

## **Quarterly Information Form (ITR)**

### **Dimed S.A. Distribuidora de Medicamentos**

June 30, 2021

with Independent Auditor's Review Report

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## Company Information / Capital Breakdown

<b>Number of shares (Units)</b>	<b>Current quarter 06/30/2021</b>
Paid-in Capital	
Common shares	137,994,700
Preferred shares	13,485,690
Total	151,480,390
Treasury shares	
Common shares	1,369,802
Preferred shares	0
Total	1,369,802

**Individual Financial Statements / Statement of Financial Position - Assets****(In thousands of reais)**

<b>Account code</b>	<b>Account description</b>	<b>Current quarter 06/30/2021</b>	<b>Prior year 12/31/2020</b>
1	Total Assets	2,127,556	2,184,840
1.01	Current assets	1,182,350	1,311,320
1.01.01	Cash and cash equivalents	42,295	92,080
1.01.02	Short-term investments	91,377	305,701
1.01.02.01	Short-term investments measured at fair value through profit or loss	91,377	305,701
1.01.02.01.03	Short-term investments	91,377	305,701
1.01.03	Accounts receivable	341,421	345,794
1.01.03.01	Trade accounts receivable	283,998	280,269
1.01.03.02	Other accounts receivable	57,423	65,525
1.01.04	Inventories	663,414	559,938
1.01.06	Taxes recoverable	43,843	7,807
1.01.06.01	Current taxes recoverable	43,843	7,807
1.01.06.01.01	Income and social contribution taxes recoverable	21,802	4,132
1.01.06.01.02	Other taxes recoverable	22,041	3,675
1.02	Noncurrent assets	945,206	873,520
1.02.01	Long-term receivables	45,715	48,481
1.02.01.07	Deferred taxes	30,236	32,743
1.02.01.07.01	Deferred income and social contribution taxes	30,236	32,743
1.02.01.09	Receivables from related parties	3,541	3,030
1.02.01.09.02	Receivables from subsidiaries	3,541	3,030
1.02.01.10	Other noncurrent assets	11,938	12,708
1.02.01.10.03	Other taxes recoverable	6,761	5,858
1.02.01.10.04	Judicial deposits	4,810	5,959
1.02.01.10.05	Other assets	367	891
1.02.02	Investments	62,869	65,185
1.02.02.01	Equity interests	62,869	65,185
1.02.02.01.02	Interests held in subsidiaries	62,869	64,906
1.02.02.01.04	Other investments	0	279
1.02.03	Property, Plant and Equipment (PPE)	785,166	714,487
1.02.03.01	PPE in operation	302,999	270,864
1.02.03.02	Right of use in lease	482,167	443,623
1.02.04	Intangible assets	51,456	45,367
1.02.04.01	Intangible assets	51,456	45,367
1.02.04.01.02	Intangible assets	51,456	45,367

## Individual Financial Statements / Statement of Financial Position - Liabilities

(In thousands of reais)

Account code	Account description	Current quarter 06/30/2021	Prior year 12/31/2020
2	Total Liabilities	2,127,556	2,184,840
2.01	Current liabilities	585,774	668,536
2.01.01	Social and labor obligations	56,496	38,618
2.01.01.01	Social obligations	13,341	9,228
2.01.01.02	Labor obligations	43,155	29,390
2.01.02	Trade accounts payable	259,048	370,741
2.01.02.01	Domestic trade accounts payable	259,048	370,741
2.01.03	Tax obligations	31,300	26,558
2.01.03.01	Federal tax obligations	6,878	5,524
2.01.03.01.01	Income and social contribution taxes payable	2,321	0
2.01.03.01.02	Other federal tax obligations	4,557	5,524
2.01.03.02	State tax obligations	23,667	20,491
2.01.03.03	Municipal tax obligations	755	543
2.01.04	Loans and financing	173,856	161,402
2.01.04.02	Debentures	53,740	53,400
2.01.04.03	Financing through Lease	120,116	108,002
2.01.05	Other obligations	63,765	69,091
2.01.05.02	Other	63,765	69,091
2.01.05.02.01	Dividends and IOE payable	1,563	2,305
2.01.05.02.04	Profit sharing payable	2,666	7,024
2.01.05.02.05	Other liabilities	59,536	59,762
2.01.06	Provisions	1,309	2,126
	Provisions for Tax, Social Security, Labor and Civil		
2.01.06.01	Contingencies	1,309	2,126
2.01.06.01.05	Other provisions	1,309	2,126
2.02	Noncurrent liabilities	517,037	505,664
2.02.01	Loans and financing	495,973	491,590
2.02.01.02	Debentures	105,714	132,143
2.02.01.03	Financing through Lease	390,259	359,447
2.02.04	Provisions	21,064	14,074
	Provisions for Tax, Social Security, Labor and Civil		
2.02.04.01	Contingencies	21,064	14,074
2.02.04.01.01	Provisions for tax contingencies	1,411	0
2.02.04.01.02	Provisions for social security and labor contingencies	13,653	6,575
2.02.04.01.04	Provisions for civil contingencies	6,000	7,499
2.03	Equity	1,024,745	1,010,640
2.03.01	Paid-in Capital	903,552	897,552
2.03.01.01	Capital	918,000	912,000
2.03.01.02	Share issue costs	-14,448	-14,448
2.03.02	Capital reserves	-28,564	-16,356
2.03.02.05	Treasury shares	-28,564	-16,356
2.03.04	Income reserves	109,181	129,444
2.03.04.01	Legal reserve	4,122	5,128
2.03.04.07	Tax incentive reserve	105,059	105,059
2.03.04.08	Proposed additional dividends	0	14,263
2.03.04.10	Reserve for capital increase	0	4,994
2.03.05	Retained earnings/accumulated losses	40,576	0

## Individual Financial Statements / Statement of Profit or Loss

(In thousands of reais)

Account code	Account description	Current quarter 04/01/2021 to 06/30/2021	YTD 01/01/2021 to 06/30/2021	Same quarter of Prior year 04/01/2020 to 06/30/2020	Prior year YTD 01/01/2020 to 06/30/2020
3.01	Revenue from sales and/or services	775,972	1,526,966	621,847	1,312,805
3.02	Cost of goods and/or services sold	-536,603	-1,056,371	-441,775	-934,529
3.03	Gross profit	239,369	470,595	180,072	378,276
3.04	Operating income/expenses	-212,707	-418,115	-167,848	-337,839
3.04.01	Selling expenses	-199,244	-393,602	-154,558	-312,607
3.04.02	General and administrative expenses	-23,553	-45,932	-14,685	-30,036
3.04.04	Other operating income	11,864	23,456	543	3,056
3.04.06	Equity pickup	-1,774	-2,037	852	1,748
3.05	Income before finance income (costs) and taxes	26,662	52,480	12,224	40,437
3.06	Finance income (costs)	-3,679	-2,619	-11,606	-21,099
3.06.01	Finance income	6,566	15,589	6,717	7,103
3.06.02	Finance costs	-10,245	-18,208	-18,323	-28,202
3.07	Income before income taxes	22,983	49,861	618	19,338
3.08	Income and social contribution taxes	-2,688	-9,285	2,787	-1,415
3.08.01	Current	-2,957	-6,779	0	-3,753
3.08.02	Deferred	269	-2,506	2,787	2,338
3.09	Net income from continuing operations	20,295	40,576	3,405	17,923
3.11	Income/loss for the period	20,295	40,576	3,405	17,923
3.99	Earnings per share (reais / share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0.14000	0.27000	0.02000	0.13000
3.99.01.02	Preferred shares	0.14000	0.29000	0.02000	0.14000
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	0.14000	0.27000	0.02000	0.13000
3.99.02.02	Preferred shares	0.14000	0.29000	0.02000	0.14000

## Individual Financial Statements / Statement of Comprehensive Income

(In thousands of reais)

Account code	Account description	Current quarter 04/01/2021 to 06/30/2021	YTD 01/01/2021 to 06/30/2021	Same quarter of Prior year 04/01/2020 to 06/30/2020	Prior year YTD 01/01/2020 to 06/30/2020
4.01	Net income for the period	20,295	40,576	3,405	17,923
4.03	Comprehensive income for the period	20,295	40,576	3,405	17,923

## Individual Financial Statements / Statement of Cash Flows - Indirect Method

(In thousands of reais)

Account code	Account description	YTD	Prior year
		01/01/2021 to 06/30/2021	YTD 01/01/2020 to 06/30/2020
6.01	Net cash from operating activities	-86,573	-23,209
6.01.01	Cash from operations	112,814	88,804
6.01.01.01	Net income for the period	40,576	17,923
6.01.01.02	Depreciation and amortization	74,131	54,618
6.01.01.03	Provision for contingent liabilities	6,990	3,266
6.01.01.04	Equity pickup	2,037	-1,748
6.01.01.05	Cost of permanent asset written off/sold	1,032	448
6.01.01.06	Allowance for expected credit losses	442	261
6.01.01.07	Reversal of/Provision for inventory losses	-102	135
6.01.01.08	Tax credits from legal proceeding	-35,959	0
6.01.01.09	Stock option plan or share subscription	481	0
6.01.01.10	Deferred income and social contribution taxes	2,506	-2,338
6.01.01.11	Discounts on leases	-3,424	0
6.01.01.13	Interest expenses	15,179	12,025
6.01.01.15	Rendering of service related to legal proceeding	2,499	0
6.01.01.17	Current income and social contribution taxes	6,779	3,753
6.01.01.20	Other	-353	461
6.01.02	Changes in assets and liabilities	-199,387	-112,013
6.01.02.01	Increase/decrease in trade accounts receivable	-3,816	20,674
6.01.02.02	Increase in inventories	-103,374	-9,617
6.01.02.03	Increase in trade accounts payable	-114,192	-117,728
6.01.02.04	Increase in provision for IRPJ and CSLL	19,276	12,509
6.01.02.06	Decrease/increase in judicial deposits	1,149	-7
6.01.02.07	Increase in other taxes recoverable	-981	-1,136
6.01.02.08	Decrease/increase in other groups of assets	8,394	-5,969
6.01.02.09	Decrease in other groups of liabilities	-2,408	-6,964
6.01.02.11	Income and social contribution taxes (IRPJ and CSLL) paid	-3,435	-3,775
6.02	Net cash from investing activities	154,127	-23,731
6.02.01	Acquisition of property, plant and equipment	-48,455	-15,266
6.02.02	Acquisition of intangible assets	-11,742	-8,465
6.02.04	Short-term investments	214,324	0
6.03	Net cash from financing activities	-117,339	62,999
6.03.01	Payment of dividends and interest on equity	-17,998	-12,662
6.03.02	Intercompany loans	0	12,287
6.03.03	Acquisitions of own shares	-12,689	0
6.03.04	Loans and financing (principal) taken out	0	106,078
6.03.05	Payments of lease	-58,152	-44,132
6.03.06	Repayment of financing principal and interest	-28,500	1,428
6.05	Increase (decrease) in cash and cash equivalents	-49,785	16,059
6.05.01	Cash and cash equivalents at beginning of period	92,080	53,720
6.05.02	Cash and cash equivalents at end of period	42,295	69,779

## Individual Financial Statements / Statement of Changes in Equity / SCE - 01/01/2021 to 06/30/2021

(In thousands of reais)

Account code	Account description	Paid-in capital	Capital reserves, options granted and treasury shares	Income reserves	Retained earnings (accumulated losses)	Other comprehensive income	Equity
5.01	Opening balances	897,552	-16,356	129,444	0	0	1,010,640
5.03	Adjusted Opening Balances	897,552	-16,356	129,444	0	0	1,010,640
5.04	Capital transactions with shareholders	6,000	-12,208	-20,263	0	0	-26,471
5.04.01	Capital increase	6,000	0	-6,000	0	0	0
5.04.03	Recognized options granted	0	481	0	0	0	481
5.04.04	Treasury shares acquired	0	-12,689	0	0	0	-12,689
5.04.07	Interest on equity	0	0	-14,263	0	0	-14,263
5.05	Total comprehensive income	0	0	0	40,576	0	40,576
5.05.01	Net income for the period	0	0	0	40,576	0	40,576
5.07	Closing balances	903,552	-28,564	109,181	40,576	0	1,024,745

## Individual Financial Statements / Statement of Changes in Equity / SCE - 01/01/2020 to 06/30/2020

(In thousands of reais)

Account code	Account description	Paid-in capital	Capital reserves, options granted and treasury shares	Income reserves	Retained earnings (accumulated losses)	Other comprehensive income	Equity
5.01	Opening balances	410,000	0	114,176	0	0	524,176
5.03	Adjusted Opening Balances	410,000	0	114,176	0	0	524,176
5.04	Capital transactions with shareholders	0	0	-12,464	0	0	-12,464
5.04.09	Interest on Equity (IOE) provided	0	0	-12,464	0	0	-12,464
5.05	Total comprehensive income	0	0	0	17,923	0	17,923
5.05.01	Net income for the period	0	0	0	17,923	0	17,923
5.07	Closing balances	410,000	0	101,712	17,923	0	529,635

## Individual Financial Statements / Statement of Value Added

(In thousands of reais)

Account code	Account description	YTD	Prior year
		01/01/2021 to 06/30/2021	YTD 01/01/2020 to 06/30/2020
7.01	Revenues	1,710,241	1,452,144
7.01.01	Sales of goods, products and services	1,620,129	1,370,188
7.01.02	Other revenues	90,554	82,217
7.01.04	Reversal of/Allowance for expected credit losses	-442	-261
7.02	Bought-in inputs	-1,246,688	-1,069,643
7.02.01	Costs of goods, products and services sold	-1,121,008	-967,390
	Materials, energy, third-party services and other		
7.02.02	expenses	-149,251	-104,412
7.02.03	Loss/recovery of assets	23,571	2,159
7.03	Gross value added	463,553	382,501
7.04	Retentions	-74,170	-54,635
7.04.01	Depreciation, amortization and depletion	-74,170	-54,635
7.05	Net value added produced	389,383	327,866
7.06	Value added received in transfer	14,312	8,900
7.06.01	Equity pickup	-2,037	1,748
7.06.02	Finance income	16,349	7,152
7.07	Total value added to be distributed	403,695	336,766
7.08	Distribution of value added	403,695	336,766
7.08.01	Personnel	176,835	145,325
7.08.01.01	Direct compensation	146,459	120,441
7.08.01.02	Benefits	18,009	14,201
7.08.01.03	Unemployment compensation fund (FGTS)	12,367	10,683
7.08.02	Taxes, charges and contributions	157,381	131,988
7.08.02.01	Federal	50,157	38,044
7.08.02.02	State	105,353	91,764
7.08.02.03	Local	1,871	2,180
7.08.03	Debt remuneration	28,903	41,530
7.08.03.01	Interest	19,051	28,848
7.08.03.02	Rent	9,852	12,682
7.08.04	Equity remuneration	40,576	17,923
7.08.04.03	Retained profits/loss for the period	40,576	17,923

