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# Diagnósticos da América S.A.

## Parent company and consolidated financial statements at December 31, 2023 and independent auditor's report

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# *Independent auditor's report*

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

## Opinion

We have audited the accompanying parent company financial statements of Diagnósticos da América S.A. (the "Company"), which comprise the balance sheet as at December 31, 2023 and the statements of income, comprehensive income, changes in equity and cash flows for the year then ended, as well as the accompanying consolidated financial statements of Diagnósticos da América S.A. and its subsidiaries ("Consolidated"), which comprise the consolidated balance sheet as at December 31, 2023 and the consolidated statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including material accounting policies and other explanatory information.

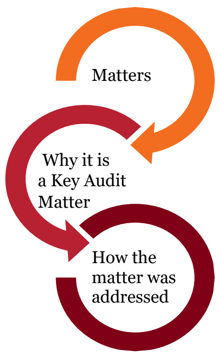
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Diagnósticos da América S.A. and of Diagnósticos da América S.A. and its subsidiaries as at December 31, 2023, and the financial performance and the cash flows for the year then ended, as well as the consolidated financial performance and the cash flows for the year then ended, in accordance with accounting practices adopted in Brazil and with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) (currently named by the IFRS Foundation as "IFRS accounting standards").

## Basis for opinion

We conducted our audit in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Parent Company and Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the ethical requirements established in the Code of Professional Ethics and Professional Standards issued by the Brazilian Federal Accounting Council, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the parent company and consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.




PricewaterhouseCoopers Auditores Independentes Ltda., Avenida Brigadeiro Faria Lima, 3732, Edifício B32, 16º
São Paulo, SP, Brasil, 04538-132
T: +55 (11) 4004-8000, www.pwc.com.br

| Why it is a Key Audit Matter | How the matter was addressed in the audit |
|---|---|
| **Financial information system** | |
| The operations of the Company and its subsidiaries are impacted by the high number of transactions, geographic dispersion and the particularities of its business units acquired over time. The structure of the financial information system is complex and includes internal controls and general information technology controls, manual and automated, dependent on integrated management systems or not.<br><br>Therefore, the effectiveness of the design and operation of these controls is of utmost importance so that the accounting records and, consequently, the parent company and consolidated financial statements are free from material misstatements. This complex structure of the financial information system involves various diagnostic units and hospital centers in different states in Brazil, as well as different automated systems with different levels of maturity.<br><br>We considered this circumstance as one of the key matters in our audit, since transactions processed in different automated systems may result in incorrect critical information, including that used in the preparation of the parent company and consolidated financial statements. | Our procedures included, among others:<br><br>We updated our understanding of the systems and effectiveness of the main internal controls and general information technology controls used to generate financial information.<br><br>We used information technology experts to assist us in understanding the environments of the automated information systems, as well as the manual controls dependent on the automated systems.<br><br>We performed substantive tests on the integrity of the reports produced by the related systems and used in our audit procedures.<br><br>In our audit process, we identified recommendations for improving the accounting and internal control systems and communicated them to management and those charged with governance.<br><br>For the aspects observed in relation to the internal controls and general information technology controls, we assessed the impact on the nature, timing and extent of our substantive procedures to obtain sufficient and appropriate evidence. |
| **Impairment test (Notes 4(l) and 11)** | |
| At December 31, 2023, the Company and its subsidiaries have relevant balances of intangible assets, which include goodwill on the acquisition of companies, whose recoverable value is tested annually, as required by CPC 01/IAS 36 - Impairment of Assets.<br><br>The recoverability assessment is performed for each segment and Cash Generating Unit (CGU) to which the balances relate whose value in use is based on estimated future cash flows, discounted at present value, involving assumptions for the preparation of cash flow projections, including the business growth rate and the discount rate used to discount projected cash flows. | Our audit procedures included, among others:<br><br>Understanding on the process of preparation and revision of technical studies and analyses of the recoverable value prepared by the Company and its subsidiaries.<br><br>Assessment of governance around this process, including confirmation of approval of the budgets used in the calculation.<br><br>Analysis, with the assistance of our specialists, of the assumptions used by the Company and its subsidiaries, especially those related to business growth rates, cash flow projections and the respective weighted average cost of capital, as well as a comparison of the assumptions used by |

| Why it is a Key Audit Matter | How the matter was addressed in the audit |
|---|---|
| Considering the uncertainties related to the assumptions used to estimate the value in use of the CGU, which could result in a material adjustment to the accounting balances, we maintained this an area of focus in our audit work. | the Company and its subsidiaries with market data, when available.<br><br>Analysis of disclosures made by the Company in the parent company and consolidated financial statements.<br><br>We consider that the criteria and assumptions adopted by management of the Company and its subsidiaries to determine the recoverable value of these assets, as well as the disclosures in the explanatory notes, are consistent with the evidence obtained. |
| **Revenue recognition - Parent company and consolidated (Notes 4(g) and 21)** | |
| Service revenues are recognized when the services are rendered, considering commercial discounts and disallowances (procedures performed but not approved by healthcare plans and operators).<br><br>The Company and its subsidiaries use the expected value method to estimate revenue owing to the large number of healthcare plans and operators, as well as statistics bases of historical percentages of disallowances over the last 3 years, with the purpose of measuring and recognizing corresponding losses.<br><br>Based on the relevance of service revenues, as well as the judgments exercised by management in determining the estimates related to the measurement of estimated losses with disallowances, we maintained this an area of focus in our audit work. | Our audit procedures included, among others:<br><br>Understanding the process and accounting policies adopted by the Company and its subsidiaries for revenue recognition, specifically those related to the billing of services provided and the measurement of services provided and not yet billed (unbilled revenue).<br><br>Reviewing the reconciliation of billing reports with the accounting balance of revenue recognized in the parent company and consolidated financial statements.<br><br>Conducting documentary testing, such as inspection of service mirrors (customer acceptance), acceptance of healthcare plans and operators, financial settlements, invoices and medical reports, on a sample basis, to obtain evidence of the existence of revenue from services billed and unbilled, mainly at the end of the year, assessing the timing and amounts of revenue recognition.<br><br>Analysis and testing of assumptions established by management related to disallowances by healthcare plans and healthcare operators, as well as the criteria for measuring estimated losses with disallowances, in addition to recalculation of the corresponding provisions for losses.<br><br>Analysis of disclosures made by the Company in the parent company and consolidated financial statements. |

| Why it is a Key Audit Matter | How the matter was addressed in the audit |
|---|---|
| | Based on the procedures summarized above, the recognition of service revenues, including disallowances, and related disclosures are reasonable and consistent with the information obtained. |
| **Tax, social security, labor and civil provisions and contingencies (Notes 4(q) and 18)** | |
| The Company and its subsidiaries are defendants in lawsuits arising from the normal course of their operations, especially of a tax, social security, labor and civil nature, which are related to divergences in the interpretation of standards, legislation, among others.<br><br>Normally, such lawsuits are closed after a long time and involve not only discussions on the merits, but also complex procedural aspects, pursuant to the current legislation.<br><br>The management of the Company and its subsidiaries, with the support of its internal and external legal counsel, estimates the possible outcomes for these lawsuits, records a provision for those considered as probable losses, and discloses those considered as a possible loss.<br><br>Considering the relevance of the amounts, the uncertainties involved in determining and forming the provision, as well as the required disclosures, we maintained this as a key audit focus. | Our audit procedures included, among others, understanding the controls established to identify, measure, record and disclose provisions and contingencies.<br><br>We obtained from the legal counsel who defend the tax, social security, labor and civil claims of the Company and its subsidiaries the confirmation of the values and the classification of the risk of losses.<br><br>With the support of our tax specialists, we obtained an understanding of the matters of the main ongoing lawsuits, obtained supporting documentation for management's assessment, and analyzed and discussed the reasonableness of the conclusions reached.<br><br>We consider that the criteria and assumptions adopted by management to determine and record the provision, as well as the disclosures made in the explanatory notes, are consistent with the assessments of its legal counsel. |

## Other matters

### Statement of Value Added

The parent company and consolidated Statements of Value Added for the year ended December 31, 2023, prepared under the responsibility of the Company's management and presented as supplementary information for IFRS purposes, were submitted to audit procedures performed in conjunction with the audit of the Company's financial statements. For the purposes of forming our opinion, we evaluated whether these statements are reconciled with the financial statements and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in Technical Pronouncement CPC 09 - "Statement of Value Added". In our opinion, these statements of value added have been properly prepared, in all material respects, in accordance with the criteria established in the Technical Pronouncement, and are consistent with the parent company and consolidated financial statements taken as a whole.

## Other information accompanying the parent company and consolidated financial statements and the auditor's report

The Company's management is responsible for the other information that comprises the Management Report.

Our opinion on the parent company and consolidated financial statements does not cover the Management Report, and we do not express any form of audit conclusion thereon.

In connection with the audit of the parent company and consolidated financial statements, our responsibility is to read the Management Report and, in doing so, consider whether this report is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in the Management Report, we are required to report that fact. We have nothing to report in this regard.

## Responsibilities of management and those charged with governance for the parent company and consolidated financial statements

Management is responsible for the preparation and fair presentation of the parent company and consolidated financial statements in accordance with accounting practices adopted in Brazil and with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company and consolidated financial statements, management is responsible for assessing the Company's and its subsidiaries' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

## Auditor's responsibilities for the audit of the parent company and consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the parent company and consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Brazilian and International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the parent company and consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the parent company and consolidated financial statements, including the disclosures, and whether these financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the parent company and consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current year and are therefore the Key Audit Matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

São Paulo, March 26, 2024

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

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CPF: 71535438649
Hora de assinatura: 17 April 2024 | 18:41 BRT
O: ICP-Brasil, OU: Presencial
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# Management report 2023

Dear shareholders,

The Management of DIAGNÓSTICOS DA AMÉRICA S.A. (B3: DASA3) ("Company" or "Dasa") hereby submits to your consideration its Management Report and Financial Statements for the year 2023, prepared in accordance with corporate law and accompanied by the unqualified report of the independent auditors.

## Company's profile

Dasa is one of the largest integrated healthcare networks in Brazil, with over 50,000 employees and 250,000 partner doctors. The Company is part of the lives of over 23 million people per year, offering high technology, intuitive experience, and a forward-thinking attitude.

The Company is organized into two business units: Hospitals and Oncology (BU1) and Diagnosis and Care Coordination (BU2).

In the Hospitals and Oncology business unit, Company has 15 hospitals in Brazil, which total 3,408 beds. There were over 840,000 patient-days in our operations in 2023, resulting in an average occupancy rate of 77.6% for the year.

Moreover, there are over 890 units spread across Brazil and Argentina in Diagnostics and Care Coordination. In 2023, 393 million exams were performed in our network, accounting for a growth of 10%. Approximately 11 million unique users visited our brands throughout the year.

## Considerations on financial and operational information

The financial information presented herein was extracted from the financial statements for the year ended December 31, 2023, prepared in accordance with accounting practices adopted in Brazil and the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB) and presented in accordance with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of financial statements (the "Standardized Financial Statements – DFP"). The financial and operational information included in this earnings discussion is subject to rounding off. Therefore, the total amounts presented in the tables and charts may differ from the direct numerical aggregation of the amounts that precede them. The information referred to as EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization) is presented according to Resolution 156 issued by CVM on June 23, 2022.

## Operational environment and highlights for the year

The economic-operational environment of 2023 was characterized by a 2.9% growth in the Brazilian economy, as disclosed by the Brazilian Institute of Geography and Statistics (IBGE). Even though there was a slight slowdown compared to 2022, the three sectors of the domestic economy – industry, services and agriculture – recorded growth, with emphasis on agriculture, which was fundamental to the performance for the period. In the services sector, growth was widespread, showing a different pattern compared to the industry.

The increase in employment and the cooling of inflation were important for this evolution. Accumulated inflation in 2023 reached 4.6%, within the target, with an increase in health services of 9.8%.

The health sector ended the year with 51 million beneficiaries in health care plans, accounting for a growth of 1.9% vs. 2022, directionally in line with the upswing movement of the country's economy, as previously mentioned.

Even with the expansion of beneficiaries, the sector recorded a year full of challenges regarding the financial health and economic stability of agents, mainly due to the rise in loss ratio[1], which remains high

[1] Last information available as of the date of this publication. Source: ANS, February 2024.

(88.2% in the first three quarters of 2023). The issue is further pressured by high operating costs (Hospital and Medical Cost Variation Index [2]of 15.1% in the last 12 months ended June 2022).

Dasa believes that the fragmentation of the health industry is one of the levers that sustains the high medical inflation within the country, allowing little access to the Brazilian population, and that the Company's business model is a potential tool to face this challenge.

We focus on prevention and prediction and have technology and data as our great allies. However, our main asset is the people who believe that, besides being possible, a change is necessary. The analysis and handling of information obtained through our network of hospitals, laboratories, and healthcare units, as well as physical and digital touchpoints with users, provide us with inputs for actions focused on customized patient care engagement. The data is also the foundation for the high and rigorous corporate governance standards, which is the pillar of this sustainability.

In this sense, the Company launched the Dasa Value Index in 2023, which assesses the quality, safety of relevant care and clinical outcome after health interventions in an integrated manner. The governance system is unprecedented, externally audited and constantly improving, monitors several clinical indicators and demonstrates the value of the care model that Dasa has been building.

Looking at operating and financial profit (loss), Dasa ends the year strengthening its position as one of the market leaders and advancing in relevant aspects of its value proposition.

On the Hospitals and Oncology front, we highlight the advancement in the quality of execution in our operations. The growth of the oncology segment is also a highlight of the past year, with the development of the newly opened oncology units.

On the Diagnostics and Care Coordination front, we draw attention to the consistent growth of operations, coupled with the evolution of cost efficiency initiatives, such as the digitalization of care units.

Throughout the year, we started a new phase of reviewing management processes and organizational structure, prioritizing activities and renegotiating contracts, resulting in lower expenses and investments.

The total invested in 2023 was R$ 727 million, accounting for a decrease of 43% when compared to 2022. This was possible considering the quality of investments made in the recent past and the Company's focus on profitability.

In short, Dasa recorded volume growth and improvement in the quality of operations in 2023, which, together with lower investments, put the Company on the path to operational cash generation, which is one of the main objectives of Senior Management at this time.

The main events occurred during the year and subsequent events are listed in Note 02 and 32 of these financial statements, respectively.

[2] Change in the Hospital and Medical Cost, last available information on the date of this publication. Source: IESS GOV, January 2024.

# Operating and financial performance

| (R$ million) | 2022 | 2023 | Δ |
|---|---|---|---|
| **Consolidated gross income** | **14,127** | **15,557** | **10%** |
| *Gross income BU1* | *7,029* | *8,067* | *15%* |
| *Gross income BU2 - national* | *6,694* | *7,283* | *9%* |
| *Gross income BU2 - international* | *403* | *208* | *-48%* |
| Deductions and taxes levied | (998) | (1,305) | 31% |
| **Net income** | **13,129** | **14,252** | **9%** |
| Operating costs | (9,330) | (10,365) | 11% |
| **Gross income** | **3,798** | **3,887** | **2%** |
| *Gross margin* | *28.9%* | *27.3%* | *-1.7 p.p.* |
| General and administrative expenses | (2,864) | (2,975) | 4% |
| Other operating income (expenses), net | 82 | 2 | -98% |
| Financial profit (loss) | (1,595) | (1,909) | 20% |
| Income tax and social contribution | 191 | (134) | -170% |
| **Net profit (loss)** | **(388)** | **(1,130)** | **191%** |
| (+) Net financial profit (loss) | 1,595 | 1,909 | 20% |
| (+) Income tax and social contribution | (191) | 134 | -170% |
| (+) Depreciation and Amortization | 1,112 | 1,296 | 17% |
| **(=) EBITDA** | **2,128** | **2,210** | **4%** |

## Highlights of the period

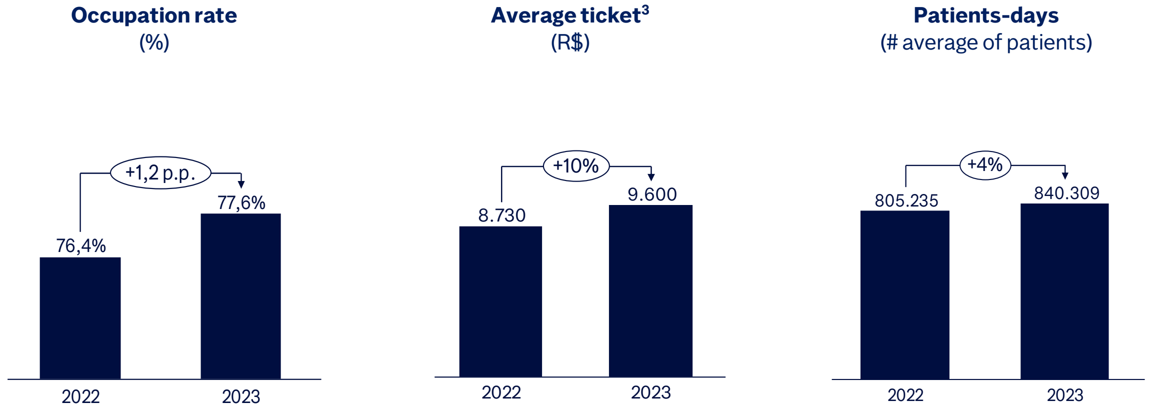
- **Expansion in gross income**, as a result of growth in Hospitals and Oncology (BU1) and in the national Diagnostics operation (BU2), partially offset by the impact of exchange rates and hyperinflationary accounting in the Diagnostics operation in Argentina (BU2).
- **Reduction in expenses**, excluding depreciation and amortization, demonstrating the Company's progress in reviewing its management processes and organizational structure.
- **EBITDA growth**, mainly reflecting the higher volume of services provided and management of general and administrative expenses, partially offset by higher costs, mainly in Hospitals and Oncology, and the effect of exchange rates and hyperinflationary accounting in Diagnostics in Argentina.

## Gross and net operating income

In 2023, the Company's gross income totaled R$ 15,557 million, a 10% increase compared to the previous year, with growth in both business units. The Company's net income reached R$ 14,252 million in 2023, accounting for a 9% increase compared to 2022, driven by the same factors.

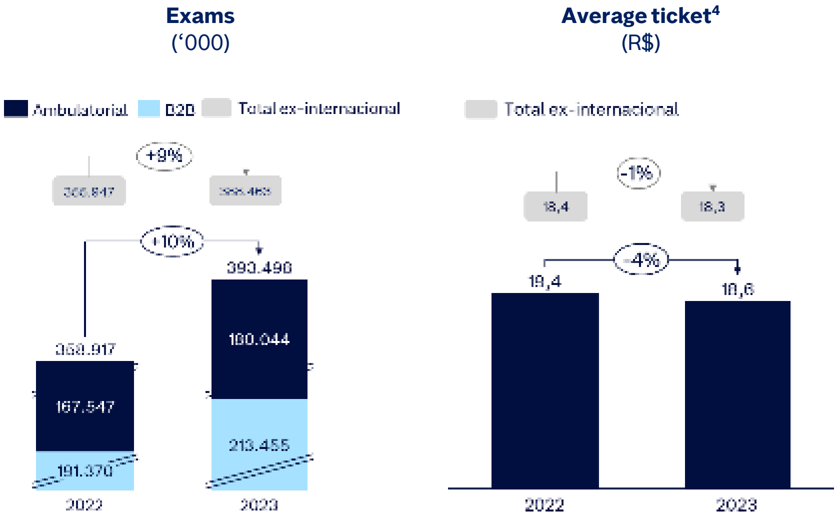
In Hospitals and Oncology, the gross income growth was 15%, mainly due to (i) the expansion of the Oncology segment, (ii) the 1.2 p.p. increase in hospital occupancy rate, driven by the attraction of medical teams and higher surgical volume, (iii) annual contract adjustments, and (iv) the increase in treatment complexity due to the surgical mix strategy.

**Operational indicators - BU1 (Hospitals and Oncology)**




In Diagnostics and Care Coordination, gross income growth in 2023 was 6%, with expansion in national operations (+9%), driven by a higher volume of exams, partially offset by the negative effect of exchange rates in Argentina, which operates in a hyperinflationary environment.

**Operating indicators – BU2 (Diagnoses)**




## Operating costs and gross income

Operating costs in 2023 totaled R$ 10,365 million vs. R$ 9,330 million in 2022, accounting for a 11% growth between the periods, resulting in a 2% expansion in the annual gross income.

In Hospitals and Oncology, the following contributed to this evolution: (i) the new units in Barra and Alphaville, still maturing, (ii) mismatch between cost inflation and contractual adjustments, (iii) higher personnel costs, including effects of the Nursing Bill, health care plans and operational teams in the income cycle process and (iv) higher cost of materials and medications, also driven by the increased participation of the oncology segment and change in the mix of procedures.

In Diagnostics and Care Coordination, the evolution was driven by (i) the impact of a mix with a lower representation of COVID-19 tests in the period, (ii) operational losses in 2Q23 related to COVID-19 materials and vaccines, and (iii) the impact of exchange rates and hyperinflationary accounting on the operation in Argentina.

[3] Average ticket BU1 = gross income BU1 / number of patient-days.
[4] Average ticket BU2 = gross income BU2 (excluding care coordination) / number of exams.

## General and administrative expenses

In 2023, general and administrative expenses totaled R$ 2,975 million, accounting for an increase of 4% compared to 2022, lower than the accumulated inflation, reflecting the Company's progress in reviewing its management processes and organizational structure. Excluding expenses with depreciation and amortization, general and administrative expenses recorded a 2% decrease.

## EBITDA

In 2023, the Company's EBITDA reached R$ 2,210 million, accounting for a growth of 4% compared to 2022, mainly due to the higher volume of services rendered and the reduction of general and administrative expenses, excluding depreciation and amortization.

## Financial profit (loss)

In 2023, the net financial profit (loss) was an expense of R$ 1,909 million compared to the financial expense of R$ 1,595 million in 2022, accounting for an increase of 20%, mainly due to the average net debt and higher interest rates during the year 2023.

## Income tax and social contribution

In 2023, the total income tax and social contribution amounted to an expense of R$ 134 million compared to a credit of R$ 191 million in 2022. This change mainly arises from the non-formation of deferred income tax and social contribution on the accumulated balances of tax loss carryforwards and negative basis of social contribution in 2023.

## Net profit (loss)

In 2023, the net profit (loss) of continued operations was negative at R$ 1,130 million compared to a negative result of R$ 388 million in 2022, mainly due to higher financial expenses and the formation of deferred income tax in 2022.

## Cash and investments

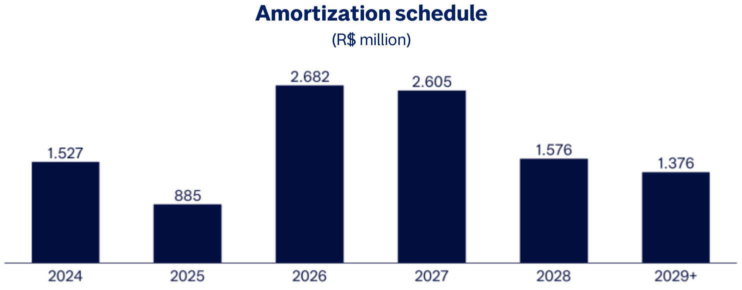
The Company ended 2023 with a cash position of R$ 1,689 million, accounting for a reduction of R$ 684 million compared to the period ended September 30, 2023, mainly due to the settlement of debts during the period.

On December 26, 2023, the settlement of Dasa's 20th Debenture Issuance in the amount of R$ 1.3 billion was concluded. The use of these resources was directed towards the partial extraordinary amortization of the 19th Issue of Debentures of the Company, a more expensive debt in the portfolio in the amount of R$ 1,100 million.

## Debt

The Company ended 2023 with a net financial debt of R$ 8,981 million, virtually stable compared to the period ended September 30, 2023.

Gross debt ended 2023 at R$ 10,670 million, accounting for a decrease of R$ 671 million compared to the period ended September 30, 2023, reflecting the prepayment of more expensive debt between the periods. At the end of 2023, the Company's debt had an average term of 3.9 years and an average cost of CDI + 1.8%.




## Investments

| (R$ million) | 2022 | 2023 | Δ |
|---|---|---|---|
| **Total investment** | **1,272** | **727** | **-43%** |
| *% Gross income* | *9.0%* | *4.7%* | *-4.3 p.p.* |
| Maintenance and expansion | 694 | 417 | -40% |
| Technology | 579 | 310 | -46% |
| **BU1** | **420** | **285** | **-32%** |
| Maintenance and expansion | 327 | 248 | -24% |
| Technology | 93 | 36 | -61% |
| **BU2** | **334** | **176** | **-47%** |
| Maintenance and expansion | 324 | 166 | -49% |
| Technology | 10 | 10 | -3% |
| **Corporate** | **518** | **267** | **-48%** |
| Maintenance and expansion | 42 | 3 | -93% |
| Technology | 475 | 264 | -44% |

In 2023, investments totaled R$ 727 million, accounting for a 43% decrease compared to the R$ 1,272 million invested in 2022, mainly in technology, as a result of management's focus on capturing returns from investments made in recent years and cash generation.

