,651 |
| Swap (index) | 12/15/2036 | | | | |
| Long position | IPCA + 6.1017% | R\$ | 601,619 | | |
| Short position | CDI + 1.403% | R\$ | 601,619 | 3,107 | 55,823 |
| Swap (index) | 06/15/2029 | | | | |
| Long position | IPCA + 5.83% | R\$ | 800,579 | | |
| Short position | 102.7% CDI | R\$ | 800,579 | 26,716 | 52,287 |
| Swap (index) | 06/15/2032 | | | | |
| Long position | IPCA + 6.01% | R\$ | 342,724 | | |
| Short position | 104.1% CDI | R\$ | 342,724 | 6,353 | 24,035 |
| Swap (index) | 16/07/2029 | | | | |
| Long position | IPCA + 6.3828% | R\$ | 30,927 | | |
| Short position | 103.65% CDI | R\$ | 30,927 | 1,127 | 1,912 |
| Swap (index) | 15/07/2032 | | | | |
| Long position | IPCA + 6.5445% | R\$ | 72,218 | | |
| Short position | 104.8% CDI | R\$ | 72,218 | 1,854 | 5,592 |
| Swap (index) | 15/07/2037 | | | | |
| Long position | IPCA + 6.7692% | R\$ | 413,100 | | |
| Short position | 107.9% CDI | R\$ | 413,100 | 8,153 | 41,866 |
| Swap (index) | 12/17/2029 | | | | |
| Long position | IPCA + 6.7947% | R\$ | 82,719 | | |
| Short position | 108.1% CDI | R\$ | 82,719 | 3,684 | 7,236 |
| Swap (index) | 12/15/2032 | | | | |
| Long position | IPCA + 6.9354% | R\$ | 55,162 | | |
| Short position | 110.1% CDI | R\$ | 55,162 | 1,835 | 5,232 |
| Swap (index) | 08/15/2030 | | | | |
| Long position | IPCA + 6.20% | R\$ | 570,616 | | |
| Short position | 106.6% CDI | R\$ | 570,616 | (29,761) | 9,067 |
| Swap (index) | 08/15/2033 | | | | |
| Long position | IPCA + 6.55% | R\$ | 537,093 | | |
| Short position | 109.3% CDI | R\$ | 537,093 | (34,208) | 11,867 |
| Swap (index) | 12/15/2033 | | | | |
| Long position | IPCA + 6.6941% | R\$ | 250,663 | | |
| Short position | CDI + 0.73% | R\$ | 250,663 | (7,818) | - |
| Swap (index) | 12/15/2038 | | | | |
| Long position | IPCA + 6.9527% | R\$ | 501,375 | | |
| Short position | CDI + 1.02% | R\$ | 501,375 | (20,410) | - |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

| | | |
|---|-----------|-----------|
| Current assets position | 55,042 | 49,550 |
| Noncurrent assets position | 2,651,327 | 1,917,874 |
| Current liabilities position | (556,653) | (639,580) |
| Noncurrent liabilities position | (965,845) | (571,342) |
| Effect on profit or loss for the year (fair value of derivatives - swaps) | 49,063 | (459,885) |
| Effect on equity for the year (fair value of derivatives - swaps) | 23,012 | (226,767) |

Given the changes in market rates, these amounts may suffer changes as well as early settlement or maturity of the transactions.

For derivative financial instruments, the Company considers as probable scenario +5% (Scenario I) future exchange rates of the Brazilian real in relation to the US -Dollar, euro, IPCA inflation rates and future ID interest rate, obtained from BM&FBOVESPA at their maturities, calculated based on the nominal amount of the agreement.