## Consolidated financial statements / Statement of financial position - Assets

(In thousands of reais)

Account code	Account description	Current quarter 06/30/2021	Prior year 12/31/2020
1	Total Assets	2,141,926	2,194,373
1.01	Current assets	1,247,790	1,376,502
1.01.01	Cash and cash equivalents	47,351	130,107
1.01.02	Short-term investments	124,809	305,701
	Short-term investments measured at fair value through		
1.01.02.01	profit or loss	124,809	305,701
1.01.02.01.03	Short-term investments	124,809	305,701
1.01.03	Accounts receivable	344,337	351,565
1.01.03.01	Trade accounts receivable	286,111	285,753
1.01.03.02	Other accounts receivable	58,226	65,812
1.01.04	Inventories	680,909	574,821
1.01.06	Taxes recoverable	50,384	14,308
1.01.06.01	Current taxes recoverable	50,384	14,308
1.01.06.01.01	Income and social contribution taxes recoverable	22,071	4,396
1.01.06.01.02	Other taxes recoverable	28,313	9,912
1.02	Noncurrent assets	894,136	817,871
1.02.01	Long-term receivables	47,915	48,031
1.02.01.07	Deferred taxes	31,127	31,828
1.02.01.07.01	Deferred income and social contribution taxes	31,127	31,828
1.02.01.09	Receivables from related parties	3,541	3,030
1.02.01.09.03	Receivables from controlling interests	3,541	3,030
1.02.01.10	Other noncurrent assets	13,247	13,173
1.02.01.10.03	Other taxes recoverable	7,606	5,858
1.02.01.10.04	Judicial deposits	5,274	6,424
1.02.01.10.05	Other assets	367	891
1.02.02	Investments	5	284
1.02.02.01	Equity interests	5	284
1.02.02.01.05	Other investments	5	284
1.02.03	Property, Plant and Equipment (PPE)	794,319	723,688
1.02.03.01	PPE in operation	312,152	280,065
1.02.03.02	Right of use in lease	482,167	443,623
1.02.04	Intangible assets	51,897	45,868
1.02.04.01	Intangible assets	51,897	45,868
1.02.04.01.02	Intangible assets	51,897	45,868

## Consolidated financial statements / Statement of financial position - Liabilities

(In thousands of reais)

Account code	Account description	Current quarter 06/30/2021	Prior year 12/31/2020
2	Total Liabilities	2,141,926	2,194,373
2.01	Current liabilities	596,315	677,724
2.01.01	Social and labor obligations	57,544	39,481
2.01.01.01	Social obligations	13,597	9,449
2.01.01.02	Labor obligations	43,947	30,032
2.01.02	Trade accounts payable	260,747	371,763
2.01.02.01	Domestic trade accounts payable	260,747	371,763
2.01.03	Tax obligations	32,980	29,900
2.01.03.01	Federal tax obligations	7,490	6,924
2.01.03.01.01	Income and social contribution taxes payable	2,703	725
2.01.03.01.02	Other federal tax obligations	4,787	6,199
2.01.03.02	State tax obligations	24,732	22,429
2.01.03.03	Municipal tax obligations	758	547
2.01.04	Loans and financing	173,856	161,402
2.01.04.02	Debentures	53,740	53,400
2.01.04.03	Financing through Lease	120,116	108,002
2.01.05	Other obligations	69,075	72,916
2.01.05.02	Other	69,075	72,916
2.01.05.02.01	Dividends and IOE payable	1,563	2,305
2.01.05.02.04	Profit sharing payable	2,698	7,121
2.01.05.02.05	Other liabilities	64,814	63,490
2.01.06	Provisions	2,113	2,262
	Provisions for Tax, Social Security, Labor and Civil		
2.01.06.01	Contingencies	2,113	2,262
2.01.06.01.05	Other provisions	2,113	2,262
2.02	Noncurrent liabilities	520,866	506,009
2.02.01	Loans and financing	495,973	491,590
2.02.01.02	Debentures	105,714	132,143
2.02.01.03	Financing through Lease	390,259	359,447
2.02.02	Other obligations	1,356	0
2.02.02.01	Payables to related parties	1,356	0
2.02.02.01.03	Payables to controlling interests	511	0
2.02.02.01.04	Payables to other related parties	845	0
2.02.04	Provisions	23,537	14,419
	Provisions for Tax, Social Security, Labor and Civil		
2.02.04.01	Contingencies	23,537	14,419
2.02.04.01.01	Provisions for tax contingencies	2,953	0
2.02.04.01.02	Provisions for social security and labor contingencies	14,584	6,920
2.02.04.01.04	Provisions for civil contingencies	6,000	7,499
2.03	Equity - Consolidated	1,024,745	1,010,640
2.03.01	Paid-in Capital	903,552	897,552
2.03.01.01	Capital	918,000	912,000
2.03.01.02	Share issue costs	-14,448	-14,448
2.03.02	Capital reserves	-28,564	-16,356
2.03.02.05	Treasury shares	-28,564	-16,356
2.03.04	Income reserves	109,181	129,444
2.03.04.01	Legal reserve	4,122	5,128
2.03.04.07	Tax incentive reserve	105,059	105,059

**Consolidated financial statements / Statement of financial position - Liabilities****(In thousands of reais)**

<b>Account code</b>	<b>Account description</b>	<b>Current quarter 06/30/2021</b>	<b>Prior year 12/31/2020</b>
2.03.04.08	Proposed additional dividends	0	14,263
2.03.04.10	Reserve for capital increase	0	4,994
2.03.05	Retained earnings/accumulated losses	40,576	0

## Consolidated Financial Statements / Statement of Profit or Loss

(In thousands of reais)

Account code	Account description	Current quarter 04/01/2021 to 06/30/2021	YTD 01/01/2021 to 06/30/2021	Same quarter of Prior year 04/01/2020 to 06/30/2020	Prior year YTD 01/01/2020 to 06/30/2020
3.01	Revenue from sales and/or services	776,767	1,529,105	623,563	1,316,527
3.02	Cost of goods and/or services sold	-536,092	-1,055,356	-441,591	-934,781
3.03	Gross profit	240,675	473,749	181,972	381,746
3.04	Operating income/expenses	-214,721	-422,686	-169,677	-341,246
3.04.01	Selling expenses	-202,527	-398,839	-154,956	-313,181
3.04.02	General and administrative expenses	-24,264	-47,533	-15,375	-31,320
3.04.04	Other operating income	12,070	23,686	654	3,255
3.05	Income before finance income (costs) and taxes	25,954	51,063	12,295	40,500
3.06	Finance income (costs)	-3,342	-2,105	-11,406	-20,816
3.06.01	Finance income	6,977	16,277	6,860	7,351
3.06.02	Finance costs	-10,319	-18,382	-18,266	-28,167
3.07	Income before income taxes	22,612	48,958	889	19,684
3.08	Income and social contribution taxes	-2,317	-8,382	2,516	-1,761
3.08.01	Current	-3,478	-7,681	-288	-4,394
3.08.02	Deferred	1,161	-701	2,804	2,633
3.09	Net income from continuing operations	20,295	40,576	3,405	17,923
3.99	Earnings per share (reais / share)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares	0.14000	0.27000	0.02000	0.13000
3.99.01.02	Preferred shares	0.14000	0.29000	0.02000	0.14000
3.99.02	Diluted earnings per share				
3.99.02.01	Common shares	0.14000	0.27000	0.02000	0.13000
3.99.02.02	Preferred shares	0.14000	0.29000	0.02000	0.14000

**Consolidated Financial Statements/ Statement of Comprehensive Income****(In thousands of reais)**

<b>Account code</b>	<b>Account description</b>	<b>Current quarter 04/01/2021 to 06/30/2021</b>	<b>YTD 01/01/2021 to 06/30/2021</b>	<b>Same quarter of Prior year 04/01/2020 to 06/30/2020</b>	<b>Prior year YTD 01/01/2020 to 06/30/2020</b>
4.01	Consolidated net income for the period	20,295	40,576	3,405	17,923
4.03	Consolidated comprehensive income for the period	20,295	40,576	3,405	17,923
4.03.01	Attributable to controlling interests	20,295	40,576	3,405	17,923

## Consolidated Financial Statements / Statement of Cash Flows - Indirect Method

(In thousands of reais)

Account code	Account description	YTD	Prior year
		01/01/2021 to 06/30/2021	YTD 01/01/2020 to 06/30/2020
6.01	Net cash from operating activities	-85,558	-18,039
6.01.01	Cash from operations	112,621	91,230
6.01.01.01	Net income for the period	40,576	17,923
6.01.01.02	Depreciation and amortization	74,657	55,139
6.01.01.03	Provision for contingent liabilities	9,118	3,176
6.01.01.04	Cost of permanent asset written off/sold	1,168	448
6.01.01.05	Allowance for expected credit losses	442	260
6.01.01.06	Reversal of/Provision for inventory losses	-143	114
6.01.01.08	Tax credits from legal proceeding	-35,959	0
6.01.01.09	Deferred income and social contribution taxes	701	-2,633
6.01.01.11	Stock option plan or share subscription	481	0
6.01.01.12	Interest expenses	15,179	12,025
6.01.01.15	Other	-355	383
6.01.01.17	Rendering of service related to legal proceeding	2,499	0
6.01.01.19	Current income and social contribution taxes	7,681	4,395
6.01.01.20	Discounts on leases	-3,424	0
6.01.02	Changes in assets and liabilities	-198,179	-109,269
6.01.02.01	Decrease/increase in trade accounts receivable	-445	25,373
6.01.02.02	Increase in inventories	-105,945	-13,514
6.01.02.03	Increase in trade accounts payable	-113,515	-115,327
6.01.02.04	Increase in provision for IRPJ and CSLL	17,839	11,985
6.01.02.06	Decrease/increase in judicial deposits	1,150	-7
6.01.02.07	Increase in other taxes recoverable	-1,865	-965
6.01.02.08	Decrease/increase in other groups of assets	7,878	-6,348
6.01.02.09	Increase in other groups of liabilities	1,101	-5,817
6.01.02.11	Income and social contribution taxes (IRPJ and CSLL) paid	-4,377	-4,649
6.02	Net cash from investing activities	120,141	-24,238
6.02.01	Acquisition of property, plant and equipment	-49,000	-15,547
6.02.02	Acquisition of intangible assets	-11,751	-8,691
6.02.03	Short-term investments	180,892	0
6.03	Net cash from financing activities	-117,339	50,712
6.03.01	Payment of dividends and interest on equity	-17,998	-12,662
6.03.03	Loans/financing (Principal) taken out	0	106,078
6.03.04	Payment of lease	-58,152	-44,132
6.03.05	Repayment of financing principal and interest	-28,500	1,428
6.03.06	Acquisitions of own shares	-12,689	0
6.05	Increase (decrease) in cash and cash equivalents	-82,756	8,435
6.05.01	Cash and cash equivalents at beginning of period	130,107	71,437
6.05.02	Cash and cash equivalents at end of period	47,351	79,872

## Consolidated Financial Statements / Statement of Changes in Equity - SCE - 01/01/2021 to 06/30/2021

(In thousands of reais)

Account code	Account description	Paid-in capital	Capital reserves, options granted and treasury shares	Income reserves	Retained earnings (accumulated losses)	Other comprehensive income	Equity	Noncontrolling interests	Equity - Consolidated
5.01	Opening balances	897,552	-16,356	129,444	0	0	1,010,640	0	1,010,640
5.03	Adjusted Opening Balances	897,552	-16,356	129,444	0	0	1,010,640	0	1,010,640
5.04	Capital transactions with shareholders	6,000	-12,208	-20,263	0	0	-26,471	0	-26,471
5.04.01	Capital increase	6,000	0	-6,000	0	0	0	0	0
5.04.03	Recognized options granted	0	481	0	0	0	481	0	481
5.04.04	Treasury shares acquired	0	-12,689	0	0	0	-12,689	0	-12,689
5.04.07	Interest on equity	0	0	-14,263	0	0	-14,263	0	-14,263
5.05	Total comprehensive income	0	0	0	40,576	0	40,576	0	40,576
5.05.01	Net income for the period	0	0	0	40,576	0	40,576	0	40,576
5.07	Closing balances	903,552	-28,564	109,181	40,576	0	1,024,745	0	1,024,745

## Consolidated Financial Statements / Statement of Changes in Equity - SCE - 01/01/2020 to 06/30/2020

(In thousands of reais)

Account code	Account description	Paid-in capital	Capital reserves, options granted and treasury shares	Income reserves	Retained earnings (accumulated losses)	Other comprehensive income	Equity	Noncontrolling interest	Equity - Consolidated
5.01	Opening balances	410,000	0	114,176	0	0	524,176	0	524,176
5.03	Adjusted Opening Balances	410,000	0	114,176	0	0	524,176	0	524,176
5.04	Capital transactions with shareholders	502,000	-30,804	-20,201	-20,682	0	430,313	0	430,313
5.04.01	Capital increase	502,000	0	-22,000	0	0	480,000	0	480,000
5.04.02	Share issue costs	0	-14,448	0	0	0	-14,448	0	-14,448
5.04.03	Recognized options granted	0	988	0	0	0	988	0	988
5.04.04	Treasury shares acquired	0	-18,769	0	0	0	-18,769	0	-18,769
5.04.07	Interest on equity	0	0	0	-6,419	0	-6,419	0	-6,419
5.04.08	Approvals of proposed additional dividends	0	0	14,263	-14,263	0	0	0	0
5.04.09	Interest on Equity (IOE) provided	0	0	-12,464	0	0	-12,464	0	-12,464
5.04.10	Share premiums	0	1,425	0	0	0	1,425	0	1,425
5.05	Total comprehensive income	0	0	0	56,151	0	56,151	0	56,151
5.05.01	Net income for the period	0	0	0	56,151	0	56,151	0	56,151
5.06	Internal changes in equity	0	0	35,469	-35,469	0	0	0	0
5.06.01	Establishment of reserves	0	0	35,469	-35,469	0	0	0	0
5.07	Closing balances	912,000	-30,804	129,444	0	0	1,010,640	0	1,010,640