## Corporate governance and management

Dasa has its shares traded on B3 - Brasil, Bolsa, Balcão ("B3") since 2004 under the ticker DASA3.

In 2021, the Company celebrated its re-IPO and migrated to the Novo Mercado (New Market), a listing segment with the highest governance standards on the Brazilian Stock Exchange.

With a commitment to acting in compliance with the principles of accountability and corporate responsibility, the relationship with its stakeholders values ethics and aims for continuous improvement. Moreover, the Company adopts the main practices recommended by the Brazilian Institute of Corporate Governance (IBGC) in its Code of Best Corporate Governance Practices.

The corporate governance structure in 2023 included the following bodies: General Meeting, Board of Directors, Audit Committee, Executive Committee, Executive Board (statutory and non-statutory) and Governance Secretariat.

Regarding the management of its business, Dasa made changes in 2023 aiming at the renewal of the Company's Executive Board, with the appointment of Mr. Lício Tavares Ângelo Cintra as CEO and Mr. André Covre as CFO of the Company.

In this context, Mr. Pedro de Godoy Bueno, former CEO, became a member of the Company's Board of Directors. The body currently has six members, with 50% being independent members.

The Board of Directors believes that Lício and André will significantly contribute to further expanding Dasa's value delivery capacity, consolidating a new model of strategic and operational leadership, in addition to accelerating the Company's movements, aiming to grow the access and scope of sustainability in the health sector in Brazil.

It is also important to emphasize that Dasa, on February 22, 2024, informed the market of its response to the Company's request for exceptional treatment to comply with the minimum percentage of outstanding shares. The Company must keep shares representing at least 19.31% of the share capital in free circulation until the outstanding shares are replaced, which is expected to occur by February 19, 2025.

## Acknowledgment

We would like to express our appreciation to everyone who contributed to another year of important achievements for the Company.

São Paulo, March 27, 2024.

The Management.

# Diagnósticos da América S.A.

## Balance sheet
## December 31, 2023 and 2022.
**(In thousands of reais)**

| | Note | Parent Company 2023 | Parent Company 2022 | Consolidated 2023 | Consolidated 2022 |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Cash and cash equivalents | 6 | 521,440 | 237,856 | 1,585,194 | 1,284,992 |
| Securities | 7 | 79,561 | 1,740,599 | 103,815 | 1,793,217 |
| Trade accounts receivable | 8 | 1,000,860 | 905,041 | 3,976,643 | 3,303,241 |
| Inventories | | 163,717 | 168,540 | 450,977 | 476,029 |
| Recoverable taxes | | 349,264 | 229,200 | 602,040 | 556,724 |
| Derivative financial instruments | 27 | - | - | - | 12,204 |
| Related parties | 28 | 1,259,559 | 82,563 | - | - |
| Other credits | | 178,378 | 187,530 | 312,845 | 295,598 |
| **TOTAL CURRENT ASSETS** | | 3,552,779 | 3,551,329 | 7,031,514 | 7,722,005 |
| **NON-CURRENT ASSETS** | | | | | |
| **NON-CURRENT RECEIVABLES** | | | | | |
| Restricted financial investments | 17 | 6,475 | 22,366 | 6,605 | 22,495 |
| Trade accounts receivable | 8 | 12,191 | 1,217 | 15,937 | 4,828 |
| Recoverable taxes | | 62,104 | 40,922 | 62,104 | 60,572 |
| Derivative financial instruments | 27 | - | - | 7,165 | 12,824 |
| Judicial deposits | 18 | 59,653 | 53,887 | 118,160 | 100,425 |
| Deferred taxes | 25 | 936,030 | 931,905 | 1,286,050 | 1,288,738 |
| Related parties | 28 | 236,120 | 163,726 | - | - |
| Other credits | | 103,840 | 135,469 | 467,604 | 389,199 |
| **NON-CURRENT RECEIVABLES** | | 1,416,413 | 1,349,492 | 1,963,625 | 1,879,081 |
| Investments | 9 | 10,287,277 | 10,384,562 | 4,175 | 3,863 |
| Property and equipment | 10 | 1,085,016 | 1,183,443 | 4,004,874 | 4,141,322 |
| Right-of-use | 14 | 889,855 | 962,194 | 2,474,055 | 2,331,903 |
| Intangible assets | 11 | 3,235,564 | 3,019,522 | 10,734,957 | 10,766,017 |
| **TOTAL NON-CURRENT ASSETS** | | 16,914,125 | 16,899,213 | 19,181,686 | 19,122,186 |
| **TOTAL ASSETS** | | 20,466,904 | 20,450,542 | 26,213,200 | 26,844,191 |

| | Note | Parent company 2023 | Parent company 2022 | Consolidated 2023 | Consolidated 2022 |
|---|---|---|---|---|---|
| **CURRENT LIABILITIES** | | | | | |
| Suppliers | 12 | 628,802 | 727,435 | 1,538,242 | 1,549,633 |
| Loans and financing | 13 | 4,743 | 113,353 | 122,966 | 345,731 |
| Debentures | 15 | 1,194,698 | 614,540 | 1,395,830 | 817,669 |
| Income tax and social contribution payable | | - | - | 26,513 | 122,916 |
| Social charges and labor obligations | | 230,081 | 270,595 | 613,597 | 737,751 |
| Taxes payable | 16 | 64,033 | 70,477 | 316,818 | 349,555 |
| Payable - acquisition of subsidiaries | 17 | 78,630 | 71,661 | 505,146 | 413,366 |
| Dividends and interest on own capital | 20 | 155 | 52,236 | 44,320 | 95,632 |
| Derivative financial instruments | 27 | 885 | - | 885 | 6,208 |
| Provision for unsecured liability | 9 | 71,609 | 35,164 | - | - |
| Lease liabilities | 14 | 182,195 | 693,238 | 378,598 | 942,020 |
| Share-based payment | 19 | 56,075 | 52,002 | 56,075 | 52,002 |
| Liability from discontinued operation | 30 | | | 784 | |
| Advance from clients | | - | 135 | 94,028 | 114,553 |
| Other accounts payable and provisions | | 157,315 | 187,503 | 547,573 | 618,879 |
| **TOTAL CURRENT LIABILITIES** | | 2,669,221 | 2,888,339 | 5,641,375 | 6,165,915 |
| **NON-CURRENT LIABILITIES** | | | | | |
| Suppliers | 12 | 46,738 | 10,075 | 46,743 | 12,620 |
| Loans and financing | 13 | 7,215 | 2,011,050 | 69,304 | 2,213,667 |
| Debentures | 15 | 9,063,337 | 7,885,295 | 9,063,337 | 8,085,032 |
| Taxes payable | 16 | 476 | 1,268 | 108,014 | 187,060 |
| Payable - acquisition of subsidiaries | 17 | 67,776 | 120,921 | 761,802 | 901,226 |
| Derivative financial instruments | 27 | 23,601 | - | 25,106 | 1,431 |
| Tax, social security, labor and civil provisions | 18 | 109,619 | 126,000 | 459,617 | 401,249 |
| Lease liabilities | 14 | 745,806 | 270,661 | 2,264,593 | 1,499,788 |
| Share-based payment | 19 | 16,962 | 9,853 | 16,962 | 9,853 |
| Deferred taxes | 25 | - | - | 13,198 | 24,710 |
| Related parties | 28 | 250,073 | - | 45,212 | - |
| Other accounts payable and provisions | | 135,653 | 48,458 | 364,118 | 252,241 |
| **TOTAL NON-CURRENT LIABILITIES** | | 10,467,256 | 10,483,581 | 13,238,006 | 13,588,877 |
| **TOTAL LIABILITIES** | | 13,136,477 | 13,371,920 | 18,879,381 | 19,754,792 |
| **SHAREHOLDERS' EQUITY** | | | | | |
| Share capital | 20 | 17,946,204 | 16,302,238 | 17,946,204 | 16,302,238 |
| Capital reserves | 20 | 987,908 | 938,346 | 987,908 | 938,346 |
| Treasury shares | 20 | (81,258) | (39,201) | (81,258) | (39,201) |
| Equity valuation adjustment | 20 | (9,842,648) | (9,674,471) | (9,842,648) | (9,674,471) |
| Accumulated deficit | 20 | (1,679,779) | (448,290) | (1,679,779) | (448,290) |
| **TOTAL SHAREHOLDERS' EQUITY** | | 7,330,427 | 7,078,622 | 7,330,427 | 7,078,622 |
| Non-controlling interest | | - | - | 3,392 | 10,777 |
| **TOTAL SHAREHOLDERS' EQUITY** | | 7,330,427 | 7,078,622 | 7,333,819 | 7,089,399 |
| **TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY** | | 20,466,904 | 20,450,542 | 26,213,200 | 26,844,191 |

# Diagnósticos da América S.A.

## Statement of income
## Years ended December 31, 2023 and 2022.
**(In thousands of reais, unless otherwise indicated)**

| | Note | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | | 2023 | 2022 | 2023 | 2022 |
| **Net operating income** | 21 | 5,214,821 | 4,766,930 | 14,252,235 | 13,128,893 |
| Cost of services rendered | 22 | (3,537,417) | (3,176,907) | (10,365,230) | (9,330,447) |
| **Gross income** | | **1,677,404** | **1,590,023** | **3,887,005** | **3,798,446** |
| General and administrative expenses | 23 | (1,350,392) | (1,543,140) | (2,975,303) | (2,864,294) |
| Other income and (expenses), net | | (4,110) | 43,584 | 1,621 | 82,444 |
| Equity in results of subsidiaries | 9.2 | (837,568) | 332,402 | - | - |
| **Profit before financial result and taxes** | | **(514,666)** | **422,869** | **913,323** | **1,016,596** |
| Financial income | 24 | 236,558 | 245,562 | 296,819 | 344,575 |
| Financial expenses | 24 | (892,042) | (1,377,441) | (2,206,096) | (1,939,966) |
| **Financial expenses, net** | | **(655,484)** | **(1,131,879)** | **(1,909,277)** | **(1,595,391)** |
| **Loss before income tax and social contribution** | | **(1,170,150)** | **(709,010)** | **(995,954)** | **(578,795)** |
| Current income tax and social contribution | 25 | - | - | (131,888) | (212,700) |
| Income tax and social contribution - deferred | 25 | 4,134 | 322,086 | (1,928) | 403,729 |
| **Loss from continued operations in the year** | | **(1,166,016)** | **(386,924)** | **(1,129,770)** | **(387,766)** |
| Profit (loss) from discontinued operations | 30 | - | - | (28,229) | - |
| **Loss for the year** | | **(1,166,016)** | **(386,924)** | **(1,157,999)** | **(387,766)** |
| **Profit (loss) attributable to:** | | | | | |
| Controlling shareholders | | - | - | (1,166,016) | (386,924) |
| Non-controlling shareholders | | - | - | 8,017 | (842) |
| **Loss for the year** | | **(1,166,016)** | **(386,924)** | **(1,157,999)** | **(387,766)** |
| **Earnings (loss) per common share - continued operations** | | | | | |
| - Basic (in R$) | 22 | (1.56083) | (0.69319) | (1.51231) | (0.69469) |
| - Diluted (in R$) | 22 | (1.48372) | (0.66522) | (1.43760) | (0.66666) |
| **Number of shares - Basic** | 22 | **747,048** | **558,184** | | |
| **Number of shares - diluted** | 22 | **785,871** | **581,657** | | |

# Diagnósticos da América S.A.

## Statement of comprehensive income
## Years ended December 31, 2023 and 2022.
**(In thousands of reais)**

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | **2023** | **2022** | **2023** | **2022** |
| Loss for the year | (1,166,016) | (386,924) | (1,157,999) | (387,766) |
| Cumulative translation adjustments - foreign subsidiaries | (93,637) | (85,383) | (93,637) | (85,383) |
| Adoption of CPC 42 / IAS 29 - Hyperinflationary accounting | (53,743) | 6,355 | (53,743) | 6,355 |
| **Comprehensive income f(loss) or the year** | **(1,313,396)** | **(465,952)** | **(1,305,379)** | **(466,794)** |
| | | | | |
| **Comprehensive income (loss) attributable to:** | | | | |
| Controlling shareholders | | | (1,313,396) | (465,952) |
| Non-controlling shareholders | | | 8,017 | (842) |
| **Comprehensive income (loss) for the year** | | | **(1,305,379)** | **(466,794)** |

# Diagnósticos da América S.A.

## Statement of changes in shareholders' equity
## Years ended December 31, 2023 and 2022.
**(In thousands of reais)**

| | | Share capital | | Capital reserve | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Note | Share capital | Share issue expenses | Share premium | Treasury shares | Share-based payments | Accumulated deficit | Equity valuation adjustment | Total parent company | Non-controlling shareholders | Total consolidated |
| **Balance at January 01, 2022** | | **16,359,199** | **(56,961)** | **432,772** | **(1,285)** | **482,221** | **(61,366)** | **(9,612,292)** | **7,542,288** | **6,230** | **7,548,518** |
| Treasury shares acquired | | - | | - | (37,917) | - | - | - | (37,916) | - | (37,916) |
| Transactions among shareholders | | - | | - | - | - | - | 16,849 | 16,849 | 5,389 | 22,238 |
| Loss for the year | | - | | - | - | - | (386,924) | - | (386,924) | (842) | (387,766) |
| Other comprehensive income (loss) | | - | | - | - | - | - | (79,028) | (79,028) | - | (79,028) |
| Stock option plan | 20 | - | | - | - | 23,353 | - | - | 23,353 | - | 23,353 |
| **Balance at December 31 2022** | | **16,359,199** | **(56,961)** | **432,772** | **(39,202)** | **505,574** | **(448,290)** | **(9,674,471)** | **7,078,622** | **10,777** | **7,089,399** |
| **Balance at January 1, 2023** | | **16,359,199** | **(56,961)** | **432,772** | **(39,202)** | **505,574** | **(448,290)** | **(9,674,471)** | **7,078,622** | **10,777** | **7,089,399** |
| Capital increase | 20 | 1,673,290 | (29,324) | - | - | - | - | - | 1,643,966 | - | 1,643,966 |
| Treasury shares acquired | 20 | - | - | - | (107,530) | - | - | - | (107,530) | - | (107,530) |
| Transactions among shareholders | 20 | - | - | - | 65,473 | - | (65,473) | (20,797) | (20,797) | (15,402) | (36,199) |
| Loss for the year | | - | - | - | - | - | (1,166,016) | - | (1,166,016) | 8,017 | (1,157,999) |
| Other comprehensive income (loss) | | - | - | - | - | - | - | (147,380) | (147,380) | - | (147,380) |
| Stock option plan | 20 | - | - | - | - | 49,562 | - | - | 49,562 | - | 49,562 |
| **Balance at December 31, 2023** | | **18,032,489** | **(86,285)** | **432,772** | **(81,258)** | **555,136** | **(1,679,779)** | **(9,842,648)** | **7,330,427** | **3,392** | **7,333,819** |

# Diagnósticos da América S.A.

## Statements of cash flows
## Years ended December 31, 2023 and 2022.
**(In thousands of reais)**

| | | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | Notes | 2023 | 2022 | 2023 | 2022 |
| **Cash flows from operating activities** | | | | | |
| Loss before income tax and social contribution | | **(1,170,150)** | **(709,010)** | **(995,954)** | **(578,795)** |
| Adjustments for noncash items: | | | | | |
| Depreciation and amortization | | 801,784 | 673,803 | 1,296,305 | 1,111,523 |
| Tax, social security, labor and civil provisions | 18 | 80,844 | 37,799 | 97,941 | 65,521 |
| Impairment of non-financial asset | | 37,938 | - | 37,938 | - |
| Accrued interest and exchange effects on loans and financing, property and equipment, intangible assets and payable - acquisition of subsidiary | | 1,507,784 | 1,670,811 | 1,751,783 | 1,999,366 |
| Results from derivative financial instruments | | 24,486 | - | 36,215 | 26,616 |
| Loss (gain) on sale of property and equipment and intangible assets | 10\|11 | (1,160) | 1,195 | 16,820 | 14,020 |
| Stock option plan | | 66,401 | 4,853 | 66,590 | 23,353 |
| Equity in results of subsidiaries | | 837,568 | (332,402) | - | - |
| Expected losses from doubtful accounts | 8 | 9,342 | (16,303) | 1,189 | (15,123) |
| Provision (reversal) of disallowances | | (21,088) | 8,704 | 148,224 | (48,378) |
| Accrued interest and exchange effects - securities | | (115,602) | (169,364) | (113,382) | (169,432) |
| Provision (reversal) for inventory losses | | - | 431 | (519) | 644 |
| Interest on leases | 14 | 88,898 | 87,224 | 217,993 | 197,609 |
| **(Increase) decrease in assets** | | | | | |
| Accounts receivable | 8 | (69,660) | (184,051) | (830,176) | (804,356) |
| Inventories | | 9,353 | (25,911) | 26,138 | (84,697) |
| Other current assets | | (862,039) | (98,086) | (12,845) | (254,878) |
| Other non-current assets | | (68,463) | (270,606) | (82,094) | (101,626) |
| **Increase (decrease) in liabilities** | | | | | |
| Suppliers | 12 | (131,353) | (9,695) | (40,397) | 114,226 |
| Accounts payable and provisions | | (102,768) | 85,200 | (511,198) | (71,592) |
| Payment of stock option plan | 19 | (828) | (2,947) | (828) | (2,645) |
| **Cash flow from operating activities** | | **921,287** | **751,645** | **1,109,743** | **1,421,356** |
| Interest paid on loans, financing and debentures | 13\|15 | (1,595,444) | (981,482) | (1,680,776) | (1,171,072) |
| Payment of lease interest - IFRS 16 | 14 | (88,898) | (87,224) | (217,993) | (197,609) |
| Income tax and social contribution paid | | (1,644) | - | (174,598) | (81,674) |
| **Cash flows used in operating activities** | | **(764,699)** | **(317,061)** | **(963,624)** | **(28,999)** |
| **Cash flows from investing activities** | | | | | |
| Acquisition of property and equipment | 10 | (175,032) | (190,733) | (474,609) | (680,948) |
| Acquisition of intangible assets | 11 | (194,407) | (401,584) | (336,640) | (455,209) |
| Advance for future capital increase and capital increase in subsidiaries | | (1,138,029) | (3,093,823) | - | - |
| Dividends and interest on own capital received from subsidiaries | | 33,304 | - | - | - |
| Acquisition of subsidiary less cash received | | - | (123,695) | (7,636) | (1,270,443) |
| Proceeds on sale of property and equipment | | 959 | - | 1,147 | - |
| Investment in securities | 7 | (6,136,340) | (9,830,989) | (5,737,492) | (9,911,699) |
| Redemption of securities | 7 | 7,511,527 | 10,672,477 | 7,534,188 | 10,718,499 |
| Cash received on merger of subsidiary | | 87,296 | 13,684 | - | - |
| **Cash flows generated by (used in) in investing activities** | | **(10,722)** | **(2,954,663)** | **978,958** | **(1,599,800)** |
| **Cash flow from financing activities** | | | | | |
| New loans, financing and debentures | 13\|15 | 3,300,000 | 5,993,271 | 3,300,000 | 6,005,076 |
| Payment of loans and debentures | 13\|15 | (3,522,992) | (1,621,695) | (3,971,446) | (2,298,229) |
| Dividends and interest on own capital paid | | - | (159,241) | - | (159,241) |
| Share issuance expenses | 20 | (29,325) | (37,917) | (29,325) | (37,917) |
| Repurchase of shares | 20 | (107,526) | - | (107,526) | - |
| Capital subscription | 20 | 1,673,291 | - | 1,673,291 | - |
| Payments of payable - acquisition of subsidiaries | 17 | (83,851) | (678,796) | (238,187) | (1,373,598) |
| Payment of principal - Lease | 14 | (170,592) | (179,804) | (341,939) | (365,326) |
| **Cash flow generated by financing activities** | | **1,059,005** | **3,315,818** | **284,868** | **1,770,765** |
| **Net increase in cash and cash equivalents** | | **283,584** | **44,094** | **300,202** | **141,966** |
| **Statement of increase in cash and cash equivalents** | | | | | |
| At the beginning of the year | | 237,856 | 193,762 | 1,284,992 | 1,143,026 |
| At the end of the year | | 521,440 | 237,856 | 1,585,194 | 1,284,992 |
| | | **283,584** | **44,094** | **300,202** | **141,966** |

**Diagnósticos da América S.A.**

## Statement of value added
## Years ended December 31, 2023 and 2022.
**(In thousands of reais)**

| | Notes | Parent Company 12/31/2023 | Parent Company 12/31/2022 | Consolidated 12/31/2023 | Consolidated 12/31/2022 |
|---|---|---|---|---|---|
| **Income** | | | | | |
| Sale of goods, products and services | 21 | 5,630,149 | 5,142,445 | 15,557,256 | 14,126,506 |
| Other income | | 13,344 | 65,921 | 145,447 | 124,614 |
| Recovery of expected losses from doubtful accounts | 8 | 11,746 | 7,598 | (149,412) | 63,538 |
| **Inputs acquired from third parties** | | | | | |
| Cost of products, goods sold and services provided | | (2,410,823) | (1,751,158) | (7,388,136) | (5,949,936) |
| Materials, energy, outsourced services and other | | (360,462) | (670,542) | (1,510,950) | (1,268,587) |
| **Gross value added** | | **2,883,954** | **2,794,264** | **6,654,205** | **7,096,134** |
| Depreciation and amortization | | (801,784) | (673,802) | (1,296,305) | (1,111,523) |
| **Net value added generated** | | **2,082,170** | **2,120,462** | **5,357,900** | **5,984,611** |
| Equity in results of subsidiaries | | (837,568) | 332,402 | - | - |
| Financial income | 24 | 236,558 | 245,562 | 296,819 | 344,575 |
| **Total value added payable** | | **1,481,160** | **2,698,426** | **5,654,719** | **6,329,186** |
| **Distribution of value added** | | **1,481,160** | **2,698,426** | **5,654,719** | **6,329,186** |
| **Personnel** | | **1,564,107** | **1,479,423** | **3,970,034** | **3,877,660** |
| Salaries | | 1,322,754 | 1,271,509 | 3,447,502 | 3,418,167 |
| Benefits | | 241,353 | 207,914 | 522,532 | 459,493 |
| **Taxes, rates and contributions** | | **343,116** | **314,488** | **1,091,324** | **1,104,562** |
| Federal | | 205,700 | 190,393 | 714,907 | 761,447 |
| State | | 89 | - | 149 | 7,007 |
| Municipal | | 137,327 | 124,095 | 376,268 | 336,108 |
| **Third-party capital remuneration** | | | | | |
| Interest on funding, financing and leases | | 739,953 | 1,291,439 | 1,731,148 | 1,734,730 |
| **Remuneration of own capital** | | | | | |
| Loss for the year | | (1,166,016) | (386,924) | (1,166,016) | (386,924) |

# 1 Operations

DASA ("Parent Company" or "Company") and, jointly with its subsidiaries ("DASA Group") is headquartered at Avenida Juruá, nº 434, Alphaville, CEP 06455-010, city of Barueri, State of São Paulo, is a publicly-held corporation located in the city of Barueri, State of São Paulo, with its registration granted by the Brazilian Securities Commission (CVM) for trading its securities on the Brazilian stock market, B3 S.A. - Brasil, Bolsa, Balcão ("B3"), on November 5, 2004. It is listed on the B3 Novo Mercado, the highest corporate governance of the B3, trading its securities under the ticker DASA3.

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

The issue of individual parent company and consolidated financial statements was authorized by the Board of Directors during a meeting held on March 20, 2024.

# 2 Main corporate events in the year

### (a) Discontinuity of foreign operations

The DASA Group is in the process of a review of its business portfolio, seeking to improve the synergies of its operations. Management's focus on efficiency of main business units and reduced leverage seeks to enhance the expected benefits.

Accordingly, on November 6, 2023, a decision was made to close the operations of Optiren S.A. and Nobeloy S.A. (Uruguayan operations), with the prospect of completely closing the operations in 2024.

Thus, despite not having yet completed all the conditions precedent for their conclusion, on December 31, 2023, the Company classified these businesses as discontinued operations (Note 30).

### (b) Interest on own capital

At a meeting of the Board of Directors held on December 19, 2023, following the notices to shareholders on December 20 and 26, 2022, and May 3, 2023, the Company advised the market in general of the approval of the cancellation of the declaration of interest on own capital, it had originally approved on December 20, 2022, and by the Ordinary and Extraordinary General Meeting held on April 28, 2023.

The payment, scheduled for 2023, had been prepared as an advance of 2023 estimated mandatory dividends. As this did not occur the interest on equity distribution was cancelled.