The Company adopted the scenarios corresponding to -25% (Scenario II), -50% (Scenario III), +25% (Scenario IV) and +50% (Scenario V) in relation to the exchange rates and DI rates used to determine the probable scenario.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

| Debt - Citibank and JP Morgan | Scenario I | Scenario II | Scenario III | Scenario IV | Scenario V |
|--------------------------------------|-------------------|--------------------|---------------------|--------------------|-------------------|
| Exchange rate fluctuation | 5% | (25%) | (50%) | 25% | 50% |
| Depreciation of US\$ (rate in R\$) | - | 4.3776 | 2.9184 | - | - |
| Appreciation of US\$ (rate in R\$) | 5.8368 | - | - | 7.2961 | 8,7553 |
| Effect on liabilities | | | | | |
| Loan 4131 - Citibank and JP Morgan | 43,499 | (217,495) | (434,989) | 217,495 | 434,989 |
| Effect on derivatives | | | | | |
| Swap | (43,499) | 217,495 | 434,989 | (217,495) | (434,989) |
| Net effect | - | - | - | - | - |
| Debt - Senior Notes I | Scenario I | Scenario II | Scenario III | Scenario IV | Scenario V |
| Exchange rate fluctuation | 5% | (25%) | (50%) | 25% | 50% |
| Depreciation of US\$ (rate in R\$) | - | 4.3776 | 2.9184 | - | - |
| Appreciation of US\$ (rate in R\$) | 5.8368 | - | - | 7.2961 | 8.7553 |
| Effect on liabilities | | | | | |
| Senior Notes | 132,121 | (660,607) | (1,321,214) | 660,607 | 1,321,214 |
| Effect on derivatives | | | | | |
| Swap | (132,121) | 660,607 | 1,321,214 | (660,607) | (1,321,214) |
| Net effect | - | - | - | - | - |
| Debt - Senior Notes II | Scenario I | Scenario II | Scenario III | Scenario IV | Scenario V |
| Exchange rate fluctuation | 5% | (25%) | (50%) | 25% | 50% |
| Depreciation of US\$ (rate in R\$) | - | 4.3776 | 2.9184 | - | - |
| Appreciation of US\$ (rate in R\$) | 5.8368 | - | - | 7.2961 | 8.7553 |
| Effect on liabilities in US\$ | | | | | |
| Senior Notes II | 174,160 | (870,802) | (1,741,604) | 870,802 | 1,741,604 |
| Effect on derivatives | | | | | |
| Swap | (174,160) | 870,802 | 1,741,604 | (870,802) | (1,741,604) |
| Net effect | - | - | - | - | - |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

f) Derivatives (Continued)

| Debt - Debentures | Scenario I | Scenario II | Scenario III | Scenario IV | Scenario V |
|------------------------------------|-------------------|--------------------|---------------------|--------------------|-------------------|
| Fluctuation in DI rate | 5% | (25%) | (50%) | 25% | 50% |
| Depreciation of the DI rate | - | 8.1900% | 5.4600% | - | - |
| Appreciation of the DI rate | 10.9200% | - | - | 13.6500% | 16.3800% |
| Effect on liabilities | | | | | |
| Debentures | 7,200 | (30,602) | (68,404) | 45,003 | 82,805 |
| Effect on derivatives | | | | | |
| Swap | (7,200) | 30,602 | 68,404 | (45,003) | (82,805) |
| Net effect | - | - | - | - | - |
| Debt - Debentures (CRI) | Scenario I | Scenario II | Scenario III | Scenario IV | Scenario V |
| Fluctuation of the IPCA rate | 5% | (25%) | (50%) | 25% | 50% |
| Depreciation of the IPCA rate | - | 3.3311% | 2.2208% | - | - |
| Appreciation of the IPCA rate | 4.4415% | - | - | 5.5519% | 6.6623% |
| Effect on liabilities | | | | | |
| Debentures | 12,967 | (55,111) | (123,189) | 81,045 | 149,123 |
| Effect on derivatives | | | | | |
| Swap | (12,967) | 55,111 | 123,189 | (81,045) | (149,123) |
| Net effect | - | - | - | - | - |
| Debt - BofA | Scenario I | Scenario II | Scenario III | Scenario IV | Scenario V |
| Exchange rate fluctuation | 5% | (25%) | (50%) | 25% | 50% |
| Depreciation of EUR€ (rate in R\$) | - | 4.6893 | 3.1262 | - | - |
| Appreciation of EUR€ (rate in R\$) | 6.2524 | - | - | 7.8155 | 9.3787 |
| Effect on liabilities | | | | | |
| Loan 4131 - BofA | 19,245 | (96,225) | (192,451) | 96,225 | 192,451 |
| Effect on derivatives | | | | | |
| Swap | (19,245) | 96,225 | 192,451 | (96,225) | (192,451) |
| Net effect | - | - | - | - | - |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

g) Pricing risk

Currently, the Company has specific actuarial pricing models for each of its products, which ensure accuracy in determining the prices in view of the expected contractual commitments and expenses used to sell and manage contracts.