**Consolidated Financial Statements / Statement of Value Added****(In thousands of reais)**

Account code	Account description	YTD	Prior year
		01/01/2021 to 06/30/2021	YTD 01/01/2020 to 06/30/2020
7.01	Revenues	1,705,703	1,452,990
7.01.01	Sales of goods, products and services	1,617,771	1,373,201
7.01.02	Other revenues	88,374	80,050
7.01.04	Reversal of/Allowance for expected credit losses	-442	-261
7.02	Bought-in inputs	-1,244,219	-1,067,336
7.02.01	Costs of goods, products and services sold	-1,112,615	-963,639
	Materials, energy, third-party services and other		
7.02.02	expenses	-155,175	-106,038
7.02.03	Loss/recovery of assets	23,571	2,341
7.03	Gross value added	461,484	385,654
7.04	Retentions	-74,684	-55,147
7.04.01	Depreciation, amortization and depletion	-74,684	-55,147
7.05	Net value added produced	386,800	330,507
7.06	Value added received in transfer	16,983	7,708
7.06.02	Finance income	16,983	7,708
7.07	Total value added to be distributed	403,783	338,215
7.08	Distribution of value added	403,783	338,215
7.08.01	Personnel	177,902	146,383
7.08.01.01	Direct compensation	147,270	121,315
7.08.01.02	Benefits	18,128	14,282
7.08.01.03	Unemployment compensation fund (FGTS)	12,504	10,786
7.08.02	Taxes, charges and contributions	158,587	134,214
7.08.02.01	Federal	51,591	40,542
7.08.02.02	State	104,848	91,368
7.08.02.03	Local	2,148	2,304
7.08.03	Debt remuneration	26,718	39,695
7.08.03.01	Interest	19,164	29,115
7.08.03.02	Rent	7,554	10,580
7.08.04	Equity remuneration	40,576	17,923
7.08.04.03	Retained profits/loss for the period	40,576	17,923

# **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information  
June 30, 2021  
(In thousands of reais)

## **1. Operations**

Dimed S.A. Distribuidora de Medicamentos or “Dimed” and its subsidiaries (jointly referred to as the “Company”), with head office in the city of Eldorado do Sul, state of Rio Grande do Sul, is primarily engaged in the sale of medicines, perfumery, personal care and beauty products, cosmetics and dermocosmetics. To support its sales, the Company has distribution centers in the states of Rio Grande do Sul and Espírito Santo, in addition to 494 stores distributed among the states of Rio Grande do Sul, Santa Catarina, Paraná and São Paulo.

The parent company is a corporation listed on B3 S.A. - BRASIL, BOLSA, BALCÃO (ticker symbols “PNVL3” and “PNVL4”).

Subsidiary Laboratório Industrial Farmacêutico Lifar Ltda. operates in the industrial segment, producing a wide range of products in the cosmetics, food, medicine and outsourced production segments. The Company is responsible for most of the production of the own brand product line from its pharmacy chain.

Subsidiary Dimesul Gestão Imobiliária Ltda. is engaged in the purchase, sale, intermediation, subdivision, lease, rent, management and administration of own or third-party properties, with a view to centralizing and optimizing the management of the Company’s properties.

The issue of these individual and consolidated interim financial statements was authorized by the Company’s Board of Directors on August 16, 2021.

### Impacts of COVID-19

Even with the pandemic continuing effects on the economy and health, at the beginning of 2021, in the 2Q21, the Company continued assessing the impacts of COVID-19 on its operations, maintaining the same perception of prior quarters, without identifying significant increase in the credit risk of its trade accounts receivable that could impact the reassessment of its assumptions adopted on setting up the corresponding allowances. Regarding the impairment of its assets, the Company also detected no material adverse impact on its cash and cash equivalents, inventories and permanent assets.

The Company regularly monitors all government actions in view of the worsening effects of the pandemic. However, these actions had no impact on the Company’s sales figures, which is shown in the reports published at the end of this quarter. The Company continues with all care protocols regarding its Retail and Logistics operational teams, as well as respecting the social distancing rules in the corporate framework, where part of the team is working from home, thereby reducing the risk of contamination within the workspaces.

# **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

## **1. Operations (Continued)**

### Impacts of COVID-19 (Continued)

In the 12-month period, the Company opened 65 stores, 20 of which in the second quarter of 2021. During the same period, it elected to close/transfer 21 stores, since they had a low capacity to improve performance in a post-pandemic scenario. The Company closed the first quarter with a total of 494 stores in operation.

In May 2020, the IASB issued amendments to IFRS 16 - Leases referring to COVID-19-related benefits granted to lessees under lease agreements. On July 7, 2020, the Brazilian SEC (CVM), through Rule No. 859/20, approved amendments to Accounting Pronouncement CPC 06 (R2) - Leases, which is equivalent to the IFRS at issue.

As a practical expedient, the lessee may choose not to assess whether a benefit granted in a lease, related to COVID-19, is a modification of the lease agreement and thus account for the resulting changes in lease payments in profit or loss for the period. The Company applied the practical expedient to all benefits granted in lease agreements in line with the requirements of CVM Rule No. 859/20 (Note 28).

In order not to take risks at the service level, the Company reinforced the framework of its distribution centers, delivery stores and call center, in addition to having invested in a new distribution center in the city of São José dos Pinhais (state of Paraná), which started operations in January 2021, and having opened three more mini distribution centers in strategic markets to meet this growing demand for sales in the online format: i) Canoas (stated of Rio Grande do Sul) opened in August 2020; ii) São Paulo (state of São Paulo) opened in December 2020; and iii) Caxias do Sul (state of Rio Grande do Sul) opened in January 2021.

Lastly, on July 22, 2020, the Company successfully carried out a Re-IPO operation amounting to R\$1,037. The offer was 46% primary and the use of resources is subject to investment in new stores, information technology and logistics infrastructure. This project reinforces the Dimed Group's commitment to growth for the coming years and creates the conditions for this to happen on a sustainable basis, through a robust capital structure.

## **2. Summary of significant accounting policies**

Significant accounting policies used in preparing these individual and consolidated interim financial statements are described below. These policies have been consistently applied for all years presented.

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### **2. Summary of significant accounting policies (Continued)**

#### **2.1. Basis of preparation and presentation of individual and consolidated interim financial statements**

The Company's interim financial information, contained in the Quarterly Information Form (ITR), for the quarter ended June 30, 2021 was prepared and is being presented in accordance with CPC 21 (R1) - Interim Financial Reporting, issued by Brazil's Financial Accounting Standards Board - FASB ("CPC") and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), in accordance with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information (ITR).

Company management understands that all significant information related to the interim financial statements is disclosed and corresponds to the information used to manage the Company's operations.

The interim financial statements were prepared by the Company to update the users on the relevant information presented for the period and should be analyzed together with the whole financial statements for the year ended December 31, 2020.

The preparation of interim financial statements is based on historical cost, except for financial instruments measured at fair value, as per Note 5, which require the use of certain accounting estimates that affect the balances of asset, liability and profit or loss accounts, as well as the exercise of judgment by management members in the process of applying the Company's accounting policies. The most significant effects on the book accounts that involve the use of estimates or that require more complex judgments are disclosed in Note 3.

In preparing these interim financial statements, the Company followed the same accounting policies and calculation methods as were applied in the individual and consolidated financial statements as at December 31, 2020. The Company adopted all standards, revised standards and interpretations issued by Brazil's FASB ("CPC"), IASB and regulators that were effective as at June 30, 2021.

The presentation of the individual and consolidated Statement of Value Added (SVA) is required by the Brazilian Corporation Law and by the accounting practices adopted in Brazil applicable to publicly-held companies. IFRS do not require presentation of this statement. As a result, under IFRS, this statement is presented as supplementary information, without prejudice to the set of financial statements.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 2. Summary of significant accounting policies (Continued)

#### 2.1. Basis of preparation and presentation of individual and consolidated interim financial statements (Continued)

##### Consolidated interim financial statements

The consolidated interim financial statements include the operations of the Company and of the following subsidiaries:

Company	Activity	Direct equity interest	
		2021	2020
Laboratório Industrial Farmacêutico Lifar Ltda.	Production of cosmetics, food, medicines and outsourced production.	99.99%	99.99%
Dimesul Gestão Imobiliária Ltda.	Management and administration of own and/or third-party properties.	99.99%	99.99%

  

Company	Activity	Indirect equity interest	
		2021	2020
Lifar Distribuidora de Produtos Farmacêuticos Ltda.	Pharmaceutical products distributor.	99.97%	99.97%

These consolidated interim financial statements are prepared in accordance with the consolidation practices and applicable legal provisions. The accounting practices adopted by the Subsidiary were consistently applied and are consistent with the ones adopted by the Company. Where applicable, all transactions, balances, revenues and expenses between the Subsidiary and the Company are fully eliminated from the consolidated interim financial statements.

The financial statement period of the subsidiaries included in the consolidation coincides with that of the Parent Company and the accounting policies have been consistently applied in the consolidated companies and are consistent with those used in prior year.

Income for the year is fully attributed to the controlling interests given that equity interest held by noncontrolling interests corresponds to 0.01% of the consolidated.

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### **3. Significant accounting estimates and judgments**

In preparing these interim financial statements, it is necessary to use estimates to account for certain assets, liabilities and other transactions. Therefore, the interim financial statements include various estimates referring to the allowance for expected credit losses, provision for inventory losses, assessment of the useful lives of property, plant and equipment, loyalty program, provisions required for contingent liabilities and determination of provisions for income tax. Since management's judgment involves determining estimates related to the likelihood of future events, actual results may differ from these estimates. The estimates considered to be more critical by management, which may have significant effects on the accounting balances, are described below:

a) Provision for inventory losses

The provision for inventory losses is estimated based on the inventories of stores and distribution centers, whose maturity dates are close to the expiration date, and deemed sufficient by management to cover the risk of loss on these inventories. These amounts are stated in Note 8. The Company monthly evaluates and writes off items that are already past due and damaged.

b) Allowance for expected credit losses

The allowance for expected credit losses is based on certain assumptions and involves management's judgment, consistent with the accounting policies disclosed in Note 2.5.4 to the financial statements as at December 31, 2020. The amounts may be found in Note 7.

c) Provisions for tax, civil and labor contingencies

The estimates to set up the provisions for contingencies are analyzed by management, based on the opinion of the Company's lawyers, where factors such as the hierarchy of laws, available case law, most recent court decisions and their relevance in the legal system are considered. The realization of these estimates may result in amounts different from those recorded in the accounts depending on the outcome of each legal or administrative proceeding.

d) Contractual payments

The estimates for the accounting recognition of negotiations for payments are based on the transactions with suppliers, consistently with the accounting practices disclosed in Note 2.8 to the financial statements as at December 31, 2020. These amounts may be verified in Note 27, under "Reimbursement of capital contribution costs".

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### **3. Significant accounting estimates and judgments (Continued)**

#### **e) Income taxes**

There are uncertainties about the interpretation of complex tax regulations and the amount and timing of future taxable profit or loss. Given the wide tax legislation as well as the long-term nature and complexity of existing contractual agreements, differences between actual results and the assumptions made, or future changes in such assumptions, could require future adjustments to tax income and expenses already recorded.

When determining current and deferred income tax, the Company takes into consideration the impact of uncertain tax positions. The Company understands that the provision for income tax is adequate based on the assessment of various factors, including interpretations of tax laws and the opinion of its legal advisors.

The Company sets up provisions, based on reliable estimates, for possible consequences from audits by tax authorities of the respective jurisdictions in which it operates. The amount of these provisions is based on various factors, such as past tax audit experience and differing interpretations of tax regulations by the taxable entity and by the competent tax authority. These different interpretations may arise in a wide variety of matters, depending on the conditions prevailing in the respective domicile of the Company.

Significant judgment from management is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits, together with future tax planning strategies.

#### **f) Discount rate of IFRS 16/CPC 06 (R2)**

Estimates for determining the discount rate are based on assumptions, as described in Note 20.

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### **4. Financial risk management**

#### **4.1. Financial risk factors**

The Company's activities expose it to various financial risks: market risk (including fair value interest rate risk and cash flow interest rate risk), credit risk, liquidity risk and currency risk. The Company's global risk management program is concentrated in the unpredictability of the financial markets and aims to minimize potential adverse effects on the Company's financial performance.

Risk management is conducted by the Company's Controllershship. The Controllershship, through the Treasury Department, identifies, evaluates and hedges the Company against any financial risks in cooperation with the Company's operational units. The Board of Directors establishes global risk management principles, including for specific areas, such as interest rate risk, credit risk, use of nonderivative financial instruments and investment of cash surplus.

##### **a) Market risk**

###### *Interest rate risk*

The Company's interest rate risk arises from long-term borrowings and cash surplus invested in floating rate notes, such as Bank Deposit Certificates (CDBs). Borrowings and investments at variable rates expose Dimed to the cash flow interest rate risk. Borrowings and investments issued at fixed rates expose Dimed to the fair value interest rate risk. At June 30, 2021 and December 31, 2020, Dimed's borrowings and investments at variable and fixed rates were kept in Brazilian reais.

Dimed analyzes its exposure to interest rate in a dynamic manner. Scenarios are simulated, taking into consideration the refinancing, renewal of existing positions and alternative financing, as well as new investment possibilities for cash surplus. Based on these scenarios, Dimed defines a reasonable interest rate change and calculates its impact on profit or loss. The scenarios are prepared only for liabilities and assets representing key interest-bearing positions.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 4. Financial risk management (Continued)

#### 4.1. Financial risk factors (Continued)

##### a) Market risk (Continued)

*Interest rate risk* (Continued)

*Sensitivity analysis*

The sensitivity analysis of interest rates on financial instruments of the Company and its subsidiaries is presented below, which describes the risks that may generate significant variations, with the most probable scenario (scenario I) according to management's assessment, considering a 12-month period, followed by two other scenarios. Scenario II corresponds to a possible 25% variation in interest rates and scenario III corresponds to a 50% variation in interest rates.