### (c) CEO and CFO succession plan

On June 27, 2023, as notified in a material fact release, the market was advised that the Board of Directors approved the succession plan and appointment of the Chief Executive Officer (CEO) replacing Mr. Pedro de Godoy Bueno by Mr. Lício Tavares Ângelo Cintra as of February 1, 2024. On December 07, 2023, a material fact notice notified that the appointment date was changed to January 1, 2024.

On August 24, 2023, the market was advised of the appointment by the Board of Directors of Mr. André Covre as the Chief Financial Officer (CFO), as of August 28, 2023.

(In thousands of reais, unless otherwise indicated)

### (d) Placement of debentures

On July 11, 2023, the Company, together with Banco do Bradesco BBI S.A., pursuant to CVM Resolution 160, announced the beginning of a public distribution for 2,000,000 simple debentures not convertible into shares with real guarantee, in a single series of the Company's 19th issue with a nominal unit value of R$ 1, totaling, on the issue date, R$ 2,000,000. These debentures were fully settled as of July 17, 2023 with an average term of 1.5 years.

On December 18, 2023, the Company, together with Banco UBS/BB, Caixa Econômica Federal and Banco Itaú BBA S.A., submitted to the CVM an application for automatic registration of a public offering for the distribution of 1,300,000 simple, unsecured debentures, not convertible into shares, in a single series, of the Company's 20th issue, with a nominal unit value of R$ 1, totaling R$ 1,300,000 on the issue date.

### (e) Acquisition of subsidiaries

On September 12, 2023, all the share capital from Con – Oncologia, Hematologia, Centro de Infusão Ltda ("Con"). was acquired by the subsidiary Ímpar Serviços Hospitalares S.A. The acquiree was incorporated in 1995 and currently has three areas of focus: oncology, hematology and infusion center. It has four units, two in the city of Rio de Janeiro, one in the municipality of São Gonçalo and the main unit in Niterói.

The Company is to pay the sellers R$ 7,649, comprising the company's value of R$ 10,500 net of debt of R$ 2,851. At closing, an installment of R$ 3,432 was settled, and the balance of R$ 4,217 will be settled in three annual installments, bearing CDI interest.

The Company engaged an independent appraiser to determine and allocate the fair value of the assets acquired and liabilities assumed pursuant to CPC 15 – Business Combinations. The goodwill of this acquisition totaled R$ 7,266. The goodwill is not be deductible for tax purposes until the acquisition of the acquiree (measurement of fair values in provisional bases) in accordance with applicable regulation.

The consideration paid for assets acquired and liabilities assumed is as follows:

| | |
|---|---|
| **Total assets, net** | **383** |
| Excess purchase surplus allocated | 383 |
| Goodwill due to expected future profitability | 7,266 |
| **Amount paid by the acquirer** | **7,649** |

### (f) Unimed-Rio agreement

On April 6, 2023, the DASA Group entered into an exclusive Operating Agreement and Other Covenants with Unimed-Rio to provide auxiliary diagnostic services to Unimed-Rio patients. The price paid by the DASA Group for Unimed-Rio was R$ 170,000, the amortization of the contract is ten years.

This covers Unimed-Rio's clients for remunerated medical tests performed exclusively through the DASA Group's infrastructure. The Agreement establishes medical test minimum prices for provision of services. Under the terms of the Agreement, at least 70% of Unimed-Rio's existing portfolio was processed by the DASA Group, under an exclusive price list for the services listed in the Agreement.

### (g) Merger of Laboratório Médico Santa Luzia S/A ("Santa Luzia")

To streamline the Company's corporate structure by rationalizing costs, the Company carried out the merger of laboratory Santa Luzia on August 1, 2023. This is permitted by Brazilian Corporate Law (Articles 137, 256, Paragraph 2 and 264, and Paragraph 3) since (i) Santa Luzia is a wholly-owned subsidiary; (ii) in the merger, the average price of each share will not exceed one and a half times the higher of the indicators referred to in item II, of Article 256; and (iii) there will be no consideration exchanged between the Company and Santa Luzia shareholders.

# 3 Basis of preparation

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

The individual parent company and consolidated financial statements were prepared according to the accounting practices adopted in Brazil, including the pronouncements issued by Accounting Pronouncement Committee (CPC) and International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) ( "IFRS accounting standards" as per the IFRS Foundation) and disclose all information of significance to the financial statements, which is consistent with the information utilized by management in the performance of its duties.

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

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires Company's management to exercise its judgment in the process of applying the DASA Group's accounting policies. Those areas requiring the highest level of judgment and having the highest complexity, and the areas where assumptions and estimates are significant for the financial statements are disclosed in Note 3.3.

The significant and material accounting policies applied in the preparation of these financial statements are presented in Note 4.

## 3.2 Statement of value added

The presentation of the Individual Parent Company and Consolidated Statement of Value Added is required by Brazilian corporate law and the accounting practices adopted in Brazil applicable to publicly-held companies. The Statement of Value Added was prepared in accordance with the criteria defined in Technical Pronouncement CPC 09 - "Statement of Value Added". The IFRS do not require the presentation of this statement. Accordingly, in conformity with IFRS, this statement is presented as supplementary information, without prejudice to individual parent company and consolidated financial statements as a whole.

### 3.3 Use of estimates and judgments

In the preparation of these individual parent company and consolidated financial statements, Management's judgment and estimates have been applied that affect the application of DASA Group's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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

#### Uncertainties on assumptions and estimates

DASA Group makes assumptions based on estimates of the future. By definition, the resulting accounting estimates seldom equal their respective actual profit (loss). Information on uncertainties as to assumptions and estimates as of December 31, 2023 that pose a high risk of resulting in a material adjustment in book balances of assets and liabilities are disclosed in the following notes:

- Note 8 - analysis of expected losses from doubtful accounts and variable consideration. The Company applies the calculation approach based on expected credit losses at each reporting date. The provision is determined based on the historical experience of credit losses of each of the subsidiaries, recorded in each group of the aging list of accounts receivable, and adjustments for specific prospective factors for defaulters and the economic environment. The Company, based on historical data from recent years, revisited its statistical provisioning model for expected loss from variable consideration (disallowances).

- Note 11 - Review of the useful life of intangible assets and impairment test of intangible assets and goodwill. Management annually calculates the impairment test for the goodwill balances arising from the expectation of future profitability of acquired companies and brands, including the intangible assets of these cash-generating units. This is an area that requires the use of judgment by the Company’s Management in determining future estimates of the ability to generate future cash flows discounted at a discount rate in the cash-generating units (CGUs). Cash flows are derived from the most recent budget projections approved by Management. The projections consider market expectations for operations, use of judgments related to the income growth rate and perpetuity, estimates of future investments and working capital.

- Note 18 - Recognition and measurement of provision for tax, social security, labor and civil claims, main assumptions on the probability and volume of outflows. The Company is party to numerous legal proceedings that are open at the date of the financial statements. The procedure used by Management to prepare the accounting estimates considers the legal advice of specialists in the area, the status of the proceedings, the situation and the level of judgment of each specific case.

- Note 21 - Income recognition: estimate of expected variable considerations (disallowances). Impairment analysis rules apply to receivables, especially for accounts receivable from healthcare operators. A high degree of judgment is applied to estimate the contractual flows of the assets. This judgment includes maturity history, partnership and counterparty relationship history, and other relevant factors that may affect the constitution of impairment losses.

- Note 25 - Recognition of deferred tax assets: availability of future taxable income against which tax losses may be offset. Deferred tax assets are recognized to the extent it is probable that future taxable income will be available. This is an area that requires the use of judgment by the Company's Management in determining future estimates regarding the ability to generate future taxable profits, based on projections of future income, prepared and based on internal assumptions and future economic scenarios that may have changes.

### Fair value measurement

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

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

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

When measuring fair value of an asset or liability, the DASA Group uses observable data as far as possible. Fair values are classified at different levels according to hierarchy based on information (inputs) used in valuation techniques (Note 27).

### 3.4 Basis of measurement

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

- Note 17 - Payable - acquisition of subsidiaries and non-controlling shareholder options;
- Note 19 - Liabilities for share-based payment transactions settled in cash; and
- Note 27 - Financial instruments listed.

## 4 Significant and material accounting policies

The material and significant accounting policies applied in the preparation these individual parent company and consolidated financial statements are as follows. Those policies were consistently applied in the years presented, unless otherwise stated.

### a. Consolidation basis

The following accounting policies are used in the preparation of the consolidated financial statements.

#### Subsidiaries

Subsidiaries are all the entities (including structured entities) in which the DASA Group retains control. The subsidiaries are fully consolidated as of the date control is transferred to the DASA Group. Consolidation is ceases from the date the DASA Group no longer holds control.

The financial information of subsidiaries is recognized under the equity method in the individual financial statements of the parent company.

The consolidated financial statements include the financial information of the Company and its subsidiaries. Information on subsidiaries is presented in Note 9.

#### Non-controlling shareholders

The Company decided to initially measure any non-controlling interest based on the proportion of the non-controlling interest’s fair value of the acquiree’s net assets.

The Company regards transactions with non-controlling interest as transactions with the DASA Group 's owners of assets. For purchases of non-controlling ownership shareholders, the difference between any considerations paid and the acquired portion of the book value of the subsidiary is recorded in shareholders' equity. Gains or losses on disposals for non-controlling interest are also directly recorded in net assets "Equity valuation adjustments".

#### Transactions eliminated in the consolidation

Balances and transactions among the companies of the DASA Group and any unrealized income or expenses derived from intragroup transactions, are eliminated. Unrealized gains originating from transactions with investees recorded under the equity method are eliminated against the investment in the proportion of the Company's interest in the investee. Unrealized losses are eliminated in the same way as unrealized gains, but only up to the point where there is no evidence of impairment loss.

### b. Business combination

Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are recorded using the acquisition method. When control is transferred to DASA Group, these assets and liabilities are initially measured at fair values on the acquisition date. Any goodwill arising from the transaction is annually tested for evaluation of impairment. Gains in a bargain purchase are immediately recognized in profit (loss). Transaction costs are recorded in profit (loss) as incurred, except the costs related to the issue of debt or equity instruments.

Any contingent consideration payable is measured at its fair value on acquisition date. If the payment is classified as an equity instrument, it is not remeasured and the liquidation is recorded in shareholders' equity. The remaining contingent consideration is remeasured at fair value on each reporting date, and subsequent changes in fair value are recorded in the statement of profit or loss for the year.

### c. Presentation functional currency and foreign currency

#### Functional and presentation currency

The financial statements are presented in Real/Reais (R$), which is the functional currency of the main economic environment in which it operates.

#### Foreign currency and operations abroad

Foreign currency transactions are translated into the functional currency of the Company and its subsidiaries at the exchange rates on the dates of the transactions.

Foreign transactions' assets and liabilities, including goodwill and adjustments to fair value resulting in the acquisition, are translated into Reais at the exchange rate prevailing on balance sheet date. Foreign transactions' income and expenses are translated into Reais at official exchange rates prevailing on transaction dates. The differences in foreign currencies generated for the translation into the presentation currency are recognized in other comprehensive income and accumulated in the equity valuation adjustments in shareholders' equity account. For subsidiaries whose economy is considered hyperinflationary (as in Argentina), the official exchange rate at the balance sheet date is used when translating the balance sheet and profit (loss) to the presentation currency. If the subsidiary is not a wholly-subsidiary, the corresponding portion of the translation difference is allocated to the non-controlling stockholders.

Considering that the inflation accumulated in the last three years in Argentina was above 100%, the adoption of the accounting and reporting standard in a hyperinflationary economy became mandatory as determined by CPC 42 / IAS 29.

Non-monetary assets and liabilities recorded at historical cost (e.g., property and equipment, intangible assets, inventories, etc.) and the subsidiaries' equity in Argentina were adjusted based on an inflation index. The impacts of hyperinflationary accounting up to the date of acquisition of the subsidiaries were reported in equity under "Other comprehensive income". The impacts of the general purchasing power from the acquisition were reported in the statement of income (financial profit [loss]) in a specific hyperinflationary accounting adjustment account, in the financial income.

The statement of income is adjusted at the end of each reporting period by the change of the general price index and, subsequently, converted by the exchange rate at the end of each period (instead of the average), resulting, in the year to date, in the accounts of the statement of income, the effects of the inflation index and exchange rate conversion.

## d. Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other high-liquidity short-term investments, maturing originally after three months and less an insignificant risk of change in value.

## e. Securities

These are investment funds (mostly repurchase and resale commitments) whose purpose and investment strategy is to maintain frequent negotiations. Gains or losses resulting from fluctuations in fair value are recorded immediately and presented in statement of income under "financial income (expense)" for the period in which they occur.

## f. Trade accounts receivable and allowance for doubtful accounts

Accounts receivable is recorded on the accrual basis for the period in which the service is provided at their historical value and periodically there is a constant assessment of whether there is evidence that a particular asset or group of assets classified in the receivables category (valued at amortized cost) is impaired. For the impairment analysis, the Company uses observable factors that include the historical base of losses and defaults. The methodology used for premiums receivable considers the existence of objective evidence of impairment for individually significant assets. If there is no such evidence, assets are included in a group with similar credit risk characteristics and tested on a pooled basis, applying the following parameters: probability of default, expected recoverability of these losses, including existing guarantees and historical losses of debtors classified in the same category.

## g. Operating income

### Service income

Operating income corresponds substantially to the amount of considerations received or receivable for the sale of services in the regular course of activities of the Company and its subsidiaries.

"CPC 47 (IFRS 15) – Income from contract with customer" establishes a five-step model for accounting for income from contracts with clients. The Company's and its subsidiaries' income derive substantially from the provision of diagnostic and hospital services. Revenue is recognized based on contracted amounts to the extent that it is probable that economic benefits will be generated for the Company and its subsidiaries, income can be measured reliably and considering that control and all rights and rewards arising from the services provided flow to the customer. Revenue is not recognized if there are uncertainties as to its realization.

The contracts signed between the DASA Group and its respective customers are commercial by nature, as they are approved by the parties and generate rights for each of the parties, as well as the payment conditions identified.

Revenue is recognized at an amount that reflects the consideration that an entity expects to be entitled to in exchange for services provided to a customer, net of related taxes, and variable consideration, such as trade discounts and disallowances.

Contracts with health plan operators include variable consideration and, therefore, the Company and its subsidiaries estimate the corresponding amounts considering contractual prices and historical disallowances.

### h. Financial income and expenses

Financial income basically comprises income from interest on interest earning bank deposits and foreign exchange income.

Financial income is calculated by applying the effective interest rate to the gross book value of a financial asset, except for financial assets that are subsequently subject to credit loss. In the case of financial assets subject to credit impairment, the effective interest rate is applied to the net book value of the financial asset (after deducting the allowance for losses).

Financial expenses include mainly expenses with interest on debentures, bank loans, financing and interest on lease for right-of-use. This balance also includes foreign exchange loss, bank charges, tax on financial transactions, income tax paid on remittance of interest abroad, interest on tax installment payment, financial discounts granted to clients and inflation adjustment of lawsuits.

Financial income and expenses are recognized using the interest effective rate method, according to the elapsed time using the on the accrual basis.

### i. Income tax and social contribution

The income tax and social contribution - current and deferred are calculated based on the base rate of 15% plus a surcharge of 10% on taxable income in excess of R$ 240 while the social contribution on net income is determined based on the rate of 9%. Both taxes are determined on the basis of taxable profit, which consists of net profit for the year adjusted for additions and exclusions defined by current legislation.

Income tax and social contribution expenses of the year include current and deferred taxes. The respective amounts are recorded in the statement of income, except when they relate to items recognized directly in shareholders' equity or comprehensive income. In this case, recognition takes place in the respective group of accounts.

#### Expenses with income tax and social contribution - current

Current tax expense is comprised by income tax payable on taxable income. The amounts of current taxes payable or recoverable are recognized in the balance sheet as an asset or tax liability under the best estimate of the expected amount reflecting the uncertainties related to its calculation, which are measured based on tax rates in force on the balance sheet date.

The current income tax and social contribution expenses consider the offset of credits from tax loss carryforwards of social contribution, limited to 30% of taxable income.

Management periodically evaluates the positions taken by DASA Group in the calculations of income tax with respect to situations in which applicable tax regulation is subject to interpretation. When applicable, provision is formed based on estimated amounts of payment to the tax authorities.

### Expenses with income tax and social contribution - deferred

Deferred tax assets and liabilities are recognized in relation to the temporary differences between the book values of assets and liabilities for financial statement purposes and considered for taxation effect. Changes in deferred tax assets and liabilities in the year are recognized as expense or income from deferred income tax and social contribution.

Deferred taxes are not recognized for:

- Temporary differences on the initial recognition of assets and liabilities in a transaction that is not a business combination, and not affecting the taxable, accounting income or loss;
- Temporary differences related to investments in subsidiaries, associated companies and joint ventures to the extent that the Company is able to control the timing of the reversal of the temporary difference and it is probable that it will not be reversed in the foreseeable future; and
- Taxable temporary differences arising from the initial recognition of goodwill.

A deferred tax asset is recognized for tax losses and other deductible temporary differences, to the extent that it is probable that future taxable income will be available for consumption of the respective balances, individually based on business plans of the parent company and its subsidiaries.

Deferred tax assets and liabilities are presented at net value in balance sheet when there is the legal right and the intention of offsetting them upon calculation of current taxes. Accordingly, deferred tax assets and liabilities in different entities or countries are in general presented separately, and not at net amount.

## j. Inventories

Inventories are valued at historical cost less the lower amount between the cost and net realizable value. The inventory valuation method is the weighted moving average. The inventories are fully used in the process of performing clinical analysis tests, imaging diagnostics, hospital supplies items, medications, and consumables to be used with the patients treated at the hospital.

Pharmaceutical, clinical and medical supplies have an expiration date assigned by the manufacturer. The expiration date is established based on the results of stability tests obtained on the primary packaging and secondary packaging. A provision for obsolescence is formed for items that have not changed for more than 180 days and for those that will mature in the same period. All overdue items are charged to income in the period of the write-off.

## k. Property and equipment

### Recognition and measurement

Property and equipment items are stated at historical acquisition or construction cost. The historical cost includes expenditures directly attributable to the acquisition of items, including costs of capitalized loans for qualifying assets, less accumulated depreciation and any accumulated impairment losses. An asset's book value is immediately written down to its recoverable amount if the asset's book value is greater than its estimated recoverable amount.

If significant parts of a property and equipment item have different useful lives, then they are accounted for as separate items (major components) of property and equipment.

### Subsequent costs

Subsequent costs are capitalized only when it is probable that associated future benefits may be earned by the Company and its subsidiaries. The book value of replaced items and parts is written off. All other maintenance and repair costs are recorded as a contra entry to profit (loss) for the year, when incurred.

### Depreciation

Depreciation is calculated to amortize the cost of property and equipment items, net of their estimated residual values, using the straight-line method based on estimated useful lives of items.

Land is not depreciated. For other assets, depreciation methods, useful lives and residual values are reviewed each year and adjusted if appropriate. The estimated useful lives of property and equipment are disclosed in Note 11 and depreciation costs and expenses are presented in Notes 22 and 23 respectively.

Gains and losses from disposals are determined by comparing the sales amounts with the book value and are recognized in "Other operating income and (expenses)" in the statement of income.

## l. Intangible asset

### Goodwill

Goodwill results from acquisition of subsidiaries and represents excess of (i) transferred consideration or acquisition cost; (ii) the value of the non-controlling interest in the acquiree; and (iii) fair value of any previous ownership interest in the acquiree over the fair value of acquired identifiable net assets. In the event that the total of the consideration transferred, recognized the non-controlling interest and the interest held prior measured by the fair cost is less than the fair value of the net assets of the subsidiary acquired and in the event that the purchase is a bargain purchase, the difference is recognized directly in the statement of income.

### Research and development

Research and development expenditures are recognized in profit (loss) as incurred. Development expenditures are capitalized only if development costs can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Company and its subsidiaries intend to and has sufficient resources to complete development and use or sell the asset. Other development expenditures are recognized in the profit (loss) as incurred. After the initial recognition, capitalized development expenditures are measured at cost less accumulated amortization and any accumulated impairment losses.

### Subsequent expenses

Subsequent expenditures are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate.

### Amortization

Amortization is calculated using the straight-line method based on estimated useful lives of such items, net of estimated residual values and amortization recognized in profit (loss). Goodwill is not amortized, but it is annually tested to identify a possible need for impairment. The estimated useful lives are disclosed in Note 11, and amortization costs and expenses are presented in Notes 22 and 23 respectively.

Amortization methods, useful lives and residual values are reviewed on each fiscal year and adjusted if appropriate.

## m. Financial instruments

### Financial assets and liabilities - recognition and derecognition

The Company and its subsidiaries initially recognize trade accounts receivable and debt instruments at fair value on the date that they were originated. All other financial assets and liabilities are initially recognized on the date of negotiation when the Company and its subsidiaries become parties to the instrument's contractual provisions. The Company and its subsidiaries derecognize a financial asset when contractual rights related to cash flows of assets were expired or transferred, as long as the DASA Group has transferred virtually all ownership risks and rewards. The Company and its subsidiaries derecognize a financial liability when its contractual obligations are discharged or canceled or expire.

### Financial assets - classification, subsequent measurement and gains and losses

All financial assets not classified as measured at amortized cost or at fair value through other comprehensive income **(**FVTOCI**)** are classified at fair value through profit or loss **(**FVTPL**)**. At initial recognition, the Company and its subsidiaries may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortized cost or at fair value through other comprehensive income **(**FVTOCI**)**, as fair value through profit or loss **(**FVTPL**)** if it eliminates or significantly reduces an accounting mismatch that would otherwise arise.

A financial asset is measured at amortized cost if it meets both conditions below and is not designated as measured at fair value through profit or loss **(**FVTPL**)**: (i) it is maintained within a business model whose purpose is to maintain financial assets to receive contractual cash flows; and (ii) its contractual terms generate, on specific dates, cash flows only related to the payment of principal and interest on outstanding principal value.

A debt instrument is measured at fair value through other comprehensive income (FVTOCI) if it meets both conditions below and is not designated as measured at fair value through profit or loss (FVTPL): (i) it is maintained within a business model whose purpose is achieved by both the receipt of contractual cash flows and the sale of financial assets; and (ii) its contractual terms generate, on specific dates, cash flows which are only payments of principal and interest on outstanding principal value.

Any gain or loss on derecognition is recognized in profit (loss).

### Non-derivative financial liabilities - classification, subsequent measurement and gains and losses

Financial liabilities were classified as measured as amortized cost or at fair value through profit or loss **(**FVTPL**)**. A financial liability is classified as measured at fair value through profit or loss if it is classified as held-for-trading it is a derivative or it is designated as such on initial recognition. Financial liabilities measured at fair value through profit or loss **(**FVTPL**)** are measured at fair value and net profit (loss), plus interest, is recognized in profit (loss). Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense, foreign exchange gains and losses are recognized in profit (loss). Any gain or loss on derecognition is also recognized in profit (loss).

## n. Employee benefits

### Short-term employee benefits

Obligations for short-term employee benefits are measured on a non-discounted basis and incurred as expenses as the related service is rendered. The liability is recognized at the amount expected to be paid under the cash bonus plans or short-term profit sharing if the Company and its subsidiaries have a legal or constructive obligation to pay this amount as a result of prior service rendered by the employee, and the obligation can be reliably estimated.

### Share-based payment agreements

The current Plans are part of DASA Group's remuneration policy to foster the performance of the beneficiaries and encourage their commitment to results in the short, medium and long term, as well as aligning their interests with those of the shareholders.

The total value recognized is determined by the reference to the fair value of options granted, on the grant date, excluding the impact of any acquisition terms to the rights based on the service and the performance which are not market values (for example, profitability, sales increase goals). The terms of the acquisition of the rights which are not market value are included in the assumptions regarding the number of (put or call) options whose rights to which should be acquired. The fair value of grants to beneficiaries is recognized as an expense in profit (loss), during the period in which the right is acquired, proportionally to the period in which the conditions for acquiring the rights provided for in the signed agreements are met.

The DASA Group recognizes the provision in shareholders' equity monthly, as per the plan's vesting period against the statement of profit (loss) for the year.

The amounts received, net of any directly attributable transaction costs, are credited to share capital (nominal value) and to the goodwill reserve, if applicable, when the options are exercised. Social contribution taxes payable related to the concession of stock options are regarded as an integral part of the concession itself and the charge is dealt with as a net cash transaction.

## o. Shareholders' equity

### Share capital

### Common shares
The Company's capital comprises only common shares. When applicable, expenses directly attributable to the issue of shares and share options reduce shareholders' equity as a deduction of funded amount, net of taxes, according to the terms of technical pronouncement CPC 32/IAS 12.

### Repurchase and re-issue of shares (treasury shares)
When own shares are repurchased, the value of the consideration paid which includes any costs directly attributable is recognized as a deduction from shareholders' equity. When treasury shares are sold or reissued subsequently, value received is recognized as an increase to shareholders' equity, and gains or losses resulting from transactions are presented as capital reserve.

On December 31, 2023, the Company had an open repurchase program, closing on February 12, 2024, being the end date of the repurchase program.