For insurance with higher individual risks and portfolios with less predictability or exposed to catastrophes, the Company uses reinsurance contracts, mitigating the risk of large and unexpected losses on contracts and transferring such risks to the reinsurers, assuming in return the credit risk of these partners. The purchase of reinsurance follows a specific policy established and described by the Company.

One of the ways to measure possible impacts on profit or loss and equity, arising from underwriting risks, is the sensitivity analysis of the variables that may be affected by the product underwriting process, inadequacy of prices or even insufficiency of technical reserves.

The following sensitivity analyses simulate the possible impacts on P&L and equity of changes in operating parameters before and after the purchase of reinsurance.

Sensitivity analysis - Health

The sensitivity analysis considers a scenario where the stressed assumptions suffer a 5% impact (Increase and Decrease) and how this change would impact the Company's consolidated P&L and equity.

This type of analysis is based on the history of the Company's products and judges their results independently. Shocks of 5% mentioned in the table are determined by the total value of the amount calculated from the base for the reference period multiplied by the factor of 1.05 (in cases of increase) or 0.95 (in cases of decrease).

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.2. Risk management (Continued)

g) Pricing risk (Continued)

Sensitivity analysis - Health (Continued)

Impacts are evaluated in the amount of P&L realized, which as at June 30, 2024 are as follows:

| Consolidated - 06/30/2024 | | |
|------------------------------|----------------------------|--------------------|
| Assumptions | Income before income taxes | Income after taxes |
| 5% increase in claims | (571,321) | (342,793) |
| 5% increase in cancelations | 641,424 | 384,855 |
| 5% increase in interest rate | 275,788 | 165,473 |
| 5% decrease in claims | 571,321 | 342,793 |
| 5% decrease in cancelations | (641,424) | (384,855) |
| 5% increase in interest rate | (295,309) | (177,185) |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.3. Changes in liabilities from financing activities

| Individual | | | | | | | | | | |
|--|------------|--|--|---|------------------------|-----------------------|---------------------------------------|------------------------------------|----------|------------|
| | | Loans, financing and debentures raise | Interest, monetary variations and FX differences, net | Payment of acquisitions and principal | Payment of interest | Fair value of debt | Allocation of dividends and IOE | Payment of dividends and IOE | Other | |
| Individual | 12/31/2023 | | | | | | | | | 06/30/2024 |
| Loans, financing, debentures and leases | 34,222,672 | 2,000,000 | 2,139,253 | (1,002,606) | (1,610,434) | (913,505) | - | - | 198,751 | 35,034,131 |
| Derivatives | 1,037,392 | - | 610,910 | (257,382) | - | - | - | - | - | 1,390,920 |
| Dividends and IOE payable | 88,499 | - | - | - | - | - | 650,000 | (330,654) | (98,847) | 308,998 |
| | 35,348,563 | 2,000,000 | 2,750,163 | (1,259,988) | (1,610,434) | (913,505) | 650,000 | (330,654) | 99,904 | 36,734,049 |
| Current | 3,307,598 | | | | | | | | | 3,961,625 |
| Noncurrent | 32,040,965 | | | | | | | | | 32,772,424 |