Rate	Operation	Probable scenario (Scenario I)	Scenario II (25% variation)	Scenario III (50% variation)
CDI - % Decrease		4.25	3.19	2.13
CDI - % Increase		4.25	5.31	6.38
	Short-term investments - fixed income	5,462	4,097	2,731
	Borrowings	6,777	8,471	10,165

##### b) Credit risk

Credit risk is managed on a corporate-level basis and arises from cash and cash equivalents, as well as credit exposures with customers, both legal entities and individuals, including outstanding receivables and repurchase agreements. For banks and financial institutions, only notes of entities that have compensating transactions with the Company are accepted. The Credit Analysis area assesses the customer creditworthiness, taking into consideration its financial position, past experience and other factors. Individual risk limits are established based on internal or external ratings, according to the limits determined by the Board of Directors and management. The use of credit limits is regularly monitored by management. Sales to customers of retail branches are settled in local currency, check, agreements or by means of the main credit cards existing in the market.

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### **4. Financial risk management (Continued)**

#### **4.1. Financial risk factors (Continued)**

##### **b) Credit risk (Continued)**

The carrying amount of financial assets represents the maximum credit risk exposure.

Cash flow projection is carried out on a corporate-level basis through the treasury department, based on information provided by the operating units and the procurement department. The Treasury Department monitors the forecasts of the Company's liquidity requirements to ensure that it has cash sufficient to meet its operating needs. It also keeps sufficient margin of credit facilities, under repurchase agreements, available for the Company at any time, so that it does not exceed limits or breach loan agreement clauses (where applicable) in any of its credit facilities. Such projection takes into consideration the Company's debt financing plans, covenant compliance, compliance with internal ratio targets of the statement of financial position and, if applicable, external regulatory or legal requirements - for instance, currency restrictions.

##### **c) Liquidity risk**

Any cash surplus held by the operational entities, in addition to the amount required for working capital management purposes, is managed by the treasury department, which invests the cash surplus in short-term investments, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient margins as determined by the above-mentioned forecasts. At June 30, 2021, the Company had short-term investments amounting to R\$128,528 in the Individual and consolidated financial statements, which generated cash inflows to manage liquidity risk.

The table below analyzes the Company's nonderivative financial liabilities, by maturity date, corresponding to the remaining period in the statement of financial position up to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 4. Financial risk management (Continued)

#### 4.1. Financial risk factors (Continued)

##### c) Liquidity risk (Continued)

	Consolidated				
	Contractual cash flow	Within 1 year	From 1 to 2 years	From 3 to 5 years	Above 5 years
<b>At June 30, 2021</b>					
Trade accounts payable	260,747	260,747	-	-	-
Leases	510,375	120,116	114,704	170,710	104,845
Debenture - Banco Bradesco	174,834	54,874	28,138	91,822	-
<b>Total</b>	<b>945,956</b>	<b>435,737</b>	<b>142,842</b>	<b>262,532</b>	<b>104,845</b>
	Consolidated				
	Contractual cash flow	Within 1 year	From 1 to 2 years	From 3 to 5 years	Above 5 years
<b>At December 31, 2020</b>					
Trade accounts payable	371,763	371,763	-	-	-
Leases	467,449	108,002	105,647	157,232	96,568
Debenture - Banco Bradesco	204,476	54,527	35,172	114,777	-
<b>Total</b>	<b>1,043,688</b>	<b>534,292</b>	<b>140,819</b>	<b>272,009</b>	<b>96,568</b>

#### 4.2. Capital management

The Company's objectives in managing its capital are to safeguard its ability to continue as a going concern in order to provide returns for its shareholders and benefits for other stakeholders as well as to maintain an optimal target capital structure to reduce the cost of capital.

To maintain or adjust its capital structure, the Company may revise the policy for payment of dividends, return capital to shareholders, issue new shares, or sell assets to reduce its indebtedness, for instance. In line with other companies in the sector, the Company monitors capital based on the financial leverage ratio. This ratio corresponds to the net debt divided by total capital. Net debt, in its turns, corresponds to total loans (including short and long-term loans, as stated in the consolidated statement of financial position), deducted from cash and cash equivalents. Total capital is calculated through the sum of equity, as stated in the consolidated statement of financial position, plus net debt.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 4. Financial risk management (Continued)

#### 4.2. Capital management (Continued)

The Company's business strategy is to maintain its net financial indebtedness, compared to the sum of net financial debt and equity, at low levels. Financial leverage ratios at June 30, 2021 and December 31, 2020 are summarized as follows:

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Total loans (Note 17)	159,454	185,543	159,454	185,543
Less:				
Cash and cash equivalents (Note 6)	(42,295)	(92,080)	(47,351)	(130,107)
Short-term investments (Note 6)	(91,377)	(305,701)	(124,809)	(305,701)
Net debt - A	25,782	(212,238)	(12,706)	(250,265)
<b>Total equity</b>	<b>1,024,744</b>	<b>1,010,640</b>	<b>1,024,744</b>	<b>1,010,640</b>
Total capital - B	1,050,526	798,402	1,012,038	760,375
Ratio - % - A/B (*)	2.45	-26.58	-1.26	-32.91

The increase in equity and consequent net debt is mainly related to the inflow of funds from the public offering of shares carried out by the Company in July 2020, as described in Note 23.a).

### 5. Financial instruments by category

At June 30, 2021 and December 31, 2020, financial assets are classified as follows:

	06/30/2021			
	Individual		Consolidated	
	Amortized cost	Fair value through profit or loss	Amortized cost	Fair value through profit or loss
Cash and cash equivalents	-	42,295	-	47,351
Short-term investments	-	91,377	-	124,809
Trade and other accounts receivable	341,421	-	344,337	-
	341,421	133,672	344,337	172,160

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 5. Financial instruments by category (Continued)

	12/31/2020			
	Individual		Consolidated	
	Amortized cost	Fair value through profit or loss	Amortized cost	Fair value through profit or loss
Cash and cash equivalents	-	92,080	-	130,107
Short-term investments	-	305,701	-	305,701
Trade and other accounts receivable	330,947	-	336,431	-
	330,947	397,781	336,431	435,808

#### Classification of financial liabilities

	Individual		Consolidated	
	Amortized cost		Amortized cost	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Trade accounts payable	259,048	370,741	260,747	371,763
Loans and financing	159,454	185,543	159,454	185,543
Lease obligations	510,375	458,431	510,375	458,431
	928,877	1,014,715	930,576	1,015,737

Fair values are determined based on market price quotations, when available, or in their absence, the present value of expected cash flows. The fair values of cash and cash equivalents, trade and other accounts receivable, and trade accounts payable are equivalent to their carrying amounts.

The estimated fair value of loans and financing in the individual and consolidated financial statements as at June 30, 2021 was R\$155,106, calculated at current market rates, considering their nature, term and risks, and can be compared with their carrying amount of R\$159,454.

#### Fair value hierarchy

The Company applies CPC 40 (R1) to financial instruments, which requires the disclosure of fair value measurements based on the following hierarchy levels:

*Level 1:* prices quoted (unadjusted) in active markets for identical assets or liabilities;

*Level 2:* other techniques for which all inputs that have a material effect on the recorded fair value are observable, either directly or indirectly;

*Level 3:* techniques using inputs that have a material effect on the fair value recorded that are not based on observable market data.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 5. Financial instruments by category (Continued)

The Company's financial instruments are measured using the Level 2 valuation technique. There were no transfers between levels 1, 2 and 3 until June 30, 2021.

### 6. Cash and cash equivalents and marketable securities

#### Cash and cash equivalents

	Average rate (p.a.%)	Individual		Consolidated	
		06/30/2021	12/31/2020	06/30/2021	12/31/2020
Cash on hand (retail branches)	-	3,816	5,164	3,835	5,179
Short-term bank deposits	-	1,328	3,116	3,747	5,511
Short-term investments – fixed income (*)	2.00	37,151	83,800	39,769	119,417
		<b>42,295</b>	<b>92,080</b>	<b>47,351</b>	<b>130,107</b>

(\*) Short-term investments mostly refer to Bank Deposit Certificates (CBD) and repurchase agreements, remunerated at a CDI percentage. Information on investment liquidity is detailed in Note 4.

#### Marketable securities

	Average rate (p.a.%)	Individual		Consolidated	
		06/30/2021	12/31/2020	06/30/2021	12/31/2020
Financial Bills	129.2% of CDI	-	55,009	-	55,009
Boutique investment fund		91,377	250,692	91,377	250,692
Fixed-income investment funds - private credit		-	-	33,432	-
		<b>91,377</b>	<b>305,701</b>	<b>124,809</b>	<b>305,701</b>

GD FIM Crédito Privado is a private credit fixed income fund under the management, administration and custody of BRAM - Bradesco Asset Management S.A. DTVM. The investment fund does not have significant financial obligations. These are limited to asset management fees, custody fees, audit fees and expenses. The fund is exclusively for the benefit of the Company and, therefore, the financial investment in the investment fund in which the Company holds an exclusive interest has been consolidated.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 7. Trade accounts receivable

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Trade accounts receivable	62,465	66,124	64,578	71,608
Accounts receivable - credit cards	227,507	220,032	227,507	220,032
Provision for financial charges	(550)	(905)	(550)	(905)
Allowance for expected credit losses	(5,424)	(4,982)	(5,424)	(4,982)
Trade accounts receivable, net	283,998	280,269	286,111	285,753

Aging list of trade accounts receivable:

	06/30/2021	12/31/2020
<b>Falling due</b>		
Within 30 days	152,621	147,547
31 to 60 days	60,955	69,816
61 to 90 days	30,551	26,242
91 to 120 days	16,058	14,241
121 to 150 days	8,834	7,795
151 to 180 days	4,985	4,885
Above 180 days	1,900	3,412
	275,904	273,938
<b>Overdue</b>		
Within 30 days	6,977	5,226
31 to 90 days	1,667	1,746
Over 90 days	5,424	5,246
	14,068	12,218
Provision for financial charges	(550)	(905)
Allowance for expected credit losses	(5,424)	(4,982)
<b>Total Individual</b>	283,998	280,269
Trade accounts receivable (Lifar) – Falling due	1,817	4,646
Trade accounts receivable (Lifar) – Overdue	296	838
<b>Total Consolidated</b>	286,111	285,753

Changes in provision for impairment of accounts receivable are as follows:

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Balance at beginning of period	(4,982)	(5,212)	(4,982)	(5,212)
Additional provision	(1,077)	(2,442)	(1,077)	(2,442)
Amounts written off of provision	635	2,672	635	2,672
	(5,424)	(4,982)	(5,424)	(4,982)

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 7. Trade accounts receivable (Continued)

Recognition and derecognition of the allowance for accounts receivable were recorded in profit or loss for the year as "Net losses on receivables". The amounts charged to the allowance account are usually written off when there is no expectation of recovery of funds.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of the abovementioned receivables.

As regards the possible impacts of COVID-19, we detected no significant risk of loss in trade receivables, since the customer portfolio comprises mostly credit card companies. Therefore, management assessed and concluded that there was no significant increase in credit risk in relation to Trade accounts receivable that could justify any adjustment in the allowance for expected credit losses, as well as the need, at this time, for any additional disclosure on the impact of the Covid-19 pandemic in relation to the Company's receivables.

### 8. Inventories

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Goods for resale	657,443	553,772	661,201	557,164
Finished goods	-	-	6,231	4,421
Raw materials	-	-	2,967	2,649
Consumables/storeroom supplies	6,156	6,453	10,775	10,995
(-) Provision for inventory losses	(185)	(287)	(265)	(408)
	<b>663,414</b>	<b>559,938</b>	<b>680,909</b>	<b>574,821</b>

#### Provision for inventory losses

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Opening balance	(287)	(305)	(408)	(396)
Additional provision	(668)	(1,113)	(733)	(1,144)
Amounts written off of provision	770	1,131	876	1,132
Balance at end of year	<b>(185)</b>	<b>(287)</b>	<b>(265)</b>	<b>(408)</b>

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 9. Income and social contribution taxes recoverable

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Corporate Income Tax - IRPJ	16,935	3,953	17,166	4,179
Social Contribution Tax on Net Profit - CSLL	4,867	179	4,905	217
	<b>21,802</b>	<b>4,132</b>	<b>22,071</b>	<b>4,396</b>

The Company closed the proceeding referring to the res judicata decision on the lawsuit that challenged the exclusion of the matching ICMS credits from the IRPJ and CSLL tax bases, determining that the matching tax credits should not be included in the IRPJ and CSLL tax bases, therefore recognizing the right to the credit. Accordingly, Dimed calculated and recorded the credits in the second quarter of 2021, in the total amount of R\$17,708, of which R\$12,167 refer to principal and R\$5,542 refer to monetary restatement. The Company prepared the calculations supported by a specialized consulting firm, based on the sales invoices for the entire period, reconciled with the information from accessory obligations.

The proceeding related to this tax credit became final and unappealable on 04/23/2021, and the Brazilian IRS (SRF) authorized it on 07/02/2021.

Management expects Dimed's tax credits to be offset within 12 months.