### Earnings per share – basic and diluted
Basic earnings per share are calculated by dividing income for the year assigned to the Company's shareholders by the weighted average of the number of paid-up share capital and outstanding shares in respective year.

The diluted earnings per share are calculated by dividing the profit or loss and the weighted average of the number of shares, taking into account the conversion of all potential shares with dilution effect. Potential shares are equity instruments or contracts capable of resulting in the issue of shares, such as convertible securities and options, including employee stock options, which have a dilutive effect for the years presented, pursuant to technical pronouncement CPC 41 and IAS 33.

### Premium reserve

This is a special goodwill reserve set up in a merger operation. This reserve is created by the tax benefit of the amortization of goodwill recognized in the parent company after the merger by the acquired company (reverse merger).

## p. Impairment

### Non-derivative financial assets

Financial assets not classified as financial assets at fair value through profit or loss, including investments calculated under the equity method are evaluated at each balance sheet date to determine if there are objective impairment loss evidence.

### Financial assets measured at amortized cost

The Company and its subsidiaries consider as evidence of impairment of assets measured at amortized cost both individually and on an aggregate basis. All individually significant assets are assessed for impairment. Those that have not been subject to individual loss in value are then collectively evaluated for loss in value that may have occurred but not yet identified. Assets that are not individually significant are assessed on an aggregate basis in relation to impairment by grouping the assets with similar risk characteristics.

When assessing impairment loss on an aggregate basis the Company and its subsidiaries make use of historical trends of the recovery term and the amounts of losses incurred, adjusted to reflect the Management's judgment if the current economic and credit conditions are such that the actual losses will probably be higher or lower than those suggested by historical trends.

For trade accounts receivable, the Group applies the simplified approach as permitted by CPC 48 and IFRS 9 and, therefore, recognizes expected losses over useful life since initial recognition of receivables.

### Non-financial assets

The book values of the non-financial assets of the Company and its subsidiaries are reviewed at each reporting date for indication of impairment. An impairment loss is recognized when the book value of the asset exceeds its recoverable value which reflects the higher value between the fair value of the asset minus the costs of disposal and its value in use. If such indication exists, the asset's recoverable amount is estimated. For goodwill and intangible assets with an undefined useful life, the recoverable value is annually tested or more often if events or changes in circumstances indicate a possible impairment.

For impairment testing, assets are grouped into the cash generating units (CGUs), that are smallest groups of assets that generates cash inflows from continuing use that are largely independent from cash inflows of other assets or cash generating units. Goodwill in a business combination is allocated to cash generating units or groups of cash generating units that are expected to benefit combination synergy. Recoverable value or CGU of an asset is the higher of value in use and fair value less selling costs. Value in use is based on estimated future cash flows discounted to present value using a discount rate before taxes that reflects current market evaluations of times value of money and the specific risks of the assets or CGU. An impairment loss is recognized when the book value of an asset or its CGU exceeds its recoverable value. An impairment loss related to goodwill is not reversed. Regarding other assets, impairment losses are reversed only with the condition that the new book value of the asset does not exceed the book value that would have been calculated, net of depreciation or amortization, if the value loss had not been recognized.

## q. Provision

If the Company and its subsidiaries have a legal obligation as a result of a past event, which can be reliably estimated, and it is probable that an outflow of funds will be required to settle the obligation. The provision does not include future operating losses.

When there is a series of similar obligations, the probability of settling them is determined by taking into account the obligation class as a whole. A provision is recognized even if the likelihood of settlement related to any individual item included in the same class of obligations is small.

Provisions are measured at present value of expenditure necessary to settle the obligation, using a rate before tax effects that reflects current market evaluations of time value of money and obligations' specific risks. The increase in the obligation over time is recognized as a financial expense.

## r. Leases

At the inception of an agreement, DASA Group and its subsidiaries evaluate whether the agreement is for or contains a lease. A contract is or contains a lease if it transfers the right to control the use of an identified asset for a period in exchange for consideration. DASA Group follows the definition of lease under CPC 06 (R2)/IFRS 16 to assess whether an agreement transfer the right to control the use of an identified asset.

DASA Group recognizes a right-of-use asset and a lease liability on the lease inception date.

Assets are measured at the cash flow of the lease liabilities, discounted at present value. Incremental costs (if any) that are necessary in obtaining a new lease that otherwise would not have been incurred are also added.

Lease liabilities are recognized against right-of-use assets, measured at the present value of expected lease payments through the end of the contract, discounted at an incremental financing rate, considering possible renewals or cancellations.

## s. Fair value measurement

Fair value is the price that would be received upon the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants at the measurement date, on the primary market or, in the absence thereof, on the most advantageous market to which the Company and its subsidiaries have access on such date. The fair value of a liability reflects its risk of non-performance. Non-compliance risk includes the own credit risk of the Company and its subsidiaries, among others.

When available, the Company and its subsidiaries measure the fair value of a security using the price quoted on an active market for such securities. A market is considered as active if the transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

If there is no price quoted on an active market, the Company and its subsidiaries use valuation techniques that maximize the use of relevant observable data and minimize the use of unobservable data. The chosen valuation technique incorporates all the factors market participants would take into account when pricing a transaction.

## t. Changes in accounting policies and disclosures

### Changes adopted by the Company

The following new standards, amendments to standards and interpretations to IFRS issued by the IASB effective on January 1, 2023, had no significant impact on the financial statements as of December 31, 2023:

- **Amendment to IAS 1/CPC 26 (r1) and IFRS Practice Statement 2 - Disclosure of accounting policies:** Change of the term "significant accounting policies" to "material accounting policies". The amendments define what is "material accounting policy information" and explain how to identify it and clarifies that immaterial accounting policy information does not need to be disclosed, but if it is, that it should not obscure the relevant accounting information. The "IFRS Practice Statement 2 Making Materiality Judgments", also amended, provides guidance on how to apply the concept of materiality to accounting policy disclosures.

- **Amendment to IAS 8/CPC 23 - Accounting Policies, Changes in Accounting Estimates and Errors:** The amendment clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates, since changes in accounting estimates are applied prospectively to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to prior transactions and other prior events, as well as to the current period.

- **Amendment to IAS 12/CPC 32 - Income Taxes:** The amendment requires entities to recognize deferred tax on transactions that, on initial recognition, give rise to equal amounts of taxable and deductible temporary differences. This would typically apply to lease transactions (right-of-use assets and lease liabilities) and decommissioning and restoration obligations, for example, and requires the recognition of additional deferred tax assets and liabilities.

# 5 New standards and interpretations not yet effective

## Amendments to new standards not yet in effect

The following amendments in standards were issued by the IASB but are not in force for the year 2023. The early adoption of standards, although encouraged by IASB, is not allowed in Brazil by the Committee of Accounting Pronouncements (CPC).

- **Amendment to IAS 1 - "Presentation of Financial Statements":** In accordance with IAS 1 "Presentation of Financial Statements", for an entity to classify liabilities as non-current in its financial statements, it must have the right to avoid settling the liabilities for at least twelve months from the balance sheet date. In January 2020, the IASB issued an amendment to IAS 1 "Classification of Liabilities as Current or Non-current", which provided for that the entity would not have the right to avoid the settlement of a liability for at least twelve months if, on the balance sheet date, it had not complied with the ratios provided for in the covenants. Subsequently, in October 2022, a new amendment was issued to clarify that liabilities that contain covenants requiring the achievement of ratios only after the balance sheet date do not affect the classification as current or non-current. Thus, both changes are applicable for years started as of January 1, 2024.

- **Amendment to IFRS 16 – "Leases":** The amendment issued in September 2022 clarifies the lease liability in a sale and leaseback transaction. When measuring the lease liability subsequent to sale and leaseback, the seller-lessee determines the "lease payments" and the "revised lease payments" in a way that does not result in the seller-lessee recognizing any amount of gain or loss related to the right of use it retains. This could particularly affect sale and leaseback transactions where lease payments include variable payments that do not depend on an index or rate. The amendment is effective as of January 1, 2024.

- **Amendments to IAS 7 "Statement of Cash Flows" and IFRS 7 "Financial Instruments:** The amendment issued by the IASB in May 2023 brings new disclosure requirements on Supplier Finance Arrangements (SFAs) with the aim of enabling investors to assess the effects on an entity's liabilities, cash flows and exposure to liquidity risk. The new disclosures include the following key information:

(In thousands of reais, unless otherwise indicated)

(a) Terms and conditions of SFA agreements;
(b) For the start and end date of the reporting period: (i) The book value and financial statement items associated with financial liabilities that are part of SFA agreements; (ii) The book value and the items associated with the financial liabilities for which the suppliers have already received payment from the financing providers; (iii) Range of due dates for payments of financial liabilities in comparable accounts payable that are not part of the aforementioned SFA agreements.
(c) Changes that do not affect cash in the book values of financial liabilities in b(i).
(d) Concentration of liquidity risk with financial providers. Said amendment is effective as of January 1, 2024.

## 6 Cash and cash equivalents

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Cash and banks | 116,423 | 51,561 | 438,908 | 398,904 |
| Repurchase and resale commitments and CDB (a) | 405,017 | 186,295 | 1,146,286 | 886,088 |
| | **521,440** | **237,856** | **1,585,194** | **1.284.992** |

(a) Repurchase and resale commitments and CDBs (Bank deposit certificates) are remunerated, on average, at a rate of 96.0% of the CDI on December 31, 2023 (97.0% as of December 31, 2022). They have immediate liquidity and are not subject to restrictions or penalties on early redemption.

## 7 Securities

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Fixed income investment fund - non-exclusive | - | 22 | - | 21 |
| Financial bill operations (a) | 79,561 | - | 79,561 | - |
| Domestic repurchase and resale commitments (b) | - | 1,740,577 | - | 1,747,023 |
| Repurchase and resale commitments abroad (c) | - | - | 24,254 | 46,173 |
| | **79,561** | **1,740,599** | **103,815** | **1,793,217** |

(a) LF operations bear interest at 107.5% of the CDI rate, mature in 2025 and can be redeemed on the secondary market before maturity.
(b) The repo operations were remunerated, on average, at 103.2% of the CDI rate on December 31, 2022.
(c) Repurchase operations abroad are remunerated on average at 100% of the BADLAR interest rate (benchmark interest rate in Argentina).

## 8 Trade accounts receivable

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Trade accounts receivable: | | | | |
| Domestic (a) | 995,971 | 904,466 | 4,332,855 | 3,449,592 |
| Foreign | - | - | 31,475 | 80,815 |
| Related parties (Note 28) | 67,484 | 63,942 | - | - |
| | **1,063,455** | **968,408** | **4,364,330** | **3,530,407** |
| Expected losses from doubtful accounts | (29,732) | (20,390) | (151,407) | (150,219) |
| Expected losses from variable consideration (disallowances) | (20,672) | (41,760) | (220,343) | (72,119) |

(In thousands of reais, unless otherwise indicated)

| | | | | |
|---|---|---|---|---|
| **Expected losses on doubtful accounts and expected loss from variable consideration (disallowance)** | **(50,404)** | **(62,150)** | **(371,750)** | **(222,338)** |
| **Total trade accounts receivable, net** | **1,013,051** | **906,258** | **3,992,580** | **3,308,069** |
| Current | 1,000,860 | 905,041 | 3,976,643 | 3,303,241 |
| Non-current | 12,191 | 1,217 | 15,937 | 4,828 |

(a) In December 2023, the Company made prepayments without co-obligation with a financial institution in the amount of R$ 455,180 and credit card receivables with the respective credit card companies in the amount of R$ 122,177.

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

An analysis of the aging of trade receivables not yet due is as below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| To be billed | 274,449 | 174,815 | 1,653,258 | 907,409 |
| Not yet due | 493,468 | 446,566 | 2,370,456 | 2,223,597 |
| Overdue (days): | | | | |
| ≤90 | 109,749 | 186,219 | 151,570 | 214,628 |
| 91−120 | 22,832 | 46,063 | 26,634 | 48,227 |
| 121−180 | 31,206 | 20,180 | 28,235 | 23,482 |
| 181−360 | 76,645 | 43,374 | 71,411 | 53,481 |
| >360 | 55,106 | 51,191 | 62,766 | 59,583 |
| | **1,063,455** | **968,408** | **4,364,330** | **3,530,407** |

DASA Group developed a methodology for assigning ratings to its clients, considering the histories of receipts and classifying them into two groups: Rating A - clients with a low risk of default, supported by the collection history, and rating B – with the higher degree or risk of default and which considers methodology and more conservative percentages of provisions, according to maturity ranges shown in the aging list.

(In thousands of reais, unless otherwise indicated)

Changes in the year of expected losses from doubtful accounts (PECLD):

| | Parent Company | Consolidated |
|---|---|---|
| **Balance at December 31 2021** | **(36,693)** | **(165,342)** |
| **Changes:** | | |
| Expected losses from doubtful accounts (PECLD) | (4,649) | (66,861) |
| Reversal of expected losses from doubtful accounts (PECLD) | 20,952 | 81,984 |
| **Balance at December 31 2022** | **(20,390)** | **(150,219)** |
| **Changes:** | | |
| Expected losses from doubtful accounts (PECLD) | (14,250) | (119,186) |
| Reversal of expected losses from doubtful accounts (PECLD) | 4,908 | 117,998 |
| **Balance at December 31, 2023** | **(29,732)** | **(151,407)** |

Changes in the year of expected losses from variable consideration (disallowances):

| | Parent Company | Consolidated |
|---|---|---|
| **Balance at December 31 2021** | **(33,055)** | **(120,497)** |
| **Changes:** | | |
| Expected losses from variable consideration (disallowances) | (16,324) | (10,450) |
| Reversal of expected losses from variable consideration (disallowances) | 7,619 | 58,828 |
| **Balance at December 31 2022** | **(41,760)** | **(72,119)** |
| **Changes:** | | |
| Expected losses from variable consideration (disallowances) (i) | (4,409) | (179,706) |
| Reversal of expected losses from variable consideration (disallowances) | 25,497 | 31,482 |
| **Balance at December 31, 2023** | **(20,672)** | **(220,343)** |

(i) The Company, based on historical data in Hospital and Oncology ("BU1") from recent years, revisited its statistical provisioning model for expected loss from variable consideration (disallowances), generating a remeasurement of the balance of the provision on the base date of December 2023, resulting in an increase of R$ 138,562 in the year.

# 9 Investments

## 9.1 Information of investments in subsidiaries

The main information on the subsidiaries for the year ended December 31, 2023 is presented below:

| | Parent Company | | | |
|---|---|---|---|---|
| | Investments in subsidiaries | | Goodwill on acquisition of interest | |
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Hospitals and oncology (BU1) | 7,743,514 | 7,341,849 | - | - |
| Diagnoses and care coordination ("BU2") | 830,509 | 987,403 | 1,087,977 | 1,231,380 |
| Diagnoses - International Operations ("BU2") | 100,367 | 207,691 | 25,613 | 51,331 |
| | **8,674,390** | **8,536,943** | **1,113,590** | **1,282,711** |

(In thousands of reais, unless otherwise indicated)

## Balance of investments

| | 12/31/2023 | 12/31/2022 |
|---|---|---|
| Investments in subsidiaries (Notes 9.1 and 9.3) | 8,674,390 | 8,536,943 |
| Goodwill on acquisition of interest (Note 9.1) | 1,113,590 | 1,282,711 |
| Intangible assets from acquisition of interest | 496,309 | 562,100 |
| Other investments | 2,988 | 2,808 |
| **Grand total** | **10,287,277** | **10,384,562** |

(In thousands of reais, unless otherwise indicated)

## 9.2 Information about interest in direct subsidiaries

A summary of the financial information at subsidiaries as of December 31, 2023 with percentages of interest held by the Company is as below:

| | | Year ended December 31, 2023 | | | | Year ended December 31, 2022 | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Companies** | **Direct/Indirect subsidiaries** | **Ownership interest percentage in paid-up capital** | **Paid-up share capital** | **Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held** | **Profit (loss) from direct subsidiaries for the year ended December 31, 2023** | **Ownership interest percentage in paid-up capital** | **Paid-up share capital** | **Shareholders' equity (Negative shareholders' equity) proportional to the number of shares held** | **Profit (loss) from direct subsidiaries for the year ended December 31, 2022** |
| Aliança Biotecnologia Ltda. | Direct | 99.99% | 1,462 | 237 | (57) | 99.99% | 1,462 | 294 | 55 |
| Allbrokers Brasil Corretora de Seguros Ltda. | Direct | 100.00% | 236,054 | 226,526 | (6,377) | 100.00% | 14,454 | 182,803 | (31,910) |
| Antonio P. Gaspar Laboratorios Ltda | - | - | - | - | - | 99.99% | - | - | 16,169 |
| Centro de Tomografia por Computador Ltda. | Direct | 100.00% | 150 | 15,081 | 6,849 | 100.00% | 150 | 8,232 | 6,242 |
| Cientificalab Produtos Laboratoriais e Sistemas Ltda. | Direct | 99.99% | 125,177 | 180,800 | (16,915) | 99.99% | 125,177 | 191,120 | 40,031 |
| CPCLIN – Centro de Pesquisas Clínicas Ltda. | Direct | 80.00% | 1 | 1,444 | 319 | 80.00% | 1 | 3,640 | 2,647 |
| Clínica de Ressonância e Multi Imagem Petrópolis Ltda. | Direct | 70.00% | 1,080 | 3,044 | 1,450 | 70.00% | 1,080 | 2,345 | 752 |
| DASA Real Estate | Direct | 99.99 | 25,667 | 29,223 | 2,747 | 99.99 | 25,667 | 28,739 | 2,594 |
| DB Genética Serviços Laboratoriais Ltda. | Direct | 75.00% | 10 | (44,666) | (14,866) | 75.00% | 10 | (29,800) | (16,936) |
| Diagnóstico Maipú por Imágenes S.A. | Direct | 100.00% | 1,784 | 84,784 | (17,567) | 100.00% | 2,930 | 176,031 | 33,630 |
| Fernando Henriques Pinto Junior & CIA Ltda. | Direct | 90.00% | 51 | (7,295) | (1,931) | 90.00% | 51 | (5,364) | (2,022) |
| Genia S.A. | Direct | 100.00% | 1,075 | (5,443) | (8,299) | 100.00% | 934 | 5,303 | (1,931) |
| Gesto Saúde Sistemas Informatizados, Consultoria Médica e Corretora de Seguros Ltda. | Direct | 100.00% | 44,770 | 1,707 | (12,286) | 100.00% | 21,270 | 1,893 | (10,821) |
| Ímpar Serviços Hospitalares S.A. | Direct | 100.00% | 7,235,824 | 7,743,514 | (549,091) | 100.00% | 1,868,545 | 7,341,849 | 325,239 |
| Instituto de Hematologia de S.J.R. Preto Ltda. | Direct | 80.00% | 3,600 | (4,352) | (5,303) | 80.00% | 3,600 | 951 | (1,929) |
| Itulab Laboratório de Análises Clín. de Itu Ltda. | Direct | 99.99% | 5,803 | 7,131 | 1,414 | 99.99% | 3,153 | 5,717 | 10,014 |
| Laboratório Bioclínico MS Ltda. | Direct | 100.00% | 5 | 3,387 | 125 | 100.00% | 5 | 8,340 | 5,730 |
| Laboratório Chromatox Ltda. | Direct | 100.00% | 3,366 | 21,055 | 16,285 | 100.00% | 2,766 | 20,743 | 13,281 |
| Laboratório Deliberato de Análises Clínicas Ltda. | Direct | 99.99% | 6,800 | 13,143 | 5,906 | 99.99% | 6,800 | 9,826 | 2,725 |
| Laboratório Médico Santa Luzia S.A. (a) | - | - | - | - | 14,164 | 100.00% | 38,218 | 57,111 | 21,072 |
| Laboratório Nobel S.A. | Direct | 100.00% | 15,864 | 27,425 | (20,571) | 100.00% | 15,863 | 34,253 | (4,411) |
| Laboratório de Pesquisas Clínicas e Bromatológicas Ltda. (b) | Direct | 100.00% | 11,058 | 8,414 | 583 | - | - | - | - |
| Maringá Medicina Nuclear Ltda. | Direct | 99.99 | 15,600 | 21,830 | (6,292) | 99.99 | 15,600 | 25,872 | (57) |
| MO Holding S.A. | Direct | 100.00% | 32,378 | 3,811 | (30,902) | 100.00% | 32,378 | 48,860 | 11,669 |
| Mantris Gestão em Saúde Corporativa Ltda | Direct | 100.00% | 77,845 | 35,736 | 15,736 | 100.00% | - | - | - |
| Nobeloy S.A. | Direct | 100.00% | 12,404 | 7,997 | (9,540) | 100.00% | 5,162 | 13,252 | (16,592) |
| Optiren S.A. | Direct | 100.00% | 4,588 | 7,586 | (15,921) | 100.00% | 5,410 | 13,105 | (8,566) |
| Patologia Clínica Dr. Geraldo Lustosa Cabral Ltda. | Direct | 100.00% | 3,400 | 12,158 | 5,078 | 100.00% | 2,500 | 4,180 | - |
| Previlab Análises Clínicas Ltda. | Direct | 99.56% | 29,613 | 45,981 | 13,782 | 99.56% | 29,613 | 42,710 | 12,580 |
| Ruggeri & Piva Ltda. | Direct | 99.99% | 7,461 | 5,386 | (3,587) | 99.99% | 7,461 | 13,829 | 12,234 |
| SALL Participações S.A. | Direct | 100.00% | 32,000 | 40,868 | (2,257) | 100.00% | 32,000 | 43,125 | 10,193 |
| Salomão e Zoppi Serviços Médicos e Participações S.A. | Direct | 100.00% | 130,213 | 71,483 | (53,880) | 100.00% | 122,213 | 108,893 | (16,896) |
| Santa Celina Participações S.A. | Direct | 100.00% | 121,439 | (9,852) | (73,034) | 100.00% | 101,439 | 68,220 | (61,233) |
| Laboratório de Anatomia Patológica e Citopatologia São Camilo Ltda. | Direct | 99.99% | 3,372 | 2,887 | (2,072) | 99.99% | 872 | 3,159 | (256) |
| São Marcos – Saúde e Medicina Diagnóstica S.A. | Direct | 100.00% | 62,600 | 47,298 | (48,376) | 100.00% | 62,721 | 59,374 | (22,725) |
| Valeclin Laboratório de Análises Clínicas Ltda. | Direct | 100.00% | 11,100 | 4,454 | (22,882) | 100.00% | 1,100 | 13,174 | 1,830 |
| | | | **8,263,614** | **8,602,782** | **(837,568)** | | **2,550,605** | **8,501,779** | **332,402** |

(a) Company merged in 2023.
(b) The company in question became a direct subsidiary of DASA after the merger of Santa Luzia.

(In thousands of reais, unless otherwise indicated)

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

Changes in investments in subsidiaries on December 31, 2023 are as follows:

| Investments on December 31, 2023 | Hospitals and oncology (BU1) | Diagnoses and care coordination (“BU2”) | Diagnoses - International Operations (“BU2”) | Total |
|---|---|---|---|---|
| **Opening balance for the year** | **7,341,849** | **987,403** | **207,691** | **8,536,943** |
| Capital increase | 5,883,279 | 75,050 | - | 5,958,329 |
| Advance for future capital increase | (4,919,669) | 85,760 | 13,609 | (4,820,300) |
| Merger of subsidiaries | - | (63,634) | - | (63,634) |
| Transfer between investments and provision for losses in subsidiaries | - | 3,863 | (2,856) | 1,007 |
| Change in shareholders’ equity - acquisition of subsidiaries | - | (14,147) | - | (14,147) |
| Equity valuation adjustment (a) | (12,854) | 4,568 | (75,049) | (83,335) |
| Dividends and interest on own capital | - | (33,304) | - | (33,304) |
| Equity in results of subsidiaries | (549,091) | (215,050) | (43,028) | (807,169) |
| | **7,743,514** | **830,509** | **100,367** | **8,674,390** |

| Provision for loss in subsidiaries at December 31, 2023 | Hospitals and oncology (BU1) | Diagnoses and care coordination (“BU2”) | Diagnoses - International Operations (“BU2”) | Total |
|---|---|---|---|---|
| **Opening balance for the year** | - | **(35,164)** | - | **(35,164)** |
| Transfer between investments and provision for losses in subsidiaries | - | (3,863) | 2,856 | (1,007) |
| Equity valuation adjustment (a) | - | (5,038) | - | (5,038) |
| Equity in results of subsidiaries | - | (22,100) | (8,299) | (30,399) |
| | - | **(66,165)** | **(5,443)** | **(71,608)** |
| **Total** | **7,743,514** | **764,344** | **94,924** | **8,602,782** |

(a) Hyperinflationary accounting adjustment and balance sheet conversion, among others.