| Individual | | | | | | | | | | |
|--|------------|--|--|---|------------------------|-----------------------|---------------------------------------|------------------------------------|--------|------------|
| | | Loans, financing and debentures raise | Interest, monetary variations and FX differences, net | Payment of acquisitions and principal | Payment of interest | Fair value of debt | Allocation of dividends and IOE | Payment of dividends and IOE | Other | |
| Individual | 12/31/2022 | | | | | | | | | 06/30/2023 |
| Loans, financing, debentures and leases | 31,610,932 | 1,894,188 | 2,001,743 | (3,073,723) | (1,819,025) | 807,708 | - | - | 76,730 | 31,498,553 |
| Derivatives | 1,813,933 | - | (341,644) | (195,079) | - | - | - | - | - | 1,277,210 |
| Dividends and IOE payable | 137,640 | - | - | - | - | - | - | (113,759) | - | 23,881 |
| | 33,562,505 | 1,894,188 | 1,660,099 | (3,268,802) | (1,819,025) | 807,708 | - | (113,759) | 76,730 | 32,799,644 |
| Current | 6,004,178 | | | | | | | | | 3,354,307 |
| Noncurrent | 27,558,327 | | | | | | | | | 29,445,337 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

24. Financial instruments and financial risk management (Continued)

24.3. Changes in liabilities from financing activities (Continued)

| Consolidated | | | | | | | | | | |
|--|------------|---|--|---|------------------------|-----------------------|---------------------------------------|------------------------------------|----------|------------|
| | | Loans, financing and debentures raised and leases | Interest, monetary variations and FX differences, net | Payment of acquisitions and principal | Payment of interest | Fair value of debt | Allocation of dividends and IOE | Payment of dividends and IOE | Other | |
| Consolidated | 12/31/2023 | | | | | | | | | 06/30/2024 |
| Loans, financing, debentures and leases | 37,758,574 | 2,518,901 | 3,127,907 | (1,549,206) | (1,636,860) | (906,662) | - | - | 195,652 | 39,508,306 |
| Derivatives | 1,210,922 | - | 659,185 | (347,609) | - | - | - | - | - | 1,522,498 |
| Dividends and IOE payable | 99,769 | - | - | - | - | - | 697,788 | (372,522) | (81,243) | 343,792 |
| | 39,069,265 | 2,518,901 | (3,787,092) | (1,896,815) | (1,636,860) | (906,662) | 697,788 | (372,522) | 114,409 | 41,374,596 |
| Current | 4,390,701 | | | | | | | | | 4,351,711 |
| Noncurrent | 34,678,564 | | | | | | | | | 37,022,885 |

| Consolidated | | | | | | | | | | |
|--|------------|---|--|---|------------------------|-----------------------|---------------------------------------|------------------------------------|---------|------------|
| | | Loans, financing and debentures raised and leases | Interest, monetary variations and FX differences, net | Payment of acquisitions and principal | Payment of interest | Fair value of debt | Allocation of dividends and IOE | Payment of dividends and IOE | Other | |
| Consolidated | 12/31/2022 | | | | | | | | | 06/30/2023 |
| Loans, financing, debentures and leases | 36,215,627 | 1,894,158 | 1,600,273 | (3,104,822) | (2,095,867) | 447,451 | - | - | 136,793 | 35,093,613 |
| Derivatives | 1,959,016 | - | (256,685) | (251,144) | - | - | - | - | - | 1,451,187 |
| Dividends and IOE payable | 145,085 | - | - | - | - | - | 38,491 | (144,671) | - | 38,905 |
| | 38,319,728 | 1,894,158 | 1,343,588 | (3,355,966) | (2,095,867) | 447,451 | 38,491 | (144,671) | 136,793 | 36,583,705 |
| Current | 6,567,810 | | | | | | | | | 4,006,897 |
| Noncurrent | 31,751,918 | | | | | | | | | 32,576,808 |