### 10. Taxes recoverable

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021 1	12/31/2020 0
<b>Current</b>				
State Value Added Tax - <b>ICMS</b>	2,838	2,534	3,116	2,813
Contribution Tax on Gross Revenue for Social Integration Program – <b>PIS</b>	167	169	1,229	1,221
Contribution Tax on Gross Revenue for Social Security Financing – <b>COFINS</b>	772	781	541	-
Credit relating to the exclusion of the ICMS from the PIS and COFINS tax base	18,252	-	23,374	5,629
Other	12	191	53	249
	<b>22,041</b>	<b>3,675</b>	<b>28,313</b>	<b>9,912</b>
<b>Noncurrent</b>				
State Value Added Tax - <b>ICMS</b>	6,761	5,858	7,606	5,858
	<b>6,761</b>	<b>5,858</b>	<b>7,606</b>	<b>5,858</b>

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### **10. Taxes recoverable (Continued)**

#### ICMS in PIS and COFINS tax base

In January 2021, the Company closed the proceeding referring to the res judicata decision on the lawsuits that challenged the exclusion of the ICMS from the PIS and COFINS tax base, determining that the ICMS does not make up the PIS and COFINS tax base, therefore recognizing the right to the credit. Accordingly, Dimed calculated and recorded the credits in the first quarter of 2021, in the total amount of R\$18,241, of which R\$10,777 refer to principal and R\$7,464 refer to monetary restatement. The Company prepared the calculations supported by a specialized consulting firm, based on the sales invoices for the entire period, reconciled with the information from accessory obligations.

Considering that the Company's lawsuits were filed in 2006, the amounts recoverable were calculated retrospectively to the accrual period of November 2001, since the decision of the Federal Court of Appeals of the 4th Chapter determined a 5-year statute barring period, considering that the lawsuit was filed after the effectiveness of Complementary Law No. 118/2005.

With regard to the ICMS to be excluded, the decision recognizes that "the plaintiff may exclude from the PIS and COFINS tax base the ICMS recorded in the sales invoices of its establishment, in order to, once adjusted the new tax base, determine the amounts unduly paid".

In the last quarter of 2020, subsidiary LIFAR was also awarded a res judicata decision on the proceeding to exclude the ICMS from the PIS and COFINS tax base, based on the ICMS recorded in sales invoices, therefore, the amount of R\$5,850, of which R\$3,377 refer to principal and R\$2,473 refer to monetary restatement, was determined and recorded in 2020.

Continuing with the necessary steps to offset the overpaid tax amounts, the Company and its subsidiary LIFAR carried out the protocol of their administrative procedures for prior eligibility with the Brazilian Internal Revenue Service ("RFB"), which were granted in 2021.

Management expects Dimed and its subsidiary LIFAR's tax credits to be offset in up to 12 months.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 11. Investments in subsidiaries

Investments in subsidiaries are as follows:

06/30/2021								
	Capital	Units of interest held (unit)	(%) Equity interest	Equity	Net income for the period	Opening balance at January 1	Equity pickup	Total investment
Laboratório Industrial Farmacêutico Lifar Ltda.	500	499,999	99.99%	27,705	(3,242)	29,538	(3,367)	26,171
Dimesul Gestão Imobiliária Ltda.	8,978	19,999	99.99%	36,699	1,330	35,368	1,330	36,698
						<u>64,906</u>	<u>(2,037)</u>	<u>62,869</u>
12/31/2020								
	Capital	Units of interest held (unit)	(%) Equity interest	Equity	Net income for the period	Opening balance at January 1	Equity pickup	Total investment
Laboratório Industrial Farmacêutico Lifar Ltda.	500	499,999	99.99%	30,947	4,712	25,000	4,538	29,538
Dimesul Gestão Imobiliária Ltda.	8,978	19,999	99.99%	35,369	2,563	32,805	2,563	35,368
						<u>57,805</u>	<u>7,101</u>	<u>64,906</u>

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 12. Property, Plant and Equipment (PPE)

#### a) Summary of changes in property, plant and equipment (Individual)

The property, plant and equipment balance comprises own and leased assets. Leased properties are included in “Right of use”.

Individual	Properties	Machinery and equipment	Furniture and fixtures	Facilities	Computers and peripherals	Vehicles	Improvements	Right of use	Total
Balance at December 31, 2020									
Cost	77,991	48,464	37,290	100,049	54,171	7,949	94,921	1,702	1,010,537
Accumulated depreciation	(7,220)	(11,440)	(18,293)	(44,775)	(38,362)	(2,014)	(27,867)	(,079)	(296,050)
Net book balance	70,771	37,024	18,997	55,274	15,809	5,935	67,054	1,623	714,487
At January 1, 2021									
Opening balance	70,771	37,024	18,997	55,274	15,809	5,935	67,054	1,623	714,487
Acquisitions	-	4,444	3,371	9,374	5,812	-	25,454	1,734	140,189
Write-offs	-	(105)	(162)	(295)	(17)	-	(337)	-	(916)
Depreciation	(577)	(1,541)	(1,581)	(4,587)	(3,186)	(242)	(3,690)	(,190)	(68,594)
Transfer	(1,339)	(16)	-	-	16	-	1,339	-	-
Net book balance	68,855	39,806	20,625	59,766	18,434	5,693	89,820	1,167	785,166
Balance at June 30, 2021									
Cost	76,652	52,652	40,069	108,343	59,740	7,922	120,850	1,436	1,147,664
Accumulated depreciation	(7,797)	(12,846)	(19,444)	(48,577)	(41,306)	(2,229)	(31,030)	(,269)	(362,498)
Net book balance	68,855	39,806	20,625	59,766	18,434	5,693	89,820	1,167	785,166

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 12. Property, Plant and Equipment (PPE) (Continued)

#### b) Summary of changes in property, plant and equipment (Consolidated)

<b>Consolidated</b>	<b>Properties</b>	<b>Machinery and equipment</b>	<b>Furniture and fixtures</b>	<b>Facilities</b>	<b>Computers and peripherals</b>	<b>Vehicles</b>	<b>Improvements</b>	<b>Right of use</b>	<b>Total</b>
Balance at December 31, 2020									
Cost	83,962	54,567	37,895	103,855	54,722	8,027	99,169	589,702	1,031,899
Accumulated depreciation	(10,773)	(14,558)	(18,738)	(47,005)	(38,792)	(2,092)	(30,174)	(146,079)	(308,211)
Net book balance	73,189	40,009	19,157	56,850	15,930	5,935	68,995	443,623	723,688
At January 1, 2021									
Opening balance	73,189	40,009	19,157	56,850	15,930	5,935	68,995	443,623	723,688
Acquisitions	32	4,587	3,373	9,386	5,812	-	25,810	91,734	140,734
Write-offs	-	(105)	(162)	(430)	(17)	-	(338)	-	(1,052)
Depreciation	(586)	(1,688)	(1,595)	(4,755)	(3,210)	(243)	(3,784)	(53,190)	(69,051)
Transfer	(1,339)	(16)	-	-	16	-	1,339	-	-
Net book balance	71,296	42,787	20,773	61,051	18,531	5,692	92,022	482,167	794,319
Balance at June 30, 2021									
Cost	82,655	58,898	40,677	111,794	60,291	7,999	125,454	681,436	1,169,204
Accumulated depreciation	(11,359)	(16,111)	(19,904)	(50,743)	(41,760)	(2,307)	(33,432)	(199,269)	(374,885)
Net book balance	71,296	42,787	20,773	61,051	18,531	5,692	92,022	482,167	794,319

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 12. Property, Plant and Equipment (PPE) (Continued)

#### c) Other information

The Company detected no indication that assets could be recorded at an amount above their recoverable amount.

The weighted average depreciation rates of property, plant and equipment are as follows:

	<u>Average depreciation rate (% p.a.)</u>	
	<u>2021</u>	<u>2020</u>
Properties	1.7	1.7
Machinery and equipment	6	6
Furniture and fixtures	9	9
Facilities	10	10
Computers and peripherals	25	25
Vehicles	20	20
Improvements	7	7

<u>Breakdown of right of use</u>	<u>Useful life (years)</u>	<u>Individual and Consolidated</u>
<u>Description</u>		<u>06/30/2021</u>
Properties	2 to 17	480,709
Vehicles	2 to 3	1,458
<b>Total</b>		<b>482,167</b>

<u>Changes in right of use</u>	<u>Individual and Consolidated</u>
<b>Balance at December 31, 2020</b>	443,623
(+) Remeasurement of contracts and new contracts	91,734
(-) Depreciation	(53,190)
<b>Balance at June 30, 2021</b>	<b>482,167</b>

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 13. Intangible assets

#### a) Summary of changes in intangible assets (Individual)

<b>Individual</b>	<b>Goodwill</b>	<b>Software</b>	<b>Trademarks e formulas</b>	<b>Total</b>
Balance at December 31, 2020				
Cost	24,677	64,701	361	89,739
Accumulated amortization	(16,756)	(27,603)	(13)	(44,372)
Net book balance	7,921	37,098	348	45,367
At January 1, 2021				
Opening balance	7,921	37,098	348	45,367
Acquisitions	749	10,993	-	11,742
Write-offs	(100)	(16)	-	(116)
Amortization	(789)	(4,748)	-	(5,537)
Net book balance	7,781	43,327	348	51,456
At June 30, 2021				
Cost	25,131	75,678	361	101,170
Accumulated amortization	(17,350)	(32,351)	(13)	(49,714)
Net book balance	7,781	43,327	348	51,456

#### b) Summary of changes in intangible assets (Consolidated)

<b>Consolidated</b>	<b>Goodwill</b>	<b>Software</b>	<b>Trademarks e formulas</b>	<b>Total</b>
Balance at December 31, 2020				
Cost	24,677	65,517	514	90,708
Accumulated amortization	(16,756)	(27,918)	(166)	(44,840)
Net book balance	7,921	37,599	348	45,868
At January 1, 2021				
Opening balance	7,921	37,599	348	45,868
Acquisitions	749	11,002	-	11,751
Write-offs	(100)	(16)	-	(116)
Amortization	(789)	(4,817)	-	(5,606)
Net book balance	7,781	43,768	348	51,897
At June 30, 2021				
Cost	25,132	76,502	513	102,147
Accumulated amortization	(17,351)	(32,734)	(165)	(50,250)
Net book balance	7,781	43,768	348	51,897

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 13. Intangible assets (Continued)

#### c) Other information

The Company detected no indication that assets could be recorded at an amount above their recoverable amount.

The weighted average amortization rates of intangible assets are as follows:

	Average amortization rate (% p.a.)	
	2021	2020
Goodwill	25	25
Software	18	18
Trademarks e formulas	10	10

### 14. Deferred income and social contribution taxes, net

Deferred income and social contribution taxes are calculated on the corresponding temporary differences between the tax bases of assets and liabilities and their carrying amounts recorded in the interim financial statements. The applicable tax rates, currently defined for calculation of deferred taxes, are 25% for income tax and 9% for social contribution tax.

Deferred tax assets are recognized to the extent that it is probable that future taxable profit will be available to offset temporary differences, based on projections of future profit or loss and based on internal assumptions and future economic scenarios that could be subject to changes.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 14. Deferred income and social contribution taxes, net (Continued)

Temporary additions	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Provision for inventory losses	185	287	272	408
Provision for labor indemnities	13,653	6,575	14,584	6,920
Provision for civil contingencies	6,000	7,499	6,000	7,499
Provision for profit sharing	2,879	-	2,912	-
Provisions for tax proceedings	1,411	-	1,411	-
Reversal of expected credit losses	5,424	4,982	5,424	4,982
Provision for financial discount	550	905	550	905
Provision for credit card fee	2,740	-	2,740	-
Provision for premium - employees	490	-	490	-
Net effect of depreciation and interest (IFRS 16) with lease payment	24,839	19,693	24,839	19,693
Exclusion of ICMS from the PIS and COFINS tax base	(18,241)	-	(23,197)	(4,956)
Fair value – matching shares	478	-	478	-
Deferred revenue – Loyalty program	-	-	-	-
Provision for adjustment of market value of investments	-	176	-	176
Provision for collective bargaining	1,788	651	1,788	651
Provision for professional fees	1,298	2,126	2,769	2,262
<b>Total tax base</b>	<b>43,494</b>	<b>42,894</b>	<b>41,060</b>	<b>38,540</b>
Income tax at the rate of 25%	10,874	10,723	10,265	9,634
Income tax on tax loss	11,767	13,817	12,722	14,221
Social contribution tax at the rate of 9%	3,914	3,860	3,695	3,469
Social contribution tax on social contribution tax loss	4,938	5,676	5,702	5,837
<b>Total deferred tax assets</b>	<b>31,493</b>	<b>34,076</b>	<b>32,384</b>	<b>33,161</b>
<b>Temporary exclusions</b>				
Adjustments due to leases	(3,696)	(3,921)	(3,696)	(3,921)
<b>Total tax base</b>	<b>(3,696)</b>	<b>(3,921)</b>	<b>(3,696)</b>	<b>(3,921)</b>
Income tax at the rate of 25%	(924)	(980)	(924)	(980)
Social contribution tax at the rate of 9%	(333)	(353)	(333)	(353)
<b>Total deferred tax liabilities</b>	<b>(1,257)</b>	<b>(1,333)</b>	<b>(1,257)</b>	<b>(1,333)</b>
<b>Total deferred taxes, net</b>	<b>30,236</b>	<b>32,743</b>	<b>31,127</b>	<b>31,828</b>

The Company and its subsidiary LIFAR will subject to the IRPJ and CSLL taxation the PIS and COFINS credits arising from the proceedings to exclude the ICMS from the PIS and COFINS tax base, on which a res judicata decision has been awarded, to the extent that they are the subject of requests for offsetting. Accordingly, a deferred liability was recognized on the amounts that will be realized as the referred to offsets occur, in the amounts of R\$18,241 and R\$23,198 in the Individual and Consolidated interim financial statements, respectively.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 14. Deferred income and social contribution taxes, net (Continued)

Based on the Company's projections of future taxable profit and considering the history of realization of assets that generated the income and social contribution tax balance, the estimated realization schedule is as follows:

	<b>06/30/2021</b>	
	<b>Individual</b>	<b>Consolidated</b>
<b>2021</b>	<b>15,745</b>	<b>16,192</b>
<b>2022</b>	<b>3,937</b>	<b>4,048</b>
<b>2023</b>	<b>3,937</b>	<b>4,048</b>
<b>2024</b>	<b>3,937</b>	<b>4,048</b>
<b>2025</b>	<b>3,937</b>	<b>4,048</b>
	<b>31,493</b>	<b>32,384</b>