Changes in investments as of December 31, 2022 in subsidiaries are as follows:

| Investments on December 31, 2022 | Hospitals and oncology (BU1) | Diagnoses and care coordination (“BU2”) | Diagnoses - International Operations (“BU2”) | Total |
|---|---|---|---|---|
| **Opening balance for the year** | **4,159,299** | **966,397** | **180,299** | **5,305,995** |
| Acquisition of subsidiaries | - | 10,471 | - | 10,471 |
| Advance for future capital increase | 2,928,280 | 154,693 | 10,700 | 3,093,673 |
| Merger of subsidiaries | - | (46,830) | - | (46,830) |
| Transfer between investments and provision for losses in subsidiaries | - | (4,447) | - | (4,447) |
| Equity valuation adjustment (a) | 36,343 | - | 10,151 | 46,494 |
| Dividends and interest on own capital | (107,312) | (112,461) | - | (219,773) |
| Equity in results of subsidiaries | 325,239 | 19,580 | 6,541 | 351,360 |
| | **7,341,849** | **987,403** | **207,691** | **8,536,943** |

(In thousands of reais, unless otherwise indicated)

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

| **Provision for loss in subsidiaries at December 31, 2022** | **Hospitals and oncology (BU1)** | **Diagnoses and care coordination (“BU2”)** | **Diagnoses - International Operations (“BU2”)** | **Total** |
|---|---|---|---|---|
| **Opening balance for the year** | **-** | **(20,653)** | **-** | **(20,653)** |
| Transfer between investments and provision for losses in subsidiaries | - | 4,447 | - | 4,447 |
| Equity in results of subsidiaries | - | (18,958) | - | (18,958) |
| | **-** | **(35,164)** | **-** | **(35,164)** |
| **Total** | **7,341,849** | **952,239** | **207,691** | **8,501,779** |

## 10 Property and equipment

Breakdown of property and equipment is as follows:

| | | | | **Parent Company** | |
|---|---|---|---|---|---|
| | | | | **12/31/2023** | **12/31/2022** |
| | **Useful life in years** | **Cost** | **Accumulated depreciation** | **Net** | **Net** |
| Properties | 25 | 8,304 | (1,702) | 6,602 | 6,931 |
| Leasehold improvements | 10 | 1,027,358 | (762,121) | 265,237 | 315,306 |
| Improvements to own properties | 10 | 4,066 | (4,042) | 24 | 239 |
| Machinery and equipment | 10 | 1,535,494 | (1,050,057) | 485,437 | 573,832 |
| Furniture and fixtures | 10 | 135,211 | (97,996) | 37,215 | 44,329 |
| Facilities | 10 | 229,479 | (130,391) | 99,088 | 110,393 |
| IT equipment | 5 | 350,661 | (248,979) | 101,682 | 131,171 |
| Vehicles | 5 | 2,254 | (2,254) | - | 26 |
| Land | - | 180 | - | 180 | 180 |
| Construction in progress | - | 90,534 | - | 90,534 | 5,853 |
| Impairment | - | (983) | - | (983) | (4,817) |
| | | **3,382,558** | **(2,297,542)** | **1,085,016** | **1,183,443** |

| | | | | **Consolidated** | |
|---|---|---|---|---|---|
| | | | | **12/31/2023** | **12/31/2022** |
| | **Useful life in years** | **Cost** | **Accumulated depreciation** | **Net** | **Net** |
| Properties | 25 | 601,549 | (119,297) | 482,252 | 485,201 |
| Leasehold improvements | 10 | 2,876,630 | (1,381,583) | 1,495,047 | 1,221,539 |
| Improvements to own properties | 10 | 8,993 | (8,622) | 371 | 261 |
| Machinery and equipment | 10 | 3,079,796 | (1,882,581) | 1,197,215 | 1,322,076 |
| Furniture and fixtures | 10 | 299,860 | (197,825) | 102,035 | 123,307 |
| Facilities | 10 | 381,246 | (166,498) | 214,747 | 101,505 |
| IT equipment | 5 | 607,953 | (396,841) | 211,112 | 258,168 |
| Vehicles | 5 | 4,821 | (4,649) | 172 | 437 |
| Land | - | 91,673 | - | 91,673 | 89,707 |
| Construction in progress | - | 216,633 | - | 216,633 | 544,270 |
| Impairment | - | (6,383) | - | (6,383) | (5,150) |

(In thousands of reais, unless otherwise indicated)

| | | | |
|---|---|---|---|
| **8,162,770** | **(4,157,896)** | **4,004,874** | **4,141,322** |

Changes in property and equipment balances were as follows:

**Parent Company**

| | Balance at 12/31/2022 | Merger of subsidiaries, net (a) | Additions (b) | Write-offs | Transfers | Depreciation | Balance at 12/31/2023 |
|---|---|---|---|---|---|---|---|
| Properties | 6,931 | - | - | - | - | (329) | 6,602 |
| Leasehold improvements | 315,306 | 4,743 | - | (1,876) | 12,739 | (65,675) | 265,237 |
| Improvements to own properties | 239 | - | - | - | - | (215) | 24 |
| Machinery and equipment | 573,832 | 1,931 | - | (1,208) | 40,704 | (129,822) | 485,437 |
| Furniture and fixtures | 44,329 | 1,214 | - | (66) | 865 | (9,127) | 37,215 |
| Facilities | 110,393 | 888 | - | (275) | 4,996 | (16,914) | 99,088 |
| IT equipment | 131,171 | 511 | - | (51) | 11,918 | (41,867) | 101,682 |
| Vehicles | 26 | - | - | - | - | (26) | - |
| Land | 180 | - | - | - | - | - | 180 |
| Construction in progress | 5,853 | - | 189,330 | - | (104,649) | - | 90,534 |
| Impairment | (4,817) | - | - | 3,834 | - | - | (983) |
| | **1,183,443** | **9,287** | **189,330** | **358** | **(33,427)** | **(263,975)** | **1,085,016** |

| | Balance on 12/31/2021 | Merger of subsidiaries, net (a) | Additions (b) | Write-offs | Transfers | Depreciation | Balance at 12/31/2022 |
|---|---|---|---|---|---|---|---|
| Properties | 7,260 | - | - | - | - | (329) | 6,931 |
| Leasehold improvements | 297,312 | 3,040 | - | (389) | 83,422 | (68,079) | 315,306 |
| Improvements to own properties | 645 | - | - | - | - | (406) | 239 |
| Machinery and equipment | 601,557 | 754 | - | (42) | 103,293 | (131,730) | 573,832 |
| Furniture and fixtures | 44,872 | 205 | - | (141) | 8,394 | (9,001) | 44,329 |
| Facilities | 88,872 | 291 | - | (73) | 36,128 | (14,825) | 110,393 |
| IT equipment | 93,649 | 203 | - | (454) | 73,053 | (35,280) | 131,171 |
| Vehicles | 95 | - | - | - | - | (69) | 26 |
| Land | 180 | - | - | - | - | - | 180 |
| Construction in progress | 40,957 | - | 270,542 | - | (305,646) | - | 5,853 |
| Impairment | (4,817) | - | - | - | - | - | (4,817) |
| | **1,170,582** | **4,493** | **270,542** | **(1,099)** | **(1,356)** | **(259,719)** | **1,183,443** |

(In thousands of reais, unless otherwise indicated)

**Consolidated**

| | Balance at 12/31/2022 | Acquisitions of subsidiaries, net (a) | Additions (b) | Write-offs | Net exchange-rate changes (c) | Net inflation (d) | Transfers | Depreciation | Balance at 12/31/2023 |
|---|---|---|---|---|---|---|---|---|---|
| Properties | 485,201 | - | - | (127) | (31,534) | 23,640 | 21,396 | (16,324) | 482,252 |
| Leasehold improvements | 1,221,539 | - | 55,814 | (3,839) | (94,152) | 58,890 | 394,378 | (137,583) | 1,495,047 |
| Improvements to own properties | 261 | 347 | - | (5) | 393 | (393) | 4,141 | (4,373) | 371 |
| Machinery and equipment | 1,322,076 | 48 | 84,630 | (2,347) | (38,760) | 29,520 | 51,132 | (249,084) | 1,197,215 |
| Furniture and fixtures | 123,307 | 3 | 9,376 | (270) | (3,728) | 1,591 | (7,693) | (20,551) | 102,035 |
| Facilities | 101,506 | - | 18,961 | (674) | (1,388) | (333) | 117,620 | (20,944) | 214,747 |
| IT equipment | 258,168 | (14) | 12,571 | (915) | (4,768) | 1,953 | 8,454 | (64,337) | 211,112 |
| Vehicles | 437 | - | 122 | (81) | (133) | (55) | 21 | (139) | 172 |
| Land | 89,707 | - | 1,966 | - | - | - | - | - | 91,673 |
| Construction in progress | 544,270 | 1 | 306,515 | (505) | (36) | - | (633,612) | - | 216,633 |
| Impairment | (5,150) | - | - | (1,233) | - | - | - | - | (6,383) |
| | **4,141,322** | **385** | **489,955** | **(9,996)** | **(174,106)** | **114,813** | **(44,164)** | **(513,335)** | **4,004,874** |

| | Balance on 12/31/2021 | Acquisitions of subsidiaries, net (a) | Additions (b) | Write-offs | Net exchange-rate changes (c) | Net inflation (d) | Transfers | Depreciation | Balance at 12/31/2022 |
|---|---|---|---|---|---|---|---|---|---|
| Properties | 487,093 | 12,319 | 1,063 | 20 | 10,101 | (9,805) | (1,542) | (14,048) | 485,201 |
| Leasehold improvements | 1,183,764 | 33,347 | 9,090 | (2,443) | 23,987 | (13,915) | 127,023 | (139,314) | 1,221,539 |
| Improvements to own properties | 645 | - | - | - | - | - | 22 | (406) | 261 |
| Machinery and equipment | 1,252,185 | 22,673 | 161,707 | 271 | 14,144 | (9,640) | 137,504 | (256,768) | 1,322,076 |
| Furniture and fixtures | 116,650 | 5,142 | 11,430 | (241) | 1,278 | (881) | 10,187 | (20,258) | 123,307 |
| Facilities | 70,557 | 607 | 7,350 | (187) | 836 | 272 | 42,225 | (20,154) | 101,506 |
| IT equipment | 175,809 | 3,297 | 61,521 | (445) | 3,102 | 934 | 71,793 | (57,843) | 258,168 |
| Vehicles | 1,115 | 22 | 41 | (519) | (7) | 85 | 5 | (305) | 437 |
| Land | 85,660 | 2,187 | 1,860 | - | - | - | - | - | 89,707 |
| Construction in progress | 410,643 | 11,060 | 513,997 | (5,397) | 100 | - | (386,133) | - | 544,270 |
| Impairment | (5,150) | - | - | (1,348) | - | - | 1,371 | (23) | (5,150) |
| | **3,778,971** | **90,654** | **768,059** | **(10,289)** | **53,541** | **(32,950)** | **2,455** | **(509,119)** | **4,141,322** |

(a) In the parent company, the balance refers to the mergers of subsidiaries that took place during the year. Balances from companies acquired by DASA Group (Note 2 of financial statements as of December 31, 2022) are in the Consolidated.
(b) Mainly ongoing investments in appliances, equipment, and leasehold improvements. Additions include the amounts of R$ 14,298 in the parent company and R$ 15,346 in the consolidated with no cash effects in the year yet, since they are installment payments (R$ 79,809 in the parent company and R$ 87,111 in the consolidated as of December 31, 2022).
(c) Property and equipment of foreign operations translated into Reais at the exchange rate on the date of financial statements.
(d) Application of CPC 42 / IAS 29 - Hyperinflationary accounting. Updates are made by applying a general price index in the period between the date of acquisition/occurrence up to December 31, 2023 and December 31, 2022.

(In thousands of reais, unless otherwise indicated)

The accumulated depreciation additions presented in changes in property and equipment were partly recorded in general and administrative expenses and partially recorded in costs of services rendered. This allocation is linked to the final use of each asset.

For the year ended December 31, 2023, Management concluded that, there are no indicators of impairment of property and equipment that result in the need for additional provision to the balances that are recorded in the individual parent company and consolidated financial statements.

# 11 Intangible assets

Breakdown of intangible assets is as follows:

| | | | | Parent Company | |
|---|---|---|---|---|---|
| | | | | 12/31//2023 | 12/31/2022 |
| | Useful life in years | Cost | Accumulated amortization | Net | Net |
| **Goodwill related to interest acquisitions** | | | | | |
| Acquisition of interest - Goodwill | | 2,157,873 | - | 2,157,873 | 2,055,275 |
| | | **2,157,873** | - | 2,157,873 | **2,055,275** |
| **Intangible asset from acquisition of interest:** | | | | | |
| Brands | 30 | 328,782 | (124,558) | 204,224 | 201,974 |
| Relationship with clients | 20 | 81,030 | (44,872) | 36,158 | 33,930 |
| Software | 5 | 7,680 | - | 7,680 | 7,680 |
| Non-compete agreement | | 702 | (702) | - | 35 |
| | | **418,194** | **(170,132)** | **248,062** | **243,619** |
| **Other intangible assets:** | | | | | |
| IT systems | 5 | 1,619,747 | (942,474) | 677,273 | 709,491 |
| Commercial rights-of-use | 5 | 5,488 | (5,125) | 363 | 1,433 |
| Patents | 33 | 96 | (76) | 20 | 23 |
| Client exclusivity contracts | 5 | 180,052 | (30,036) | 150,016 | 7,586 |
| Goodwill | 5 | 1,243 | (553) | 690 | 828 |
| Intangible assets in progress | | 1,267 | - | 1,267 | 1,267 |
| | | **1,807,893** | **(978,264)** | **829,629** | **720,628** |
| | | **4,383,960** | **(1,148,396)** | **3,235,564** | **3,019,522** |

| | | | | Consolidated | |
|---|---|---|---|---|---|
| | | | | 12/31/2023 | 12/31/2022 |
| | Useful life in years | Cost | Accumulated amortization | Net | Net |
| **Goodwill related to interest acquisitions** | | | | | |
| Acquisition of interest - Goodwill | | 8,944,923 | - | 8,944,923 | 9,024,261 |
| | | **8,944,923** | **-** | **8,944,923** | **9,024,261** |
| **Intangible asset from acquisition of interest:** | | | | | |
| Brands | 30 | 775,232 | (200,409) | 574,823 | 547,919 |
| Relationship with clients | 20 | 383,201 | (184,745) | 198,456 | 338,859 |
| Surplus of assets | 5 | 1,791 | (1,452) | 339 | - |
| Non-compete agreement | | 36,391 | (27,483) | 8,908 | 589 |
| Software | 5 | 42,056 | (13,138) | 28,918 | 16,932 |
| | | **1,238,671** | **(427,227)** | **811,444** | **904,299** |
| **Other intangible assets:** | | | | | |
| IT systems | 5 | 1,860,049 | (1,053,738) | 806,311 | 799,471 |
| Commercial rights-of-use | 5 | 5,517 | (5,125) | 392 | 3,957 |
| Patents | 33 | 1,888 | (408) | 1,480 | 465 |
| Client exclusivity contracts | 5 | 205,327 | (48,773) | 156,554 | 21,745 |
| Goodwill | 5 | 6,666 | (2,163) | 4,503 | 5,614 |
| Intangible assets in progress | | 9,350 | - | 9,350 | 6,205 |
| | | **2,088,797** | **(1,110,207)** | **978,590** | **837,457** |
| | | **12,272,391** | **(1,537,434)** | **10,734,957** | **10,766,017** |

(In thousands of reais, unless otherwise indicated)

Changes in intangible assets are as follows:

| | | | | | | Parent Company | |
|---|---|---|---|---|---|---|---|
| | Balance at 12/31/2022 | Additions (a) | Additions from merger | Write-offs | Transfers (c) | Amortization | Balance at 12/31/2023 |
| **Goodwill related to interest acquisitions** | | | | | | | |
| Acquisition of interest - Goodwill | **2,055,275** | **-** | **102,598** | **-** | **-** | **-** | **2,157,873** |
| **Intangible asset from acquisition of interest:** | | | | | | | |
| Brands | 201,974 | - | 12,714 | - | - | (10,464) | 204,224 |
| Relationship with clients | 33,930 | - | 5,108 | - | - | (2,880) | 36,158 |
| Non-compete agreement | 35 | - | - | - | - | (35) | - |
| Software | 7,680 | - | - | - | - | - | 7,680 |
| | **243,619** | **-** | **17,822** | **-** | **-** | **(13,379)** | **248,062** |
| **Other intangible assets:** | | | | | | | |
| IT systems | 709,491 | - | 12 | - | 202,897 | (235,127) | 677,273 |
| Commercial rights-of-use | 1,433 | - | - | (157) | - | (913) | 363 |
| Trademarks and patents | 23 | - | - | - | - | (3) | 20 |
| Client exclusivity contract | 7,586 | 156,684 | - | - | - | (14,254) | 150,016 |
| Goodwill | 828 | - | - | - | - | (138) | 690 |
| Intangible assets in progress | 1,267 | 169,470 | - | - | (169,470) | - | 1,267 |
| | **720,628** | **326,154** | **12** | **(157)** | **33,427** | **(250,435)** | **829,629** |
| | **3,019,522** | **326,154** | **120,432** | **(157)** | **33,427** | **(263,814)** | **3,235,564** |

| | | | | | | Parent Company |
|---|---|---|---|---|---|---|
| | Balance on 12/31/2021 | Additions (a) | Write-offs | Transfers (c) | Amortization | Balance at 12/31/2022 |
| **Goodwill related to interest acquisitions** | | | | | | |
| Acquisition of interest - Goodwill | **2,055,275** | **-** | **-** | **-** | **-** | **2,055,275** |
| **Intangible asset from acquisition of interest:** | | | | | | |
| Brands | 212,432 | - | - | - | (10,458) | 201,974 |
| Relationship with clients | 37,063 | - | - | - | (3,133) | 33,930 |
| Non-compete agreement | 176 | - | - | - | (141) | 35 |
| Software | 7,680 | - | - | - | - | 7,680 |
| | **257,351** | **-** | **-** | **-** | **(13,732)** | **243,619** |
| **Other intangible assets:** | | | | | | |
| IT systems | 422,392 | - | (96) | 455,517 | (168,322) | 709,491 |
| Commercial rights-of-use | 2,425 | - | - | - | (992) | 1,433 |
| Trademarks and patents | 26 | - | - | - | (3) | 23 |
| Client exclusivity contract | 9,771 | - | - | - | (2,185) | 7,586 |
| Goodwill | 965 | - | - | - | (137) | 828 |
| Intangible assets in progress | 1,267 | 454,161 | - | (454,161) | - | 1,267 |
| | **436,846** | **454,161** | **(96)** | **1,356** | **(171,639)** | **720,628** |
| | **2,749,472** | **454,161** | **(96)** | **1,356** | **(185,371)** | **3,019,522** |

(In thousands of reais, unless otherwise indicated)

| | | | | | | | | | Consolidated |
|---|---|---|---|---|---|---|---|---|---|
| | Balance at 12/31/2022 | Net acquisitions of subsidiaries | Additions (a) | Write-offs (d) | Net exchange-rate changes | Net inflation (b) | Transfers (c) | Amortization | Balance at 12/31/2023 |
| **Goodwill related to interest acquisitions** | | | | | | | | | |
| Acquisition of interest - Goodwill | **9,024,261** | **7,491** | **68,785** | **(43,018)** | **(43,918)** | **-** | **(68,678)** | **-** | **8,944,923** |
| **Intangible asset from acquisition of interest:** | | | | | | | | | |
| Brands | 547,919 | - | 1,445 | - | (60,676) | 4,111 | 114,198 | (32,174) | 574,821 |
| Relationship with clients | 338,859 | - | - | - | (14,323) | - | (82,429) | (43,650) | 198,457 |
| Surplus of assets | - | - | - | - | (154) | - | 859 | (366) | 339 |
| Non-compete agreement | 589 | - | - | - | 45 | - | 13,589 | (5,316) | 8,907 |
| Software | 16,932 | - | - | - | - | - | 18,956 | (6,970) | 28,918 |
| | **904,299** | **-** | **1,445** | **-** | **(75,107)** | **4,111** | **65,173** | **(88,476)** | **811,443** |
| **Other intangible assets:** | | | | | | | | | |
| IT systems | 799,471 | 66 | 62,431 | (741) | (10,978) | 1,443 | 226,752 | (272,133) | 806,311 |
| Commercial rights-of-use | 3,957 | - | - | (157) | - | - | (2,494) | (914) | 392 |
| Trademarks and patents | 465 | - | - | (5) | 5 | - | 1,311 | (295) | 1,481 |
| Client exclusivity contract | 21,745 | - | 156,684 | (1,988) | 124 | - | (1,142) | (18,869) | 156,554 |
| Goodwill | 5,614 | - | - | - | - | - | - | (1,111) | 4,503 |
| Intangible assets in progress | 6,205 | - | 179,903 | - | - | - | (176,758) | - | 9,350 |
| | **837,457** | **66** | **399,018** | **(2,891)** | **(10,849)** | **1,443** | **47,669** | **(293,322)** | **978,591** |
| | **10,766,017** | **7,557** | **469,248** | **(45,909)** | **(129,874)** | **5,554** | **44,164** | **(381,799)** | **10,734,957** |

| | | | | | | | | | Consolidated |
|---|---|---|---|---|---|---|---|---|---|
| | Balance on 12/31/2021 | Net acquisitions of subsidiaries | Additions (a) | Write-offs | Net exchange-rate changes | Net inflation (b) | Transfers (c) | Amortization | Balance at 12/31/2022 |
| **Goodwill related to interest acquisitions** | | | | | | | | | |
| Acquisition of interest - Goodwill | **7,754,731** | **1,053,154** | **363,781** | **(1,135)** | **(41,668)** | **-** | **(104,602)** | **-** | **9,024,261** |
| **Intangible asset from acquisition of interest:** | | | | | | | | | |
| Brands | 623,051 | 1,637 | 5 | 955 | (11,175) | (17,004) | 8,028 | (57,578) | 547,919 |
| Relationship with clients | 296,699 | - | - | - | (14,825) | - | 96,883 | (39,898) | 338,859 |
| Non-compete agreement | 7,235 | - | - | - | (1,501) | - | - | (5,145) | 589 |
| Software | 20,016 | - | - | - | - | - | - | (3,084) | 16,932 |
| | **947,001** | **1,637** | **5** | **955** | **(27,501)** | **(17,004)** | **104,911** | **(105,705)** | **904,299** |
| **Other intangible assets:** | | | | | | | | | |
| IT systems | 482,379 | 6,561 | 40,820 | 45 | (2,116) | (3,012) | 457,320 | (182,526) | 799,471 |
| Commercial rights-of-use | 8,264 | - | - | - | (3,316) | - | 1 | (992) | 3,957 |
| Trademarks and patents | 446 | 23 | 3 | (1) | - | - | 2 | (8) | 465 |
| Client exclusivity contract | 27,120 | - | 1,007 | - | (22) | - | 742 | (7,102) | 21,745 |
| Goodwill | 6,298 | - | - | - | 1 | - | - | (685) | 5,614 |
| Intangible assets in progress | 5,461 | - | 461,573 | - | - | - | (460,829) | - | 6,205 |
| | **529,968** | **6,584** | **503,403** | **44** | **(5,453)** | **(3,012)** | **(2,764)** | **(191,313)** | **837,457** |
| | **9,231,700** | **1,061,375** | **867,189** | **(136)** | **(74,622)** | **(20,016)** | **(2,455)** | **(297,018)** | **10,766,017** |

(a) Mainly investments in systems development and contract with Unimed Rio. Additions include the amounts of R$ 131,747 in the parent company and R$ 132,608 in the consolidated with no cash effects in the year yet, since they are installment payments (R$ 52,577 in the parent company and R$ 54,778 in the consolidated as of December 31, 2022).

(b) Application of CPC 42 / IAS 29 - Hyperinflationary accounting. Updates are made by applying a general price index in the year between the date of acquisition/occurrence up to the base date of December 31, 2023.

(c) In December 2023, the Company decided to discontinue operations in Uruguay, which resulted in the write-off of the goodwill recorded in the Parent Company, with an impact of R$ 37,938.

(In thousands of reais, unless otherwise indicated)

### Testing for impairment verification

The goodwill resulting from business combination is an intangible asset with indefinite useful life and, therefore, it is not amortized, but tested during the fiscal year ended December 31, 2023.

The impairment test of assets with indefinite useful lives is carried out once a year, or when there are indicators of impairment of any of the cash-generating units ("CGU") to which they are allocated, as provided for in CPC 01 / IAS 36. The definition of cash-generating units has a direct connection with the way the entity makes decisions, thus connecting with its internal reports.