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

25. Assets, liabilities, revenues and expenses per segment

Assets, liabilities, revenues and expenses per segment are as follows:

| | Consolidated 06/30/2024 | | | | | | |
|--|----------------------------|----------------|----------------|----------------|-------------------|------------------|------------------|
| | Hospital | Health | Life | Corporate | Total segments | Eliminations | Consolidated |
| Net revenues | | | | | | | |
| Foreign customers | 13,592,790 | 13,727,483 | 404,214 | 56,555 | 27,781,042 | (3,081,905) | 24,699,137 |
| Intersegment | | 112 | 7,263 | - | 7,375 | (7,375) | - |
| Other revenues and expenses | | | | | | | |
| Operating expenses | (10,094,840) | (12,656,563) | (400,790) | (2,049) | (23,154,242) | 3,076,858 | (20,077,384) |
| Administrative expenses | (550,711) | (309,805) | (12,630) | (66,467) | (939,613) | (21,206) | (960,819) |
| Finance income (costs) | (1,489,657) | (67,284) | 233,795 | 50,145 | (1,273,001) | 12,395 | (1,260,606) |
| Other amounts that have an impact on income (a) | 318,661 | (244,380) | (63,064) | 25,685 | 36,902 | (660,987) | (624,085) |
| Net income | 1,776,243 | 449,563 | 168,788 | 63,869 | 2,458,463 | (682,220) | 1,776,243 |
| Assets | 71,031,830 | 24,605,258 | 13,017,682 | 10,151,125 | 118,805,895 | (23,511,661) | 95,294,234 |
| Liabilities | 45,871,622 | 14,608,122 | 11,981,422 | 833,421 | 73,294,587 | (3,160,561) | 70,134,026 |

(a) Mainly composed of the intragroup equity pickup eliminated in the "Eliminations" column in the total of R\$696,235.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

25. Assets, liabilities, revenues and expenses per segment (Continued)

| | Consolidated 06/30/2023 | | | | | | |
|---|----------------------------|----------------|-----------------|----------------|-------------------|------------------|----------------|
| | Hospital | Health | Life | Corporate | Total segments | Eliminations | Consolidated |
| Net revenues | | | | | | | |
| Foreign customers | 12,542,432 | 12,492,617 | 412,894 | 21,512 | 25,469,455 | (2,608,193) | 22,861,262 |
| Intersegment | - | 121 | 6,493 | - | 6,614 | (6,614) | - |
| Other revenues and expenses | | | | | | | |
| Operating expenses | (9,476,851) | (12,021,312) | (446,401) | - | (21,944,564) | 2,605,612 | (19,338,952) |
| Administrative expenses | (428,764) | (313,681) | 8,699 | (38,844) | (772,590) | 2,206 | (770,384) |
| Finance income (costs) | (1,668,912) | (141,703) | (79,039) | 127,473 | (1,762,181) | - | (1,762,181) |
| Other amounts that have an impact on income (a) | (334,625) | 5,767 | 46,391 | 59,940 | (222,527) | (133,938) | (356,465) |
| Net income | 633,280 | 21,809 | (50,963) | 170,081 | 774,207 | (140,927) | 633,280 |
| Assets | 44,513,375 | 20,640,420 | 11,801,443 | 17,266,553 | 94,221,791 | (7,486,296) | 86,735,495 |
| Liabilities | 36,520,981 | 12,702,096 | 11,023,654 | 3,470,192 | 63,716,923 | (98,401) | 63,618,522 |

(a) Mainly composed of the intragroup equity pickup eliminated in the "Eliminations" column in the total of R\$138,939.

Rede D'Or São Luiz S.A.

Notes to interim financial information (Continued)

June 30, 2024

(In thousands of reais, unless otherwise stated)

26. Insurance coverage

At June 30, 2024, the Company maintains insurance coverage at amounts deemed sufficient by management to cover risks, if any, on its assets and/or liabilities.

| <u>Type of coverage</u> | <u>Amount insured</u> |
|-------------------------|-----------------------|
| Property risk | 5,525,092 |
| Civil liability (D&O) | 643,945 |
| General civil liability | 10,000 |
| Engineering risks | 4,816,564 |

27. Events after the reporting period

On August 1, 2024, the Company completed the sale of all of its interests held in the share capital of JTO Holding S.A., JTO Fundadores Participações LTDA and Rede D'Or São Luiz Corporate Solutions in Health and Safety at Work Ltda. (such companies jointly referred to as "D'Or Consultoria") to MDS Corretora e Administradora de Seguros S.A. ("MDS").