### 15. Reconciliation of income and social contribution taxes

	<b>Individual</b>		<b>Consolidated</b>	
	<b>06/30/2021</b>	<b>06/30/2020</b>	<b>06/30/2021</b>	<b>06/30/2020</b>
<b>Income before income and social contribution taxes</b>	<b>49,861</b>	19,338	<b>48,958</b>	19,684
Combined tax rate	<b>34%</b>	34%	<b>34%</b>	34%
Tax expense at nominal rate	<b>(16,953)</b>	(6,575)	<b>(16,646)</b>	(6,693)
Other nondeductible expenses	<b>190</b>	(651)	<b>191</b>	(501)
Equity pickup	<b>(693)</b>	594	-	-
Tax incentives – Culture – Benefit	-	75	-	75
Tax incentives – Worker's Meal Program (PAT)	<b>115</b>	68	<b>115</b>	68
Tax incentives - investment grant – matching credit	<b>1,650</b>	4,515	<b>1,650</b>	4,515
Tax incentives - investment grant – previously unused matching credit	<b>4,137</b>	-	<b>4,137</b>	-
Reversal of the effect of the taxable profit based on accounting records regime on the subsidiary using the taxable profit based on a percentage of gross revenue regime	-	-	<b>228</b>	498
Taxation under the taxable profit based on a percentage of gross revenue regime using gross revenue for the tax base	-	-	<b>(325)</b>	(294)
Tax incentives – Technological innovation – Benefit	<b>2,257</b>	547	<b>2,257</b>	547
Effect of the portion exempt from the 10% surtax of income tax – benefit	<b>12</b>	12	<b>12</b>	24
	<b>(9,285)</b>	(1,415)	<b>(8,381)</b>	(1,761)
Income and social contribution taxes in profit or loss for the period				
Current income and social contribution taxes	<b>(6,779)</b>	(3,753)	<b>(7,680)</b>	(4,394)
Deferred income and social contribution taxes	<b>(2,506)</b>	2,338	<b>(701)</b>	2,633
Income and social contribution taxes in profit or loss for the period	<b>(9,285)</b>	(1,415)	<b>(8,381)</b>	(1,761)
Effective rate	<b>18.6%</b>	7.3%	<b>17.1%</b>	8.9%

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 16. Trade accounts payable

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Domestic trade accounts payable	257,862	369,150	260,747	371,763
Trade accounts payable – related parties	1,186	1,591	-	-
<b>Total</b>	<b>259,048</b>	<b>370,741</b>	<b>260,747</b>	<b>371,763</b>

### 17. Loans and financing

		Individual		Consolidated	
Rate range (% p.a.)		06/30/2021	12/31/2020	06/30/2021	12/31/2020
<b>Local currency</b>					
Debenture - Banco Bradesco	109% of the CDI	<b>159,454</b>	185,543	<b>159,454</b>	185,543
		<b>159,454</b>	185,543	<b>159,454</b>	185,543
<b>Current</b>		<b>53,740</b>	53,400	<b>53,740</b>	53,400
<b>Noncurrent</b>		<b>105,714</b>	132,143	<b>105,714</b>	132,143

Management monitors the forecasts for the Company's liquidity requirements to ensure it has sufficient cash to meet its operating needs. The global limits of credit facilities granted to the Company are in amounts sufficient to not generate the risk of exceeding such limits or of breaching loan agreement clauses. This forecast takes into consideration the Company's debt financing plans. The Company has debentures with contractual clauses that require maintaining financial ratios on a quarterly basis as summarized below:

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### **17. Loans and financing (Continued)**

#### **17.1. Debt Service Coverage Ratio (“DSCR”) higher than or equal to 1.2 (one and two tenths)**

**Where:** “DSCR” means the division of Adjusted EBITDA (as defined below) by the Debt Service; and “Debt Service” means finance costs for the last twelve (12) months calculated under the accrual basis of accounting, on a consolidated basis, by the Issuer, i.e. (a) interest on bank debts (net of income from short-term investments), (b) portion that has an impact on cash from monetary and foreign exchange difference on interest of debt arrangements, (c) interest paid to Debentures and other marketable securities issued in the financial and capital markets, both international and domestic (net of income from investments in marketable securities or in government securities and corporate bonds of any nature), (d) finance costs with cash impact on intercompany loans recorded in liabilities (net of finance income with cash impact received from intercompany loans recorded in assets), as well as (e) the amount effectively disbursed relating to liabilities from derivative transactions hedging debts (net of amounts effectively received in connection with assets from derivative transactions hedging debts).

#### **17.2. Adjusted Net Financial Debt/Adjusted EBITDA ratio, according to the calculation method described below, not exceeding 2.5 (two and five tenths)**

**Where:** for the calculation of Adjusted EBITDA, the accumulated performance for the last 12 months from the statements closing date, to be measured based on the consolidated statements of financial position for March, June, September and December of each year, shall be considered. For the purposes of this item, the following shall apply: “Adjusted Net Financial Debt” is the sum of amounts corresponding to (i) short-term bank loans; (ii) short-term debentures; (iii) long-term bank loans; (iv) long-term debentures; (v) long-term loans; (vi) short-term bank leases; (vii) long-term bank leases; (viii) accounts payable or receivable in connection with derivative transactions, in the event of less cash equivalents, cash/short-term investments and securities; and also (ix) all intercompany loans recorded in assets and liabilities, between group companies, either associates or not; “Adjusted EBITDA”, as provided for in CVM Ruling No. 527 of October 4, 2012, as amended; and “Net Financial Debt/Adjusted EBITDA” is Adjusted Net Financial Debt divided by Adjusted EBITDA.

The Company is compliant with all such clauses at June 30, 2021.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 17. Loans and financing (Continued)

The loan agreements in force also have non-financial early maturity clauses, the most relevant of which are described below:

- Default on debts and/or other contracts with the financial institutions that granted credit facilities;
- Enforcement of a court order or out-of-court order that may affect Dimed's ability to pay;
- Transfer of debt to third parties, without the approval of the financial institution that granted the credit facility;
- Changes in Dimed's business purpose or changes in corporate control without the financial institution's formal acceptance and agreement to maintain contracts.

The Company is compliant with all such clauses at June 30, 2021.

The table below shows additional information on cash flow from financing activities:

	Individual and Consolidated			
		Loans, financing and debentures	Interest on equity payable	Total
Finance lease				
<b>Balance at December 31, 2020</b>	<b>467,449</b>	<b>185,543</b>	<b>2,305</b>	<b>655,297</b>
<b>Changes in cash</b>	<b>(58,152)</b>	<b>(28,500)</b>	<b>(17,998)</b>	<b>(104,650)</b>
Payment of IOE	-	-	(17,998)	(17,998)
Leases paid	(58,152)	-	-	(58,152)
Payment of loans and financing	-	(28,500)	-	(28,500)
<b>Non-cash changes</b>	<b>101,078</b>	<b>2,411</b>	<b>17,273</b>	<b>120,762</b>
Remeasurement of contracts and new contracts - IFRS 16	91,734	-	-	91,734
IOE recognized in the period	-	-	17,273	17,273
Discount on leased properties	(3,424)	-	-	(3,424)
Interest recognized in the period	12,768	2,411	-	15,179
<b>Balance at June 30, 2021</b>	<b>510,375</b>	<b>159,454</b>	<b>1,580</b>	<b>671,409</b>

The balances of loans and financing at June 30, 2021 and December 31, 2020 are presented at amortized cost. The aging list of loans and financing is presented in Note 4.1 (c) Liquidity risk.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

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### 18. Tax obligations

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Corporate Income Tax (IRPJ)	1,632	-	1,888	511
Social Contribution Tax on Net Profit (CSLL)	690	-	815	214
Contribution Tax on Gross Revenue for Social Integration Program (PIS)	443	120	449	184
Contribution Tax on Gross Revenue for Social Security Financing (COFINS)	2,109	560	2,105	762
Withholding Income Tax (IRRF)	1,649	4,314	1,678	4,348
State Value-Added Tax (ICMS)	23,667	20,491	24,732	22,429
Other obligations	1,110	1,073	1,313	1,452
<b>Total</b>	<b>31,300</b>	<b>26,558</b>	<b>32,980</b>	<b>29,900</b>

#### Optional Taxation Regime of the ICMS Tax Substitution (“ROT ST”)

Through Decree No. 55521 of September 30, 2020, published in the Rio Grande do Sul State Official Gazette (“DOE/RS”) on October 1, 2020, the Optional Taxation Regime of the ICMS Tax Substitution (“ROT ST”) was established and included in article 25-E of ICMS Regulation (“RICMS/RS”), replacing the adjustment of the withholding tax by tax substitution (Definitiveness RS), applicable to shipment operations intended for the final consumer of that state, whenever the goods have been covered by the tax substitution regime. This regulation became effective as of January 1, 2021 and applies to any taxpayer, regardless of its revenue (the previous decree limited its adhesion to taxpayers with revenue up to R\$78 million).

In accordance with the rules inherent to ROT ST 2021, the Rio Grande do Sul state determined that these companies should carry out an inventory taking of goods subject to the tax substitution regime, existing at December 31, 2020, and calculate the amount of the matching tax and reverse/pay it in three equal and consecutive installments, of their monthly ICMS calculation, as provided for in article 25 E, paragraph 3, letters “a” and “b” of the ICMS Regulation (RICMS/RS).

The amounts determined by Dimed based on the inventory taking of its retail operations existing at December 31, 2020 totaled R\$51,360, which were paid to the state government in accordance with the provisions of said Decree, in three equal and consecutive installments, maturing on March 20, April 20 and May 20, 2021.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 19. Profit sharing payable

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Bonus - Executive Board	2	2,844	2	2,844
Profit sharing – employees	2,664	4,180	2,697	4,277
<b>Total</b>	<b>2,666</b>	<b>7,024</b>	<b>2,699</b>	<b>7,121</b>

### 20. Lease obligations

The Company has obligations arising from lease agreements relating to equipment (telephone exchange and Storage) and aircraft, and this asset shall be acquired at the end of the agreement at its residual value. Lease liabilities are guaranteed by assignment in trust of the leased asset.

	Individual and Consolidated		
	Less than 1 year	From 1 to 5 years	Total
<b>At June 30, 2021</b>			
Leases	1,453	1,916	3,369
<b>At December 31, 2020</b>			
Leases	1,453	2,680	4,133

As of January 1, 2019, the Company has been accounting for lease agreement obligations by period of time, during the lease term, in accordance with the requirements of CPC 06 (R2)/IFRS 16. These leases were previously classified as operating leases in accordance with CPC 06 (R1)/IAS 17, and refer to property and vehicle lease agreements.

Changes in the Company's lease liability balance at June 30, 2021 were as follows:

	Individual and Consolidated		
	Properties	Vehicles	Total
<b>Balance at December 31, 2020</b>	462,716	600	463,316
Remeasurement of contracts and new contracts	90,269	1,465	91,734
Interest	12,728	40	12,768
Discounts obtained	(3,424)	-	(3,424)
Payment of lease	(56,814)	(574)	(57,388)
<b>Balance at June 30, 2021</b>	<b>505,475</b>	<b>1,531</b>	<b>507,006</b>
<b>Current</b>	<b>117,751</b>	<b>912</b>	<b>118,663</b>
<b>Noncurrent</b>	<b>387,724</b>	<b>619</b>	<b>388,343</b>

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 20. Lease liabilities (Continued)

The nominal discount rate adopted by the Company was between 5% and 6.99% for store and vehicle lease agreements. The Company applied the simplified retrospective approach and, at the time of transition, lease liabilities are measured at the present value of the remaining payments, discounted at the incremental borrowing rate. Initially, the Company measured the right to use the assets at an amount equivalent to the lease liability, and used the practical expedient that allows lessees to exclude initial direct costs from the measurement of the right-of-use asset on the date of initial application.

In compliance with CVM Memorandum Circular No. 02/2019 and CPC 06 (R2)/IFRS 16, explained by the fact that the Company did not apply the nominal flow methodology due to the IFRS 16 prohibition of future inflation projection, companies shall present minimum inputs for users of interim financial statements to reach this information. Accordingly, the Company decided to disclose the minimum inputs below for users to reach that information. Inputs are:

- Nominal average discount rate applied - between 5% and 6.99% p.a.; and
- Inflation component to be used in projecting the flows (Extended Consumer Price Index (IPCA) based on National Treasury Notes (NTN-B) - 3.6% p.a.

### 21. Provisions

The Company is a party to civil, labor and tax claims, in administrative and legal proceedings. Where applicable, claims are supported by judicial deposits. Provisions for any losses arising from these proceedings are estimated and restated by management, supported by the opinion of its external and internal legal advisors.

The proceedings assessed as possible or probable losses, in the opinion of the Company's legal advisors, at June 30, 2021 and December 31, 2020, are presented below. Provisions are recognized for proceedings assessed as probable losses, as follows:

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Civil	7,411	7,499	8,953	7,499
Labor	13,653	6,575	14,584	6,920
<b>Noncurrent</b>	<b>21,064</b>	<b>14,074</b>	<b>23,537</b>	<b>14,419</b>
<b>Judicial deposits</b>	<b>4,810</b>	<b>5,959</b>	<b>5,274</b>	<b>6,424</b>

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 21. Provisions (Continued)

Changes in provisions for civil, labor and tax claims are shown in the table below:

	Individual		Consolidated	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
<b>Civil and labor</b>				
Balance at beginning of year	<b>14,074</b>	7,279	<b>14,419</b>	7,713
New provisions	<b>16,182</b>	13,851	<b>18,196</b>	13,851
Write-off due to payment	<b>(1,681)</b>	(1,402)	<b>(1,681)</b>	(1,402)
Reversal	<b>(7,511)</b>	(5,654)	<b>(7,397)</b>	(5,743)
Closing balance	<b>21,064</b>	14,074	<b>23,537</b>	14,419

#### a) Civil

At June 30, 2021, the Company was a party to 58 civil lawsuits assessed as possible losses, estimated at R\$25,740 in the individual and consolidated interim financial statements. Of this amount, the most significant lawsuit subject matter is Law No. 10209/2001 (Toll Allowance Law). Such lawsuit is pending judgment by the Federal Supreme Court of Brazil (STF), and is currently undergoing legal investigation at the source, with an estimated total amount of approximately R\$48,438, and loss estimated at R\$22,657.