The goodwill allocated to the Cash Generating Units (CGU), defined in accordance with the accounting practices of the Company and its subsidiaries, are shown below:

| | 12/31/2023 | | | 12/31/2022 | | |
|---|---|---|---|---|---|---|
| | Goodwill | Carrying amount | Cash flow | Goodwill | Carrying amount | Cash flow |
| Hospitals and oncology (BU1) | 5,534,189 | 3,379,892 | 12,636,725 | 5,541,549 | 3,454,089 | 13,241,476 |
| Diagnosis and care coordination (BU2) | 3,337,986 | 4,083,454 | 16,870,813 | 3,482,712 | 2,411,276 | 13,241,476 |
| | **8,872,175** | **7,463,345** | **29,507,539** | **9,024,261** | **14,737,540** | **27,694,787** |

The Company assessed the impairment of the goodwill based on its value in use, using the discounted cash flow model for CGUs and also expanded to the main brands. The recoverable amounts of cash-generating units (CGUs) were valued using the value-in-use method, which is calculated based on estimated future cash flows discounted at a pre-tax discount rate that reflects the weighted average cost of capital to bring these cash flows at net present value. The perpetuity rate used to extrapolate the cash flow for a period of more than five years is applied to the net present value. Cash flows derive from the most recent budget projections approved by Management, in addition to future projections for the coming years using macroeconomic indices. The projections consider market expectations for operations, use of judgments related to the income growth rate and perpetuity, estimates of future investments and working capital.

Once the future projections have been made, we compare the book value, including goodwill, with the recoverable value of the unit (projections made).

The estimation process of the value in use involves the use of assumptions, judgments and estimates of future cash flows and represents the Company's best estimate, and these projections were approved by Management.

The following assumptions were used for the CGUs and analyzed brands:

- The cash flow projection for the first year is based on the budget of the current year and for other years, considering mainly macroeconomic market assumptions approved by Management. Management calculated the budgeted gross margin based on its expectations for market development and believes that any type of change in main assumptions that is reasonably possible, on which the recoverable value is based, would not cause the total book value to exceed the total recoverable value of the CGU. The projection covered the period of five years plus the residual value calculated by the perpetuation of the cash balance in the fifth year, discounted to the present value by the Weighted Average Cost of Capital (WACC) of 12.0% (10.4% in 2022). The WACC pretax rate on December 31, 2023 was 14.6%.

(In thousands of reais, unless otherwise indicated)

- Income: projected for the coming years considering historical growth in the volume of services provided and inflation projections based on macroeconomic projections of banks, not considering the opening of new units.

- Expenses: projected in the same period of income, according to business dynamics and EBITDA growth rate.

- Capital investment: considering the historical average percentage of investment in asset maintenance.

- Growth rate in perpetuity: 3.5% p.a. as of December 31, 2023 and 3.4% as of December 31, 2022.

### Sensitivity analysis:

The main risks related to the implementation of the business plan are: (i) success in negotiating with operators, mainly impacting on the Company's working capital and price on lending negotiations; (ii) macroeconomic factors which, in turn, have an impact on the price of inputs and medicines; and (iii) health sector scenarios such as: verticalization, market consolidation, changes in ANS regulations and standards, etc.

The DASA Group conducted a sensitivity analysis on the impairment test for each CGU to which the goodwill was allocated. Management believes that changes likely to occur in the main assumptions will not alter the conclusion that the recoverable value is greater than the book value of the corresponding CGUs.

## 12 Suppliers

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Domestic suppliers | 654,268 | 670,907 | 1,531,127 | 1,461,332 |
| Foreign suppliers | 21,272 | 17,146 | 26,245 | 24,471 |
| Specialized medical services | - | 49,457 | 27,613 | 76,450 |
| | **675,540** | **737,510** | **1,584,985** | **1,562,253** |
| Current | 628,802 | 727,435 | 1,538,242 | 1,549,633 |
| Non-current | 46,738 | 10,075 | 46,743 | 12,620 |

## 13 Loans and financing

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| **Modality** | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Promissory notes / Commercial notes (i) | - | 2,108,057 | - | 2,108,057 |
| Working capital (ii) | 11,958 | 16,346 | 191,775 | 451,341 |
| Lease (iii) | - | - | 495 | - |
| | **11,958** | **2,124,403** | **192,270** | **2,559,398** |
| Current | 4,743 | 113,353 | 122,966 | 345,731 |
| Non-current | 7,215 | 2,011,050 | 69,304 | 2,213,667 |

**Collateral for loans and financing:**
(i) Commercial notes of 100% of the contractual sum on behalf of the Company.
(ii) Real estate, surety, assignment of credit receivables, letter of guarantee, mortgage and lien.
(iii) Financed goods.

Changes in loans and financing balances were as follows:

| Parent Company | Consolidated |
|---|---|

| | | |
|---|---|---|
| **Balance at December 31 2021** | **668,788** | **1,585,286** |
| Funding | 1,993,271 | 2,005,076 |
| Interest accrued and exchange rate changes | 266,766 | 306,240 |
| Interest paid | (209,420) | (326,527) |
| Amortization of principal | (595,002) | (1,071,536) |
| Acquisition of subsidiary | - | 60,859 |
| **Balance at December 31 2022** | **2,124,403** | **2,559,398** |
| Interest accrued and exchange rate changes | 158,999 | 187,850 |
| Interest paid | (270,605) | (305,909) |
| Amortization of principal | (2,001,325) | (2,249,779) |
| Merger of subsidiary | 486 | - |
| Acquisition of subsidiary | - | 710 |
| **Balance at December 31, 2023** | **11,958** | **192,270** |
| Current | 4,743 | 122,966 |
| Non-current | 7,215 | 69,304 |

Loans and financing classified in non-current liabilities mature as follows as of December 31, 2023 and 2022:

| | 2023 | | 2022 | |
|---|---|---|---|---|
| | Parent Company | Consolidated | Parent company | Consolidated |
| 2024 | - | - | 2,004,382 | 2,143,893 |
| 2025 | 4,331 | 45,527 | 3,810 | 49,470 |
| 2026 | 2,884 | 23,777 | 2,858 | 20,305 |
| | **7,215** | **69,304** | **2,011,050** | **2,213,668** |

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

# 14 Leases

## Right-of-use assets and lease liabilities

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

Breakdown of right-of-use assets is as follows:

| **Right-of-use assets** | Parent Company | Consolidated |
|---|---|---|
| **Balance at December 31 2021** | **946,919** | **1,964,337** |
| Addition for acquisition of subsidiaries | - | 53,639 |
| Addition by merger | 13,218 | - |
| Additions | 24,898 | 295,208 |
| Write-off | - | (3,595) |
| Remeasurement (b) | 147,209 | 375,556 |
| Amortization | (170,050) | (353,242) |
| **Balance at December 31 2022** | **962,194** | **2,331,903** |
| Addition for acquisition of subsidiaries | 7,276 | - |
| Additions | 52,261 | 117,041 |
| Write-off | - | (159) |
| Remeasurement (b) | 76,469 | 426,440 |

(In thousands of reais, unless otherwise indicated)

| | | |
|---|---|---|
| Amortization | (208,345) | (401,170) |
| **Balance at December 31, 2023** | **889,855** | **2,474,055** |

The changes in lease liabilities are as follows:

| **Lease liabilities** | **Parent Company** | **Consolidated** |
|---|---|---|
| **Balance at December 31 2021** | **1,014,936** | **2,119,037** |
| Addition for acquisition of subsidiaries | - | 59,359 |
| Addition by merger | 7,885 | - |
| Additions | 24,898 | 295,208 |
| Write-off | (51,225) | (55,979) |
| Interest accrued (a) | 87,224 | 197,609 |
| Interest paid | (87,224) | (197,609) |
| Payments of principal | (179,804) | (351,373) |
| Remeasurement (b) | 147,209 | 375,556 |
| **Balance at December 31 2022** | **963,899** | **2,441,808** |
| Addition by merger | 5,964 | - |
| Additions | 52,261 | 117,041 |
| Write-off | - | (159) |
| Interest accrued (a) | 88,898 | 217,993 |
| Interest paid | (88,898) | (217,993) |
| Payments of principal | (170,592) | (341,939) |
| Remeasurement (b) | 76,469 | 426,440 |
| **Balance at December 31, 2023** | **928,001** | **2,643,191** |
| Current | 182,195 | 378,598 |
| Non-current | 745,806 | 2,264,593 |

(a) Interest is recorded under "Financial expenses".
(b) Remeasurement originates from changes in future lease payments resulting from adjustments in monthly amounts by the inflation index (IGP-M). DASA Group has remeasured the lease liability to reflect these revised payments.

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

| **Term of contracts (years)** | **Rate** |
|---|---|
| 01–02 | 9.9% |
| 03–04 | 10.3% |
| 05–09 | 10.4% |
| >10 | 10.7% |
| **Weighted average** | **10.4%** |

The maturity dates of non-current installments as of December 31, 2023 and 2022 are as follows:

| | **2023** | | **2022** | |
|---|---|---|---|---|
| | **Parent Company** | **Consolidated** | **Parent company** | **Consolidated** |
| 2024 | - | - | 108,020 | 228,770 |
| 2025 | 148,214 | 175,940 | 80,222 | 218,520 |
| 2026 | 294,761 | 359,092 | 37,719 | 213,416 |
| 2027 | 138,590 | 350,704 | 44,700 | 839,082 |
| >2028 | 164,241 | 1,378,857 | - | - |
| | **745,806** | **2,264,593** | **270,661** | **1,499,788** |

In accordance with CVM/SNC/SEP Circular Letter 02/2019, which requires the presentation of consolidated comparative balances with the application of projected inflation for right-of-use assets, right-of-use lease liabilities, depreciation and financial expenses. The DASA Group estimates a projected inflation rate of 3.6%. Considering this rate, we would have the following impacts on the fiscal year ended December 31, 2023:

(In thousands of reais, unless otherwise indicated)

| | 12/31/2023 | | 12/31/2022 | |
|---|---|---|---|---|
| **Cash flow** | **Book value** | **Projected inflation** | **Book value** | **Projected inflation** |
| Right-of-use assets, net | 2,474,056 | 2,563,123 | 2,331,903 | 2,452,462 |
| Lease liabilities | 2,643,192 | 2,738,347 | 2,441,808 | 2,568,049 |
| Depreciation expense | 401,169 | 415,611 | 353,242 | 371,505 |
| Financial expenses | 197,609 | 204,723 | 197,609 | 207,825 |

## 15 Debentures

Breakdown of debentures is as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Non-convertible debentures | 10,150,000 | 8,371,667 | 10,350,000 | 8,771,667 |
| Interest accrued | 205,401 | 200,231 | 206,795 | 203,097 |
| Transaction costs | (97,366) | (72,063) | (97,628) | (72,063) |
| | **10,258,035** | **8,499,835** | **10,459,167** | **8,902,701** |
| Current | 1,194,698 | 614,540 | 1,395,830 | 817,669 |
| Non-current | 9,063,337 | 7,885,295 | 9,063,337 | 8,085,032 |

Changes in debenture balances were as follows:

| | Parent Company | Consolidated |
|---|---|---|
| **Balance at December 31 2021** | **5,458,781** | **6,061,561** |
| Funding | 4,000,000 | 4,000,000 |
| Interest accrued and exchange rate changes | 899,670 | 972,240 |
| Interest paid | (772,062) | (844,545) |
| Amortization of principal | (1,026,693) | (1,226,693) |
| Transaction costs | (59,861) | (59,862) |
| **Balance at December 31 2022** | **8,499,835** | **8,902,701** |
| Funding (a) | 3,300,000 | 3,300,000 |
| Interest accrued and exchange rate changes | 1,330,009 | 1,378,039 |
| Interest paid | (1,324,838) | (1,374,866) |
| Amortization of principal (b) | (1,521,667) | (1,721,667) |
| Transaction costs | (25,304) | (25,040) |
| **Balance at December 31, 2023** | **10,258,035** | **10,459,167** |

(a) The debentures were raised on December 18, 2023 in the amount of R$ 1.3 billion and on July 17, 2023, in the amount of R$ 2 billion (Note 2 (d))

(In thousands of reais, unless otherwise indicated)

(b) On December 28, 2023, the optional extraordinary amortization of 1,00,000 simple debentures, not convertible into shares with real guarantee, in a single series, of the 19th issue of the Company, was completed, with a nominal unit value of R$ 1, amounting to R$ 1,100,000.

Debentures classified in non-current liabilities mature as of December 31, 2023 and 2022:

| | 2023 | | 2022 | |
|---|---|---|---|---|
| | Parent Company | Consolidated | Parent company | Consolidated |
| 2024 | - | - | 723,120 | 1,125,986 |
| 2025 | 839,928 | 839,928 | 637,825 | 637,825 |
| 2026 | 2,666,315 | 2,666,315 | 2,462,175 | 2,462,175 |
| 2027–2031 | 5,557,094 | 5,557,094 | 4,062,175 | 3,859,046 |
| | **9,063,337** | **9,063,337** | **7,885,295** | **8,085,032** |

Debenture transactions contracted by the Company require compliance with restrictive financial clauses, under penalty of early maturity (“covenants”). Failure to comply with obligations or restrictions for two consecutive quarters may lead to the early maturity of the related debts and default in relation to other contractual obligations (cross-default) of each debenture agreement.

The expected levels are calculated based on the consolidated financial statements, as described below:

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

**Financial net debt covenants:** being: (i) the sum of all consolidated debts of the Company to individuals and/or legal entities for: (a) loans and financing with third parties; (b) debts arising from issues of fixed-income securities, in circulation in the local and/or international capital markets; (c) net balance of derivative transactions (i.e. liabilities less assets from derivative transactions); (d) the value of redeemable preferred shares issued by the Company; and (e) the balance of credit assignment operations up to the limit of the Company’s co-obligation; less (ii) the sum of (a) the amount available in the Company’s cash; (b) the net balances of the Company’s bank checking accounts; and (c) Company’s balances of interest earning bank deposits. For the purposes of calculating this financial ratio, on December 31, 2023, the amount of R$ 363 thousand corresponds to the net cash for the purposes of the Discontinued Operations covenants.

**Adjusted EBITDA (Earnings before interest, taxes, depreciation and amortization) for covenants:** being a non-accounting measure over the four immediately preceding quarters, reflecting the Company's profit before net financial expenses, income tax and social contribution on income, depreciation, amortization, and expenses with stock option plan. In case of acquisition(s), the EBITDA generated in the period of twelve (12) months immediately preceding the end of each quarter of the calendar year by the acquiree(s) will be considered for the purposes of calculating the Company’s EBITDA. Therefore, the Company included, for purposes of calculating this financial index, as of December 31, 2023, the amount of R$ 898 thousand corresponding to the sum of income before interest, taxes, depreciation, and amortization of the acquirees in the last 12 months. For the purposes of calculating this financial ratio, on December 31, 2023, the negative amount of R$ 25,448 thousand corresponds to the Adjusted EBITDA for covenant purposes in the last 12 months of Discontinued Operations.

### Financial covenants

**10th Issue:** being the difference between the Company’s financial income and financial expenses for the four quarters of the calendar year immediately preceding the quarter of the calendar year then in progress, from which interest on equity should be excluded for the purpose of calculating financial commitments, which are calculated in module if it is negative and, if positive, it will not be considered for calculation. This calculation excludes the interest actually disbursed and/or provisioned due to confession of debt with a private pension entity, as well as exchange and monetary variations on debt and cash and expenses arising from provisions that had no impact on the Company's cash flow, but only accounting records, based on the Company's Consolidated financial statements. For the purposes of calculating this financial ratio, on December 31, 2023, the amount of R$ 138 thousand in expense corresponds to the Financial income (expense) for the purposes of covenants (10th Issue) of Discontinued Operations.

(In thousands of reais, unless otherwise indicated)

**Other issues:** Being the difference between the financial income and the financial expenses of the Company relating to the four quarters of the calendar year immediately prior to the quarter of the calendar year then in progress, relating exclusively to (i) the financial expenses relating to the consolidated debts of the Company before individuals and/or legal entities, limited to (a) loans and financing with third parties; (b) debts arising from issues of fixed-income securities, in circulation in the local and/or international capital markets; (c) net balance of derivative transactions (i.e. liabilities less assets from derivative transactions); (d) the value of redeemable preferred shares issued by the Company; and (e) the balance of credit assignment operations up to the limit of the Company's co-obligation; and (ii) financial income referring to (a) the amount available in the Company's cash; (b) the net balances of the Company's bank checking accounts; and (c) balances of the Company's interest earning bank deposits. For the purposes of calculating this financial ratio, on December 31, 2023, the amount of R$ 21 thousand in income corresponds to the Financial income (expense) for the purposes of covenants (other issues) of Discontinued Operations.

On December 31, 2023 and December 31, 2022, DASA Group was fully in compliance with contractual conditions.

## 16 Taxes payable

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| IRRF (Withholding income tax) payable | 25,181 | 21,272 | 52,038 | 61,291 |
| Service tax (ISS) payable | 14,240 | 12,292 | 68,006 | 49,939 |
| PIS and COFINS payable | 1,122 | 9,925 | 29,118 | 35,673 |
| Social contribution and IRPJ payable | 9,363 | 6,085 | 20,588 | 16,568 |
| INSS payable | 12,755 | 18,820 | 19,938 | 25,696 |
| Installment payment of ISS | 497 | 683 | 1,911 | 8,948 |
| Installments – Federal taxes | 1,351 | 2,046 | 132,720 | 223,396 |
| Refis - Ímpar | - | - | 21,702 | 29,693 |
| Installment payment - INSS | - | - | 45,004 | 52,587 |
| Other taxes payable | - | 622 | 33,807 | 32,824 |
| | **64,509** | **71,745** | **424,832** | **536,615** |
| Current | 64,033 | 70,477 | 316,818 | 349,555 |
| Non-current | 476 | 1,268 | 108,014 | 187,060 |

Taxes in installments classified in non-current liabilities for amortization matured as follows as of December 31, 2023 and 2022:

| | 2023 | | 2022 | |
|---|---|---|---|---|
| | Parent Company | Consolidated | Parent company | Consolidated |
| 2024 | - | - | 963 | 92,224 |
| 2025 | 476 | 40,989 | 240 | 38,139 |
| 2026 | - | 26,029 | 65 | 56,697 |
| >2027 | - | 40,995 | - | - |
| | **476** | **108,014** | **1,268** | **187,060** |

## 17 Payable - acquisition of subsidiaries

(In thousands of reais, unless otherwise indicated)

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

Changes in Payable - acquisition of subsidiaries in the parent company are as follows:

| | Not collateralized by interest earning bank deposits | Not collateralized by interest earning bank deposits - International | Collateralized by interest earning bank deposits | Contingent consideration | Total |
|---|---|---|---|---|---|
| **Balance at December 31 2021** | **209,192** | **158,140** | **29,353** | **65,322** | **462,007** |
| Acquisitions | 55,704 | - | - | 12,253 | 67,957 |
| Inflation adjustment and exchange-rate change | 293,397 | 44,918 | 370 | 2,729 | 341,414 |
| Payments | (398,923) | (200,547) | (7,357) | (71,969) | (678,796) |
| **Balance at December 31 2022** | **159,370** | **2,511** | **22,366** | **8,335** | **192,582** |
| Current | | | | | **71,661** |
| Non-current | | | | | **120,921** |
| Renegotiation | (29,807) | 46,006 | - | - | 16,199 |
| Acquisitions | - | - | - | 1,019 | 1,019 |
| Inflation adjustment and exchange-rate change | 18,957 | (1,721) | 2,301 | 920 | 20,457 |
| Payments | (61,442) | (2,500) | (18,192) | (1,717) | (83,851) |
| **Balance at December 31, 2023** | **87,078** | **44,296** | **6,475** | **8,557** | **146,406** |
| Current | | | | | **78,630** |
| Non-current | | | | | **67,776** |

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

| | Not collateralized by interest earning bank deposits | Not collateralized by interest earning bank deposits - International | Collateralized by interest earning bank deposits | Contingent consideration | Total |
|---|---|---|---|---|---|
| **Balance at December 31 2021** | **1,486,787** | **213,381** | **29,477** | **124,466** | **1,854,111** |
| Acquisitions | 159,110 | - | - | 12,253 | 171,363 |
| Inflation adjustment and exchange-rate change | 669,940 | (10,323) | 370 | 2,729 | 662,716 |
| Payments | (1,093,724) | (200,547) | (7,357) | (71,970) | (1,373,598) |
| **Balance at December 31 2022** | **1,222,113** | **2,511** | **22,490** | **67,478** | **1,314,592** |
| Current | | | | | **413,366** |
| Non-current | | | | | **901,226** |
| Renegotiation | (29,807) | 46,006 | - | - | 16,199 |
| Acquisitions | 23,665 | - | - | 1,019 | 24,684 |
| Inflation adjustment and exchange-rate change | 148,155 | (1,721) | 2,306 | 920 | 149,660 |
| Payments | (215,779) | (2,500) | (18,191) | (1,717) | (238,187) |
| **Balance at December 31, 2023** | **1,148,347** | **44,296** | **6,605** | **67,700** | **1,266,948** |
| Current | | | | | **505,146** |
| Non-current | | | | | **761,802** |

The portions classified in non-current assets have the following payment schedule as of December 31, 2023:

| **Year of maturity** | Parent Company | Consolidated |
|---|---|---|
| 2025 | 67,776 | 183,720 |
| As of 2026 | - | 578,082 |
| **Total** | **67,776** | **761,802** |

The non-current liabilities had the following payment schedule as of December 31, 2022:

| **Year of maturity** | Parent Company | Consolidated |
|---|---|---|

| | | |
|---|---|---|
| 2024 | 70,999 | 466,373 |
| 2025 | 39,866 | 55,366 |
| As of 2026 | 10,056 | 379,487 |
| **Total** | **120,921** | **901,226** |

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

As part of the agreement to acquire equity interests, put options were issued by the Company or its subsidiaries in favor of the non-controlling shareholders and call options were issued by the sellers in favor of the Company or its subsidiaries, which may result in acquisition by the Company or its subsidiaries of the remaining shares of non-controlling shareholders, in the following Companies: Fernando Henriques Pinto Junior & CIA Ltda. (“Padrão”), DB Genética Serviços Laboratoriais Ltda. (“Genera”), CPClin – Centro de Pesquisa Clínicas Ltda. (“CPClin”), Instituto de Hematologia de S. J. R. Preto Ltda. (“Hemat”) and Nossa Senhora do Carmo Participações (“Grupo Carmo”).

Call and put option balances are recorded under other accounts payable and provisions and other credits.

## 18 Provision for tax, social security, labor and civil claims

| | Parent Company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | 12/31/2023 | | 12/31/2022 | | 12/31/2023 | | 12/31/2022 | |
| | **Provision** | **Judicial deposit** | **Provision** | **Judicial deposit** | **Provision** | **Judicial deposit** | **Provision** | **Judicial deposit** |
| Labor and civil | 45,094 | 19,101 | 34,041 | 17,554 | 175,775 | 66,346 | 121,014 | 53,680 |
| Tax and social security claims | 64,525 | 40,552 | 91,959 | 36,333 | 283,842 | 51,814 | 280,235 | 46,745 |
| | **109,619** | **59,653** | **126,000** | **53,887** | **459,617** | **118,160** | **401,249** | **100,425** |

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

### Provisions for labor and civil risks

As of December 31, 2023, the DASA Group has R$ 3,421 (“former management - responsibility of former shareholder”) and R$ 38,269 (“new management – DASA”) in the parent company and R$ 1,082,258 (former management) and R$ 210,692 (new management) in the consolidated related to civil lawsuits, as well as R$ 1,040 (former management) and R$ 102,952 (new management) in the parent company and R$ 54,540 (former management) and R$ 204,603 (new management) in the consolidated referring to labor lawsuits classified by its legal advisors as a possible loss, for which there is no provision. Substantially, R$ 49,054 refers to a public civil lawsuit for acts of administrative improbity for alleged irregularities in the bidding procedure for hiring Cientifica Lab Produtos Laboratoriais and Sistemas Ltda (Científica Lab), and R$ 310,909 refers to an indemnity lawsuit alleging the existence of acts of administrative improbity and violation of principles and damages to the treasury in the hiring of Hospital Maternidade Cristóvão da Gama (HMCG) by IPSA (Instituto de Previdência de Santo André), related to the period of the former management of HMCG.

### Provisions for tax and social security claims

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

DASA Group R$ 15,279 (former management) on December 31, 2023 and R$ 1,194,947 (new management) in the parent company and R$ 1,316,849 (new management) in the Consolidated referring to lawsuits classified under the advice of its legal counsel as possible losses for which no provision was recorded, according to the accounting rule applicable for this circumstance, of which R$ 593,973 referring to tax on services of any nature

(In thousands of reais, unless otherwise indicated)

(ISSQN) proceeding mainly discussing the place where clinical analysis services are provided, R$ 152,388 referring to the collection of PIS/COFINS on billing and imports, IRPJ and CSLL credits in the amount of R$ 347,705.