#### b) Labor

The most recurring labor claims involve overtime and salary differences. At June 30, 2021, the Company had 374 possible-loss labor lawsuits in the consolidated interim financial statements, estimated at R\$20,208, of which 368 lawsuits in the amount of R\$20,032 correspond to parent company's lawsuits (R\$24,347 in Individual and R\$24,834 in Consolidated at December 31, 2020).

#### c) Tax

At June 31, 2021, the Company was a party to approximately 99 tax lawsuits assessed as possible losses, at an estimated amount of R\$36 million (R\$36 million at December 31, 2020) in the individual and consolidated interim financial statements.

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### **22. Deferred revenues - grant/investments**

In December 2011, the Company received public land in the urban area of the municipality of Eldorado do Sul, in Rio Grande do Sul state, as donation. This land has 50,000 square meters and is intended for the construction of a new Distribution Center. Based on the guidance of CPC 07, the grant received was classified as a non-monetary asset, based on the fair value recorded in books, and was initially recognized at R\$5,026 in property, plant and equipment at December 31, 2011. Based on this criterion, this grant was recognized with a temporary matching entry in liabilities, considering that the economic benefits are deferred to the time of its use and are contingent on the Company complying with the obligations provided for by Municipal Law No. 3067 of December 13, 2011. The main commitments made with the municipality are the following: return of ICMS, to be calculated as from the beginning of activities, hiring of 270 direct employees and 25 indirect employees, and the transfer of licensing of its fleet. At the end of the five-year period, if the Company fails to return the amounts, the total amount of the incentives granted shall be paid to the local government, restated by reference to the Extended Consumer Price Index (IPCA) disclosed by the Brazilian Institute of Geography and Statistics (IBGE).

In the second quarter of 2014, ten thousand square meters were added to the public land donated in this municipality, recorded in that period at fair value, i.e. R\$1,000, under property, plant and equipment. This supplementary grant was recorded based on the same accounting criteria adopted for the initial recognition of the original grant. At December 31, 2018, the Company recognized the remaining amount of the grant, i.e. R\$1,226.

In 2017, Supplementary Law No. 160/17 was approved and it is intended to promote important changes regarding tax benefits granted unilaterally by the Brazilian states. The purpose of this law is to solve the issue involving fines imposed by the states and to define future ICMS-related incentives. New rules were established for the classification of these tax benefits as "investment grants", thus exempting them from PIS, COFINS, IRPJ and CSLL. This Law offers opportunities and gains to companies that have already used, are using or intend to use ICMS tax incentives in the future. In 2021, R\$4,854 (R\$44,841 at December 31, 2020) were recognized in the statement of profit or loss.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

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### 23. Equity

#### a) Capital

At the Special General Meeting held on March 20, 2020, the shareholders approved the proposal of splitting all existing shares issued by the Company, both common and preferred shares, with each one (1) existing share corresponding to thirty (30) shares. Consequently, the Company's capital is now represented by 121,994,700 common shares and 13,485,690 preferred shares.

At the Special General Meeting held on July 17, 2020, capital increase from R\$410,000 to R\$432,000 was approved, through capitalization of part of the Legal Reserve, in the amount of R\$4,832, and part of Reserve for capital increase, in the amount of R\$17,168, without issue of new shares.

On July 22, 2020, as a result of the Follow-on operation carried out by the Company, capital was increased by R\$480,000. Accordingly, at December 31, 2020, the Company's capital amounted to R\$912,000 (R\$897,552 net of share issue costs) fully paid in (R\$410,000 at December 31, 2019), represented by 137,994,700 common shares and 13,485,690 preferred shares, all of the same class and with no par value.

At the Annual and Special General Meeting held on April 30, 2021, the shareholders approved, respectively, the managing officers' accounts, the management report, the financial statements and the independent auditor's report for the year ended December 31, 2020, and the capital increase, from R\$912,000 to R\$918,000, through the capitalization of a portion of the Legal Reserve, in the amount of R\$1,006 and of the Reserve for capital increase, in the amount of R\$4,994, without issue of new shares.

Preferred shares have the following characteristics and advantages: a) they are entitled to receive dividends per preferred share that are ten percent (10%) higher than the dividends attributed to each common share; b) they have the right to participate, on the same terms attributed to common shares, in distributions of shares or of any other securities issued by the Company, including in the event of incorporation of capital reserves; (c) they have priority in reimbursement of capital in the event of liquidation of the Company; d) preferred shares, whatever their form, shall not have voting rights at General Meetings; however, they will acquire this right in case the dividend provided for in article 24, letter "b" of the Articles of Incorporation of Dimed S.A., is not paid to their holders in three (3) consecutive years; and e) preferred shares cannot be redeemed and are not convertible into common shares. Each common share entitles the holder thereof to one vote at the General Meetings.

## **Dimed S.A. Distribuidora de Medicamentos**

Notes to quarterly information (Continued)  
June 30, 2021  
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### **23. Equity (Continued)**

#### **a) Capital (Continued)**

At the Special General Preferred Shareholders' Meeting held on May 24, 2021, conversion of all the Company's preferred shares was approved.

The period during which the Company's preferred shareholders could request the conversion of preferred shares held by them into common shares, in the proportion of 0.8 (eight tenths) of a common share for each 1 (one) converted preferred share, ended June 14, 2021 ("Voluntary Conversion"). Under the Voluntary Conversion, on June 23, 2021, the shareholders of 5,514,545 preferred, registered, book-entry shares with no par value, corresponding to 40.8918% of total preferred shares issued by the Company at the time, requested the conversion of their shares into 4,411,636 common, registered, book-entry shares with no par value issued by the Company. This operation was conducted on July 7, 2021, and the Company's capital then comprised 142,406,336 common shares and 7,971,145 preferred shares.

On July 26, 2021, the period for preferred shareholders to exercise the right to withdraw from the resolution at a special general preferred shareholders' meeting, held on May 24, 2021, ended. At the end of the period of withdrawal rights, on August 4, 2021, the Company converted ("Compulsory Conversion") all of its preferred shares, and its capital then comprised 150,377,481 common shares only.

#### **b) Treasury shares**

At the Board of Directors' Meeting held on August 13, 2020, the creation of a Share Buyback Program issued by the Company was approved, without reducing capital, and up to 2,000,000 (two million) common shares and 240,000 (two hundred and forty thousand) preferred shares may be acquired.

The purposes of the Share Buyback Program are to maximize the generation of value for shareholders, based on an adequate capital structure combined with the growth of results and earnings from shares, as well as enabling the implementation of long-term incentive plans, through which executive officers will receive shares issued by the Company (see Note 24 - Incentive plan in connection with shares).

At June 30, 2021, the Company had 1,369,802 treasury shares (766,234 at December 31, 2020) whose cost value was R\$28,564 (R\$16,356 at December 31, 2020). The share market price at June 30, 2021 is R\$21.30 (R\$21.80 at December 31, 2020).

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 23. Equity (Continued)

#### b) Treasury shares (Continued)

Changes in treasury shares are as follows:

	Individual		
	Common shares	R\$	
Balance at 12/31/2020	(766,234)	(16,356)	
Acquisition of shares	(603,568)	(12,689)	
<b>Balance at 06/30/2021</b>	<b>(1,369,802)</b>	<b>(29,045)</b>	
	Share price		
	Minimum	Maximum	Average cost
From 01/01/2020 to 12/31/2020	17.89	32.00	23.81
<b>From 01/01/2021 to 06/30/2021</b>	<b>17.73</b>	<b>22.99</b>	<b>20.07</b>

#### c) Income reserves

##### i) *Reserve for future capital increase*

The purpose of this reserve is to increase Dimed's investments in working capital for expansion projects, as provided for in article 24, clause "c", of Dimed's Articles of Incorporation. The use of the balance of this reserve was approved by the shareholders at the Annual General Meeting held on July 17, 2020. In 2021, the balance of this reserve was fully used to pay in the capital, as mentioned in item b) above.

##### ii) *Legal reserve*

The legal reserve is set up at 5% of net income for each year, under the terms of Law No. 6404/76, article 193, capped at 20% of the capital.

##### iii) *Dividends and interest on equity additional to those proposed*

This reserve is recognized in relation to dividends exceeding the mandatory minimum dividends of 25%, as provided for by law and approved by the shareholders.

##### iv) *Compensation paid to shareholders*

In accordance with the provisions of Dimed's Articles of Incorporation, the mandatory minimum dividend is 25% on net income for the year, considering the adjustments provided for in the corporation law.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 23. Equity (Continued)

c) Income reserved (Continued)

iv) *Compensation paid to shareholders* (Continued)

On August 6, 2021, the Company resolved on the payment of interest on equity to its shareholders in the amount of R\$6,000, which will be credited on August 31, 2021, based on the shareholding position at August 20, 2021. The unit value per share, net of IRRF, will be R\$0.03 per common share.

### 24. Incentive plan in connection with shares - Individual

At the Special General Meeting held on September 8, 2020, the shareholder approved the creation of the Incentive Plan in connection with the Company's shares ("Dimed's Matching Shares Plan" or "Plan").

The Incentive Plan in connection with the Company's shares aims to regulate the possibility of granting incentives in connection with common shares issued by the Company to managing officers and employees who maintain employment relationship or administrative position, aiming at: (i) increasing the capacity to attract talent; (ii) reinforcing the culture of sustainable performance and the search for the development of managing officers and employees, aligning their personal and professional interests with those of the shareholders; and (iii) enabling the Company to retain its professionals, offering them, as an additional advantage and incentive, the opportunity to become shareholders.

The shares granted as an incentive under the Dimed's Matching Shares Plan may not exceed the maximum limit of 3% of the shares of the Company's subscribed and paid-in capital.

#### Matching Shares

Beneficiaries will be granted the right to receive, free of charge, the maximum proportion of up to four (4) and minimum of one (1) Matching Share for each common share of the Company, acquired under the Plan ("Own Shares"), up to the limit established in their respective Private Share Granting Instruments and Adhesion to Dimed's Matching Shares Plan, provided that certain conditions are met.

Matching Shares will be subject to a progressive Vesting Period of four (4) years, during which the beneficiary must maintain his/her relationship with the Company. The Vesting Period will start on the grant date and within this period the Matching Shares will become Mature Matching Shares and will be liquidated to the beneficiaries on the dates specified below:

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 24. Incentive plan in connection with shares - Individual (Continued)

Anniversary	Mature Matching Shares
1st anniversary of the Grant Date	-
2nd anniversary of the Grant Date	1/3 (one third) of the total Matching Shares
3rd anniversary of the Grant Date	1/3 (one third) of the total Matching Shares
4th anniversary of the Grant Date	1/3 (one third) of the total Matching Shares

Upon execution of the grant agreement, the beneficiary must expressly authorize the blocking of the negotiation and encumbrance of the "Own Shares" acquired, during the Vesting period, in the records of the depositary institution of the Company's book-entry shares.

In September 2020, 69,760 "Own Shares" and 200,376 "Matching Shares" were granted to the Plan's participants, and until March 31, 2021, 69,802 "Own Shares" had been subscribed. There were no new changes through June 30, 2021. In the second quarter of 2021, the Company recognized R\$481 as the fair value of the Matching Shares program.

### 25. Earnings per share

#### a) Basic

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

#### b) Diluted

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

At the Special General Meeting held on March 20, 2020, the proposal for the split of all existing shares issued by the Company was approved, both for common and preferred shares, in which 1 (one) existing share now corresponds to 30 (thirty) shares.

As required by IAS 33/CPC 41, the number of shares used to calculate earnings (loss) per share for the current period and the comparative period were affected by the referred to share split.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 25. Earnings (loss) per shares (Continued)

	06/30/2021		
	Common shares	Preferred shares	Total
<b>Denominator</b>			
Total weighted average number of shares	137,994,700	13,485,690	151,480,390
Weighted number of treasury shares	(1,265,311)	-	(1,265,311)
Weighted average number of outstanding shares	136,729,389	13,485,690	150,215,079
% of shares in relation to the total number	91.02%	8.98%	100.00%
<b>Numerator</b>			
Net income attributable to each class of shares (R\$)	36,605,023	3,971,409	40,576,432
Weighted average number of outstanding shares	136,729,389	13,485,690	
<b>Basic earnings per share (R\$)</b>	<b>0.27</b>	<b>0.29</b>	
<b>Numerator</b>			
Net income attributable to each class of shares (R\$)	36,605,023	3,971,409	40,576,432
Weighted average number of outstanding shares	137,994,700	13,485,690	
<b>Diluted earnings per share (R\$)</b>	<b>0.27</b>	<b>0.29</b>	

  

	12/31/2020		
	Common shares	Preferred shares	Total
<b>Denominator</b>			
Total weighted average number of shares	137,994,700	13,485,690	151,480,390
Weighted number of treasury shares	(162,865)	-	(162,865)
Weighted average number of outstanding shares	137,831,835	13,485,690	151,317,525
% of shares in relation to the total number	91.09%	8.91%	100.00%
<b>Numerator</b>			
Net income attributable to each class of shares (R\$)	50,693,344	5,457,027	56,150,371
Weighted average number of outstanding shares	137,831,835	13,485,690	
<b>Basic earnings per share (R\$)</b>	<b>0.37</b>	<b>0.40</b>	
<b>Numerator</b>			
Net income attributable to each class of shares (R\$)	50,693,344	5,457,027	56,150,371
Weighted average number of outstanding shares	138,032,211	13,485,690	
<b>Diluted earnings per share (R\$)</b>	<b>0.37</b>	<b>0.40</b>	

To calculate earnings per share, the Company used the same basis as of March 31, 2021, given that, at the end of 2Q21, the process of converting preferred shares, completed on August 4, 2021 (end date for compulsory conversion of all preferred shares), was in progress.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 25. Earnings (loss) per shares (Continued)

#### b) Diluted

Preferred shares are entitled to dividends 10% higher than those attributed to common shares.

### 26. Revenues

The Company generates revenue mainly from the resale of medicines and hygiene and beauty products

Reconciliation between gross revenues for tax purposes and the revenues stated in the statement of profit and loss for the period is as follows:

	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
Gross sales of products and services	<b>1,640,396</b>	1,385,844	<b>1,646,550</b>	1,392,439
Sales taxes	<b>(93,163)</b>	(57,382)	<b>(96,557)</b>	(59,601)
Returns and unconditional discounts	<b>(20,267)</b>	(15,738)	<b>(20,888)</b>	(16,393)
Loyalty program	-	81	-	82
Net revenue	<b>1,526,966</b>	1,312,805	<b>1,529,105</b>	1,316,527

### 27. Cost of goods sold and services rendered

	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
Cost of goods sold	<b>(1,132,244)</b>	(1,005,642)	<b>(1,120,679)</b>	(994,067)
Cost of products sold	-	-	<b>(10,550)</b>	(11,827)
Reimbursement of capital contribution costs	<b>82,768</b>	77,441	<b>82,768</b>	77,441
Revenue – campaign funds	<b>839</b>	920	<b>839</b>	920
Taxes on funds	<b>(7,734)</b>	(7,248)	<b>(7,734)</b>	(7,248)
	<b>(1,056,371)</b>	(934,529)	<b>(1,055,356)</b>	(934,781)

The amounts reimbursed by suppliers relating to lease of properties, promotional funds and advertising and publicity expenses are deducted from cost of sales, and the average period for reimbursement is 30 to 60 days. Such reimbursement is recognized when the contractual conditions are likely to be met.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 28. Expenses by nature

	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
<b>Selling expenses</b>				
Personnel and third-party service expenses	(214,689)	(170,953)	(215,715)	(171,928)
Lease expenses	(6,359)	(17,289)	(5,571)	(16,120)
Discount on leased properties (*)	3,424	3,432	3,424	3,432
Freight expenses	(21,618)	(18,241)	(21,842)	(18,583)
Credit card fees	(15,992)	(12,496)	(15,992)	(12,496)
Advertising	(9,176)	(6,073)	(9,275)	(6,265)
Utilities and services	(14,719)	(13,503)	(14,758)	(13,535)
Depreciation and amortization expenses	(70,931)	(51,885)	(70,962)	(52,324)
Employee profit sharing	(2,625)	(1,578)	(2,658)	(1,578)
Maintenance expenses	(3,663)	(2,106)	(3,665)	(2,117)
Consumables	(7,203)	(5,677)	(7,262)	(5,741)
Travel and sales representation expenses	(1,035)	(693)	(1,040)	(720)
Packaging materials	(3,514)	(2,265)	(3,514)	(2,265)
Inventory losses	(7,348)	(5,567)	(8,978)	(5,723)
Other selling expenses	(18,154)	(7,713)	(21,031)	(7,218)
	<b>(393,602)</b>	<b>(312,607)</b>	<b>(398,839)</b>	<b>(313,181)</b>
	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
<b>General and administrative expenses</b>				
Personnel and third-party service expenses	(31,554)	(20,458)	(32,748)	(21,517)
Lease expenses	(242)	(115)	(233)	(116)
Utilities and services	(670)	(60)	(705)	(77)
Depreciation and amortization expenses	(3,240)	(2,733)	(3,352)	(2,815)
Employee profit sharing	(331)	(111)	(331)	(111)
Bank expenses	(843)	(645)	(850)	(648)
Management personnel compensation	(2,443)	(2,417)	(2,443)	(2,417)
Maintenance expenses	(3,298)	(2,071)	(3,336)	(2,077)
Consumables	(229)	(99)	(266)	(117)
Other administrative expenses	(3,082)	(1,327)	(3,269)	(1,425)
	<b>(45,932)</b>	<b>(30,036)</b>	<b>(47,533)</b>	<b>(31,320)</b>

(\*) Given the COVID-19 pandemic, the Company obtained specific discounts on payments related to expenses with the rent of certain properties, classified as leases, according to accounting pronouncement No. 16/2020, amending CPC 06 (R2). There were no changes in the term of these contracts, so there was no need to remeasure these lease agreements.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 29. Other operating income (expense)

	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
Additional revenue	396	232	628	240
Revenue from property lease	117	132	117	132
Credit recovery	1,230	3,088	1,230	3,269
Reimbursement of cash difference	117	108	117	108
Cost of disposal of PPE	(1,320)	(465)	(1,321)	(468)
Other operating income (expense)	(28)	(39)	(29)	(26)
Recovery of tax credits (*)	22,944	-	22,944	-
	<b>23,456</b>	<b>3,056</b>	<b>23,686</b>	<b>3,255</b>

(\*) Refers to credits related to the proceeding related to the ICMS exclusion from the PIS/COFINS tax base recognized in the previous quarter, and credits related to the proceeding related to the ICMS matching credit exclusion from the IRPJ and CSLL tax base recognized in this quarter. Further details in Notes 9 and 10.

### 30. Finance income and costs

	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
<b>Finance income</b>				
Interest on assets	194	189	272	193
Monetary variations	-	-	26	102
Fair value of derivatives financial instruments	-	6,087	-	6,087
Short-term investment yield	2,822	665	3,408	807
Financial discounts obtained	327	212	327	212
Taxes on finance income	(760)	(50)	(762)	(50)
Monetary restatement of tax credits (*)	13,006	-	13,006	-
	<b>15,589</b>	<b>7,103</b>	<b>16,277</b>	<b>7,351</b>

(\*) Refers the monetary restatement of credits related to the proceeding related to the ICMS exclusion from the PIS/COFINS tax base recognized in the previous quarter, and the monetary restatement of credits related to the proceeding related to the ICMS matching credit exclusion from the IRPJ and CSLL tax base recognized in this quarter. Further details in Notes 9 and 10.

	Individual		Consolidated	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
<b>Finance costs</b>				
Interest on financing	(2,411)	(5,623)	(2,411)	(5,623)
Interest expenses	(129)	(438)	(129)	(84)
Financing charges	(108)	(178)	(108)	(178)
Discounts granted/bonus	(2,146)	(3,058)	(2,274)	(3,221)
Monetary difference	(4)	(6,079)	(5)	(6,080)
Interest on lease	(12,768)	(12,025)	(12,768)	(12,025)
Other finance costs	(642)	(801)	(687)	(956)
	<b>(18,208)</b>	<b>(28,202)</b>	<b>(18,382)</b>	<b>(28,167)</b>

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 31. Transactions with related parties

#### a) Balances and transactions

The total amounts of transactions carried out by Dimed, through June 30, 2021, with related parties are described below:

	Dimesul Gestão Imobiliária Ltda.		Laboratório Industrial e Farmacêutico Lifar Ltda.	
	06/30/2021	12/31/2020	06/30/2021	12/31/2020
Trade accounts payable	-	-	1,186	1,591
Related parties – intercompany loans	-	-	(511)	-
	Dimesul Gestão Imobiliária Ltda.		Laboratório Industrial e Farmacêutico Lifar Ltda.	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020
Purchase of goods and services	-	-	21,940	18,558
Revenue from services rendered	1,211	1,296	-	-
Finance costs	-	365	-	-
			Accounts receivable from shareholders	
			06/30/2021	12/31/2020
Share issue costs (secondary offering)			3,030	3,030

Sales transactions between related parties are conducted at amounts agreed by and between the companies, with days sales/payable outstanding of 30 days. The balance of the intercompany loan agreement is restated monthly at the benchmark rate of the Central Bank of Brazil (SELIC).

#### b) Key management personnel compensation

The table below contains information on key management personnel compensation (individual):

	Individual	
	06/30/2021	06/30/2020
Fixed compensation	2,443	2,417
Social charges	684	677
<b>Total</b>	<b>3,127</b>	<b>3,094</b>

These amounts are stated under “General and administrative expenses” in the statement of profit or loss and are detailed in Note 28.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)  
June 30, 2021  
(In thousands of reais)

### 32. Insurance coverage

The Company has insurance policies that consider the nature and degree of risks involved. At June 30, 2021, the Company and its subsidiaries had insurance coverage for vehicles, fire, civil liability, cargo transportation and aircraft, among others. The insurance coverage sufficiency is under the responsibility of Company management that considers it adequate to cover losses, if any. The Maximum Indemnification Limits for the main insurance policies are as follows:

Policies	Amounts in R\$ thousands
Vehicle	FIPE Table + Property Damage + Personal Injury
Fire	R\$ 495,345
Civil liability	R\$ 31,200
Transportation	R\$1,000 per transportation
Aircraft	R\$ 11,446*
Civil liability – aircraft	R\$ 100,032*

\* Policy issued in US Dollar, amount translated at the average rate (dollar) of June 30, 2021 (R\$5.0016).

### 33. Segment reporting

Segment reporting is presented based on the management reports used by the Board of Directors, the board responsible for the Company's strategic decision-making, to manage the business. The Company's segments are divided into Retail, Wholesale and Corporate, which include all administrative expenses, as well as finance income (costs).

The Retail segment has 494 stores that sell more than 15,000 items among drugs and personal care and beauty products, whereas the Wholesale segment is one of the main distributors of drugs in Brazil and also the pioneer in the country in its segment. Lastly, the Corporate segment includes Wholesale and Retail, as well as the subsidiary Lifar (Laboratório Farmacêutico Lifar Ltda). In addition to adding divisions of cosmetics, drugs and food, Lifar is responsible for the production of major brands in Brazil and abroad, as well as products of its own brand Panvel. Subsidiary Dimesul is engaged in the purchase, sale, intermediation, subdivision, lease, rent, management and administration of own or third-party properties, with a view to centralizing and optimizing the management of the Company's properties.

## Dimed S.A. Distribuidora de Medicamentos

Notes to quarterly information (Continued)

June 30, 2021

(In thousands of reais)

### 33. Segment reporting (Continued)

	Retail		Wholesale		Corporate		Dimed S.A.	
	06/30/2021	06/30/2020	06/30/2021	06/30/2020	06/30/2021	06/30/2020	06/30/2021	06/30/2020
Continuing operations								
Net revenue from sales and services	<b>1,408,896</b>	1,200,379	<b>120,209</b>	116,148	-	-	<b>1,529,105</b>	1,316,527
Cost of goods sold and services rendered	<b>(953,131)</b>	(835,331)	<b>(102,225)</b>	(99,450)	-	-	<b>(1,055,356)</b>	(934,781)
Gross profit	<b>455,765</b>	365,048	<b>17,984</b>	16,698	-	-	<b>473,749</b>	381,746
Selling expenses	-	-	-	-	<b>(398,839)</b>	(313,181)	<b>(398,839)</b>	(313,181)
Other operating income (expenses), net	-	-	-	-	<b>23,686</b>	3,255	<b>23,686</b>	3,255
Administrative expenses	-	-	-	-	<b>(47,533)</b>	(31,320)	<b>(47,533)</b>	(31,320)
Operating income before finance income (costs)	<b>455,765</b>	365,048	<b>17,984</b>	16,698	<b>(422,686)</b>	(341,246)	<b>51,063</b>	40,500
Finance income (costs)	-	-	-	-	<b>(2,105)</b>	(20,816)	<b>(2,105)</b>	(20,816)
Finance income	-	-	-	-	<b>16,277</b>	7,351	<b>16,277</b>	7,351
Finance costs	-	-	-	-	<b>(18,382)</b>	(28,167)	<b>(18,382)</b>	(28,167)
Operating income before income and social contribution taxes	<b>455,765</b>	365,048	<b>17,984</b>	16,698	<b>(424,791)</b>	(362,062)	<b>48,958</b>	19,684
Current	-	-	-	-	<b>(7,680)</b>	(4,394)	<b>(7,680)</b>	(4,394)
Deferred	-	-	-	-	<b>(701)</b>	2,633	<b>(701)</b>	2,633
Net income for the year	<b>455,765</b>	365,048	<b>17,984</b>	16,698	<b>(433,172)</b>	(363,823)	<b>40,577</b>	17,923

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

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## **Independent auditor's review report on quarterly information**

To the  
Shareholders, Board of Directors and Officers of  
**Dimed S.A. Distribuidora de Medicamentos**  
Eldorado do Sul - RS

### **Introduction**

We have reviewed the individual and consolidated interim financial information of Dimed S.A. Distribuidora de Medicamentos (the "Company"), for the quarter ended June 30, 2021, comprising the statement of financial position as of June 30, 2021 and the related statements of profit or loss and 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 the explanatory notes.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with 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 accordance with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information (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 individual and consolidated interim financial information included in the quarterly information form referred to above are not prepared, in all material respects, in accordance with NBC TG 21 and IAS 34 applicable to the preparation of Quarterly Information (ITR), and presented consistently with the rules issued by the Brazilian Securities and Exchange Commission (CVM).



## **Other matters**

### *Statements of value added*

The abovementioned quarterly information includes the individual and consolidated statement of value added (SVA) for the six-month period ended June 30, 2021, prepared under Company's Management responsibility and presented as supplementary information by 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 its 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, consistently with the overall individual and consolidated interim financial information.

Porto Alegre, August 16, 2021.

ERNST & YOUNG

Auditores Independentes S.S.  
CRC 2SP015199/F-7

Guilherme Ghidini Neto  
Accountant CRC-RS 067795/O-5

## **Reports and Representations / Officers' Representation on the Quarterly Information**

### **OFFICERS' REPRESENTATION ON QUARTERLY INFORMATION**

In accordance with item VI of paragraph 1, article 25 of CVM Ruling No. 480 of December 7, 2009, the Executive Board's members of Dimed S.A. Distribuidora de Medicamentos, undersigned, represent that they reviewed, discussed and agreed with the information contained in the Company's Quarterly Information for the quarter ended June 30, 2021.

Eldorado do Sul, Rio Grande do Sul state, August 16, 2021

Julio Ricardo Mottin Neto - CEO

Roberto Coimbra Santos - Executive Officer

Antônio Carlos Tocchetto Napp - Chief Investor Relations and Financial Officer

## **Reports and Representations / Officers' Representation on the Independent Auditor's Review Report**

In accordance with item V of paragraph 1, article 25 of CVM Ruling No. 480 of December 7, 2009, the Executive Board's members of Dimed S.A. Distribuidora de Medicamentos, undersigned, represent that they reviewed, discussed and agreed with the information contained in the Company's Independent Auditor's Review Report on Quarterly Information for the quarter ended June 30, 2021.

Eldorado do Sul, Rio Grande do Sul state, August 16, 2021

Julio Ricardo Mottin Neto - CEO

Roberto Coimbra Santos - Executive Officer

Antônio Carlos Tocchetto Napp - Chief Investor Relations and Financial Officer