Changes in provision to December 31, 2023 and December 31, 2022 took place as follows:

| | Labor and civil | | Tax and social security | |
|---|---|---|---|---|
| | Parent Company | Consolidated | Parent company | Consolidated |
| **Balance at December 31 2021** | **37,585** | **142,467** | **87,819** | **112,874** |
| Addition to provision | 22,548 | 51,868 | 10,435 | 11,851 |
| Additions (Acquisitions of subsidiaries) | (14) | 1,605 | (1) | - |
| Additions with contra-entries | - | - | - | 175,711 |
| Usage | (28,412) | (73,953) | (8,776) | (22,977) |
| Restatement | 2,334 | (973) | 2,482 | 2,775 |
| **Balance at December 31 2022** | **34,041** | **121,014** | **91,959** | **280,234** |
| Addition to provision (Dasa's Management) | 47,032 | 65,713 | 39,055 | 39,300 |
| Additions (Acquisitions of subsidiaries and mergers) | 49 | - | - | - |
| Additions to the provision with a balancing entry (Former management) (a) | 3,552 | 94,156 | 3,131 | 44,999 |
| Use (Dasa's Management) | (47,200) | (111,871) | (56,756) | (66,855) |
| Update (Reversal) - (Dasa Management) | 7,620 | 6,763 | (12,864) | (13,835) |
| **Balance at December 31, 2023** | **45,094** | **175,775** | **64,525** | **283,842** |

(a) The Company, within the contracts for the acquisition of subsidiaries, has agreements on contingent lawsuits where the responsibility for payment/disbursement, in the event of loss of these lawsuits, lies with the former management (former owner). For these lawsuits, the provision is made under "contingency provision" against "amounts receivable from former management".

## 19 Share-based payment

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

i. 2018 Plan - Stock option approved at the Company's Extraordinary General Meeting held on 12/21/2018 ("2018 Plan"): The Company granted participants of the former Stock Option Plan ("2016 Plan") the opportunity to choose, at their sole discretion, to replace the options they held with options under the 2018 Plan. As a result, all participants in the 2016 Plan decided to migrate their options to the 2018 Plan, so that there were no open options left subject to the terms and conditions of the 2016 Plan. However, the migrated options are still open in the 2018 Plan.

ii. The "2020 Plan – Stock option" for the period from 2020 to 2023 approved at the Extraordinary General Meeting on November 30, 2020 ("2020 Plan"). On May 10, 2023, the Company's Board of Directors approved the 4th Program of "2020 Plan" and the Company carried out a new grant, whose vesting period will be on December 31, 2026, and the effect is already considered in the changes presented below.

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

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

(In thousands of reais, unless otherwise indicated)

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

The Options that may be granted under the "2020 Plan" may not exceed the amount of 28,848,825 (twenty-eight million, eight hundred and forty-eight thousand, eight hundred and twenty-five) of Representative Options, on the date of approval of the "2020 Plan", of approximately 6% of the Company's share capital. In the "2020 Plan", the strike price is defined based on the fair value of the shares on the grant date and it is monetarily adjusted by a CDI index, while the vesting period (service condition) is four years. Premiums must be fully exercised at the end of the grace period.

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

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

The table below refers to the number of options issued in each program, still outstanding, at the time of the grant versus the number of remaining options to be settled, considering the period ended December 31, 2023.

Under the 2018 Plan, the following grants were approved:

| Year of approval | Number of issued shares | Number of remaining options |
|---|---|---|
| 2018 | 4,663,274 | 1,056,908 |
| 2019 | 5,215,000 | 1,010,099 |

Under the 2020 Plan, the following grants were approved:

| Year of approval | Number of issued shares | Number of remaining options |
|---|---|---|
| 2020 | 7,181,250 | 2,680,621 |
| 2021 | 6,413,500 | 2,163,441 |
| 2022 | 6,506,500 | 5,195,750 |
| 2023 | 8,843,375 | 7,515,000 |

The changes in outstanding options for the years ended December 31, 2023, including their respective weighted average exercise prices, are shown below:

**Settlement in shares**

| | 2021 | 2022 | 2023 | 2023 | 2023 |
|---|---|---|---|---|---|
| Life | 3 years | 3 years | 2 years | 3 years | 3 years |

(In thousands of reais, unless otherwise indicated)

| | | | | | |
|---|---|---|---|---|---|
| Share price | 13.73 | 23.45 | 12.37 | 12.35 | 12.37 |
| Fair value | 1.14 | 11.28 | 3.59 | 7.48 | 2.65 |
| Strike price | 33.80 | 27.00 | 20.54 | 9.15 | 33.80 |
| Expected volatility | 0.48 | 0.53 | 0.69 | 0.58 | 0.69 |
| Risk-free rate | 12.6% | 12.2% | 9.4% | 11% | 9.5% |
| Maturity | 2024 | 2025 | 2025 | 2026 | 2026 |

Provision for share-based payment is as follows:

| | Parent Company |
|---|---|
| **Balance at December 31 2021** | **547,023** |
| Stock option plan expense | 24,964 |
| Payments | (4,558) |
| **Balance at December 31 2022** | **567,429** |
| Stock option plan expense | 61,572 |
| Payments | (828) |
| **Balance at December 31, 2023** | **628,173** |

| | 12/31/2023 | 12/31/2022 |
|---|---|---|
| Current | 56,075 | 52,002 |
| Non-current | 16,962 | 9,853 |
| Shareholders' equity | 555,136 | 505,574 |
| **Total balance sheet (share-based payment)** | **628,169** | **567,429** |

# 20 Shareholders' equity

## Share capital

As of December 31, 2023, the Company's share capital totals R$ 18,032,490 (R$ 16,359,199 as of December 31, 2022), represented by 752,799,844 (560,578,264 as of December 31, 2022) common shares, all nominative, book-entry and with no par value, presented in the statement of shareholders' equity in the amount of R$ 17,946,204, net of Costs with issue of shares in the amount of R$ 86,286.

Capital increase are pre-approved for the issuance of new shares up to the limit of one billion common shares, without need of prior amendments to the statute.

## Equity valuation adjustment

These are shareholder transactions related to the call and put option of controlling shareholders, the effects of translating balances to the presentation currency for foreign subsidiaries and of hyperinflationary accounting effects for the Argentine subsidiary as detailed in Note 4.

## Treasury shares

As of December 31, 2023, the number of treasury shares was 5,751,757 (2,394,366 as of December 31, 2022), at an average price of R$ 14.13 per share (R$ 16.37 as of December 31, 2022), totaling a balance of treasury shares of R$ 81,258 (R$ 39,201 as of December 31, 2022).

In a Board of Directors' meeting held on August 12, 2022, a "Repurchase Program" of own shares was approved. The number of shares to be acquired in the buyback program is limited to 14,060,719 common shares issued by the Company, accounting for 19.57% of the shares outstanding in the market, on the approval date, following the limit set forth in Article 9 of CVM Resolution 77. The program ended on February 12, 2024.

Under the Buyback Program, 2,288,600 shares were purchased in the fiscal year ended December 31, 2022, totaling a gross amount paid by the Company of R$ 38,453. While in the fiscal year ended December 31, 2023, 1,046,600 shares were repurchased, totaling R$ 13,453.

Changes in the balance of treasury shares are shown for the year ended December 31, 2023:

| | Quantity | Balance (R$) | Average price |
|---|---|---|---|
| **Balance in December 2022** | **2,394,366** | **39,202** | **16.4** |
| Repurchases in the year | 1,046,600 | 14,199 | 13.6 |
| Withdrawal right (a) | 7,115,325 | 95,701 | 13.5 |
| Cancellation of shares (b) | (4,636,094) | (65,473) | 14.1 |
| Use/Settlement (c) | (168,440) | (2,371) | 14.1 |
| **Balance in December 2023** | **5,751,757** | **81,258** | **14.1** |

(a) Withdrawal rights as notice to shareholders on December 28, 2022 and January 20, 2023.

(b) Cancellation of shares as per Material Fact of February 17, 2023.

(c) In 2023, 168,400 shares were returned as a result of the withdrawal of beneficiaries from the Matching Shares Plan.

## Dividends and interest on own capital

According to the Company's by-laws, net income for the year is allocated as follows: (i) 5% for formation of legal reserve, until reaches 20% of subscribed share capital; and (ii) at least 25% of the remaining balance adjusted, pursuant to article 202 of Law 6404/76, for the payment of mandatory dividends.

## Loss per share (basic and diluted)

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

Calculation of Parent Company’s basic loss per share is as follows:

| | Parent Company | |
|---|---|---|
| | 12/31/2023 | 12/31/2022 |
| **Loss attributable to Company’s (controlling) shareholders** | **(1,166,016)** | **(386,924)** |
| Weighted average value of outstanding common shares (in thousands) | 747,048 | 558,184 |
| **Basic loss per share - (in R$)** | **(1.56083)** | **(0.69319)** |

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

Calculation of Parent Company's loss per share is as follows:

| | Parent Company | |
|---|---|---|
| | 12/31/2023 | 12/31/2022 |
| **Loss attributable to Company's controlling shareholders** | **(1,166,016)** | **(386,924)** |
| Weighted average number of common shares for diluted losses per share (in thousands) | 785,871 | 581,657 |
| **Diluted loss per share - (in R$)** | **(1.48372)** | **(0.66522)** |

## 21 Net operating income

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

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| **Operating income per sector (a):** | | | | |
| Hospitals and oncology (BU1) | - | - | 8,067,012 | 7,029,430 |
| Diagnoses and care coordination ("BU2") | 5,630,149 | 5,142,445 | 7,282,700 | 6,694,435 |
| Diagnoses - International Operations ("BU2") | - | - | 207,544 | 402,641 |
| | **5,630,149** | **5,142,445** | **15,557,256** | **14,126,506** |
| **Deductions:** | | | | |
| Taxes on billing | (336,967) | (309,544) | (940,540) | (851,304) |
| Expected losses from variable consideration (disallowances) | (41,138) | (44,110) | (300,953) | (119,192) |
| Commercial discounts | (37,223) | (21,861) | (63,528) | (27,117) |
| Net operating income | **5,214,821** | **4,766,930** | **14,252,235** | **13,128,893** |

(a) The Company revisited the provisioning of income from services provided and not billed based on data collected in recent years with healthcare operators and, on December 31, 2023, adjusted the maximum period for which the provisioning record would remain, generating a positive impact of R$ 25,491.

DASA Group has a concentration among its client portfolios. On December 31, 2023 and 2022, the consolidated concentration of the five main customers is as follows:

| | 12/31/2023 | 12/31/2022 |
|---|---|---|
| CLIENT A | 13% | 11% |
| CLIENT B | 11% | 10% |
| CLIENT C | 10% | 8% |
| CLIENT D | 7% | 5% |
| CLIENT E | 3% | 4% |

(In thousands of reais, unless otherwise indicated)

# 22 Cost of services rendered

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Personnel Cost (b) | (963,371) | (892,908) | (2,907,259) | (2,591,459) |
| Cost with material (a) | (960,655) | (848,437) | (3,378,954) | (2,892,689) |
| Cost with services and utilities (b) | (1,164,230) | (1,042,825) | (2,956,862) | (2,804,116) |
| Depreciation and amortization cost | (401,285) | (370,327) | (769,797) | (738,291) |
| General expenditures | (47,876) | (22,410) | (352,358) | (303,892) |
| | **(3,537,417)** | **(3,176,907)** | **(10,365,230)** | **(9,330,447)** |

(a) Based on historical data on the consumption of Orthoses, Prostheses and Special Materials ("OPME"), the Company revisited the amounts provisioned for this item, seeking a better estimate for recording the cost per accrual (services provided), generating an increase in the amount of R$ 59,176 on December 31, 2023. (b) For a better presentation, we reclassified the balances from the Personnel costs item to Services and utilities costs in the amount of R$ 62,115.

# 23 General and administrative expenses

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Personnel expenses | (521,857) | (464,574) | (976,887) | (1,026,469) |
| Provision for profit sharing and bonus | (22,271) | (115,913) | (19,303) | (172,653) |
| Stock option plan (Note 19) | (56,608) | (6,028) | (66,585) | (24,964) |
| Services and utilities | (498,651) | (420,390) | (934,227) | (856,159) |
| Advertising and publicity | (52,772) | (62,997) | (86,013) | (101,346) |
| Transportation expenses | (66,658) | (62,942) | (72,948) | (72,188) |
| Depreciation and amortization | (400,499) | (303,476) | (526,507) | (373,232) |
| Taxes and rates | (6,149) | (4,944) | (18,896) | (40,559) |
| Impairment loss on accounts receivable | (3) | (27,137) | (100,857) | (31,262) |
| On lending of corporate expenses (a) Note 28 | 353,908 | - | - | - |
| Other | (78,832) | (74,739) | (173,080) | (165,462) |
| | **(1,350,392)** | **(1,543,140)** | **(2,975,303)** | **(2,864,294)** |

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

(In thousands of reais, unless otherwise indicated)

## 24 Net financial income (expense)

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| **Financial expenses** | | | | |
| Interest on loans and debentures | (1,452,034) | (1,165,853) | (1,528,916) | (1,432,619) |
| Interest on right-of-use lease | (88,898) | (87,223) | (217,993) | (217,760) |
| Interest (a) | (20,337) | (7,871) | (44,225) | (27,409) |
| Accruals on payable - acquisition of subsidiaries | (20,458) | (25,684) | (149,660) | (48,345) |
| Exchange rate change and indexation charges | (96,622) | (27,012) | (155,774) | (89,046) |
| Interest accruals on lawsuits | 5,244 | (4,808) | 7,070 | (5,015) |
| On lending of intercompany items (b) (Note 28) | 836,530 | - | - | - |
| Other | (55,467) | (58,990) | (116,598) | (119,772) |
| | **(892,042)** | **(1,377,441)** | **(2,206,096)** | **(1,939,966)** |
| **Financial income** | | | | |
| Interest | 187,873 | 212,278 | 262,673 | 289,634 |
| Exchange rate change and indexation credits | 48,642 | 33,170 | 31,982 | 48,667 |
| Other | 43 | 114 | 2,164 | 6,274 |
| | **236,558** | **245,562** | **296,819** | **344,575** |
| | **(655,484)** | **(1,131,879)** | **(1,909,277)** | **(1,595,391)** |

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

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

## 25 Income tax and social contribution

Provision for income tax and social contribution on net income, in compliance with the accrual basis.

The combined tax rate, or nominal rate, used in the calculations for December 31, 2023, and December 31, 2022, is 34%, in line with current tax legislation.

The reconciliation between the statutory income tax and social contribution expense and respective effective rate of these taxes are presented below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| **Loss before income tax and social contribution** | (1,170,150) | (709,010) | (1,023,771) | (578,795) |
| Combined statutory tax rate | 34% | 34% | 34% | 34% |
| **Income tax and social contribution:** | | | | |
| Calculated at combined statutory rate | 397,851 | 241,064 | 348,082 | 196,790 |
| Effect of tax rates in foreign jurisdictions (30%) | - | - | (25,437) | (11,932) |
| **Permanent (additions) exclusions** | | | | |
| Equity in results of subsidiaries | (284,773) | 113,016 | - | - |
| Interest on own capital | (915) | (24,572) | 5,625 | 18,401 |
| Non-deductible expenses (i) | (15,549) | (14,118) | (201,724) | (19,238) |
| **Other adjustments** | | | | |
| Presumed tax regime (ii) | - | - | (483) | (1,358) |
| Constitution/consumption of tax loss carryforwards (iii) | (92,480) | 6,696 | (260,315) | 4,710 |
| Other | - | - | 436 | 3,656 |
| | **4,134** | **322,086** | **(133,816)** | **191,029** |
| Income tax and social contribution - current | - | - | (131,888) | (212,700) |
| Deferred income tax and social contribution | 4,134 | 322,086 | (1,928) | 403,729 |
| Total | **4,134** | **322,086** | **(133,816)** | **191,029** |
| Effective rate (iv) | -0.36% | -40.0% | 13.1% | -32.0% |

(In thousands of reais, unless otherwise indicated)

(i) It refers to expenses that cannot be deducted for tax purposes, under the terms of the applicable tax legislation, such as: expenses with fines, donations, gifts and others;

(ii) Brazilian tax legislation allows the companies that earned gross income of up to R$ 78 million in their previous fiscal year, to adopt a more simplified taxation regime for IRPJ and CSLL purposes, called presumed tax regime. Some of the Company's subsidiaries adopt this tax regime, according to which the IRPJ and CSLL calculation basis was calculated using a presumed profit rate equivalent to 8% of the operation's income. The presumed tax regime adjustment represents the difference between taxation under this method and what would have been due based on the official tax rate applied to the taxable income of these subsidiaries;

(iii) Refers to deferred IRPJ and CSLL on the balances of tax losses and negative CSLL calculation bases not recorded in the year.

(iv) The effective tax rate on profits is calculated as the ratio between IRPJ and CSLL expenses (current and deferred) and profit (or loss) before IRPJ and CSLL. This is a different percentage from the nominal rate, since taxable profit is calculated through adjustments provided for in tax legislation (called "additions" or "exclusions") to the accounting profit (or loss).

## Deferred taxes on tax losses and temporary differences

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

In line with CPC 32/IAS 12, the DASA Group bases its recognition of deferred tax assets and liabilities on temporary differences and tax losses on the expectation of generating future taxable profits, through a technical study approved by Management. Tax losses have no statute of limitations and their offsetting is legally limited to 30% of taxable profits. Projections for the realization of deferred tax assets are reviewed annually.

Breakdown of balances of deferred income tax and social contribution is as follows:

| | Balance sheet - Parent company | | Income - Parent company | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Tax loss carryforwards | 1,085,960 | 1,085,960 | - | 301,486 |
| Provision for expected losses from doubtful accounts and provision for disallowance | 17,137 | 65,596 | 48,459 | 6,479 |
| Sundry provision and for specialized medical services | 33,387 | (10,702) | (44,089) | (11,750) |
| Provision for stock option plan | 115,128 | 96,991 | (18,137) | 2,050 |
| Provision for variable remuneration, disputes and overtime | 5,193 | 20,626 | 15,433 | 14,662 |
| Depreciation IFRS 16 - Leases | 12,846 | 19,698 | 6,852 | (3,427) |
| Provision for obsolescence | 200 | 4,277 | 4,077 | 612 |
| Adjustment to present value - AVP | 3,459 | 3,603 | 144 | (1,032) |
| Provision for legal disputes | 31,743 | 27,878 | (3,865) | 782 |
| Adjustment of useful lives of property and equipment | 21,738 | 19,846 | (1,892) | (3,419) |
| Downstream merger of subsidiary | 282,695 | 282,695 | - | - |
| Surplus in the acquisition of subsidiary | 21,090 | (218) | (21,308) | 31,916 |
| Goodwill Amortization | (700,294) | (681,440) | 18,854 | (8,684) |
| Other | 5,748 | (2,905) | (8,654) | 101 |
| **Deferred income tax and social contribution** | **936,030** | **931,905** | **(4,125)** | **329,776** |
| **Changes in equity not affecting profit (loss)** | | | | |
| Capital gains effect on acquisition of subsidiaries | | | - | (7,698) |
| Other | | | (9) | 8 |
| | | | **(4,134)** | **322,086** |
| **Balance sheet presentation:** | | | | |
| Deferred tax assets | 936,030 | 931,905 | | |
| | 936,030 | 931,905 | | |

| | Balance sheet - Parent company | |
|---|---|---|
| | 12/31/2023 | 12/31/2022 |
| **Reconciliation of deferred tax assets** | | |
| **Balance on December 31** | **931,905** | **602,121** |

| | | |
|---|---|---|
| Tax income recognized in profit (loss) | **4,134** | **322,086** |
| Effect (reversal) of surplus on acquisition of subsidiaries | - | **7,698** |
| Other | (9) | - |
| **Balance on December 31** | **936,030** | **931,905** |

(In thousands of reais, unless otherwise indicated)

| | Balance sheet - Consolidated | | Income - Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Tax loss carryforwards | 1,233,952 | 1,265,837 | 31,885 | 332,304 |
| Allowance for doubtful accounts due to disallowances, default and returned checks | 115,414 | 72,466 | (42,948) | 1,084 |
| Sundry provision and for specialized medical services | 79,108 | 1,716 | (77,392) | 359 |
| Provision for variable remuneration, disputes and overtime | 17,730 | 59,472 | 41,742 | 15,138 |
| Provision for stock option plan | 115,128 | 116,934 | 1,806 | 46,690 |
| IFRS 16 - Lease - rentals | 53,472 | 19,538 | (33,934) | (4,238) |
| Provision for ISS on income to be billed | 10,685 | - | (10,685) | - |
| Provision for obsolescence | 2,051 | 4,282 | 2,231 | 617 |
| Adjustment to present value - AVP | 2,054 | 3,603 | 1,549 | (1,032) |
| Equity evaluation adjustment | 22,575 | 19,679 | (2,896) | - |
| Provision for legal disputes | 28,596 | 29,442 | 846 | 2,289 |
| Adjustment of useful lives of property and equipment | 26,749 | 19,846 | (6,903) | (3,419) |
| Downstream merger of subsidiary | 282,695 | 282,695 | - | - |
| Surplus in the acquisition of subsidiary | 21,090 | (1,257) | (22,347) | 31,998 |
| Goodwill Amortization | (695,429) | (682,071) | 13,358 | (8,684) |
| Other | (43,017) | 51,846 | 94,664 | 12,563 |
| **Deferred income tax and social contribution** | **1,272,852** | **1,264,028** | **(9,024)** | **425,669** |
| **Changes in equity not affecting profit (loss)** | | | | |
| Surplus in the acquisition of subsidiary | | | - | (7,698) |
| Other | | | 10,952 | (14,243) |
| | | | **1,928** | **403,728** |

| | | |
|---|---|---|
| **<u>Balance sheet presentation:</u>** | | |
| Deferred tax assets | 1,286,050 | 1,288,738 |
| Deferred tax liabilities | (13,198) | (24,710) |
| | **1,272,852** | **1,264,028** |

| | | |
|---|---|---|
| **<u>Reconciliation of deferred tax assets</u>** | | |
| **Balance on December 31** | **1,263,829** | **838,151** |
| Tax income recognized in profit (loss) | (1,928) | 403,728 |
| Effect (reversal) of surplus in the acquisition of subsidiaries | - | 7,698 |
| Other | 10,951 | 14,451 |
| **Balance on December 31** | **1,272,852** | **1,264,028** |

(In thousands of reais, unless otherwise indicated)

The balances of deferred tax assets on tax losses will be realized according to the following schedule.

| | Parent Company | Consolidated |
|---|---|---|
| 2024 | 923 | 1,048 |
| 2025 | 41,157 | 46,766 |
| 2026 | 59,373 | 67,465 |
| 2027 | 83,982 | 95,427 |
| >2028 – 2023 | 403,091 | 458,023 |
| 2031 – 2033 | 497,434 | 565,223 |
| | **1,085,960** | **1,233,952** |

DASA Group’s Management considers that the balances of deferred income tax and social contribution assets arising from temporary differences will be realized in accordance with the expected generating of future taxable income, based on a technical feasibility study.

DASA Group did not identify non-recovery indicators for deferred taxes during the year ended December 31, 2023.

## 26 Information by business segment

For the purposes of analysis and decision making by Management, the DASA Group’s operations are managed considering three strategic divisions, which are its reportable segments: (i) outpatient care services and care coordination; (ii) hospitals and oncology - through Ímpar Serviços Hospitalares S.A. and (iii) International operations - auxiliary support services located in Argentina and Uruguay. The operating segment is reported consistently with management reports used by the main operating decision maker (President) to assess segment performance and resource allocation. The President of DASA Group analyzes the internal management reports of each division at least quarterly. The following summary describes the operations of each segment:

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

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

(In thousands of reais, unless otherwise indicated)

Information for the years ended December 31, 2023 and 2022 is as follows:

**Consolidated**

| | Hospitals and oncology (BU1) | | Diagnoses and care coordination ("BU2") | | Diagnoses - International Operations ("BU2") | | Total | | Discontinued operations (i) | Total except for discontinued operations |
|---|---|---|---|---|---|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2023 |
| **Net income:** | | | | | | | | | | |
| Income per segment | 7,326,929 | 6,534,188 | 6,543,729 | 6,019,588 | 212,786 | 392,375 | 14,083,444 | 12,946,151 | 8,506 | 14,252,235 |
| Intra-segment income | - | - | 177,297 | 182,742 | - | - | 177,297 | 182,742 | - | |
| | **7,326,929** | **6,534,188** | **6,721,026** | **6,202,330** | **212,786** | **392,375** | **14,260,741** | **13,128,893** | **8,506** | **14,252,235** |
| **Cost:** | | | | | | | | | | |
| Reportable segment cost | (5,229,344) | (4,418,787) | (4,817,324) | (4,465,983) | (155,428) | (262,932) | (10,202,095) | (9,147,702) | (14,162) | (10,365,230) |
| Intra-segment cost | (177,297) | (182,745) | - | - | - | - | (177,297) | (182,745) | - | - |
| | **(5,406,641)** | **(4,601,532)** | **(4,817,324)** | **(4,465,983)** | **(155,428)** | **(262,932)** | **(10,379,392)** | **(9,330,447)** | **(14,162)** | **(10,365,230)** |
| **Results by reportable segments:** | | | | | | | | | | |
| Operating income (expenses), net | (1,181,760) | (900,903) | (1,757,512) | (1,809,142) | (55,918) | (71,805) | (2,995,190) | (2,781,850) | (21,508) | (2,973,682) |
| Financial income | 103,214 | 91,060 | 219,351 | 266,867 | (26,240) | (13,352) | 296,325 | 344,575 | (494) | 296,819 |
| Financial expenses | (1,136,542) | (503,355) | (1,055,286) | (1,420,097) | (14,427) | (16,514) | (2,206,254) | (1,939,966) | (158) | (2,206,096) |
| Income tax and social contribution | (63,180) | (108,386) | (58,948) | 320,648 | (12,101) | (21,233) | (134,229) | 191,029 | (413) | (133,816) |
| **Net profit (loss) by segment** | **(357,980)** | **511,072** | **(748,693)** | **(905,377)** | **(51,328)** | **6,539** | **(1,157,999)** | **(387,766)** | **(28,229)** | **(1,129,770)** |

(i) As mentioned in note 2, Optiren S.A. and Nobeloy S.A. are discontinuing operations.

**Consolidated**

| | Hospitals and oncology (BU1) | | Diagnoses and care coordination ("BU2") | | Diagnoses - International Operations ("BU2") | | Total | | Discontinued operations | Total except for discontinued operations |
|---|---|---|---|---|---|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2023 |
| Total assets | 14,221,881 | 13,138,553 | 11,827,565 | 13,358,664 | 163,754 | 346,974 | 26,213,200 | 26,844,191 | - | 26,213,200 |
| Investment - equity accounting | - | - | (837,568) | 332,402 | - | - | (837,568) | 332,402 | - | (837,568) |
| Total current and non-current liabilities | 6,459,563 | 5,764,703 | 12,350,987 | 13,850,805 | 68,831 | 139,284 | 18,879,381 | 19,754,792 | - | 18,879,381 |

# 27 Financial instruments

## Accounting classification and fair values

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

Parent Company

| | | | | Fair value | Book balance | |
|---|---|---|---|---|---|---|
| | | | | 12/31/2023 | 12/31/2023 | 12/31/2022 |
| **Financial liabilities measured at fair value** | **Note** | **Classification per category** | **Hierarchy** | | | |
| Bank Deposit Certificate and repurchase and resale commitments | 6 | Fair value through profit or loss | Level 2 | 405,017 | 405,017 | 186,295 |
| Collateralized by means of interest earning bank deposits | 17 | Fair value through profit or loss | Level 2 | 6,475 | 6,475 | 22,366 |
| | | | | **411,492** | **411,492** | **208,661** |
| **Financial assets not measured at fair value** | | | | | | |
| Cash and cash equivalents | 6 | Financial assets at amortized cost | - | 116,423 | 116,423 | 51,561 |
| Trading securities | 7 | Financial assets at amortized cost | - | 79,561 | 79,561 | 1,740,599 |
| Trade accounts receivable | 8 | Financial assets at amortized cost | - | 945,598 | 1,013,051 | 906,258 |
| | | | | **1,141,582** | **1,209,035** | **2,698,418** |
| | | | | **1,553,074** | **1,620,527** | **2,907,079** |
| **Financial liabilities not measured at fair value** | | | | | | |
| Loans and financing | 13 | Financial liability at amortized cost | - | 11,838 | 11,958 | 2,124,403 |
| Debentures | 15 | Financial liability at amortized cost | - | 10,636,064 | 10,258,035 | 8,499,835 |
| Suppliers | 12 | Financial liability at amortized cost | - | 594,083 | 675,540 | 737,510 |
| Payable - acquisition of subsidiaries | 17 | Financial liability at amortized cost | - | 146,820 | 146,406 | 184,247 |
| Lease liabilities | 14 | Financial liability at amortized cost | - | 928,001 | 928,001 | 963,899 |
| | | | | **12,316,806** | **12,019,940** | **12,509,894** |
| **Financial liabilities measured at fair value** | | | | | | |
| Contingent consideration | 17 | Fair value through profit or loss | Level 3 | 8,557 | 8,557 | 8,335 |
| | | | | **8,557** | **8,557** | **8,335** |
| | | | | **12,325,363** | **12,028,497** | **12,518,229** |

| | | | | Consolidated | | |
|---|---|---|---|---|---|---|
| | | | | Fair value | Book balance | |
| | | | | 12/31/2023 | 12/31/2023 | 12/31/2022 |
| **Financial liabilities measured at fair value** | **Note** | **Classification per category** | **Hierarchy** | | | |
| Interest earning bank deposits | 6 | Fair value through profit or loss | Level 2 | 1,146,286 | 1,146,286 | 886,088 |
| Collateralized by means of interest earning bank deposits | 17 | Fair value through profit or loss | Level 2 | 6,605 | 6,605 | 20,495 |
| Derivative financial instruments | | Fair value through profit or loss | Level 2 | 7,165 | 7,165 | 25,028 |
| | | | | **1,160,056** | **1,160,056** | **931,611** |
| **Financial assets not measured at fair value** | | | | | | |
| Cash and cash equivalents | 6 | Financial assets at amortized cost | - | 438,908 | 438,908 | 398,904 |
| Trading securities | 7 | Financial assets at amortized cost | - | 103,815 | 103,815 | 1,793,217 |
| Trade accounts receivable | 8 | Financial assets at amortized cost | - | 3,757,047 | 3,992,580 | 3,308,069 |
| | | | | **4,299,797** | **4,535,303** | **5,500,190** |
| | | | | **5,459,853** | **5,695,359** | **6,431,801** |
| **Financial liabilities not measured at fair value** | | | | | | |
| Loans and financing | 13 | Financial liability at amortized cost | - | 144,914 | 192,270 | 2,559,398 |
| Debentures | 15 | Financial liability at amortized cost | - | 10,838,689 | 10,459,167 | 8,902,701 |
| Suppliers | 12 | Financial liability at amortized cost | - | 1,453,308 | 1,584,985 | 1,568,253 |
| Payable - acquisition of subsidiaries | 17 | Financial liability at amortized cost | - | 1,656,823 | 1,266,948 | 1,276,257 |
| Lease liabilities | 14 | Financial liability at amortized cost | - | 2,643,191 | 2,643,191 | 1,014,936 |
| | | | | **16,736,926** | **16,146,561** | **15,321,545** |
| **Financial liabilities measured at fair value** | | | | | | |
| Contingent consideration | 17 | Fair value through profit or loss | Level 3 | 67,700 | 67,700 | 67,478 |
| | | | | **67,700** | **67,700** | **67,478** |
| | | | | **16,804,626** | **16,214,261** | **15,389,023** |

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

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

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

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

Different levels are defined as follows:

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

## Foreign exchange risk

Through the subsidiary Ímpar, DASA Group assumed loans contracted for in foreign currency (US Dollar) that have derivative financial instruments contracted for protection against changes foreign exchange rate.

As of December 31, 2023, DASA Group had derivative contracts to hedge the exchange rate fluctuation for all outstanding foreign currency loans. Summaries of the contracts in force are as follows:

| | | | | | Validity | | |
|---|---|---|---|---|---|---|---|
| **Interest rate swap (fixed CDI rate)** | **Nominal value (US$'000)** | **Balance at 12/31/2023** | **Original indexes** | **Swap** | **Start** | **Maturity** | **Unrealized gains (losses) from derivative instruments on 12/31/2023** |
| Santander | 9,077 | 43,945 | 4.45% | CDI+1.35% | 11/12/2019 | 10/04/2024 | 5,660 |
| | | | | | | | **5,660** |

Derivative instruments as of December 31, 2023:

**Swap**

| | Current | Non-current | Total |
|---|---|---|---|
| Assets | - | 7,165 | 7,165 |
| Liabilities | - | (1,505) | (1,505) |
| | **-** | **5,660** | **5,660** |

Derivative instruments as of December 31, 2022:

**Swap**

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

## Market risk

The Company has entered into derivative contracts to convert the IPCA indicator of certain loans into CDI measures, as follows:

| | | | | | Validity | | |
|---|---|---|---|---|---|---|---|
| **Interest rate swap (IPCA to CDI)** | **Nominal value (US$'000)** | **Balance at 12/31/2023** | **Original indexes** | **Swap** | **Start** | **Maturity** | **Unrealized gains (losses) from derivative instruments on 12/31/2023** |
| Itaú | 247,482 | 264,966 | IPCA+6.75% | CDI+1.22% | 11/11/2022 | 10/15/2032 | (17,397) |
| XP | 419,184 | 448,798 | IPCA+6.60% | CDI+1.05% | 05/24/2023 | 10/15/2029 | (7,088) |
| | | | | | | | (24,486) |

Derivative instruments as of December 31, 2023:

**Swap**

| | Current | Non-current | Total |
|---|---|---|---|
| Liabilities | (885) | (23,601) | (24,486) |
| | (885) | (23,601) | **(24,486)** |

## Liquidity risk

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

a) Short-term cash management - Management of liquid assets and credit facilities to cover immediate needs.

b) Long-term cash management - Ongoing process to guarantee long-term funds, by analyzing the cash budget on a monthly basis, updating the budgeted assumptions according to the needs of the business, and comparing the actual versus budgeted amounts.

c) Maintenance of a minimum cash – Refers to the cash balance that DASA Group covers in a very short time to meet its urgent needs. Furthermore, the Company adopts as a criterion that the cash must have sufficient funds to cover the five worst daily flows of a particular month, without considering receipts.

d) Exposure limits and risk mitigators - The treasury area maintains, in short-term lines, between cash investments with immediate liquidity and working capital facilities, a volume of funds sufficient to guarantee at least the amount equal to the five largest consecutive days of cash disbursements in the last 12 months.

For medium-term and long-term facilities, the treasury department credit facilities compatible with DASA Group's strategic planning, always with the goal of guaranteeing the availability of funds to fulfill the expected cash flow.

The table below shows the maturities of consolidated non-current (undiscounted) financial liabilities contracted on December 31, 2023 in detail (the balances of short-term instruments shown below are undiscounted, once that maturities are on short-term basis):

| Operation | 2025 | 2026 | 2027 | >2028 | Total |
|---|---|---|---|---|---|
| Derivative financial instruments | 25,106 | - | - | - | 25,106 |
| Suppliers | 46,743 | - | - | - | 46,743 |
| Bank loans and financing | 37,628 | 15,514 | - | - | 53,142 |
| Debentures | 1,961,745 | 3,545,210 | 7,078,439 | - | 12,585,393 |
| Leases | 175,940 | 359,092 | 350,704 | 1,378,856 | 2,264,593 |
| Share-based payment | 21,954 | - | - | - | 21,954 |
| Payable - acquisition of subsidiaries | 183,720 | 578,082 | - | - | 761,802 |
| | **2,452,836** | **4,497,898** | **7,429,143** | **1,378,856** | **15,758,733** |

The table below shows the maturity of consolidated non-current financial liabilities contracted on December 31, 2022:

| Operation | 2024 | 2025 | >2026 | Total |
|---|---|---|---|---|
| Derivative financial instruments | 1,431 | - | - | 1,431 |
| Suppliers | 12,620 | - | - | 12,620 |
| Bank loans and financing | 2,143,893 | 49,470 | 20,304 | 2,213,667 |
| Debentures | 1,125,986 | 637,825 | 6,321,221 | 8,085,032 |
| Leases | 228,770 | 218,520 | 1,052,498 | 1,499,788 |
| Share-based payment | 7,235 | 2,618 | - | 9,853 |
| Payable - acquisition of subsidiaries | 466,373 | 55,366 | 379,487 | 901,226 |
| | **3,986,308** | **963,799** | **7,773,510** | **12,723,617** |

## Sensitivity analysis for financial assets and liabilities

A sensitivity analysis of consolidated interest earning bank deposits on the base date of December 31, 2023, scenarios based on projection was further stressed by 25% and 50% as below.

For each scenario the financial expense/gross (financial income) was calculated, taking into account the flow of maturities for each contract scheduled for 2023, excluding the taxes levied. As it does not generate financial income (expense), investments that guarantee the payments of lawsuits that may be required from acquired companies (R$ 6,661 as of December 31, 2023) were not considered in this projection.

| Operation | Balance at 12/31/2023 | Risk (a) | Scenario I (Probable) | Scenario II | Scenario III |
|---|---|---|---|---|---|
| Cash and cash equivalents/Securities | 1,689,008 | CDI | 196,769 | 147,577 | 98,385 |
| | Rate subject to change | CDI | 11.65% | 8.74% | 5.83% |

In order to check the sensitivity of the index of debts in the consolidated on the base date of December 31, 2023, three scenarios based on projection and were defined and changes of 25% and 50% were calculated.

For each scenario the gross financial expense was calculated, taking into account the flow of maturities for each contract scheduled for 2023, excluding the taxes levied. The base date used for financings was December 31, 2023, projecting indices for one year and verifying their sensitivity in each scenario.

| Operation | Balance at 12/31/2023 | Risk (a) | Scenario I (Probable) | Scenario II | Scenario III |
|---|---|---|---|---|---|
| Debentures | 10,459,166 | CDI | 1,218,493 | 1,523,116 | 1,827,739 |
| | Rate subject to change | CDI | 11.65% | 14.56% | 17.48% |

## Capital management

The financial leverage ratios can be summarized as follows:

| | 12/31/2023 | 12/31/2022 |
|---|---|---|
| Gross debt | 10,651,437 | 11,462,100 |
| Total cash and cash equivalents and securities | (1,689,009) | (3,078,208) |
| Net balance of derivative transactions | 18,826 | (17,389) |
| **Net debt** | **8,981,254** | **8,366,503** |
| | | |
| Shareholders' equity | 7,330,427 | 7,078,622 |
| Total capital | 16,311,681 | 15,445,125 |
| **Leverage ratio** | **55.1%** | **54.2%** |

# 28 Related parties

The Company had operations with related parties, as follows:

### Operations subsidiaries to the provision of services carried out between the Company and its subsidiaries

| | Current assets clients | | Current liabilities - Other accounts payable | | Income from services | | Costs of services rendered - | |
|---|---|---|---|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| Bioclinico | 3,328 | 2,288 | - | - | 1,040 | 1,950 | - | - |
| Chromatox | - | - | 2 | - | - | - | - | - |
| CientificaLab | 10,962 | 4,583 | - | 437 | 13,061 | 12,679 | 103 | 435 |
| CPCLIN | 68 | 26 | - | - | 383 | 95 | - | - |
| CRMI Petrópolis | - | - | 1,314 | 530 | - | - | 784 | - |
| DASA RE (i) | - | - | - | - | - | - | 773 | 764 |
| Deliberato | 2,874 | 1,131 | - | - | 1,744 | 3,609 | - | - |
| Exame | 1,658 | 2,081 | - | - | 4,861 | 3,421 | - | - |
| Gaspar | - | 632 | - | - | - | 3,924 | - | - |
| Genia - MOL | 130 | 130 | - | - | - | - | - | - |
| Genia Argentina | 715 | - | - | - | 715 | - | - | - |
| Genia Chile | 79 | - | - | - | 79 | - | - | - |
| Genia Colombia | 11 | - | - | - | 12 | - | - | - |
| Hemat | 205 | 150 | - | - | 495 | 488 | - | - |
| Ímpar | 9,348 | 9,991 | - | - | 79,080 | 78,768 | - | - |
| Itulab | 378 | - | - | - | 377 | 49 | - | - |
| Lustosa | 730 | - | - | - | 868 | - | - | - |
| Mantris | 134 | 222 | - | - | 112 | 252 | - | - |
| Nobeloy | 475 | 126 | - | - | 348 | - | - | - |
| Padrão Ribeirão | 442 | 304 | - | - | 493 | - | - | - |
| Previlab | 11,254 | 2,608 | - | - | 9,185 | 8,976 | - | 530 |
| Ruggeri | 1,935 | 864 | - | - | 1,483 | 722 | - | - |
| Salomão Zoppi | 12,933 | 31,922 | - | - | 21,927 | 19,206 | - | - |
| Santa Luzia | 91 | 1,260 | - | - | 1,841 | 6,715 | 1 | - |
| São Camilo | 175 | - | - | - | 175 | - | - | - |
| São Marcos | 3,534 | 1,944 | - | - | 15,515 | 11,051 | - | - |
| Valeclin | 6,025 | 3,680 | 4,967 | 5,667 | 2,350 | 4,055 | 4,918 | 5,967 |
| | **67,484** | **63,942** | **6,283** | **6,634** | **156,144** | **155,960** | **6,579** | **7,696** |

(i) Amounts corresponding to property rental transactions.

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

### Related parties - Loan agreements between the Company and its subsidiaries as of December 31, 2023 and December 31, 2022

| | Remuneration fee | Maturity | 12/31/2023 | 12/31/2022 |
|---|---|---|---|---|
| **Loan agreement** | | | | |
| Boris | 120% CDI | 06/02/2025 | 24,045 | 20,757 |
| CRMI Petrópolis | 120% CDI | 10/06/2025 | 180 | 155 |
| DB Genética | 120% CDI | 07/10/2026 | 65,131 | 45,581 |
| GSC | 120% CDI | 01/29/2027 | 131,091 | 81,489 |
| Hemat | 120% CDI | 01/19/2027 | 4,751 | - |
| Lunav | 120% CDI | 10/25/2025 | 3,073 | 1,029 |
| Padrão Ribeirão | 120% CDI | 11/25/2026 | 7,849 | 5,850 |
| Santa Luzia | 120% CDI | - | - | 8,865 |
| | | | **236,120** | **163,726** |

The loan agreements between the Company and its subsidiaries generated a financial income, eliminated in the consolidation process, of R$ 30,891 for the year ended December 31, 2023 (R$ 10,024 as of December 31, 2022).

### Related parties - Dividends and interest on own capital receivable by the Company from its subsidiaries in the year as of December 31, 2023 and December 31, 2022 are shown below:

| | 12/31/2023 | 12/31/2022 |
|---|---|---|

| | | |
|---|---|---|
| Bioclínico | 7,163 | - |
| Cientifica Lab | - | 5,605 |
| Chromatox | 14,618 | - |
| CP Clin | 3,143 | - |
| DASA RE | 2,463 | - |
| Deliberato | 2,589 | - |
| HEMAT | 1,951 | 4,080 |
| Ímpar | 91,215 | 101,205 |
| Petropolis | 1,074 | - |
| Previlab | 11,735 | 1,225 |
| Ruggeri & Piva | 4,856 | - |
| Salomão Zoppi | - | 7,200 |
| Santa Luzia | - | 2,189 |
| Valeclin | 1,739 | - |
| | **142,546** | **121,504** |

## Other receivables

In 2023, the Company implemented a corporate expense transfer process, from the Parent Company to the Subsidiaries. For administrative expenses that the Parent Company initially assumes and then repasses to the Subsidiaries. The amounts were recorded as related parties in non-current assets, totaling R$ 1,190,438 (R$ 0 as of December 31, 2022).

The Company also calculated the specialized medical services shared between the subsidiary Salomão and Zoppi, which were recorded under “Related Parties” in non-current assets, totaling R$ 69,121 (R$ 82,563 as of December 31, 2022).

## Management remuneration

Expenses related to the remuneration of key management personnel, including the Board of Directors, the Audit Board and the Statutory Executive Board, recognized in the statement of income, are shown in the table below.

Management’s total remuneration was R$ 41,630 in 2023 (R$ 30,671 in 2022), including fixed remuneration and bonuses, of which R$ 8,936 in 2023 (R$ 6,775 in 2022) for members of the Board of Directors (7 members in 2023 and 7 in 2022), and R$ 32,694 in 2023 (R$ 23,896 in 2022) for statutory directors (12.83 statutory directors in the year 2023 and 13.58 statutory directors in 2022).

The amount of benefits paid to the Company’s managers in 2023 was R$ 371.

| | 12/31/2023 | | | 12/31/2022 | | |
|---|---|---|---|---|---|---|
| | Board of Directors | Statutory Executive Board | Total | Board of Directors | Statutory Executive Board | Total |
| Fixed remuneration (Salary/Directors’ fees) | 8,936 | 14,484 | 23,420 | 6,775 | 9,871 | 16,646 |
| Variable remuneration | - | 15,237 | 15,237 | - | 13,011 | 13,011 |
| Deferred bonus advance | - | 2,974 | 2,974 | - | 1,014 | 1,014 |
| **TOTAL** | **8,936** | **32,694** | **41,630** | **6,775** | **23,896** | **30,671** |
| **Benefits** | - | 371 | 371 | - | 102 | 102 |

Fixed remuneration includes salaries and fees, vacations, compulsory bonuses and Christmas bonus, social security contributions (INSS - the company’s share). Variable remuneration includes the profit sharing and bonuses. Benefits include medical assistance, meal vouchers, food vouchers, life insurance and a private pension plan.

The changes in share-based remuneration are disclosed in Note 19.

## Other related party balances

Operations carried out between related parties are carried out at usual market values, terms and rates agreed among the parties, in effect on the respective dates and in continuity conditions.

| Company | Relationship |
|---|---|

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

The following are the amounts of the operations carried out:

| | Balances of Assets / (Liabilities) 12/31/2023 | | | Balances of Assets / (Liabilities) 12/31/2022 | | |
|---|---|---|---|---|---|---|
| | **Services** | **Rentals** | **Other** | **Services** | **Rentals** | **Other** |
| - 3G Empreendimentos E Participações Ltda. | (606) | - | - | - | - | - |
| - A e C Consultores Ltda. | (17) | - | - | (16) | - | - |
| - Agaesse Servicos Ltda. | (57) | - | - | - | - | - |
| - Amar Admin. de Bens Próprios Ltda. | - | (37) | - | - | (37) | - |
| - BFL Empreendimentos Imobiliários Ltda. | - | (213) | - | - | (202) | - |
| - César Antonio Biazio Sanches | - | (7) | - | - | (10) | - |
| -CM Hospitalar | - | - | (15,379) | - | - | (98,943) |
| - Cm Tecnologia S.A. | (16) | - | - | - | - | - |
| - Conexa Saúde Serviços Médicos Ltda. | (15) | - | - | (10) | - | - |
| - Connectcom Tecnologia. | (3) | - | - | - | - | - |
| - Copa Serviços De Coleta E Diagnósticos Ltda. | (118) | - | - | - | - | - |
| - Dmg Laboratório Médico Ltda. | (113) | - | - | - | - | - |
| - Ecolimp Sistemas de Serviços Ltda. | (169) | - | - | (5,970) | - | - |
| - ECRD Serv. Médicos de Radiologia Ltda. | - | - | - | (1) | - | - |
| - Edan Servicos De Coleta. | (94) | - | - | - | - | - |
| - Essijota Serv. de Coleta e Diag. Ltda. | (88) | - | - | - | - | - |
| - Expressa Dist Medicamentos Ltda. | - | - | - | (23,074) | - | - |
| - José de Oliveira Domingues | - | (12) | - | - | (20) | - |
| - Link Consult. em Medicina Diag. Ltda. | (17) | - | - | (16) | - | - |
| - Localiza Rent a Car S.A. | (28) | - | - | - | - | - |
| - Mega Copa Serviços De Coleta E Diagnósticos Ltda. | (64) | - | - | - | - | - |
| - Meier Serviços De Coleta E Diagnósticos Ltda. | (53) | - | - | - | - | - |
| - Pechincha Serviços De Coleta E Diagnósticos Ltda. | (138) | - | - | - | - | - |
| - Pesmed – Pesq. e Serv. Médicos Ltda. | - | - | - | (46) | - | - |
| - Phd Servicos De Coleta Ltda. | (116) | - | - | - | - | - |
| - PTR7 Investimentos Imobiliários Ltda. | - | (1,918) | - | - | (1,917) | - |
| - PTR14 Investimentos Imobiliários S.A. | - | (2,129) | - | - | - | - |
| - RMR Ressonância Magnética Ltda. | - | - | - | (1) | - | - |
| - Seven Seas Partner Saúde e Prev. Ltda. | (86) | - | - | (85) | - | - |
| - VIDA - Posto de Coleta Ltda. | (95) | - | - | - | - | - |
| | **(1,893)** | **(4,316)** | **(15,379)** | **(29,219)** | **(2,186)** | **(98,943)** |

| | Income / (Expenses) 12/31/2023 | | | Income / (Expenses) 12/31/2022 | | |
|---|---|---|---|---|---|---|
| | **Services** | **Rentals** | **Other** | **Services** | **Rentals** | **Other** |
| - 3G Empreendimentos E Participações Ltda. | (6,038) | - | - | - | - | - |
| - A e C Consultores Ltda. | (254) | - | - | (187) | - | - |
| - Agaesse Serviços Ltda. | (627) | - | - | - | - | - |
| - Amar Admin. de Bens Próprios Ltda. | - | (439) | - | - | (440) | - |
| - BFL Empreendimentos Imobiliários Ltda. | - | (2,538) | - | - | (2,407) | - |
| - César Antonio Biazio Sanches | - | (92) | - | - | (115) | - |
| -CM Hospitalar | - | - | (254) | (169) | - | - |
| - CM Tecnologia S.A. | (969) | - | - | - | - | - |
| - Conexa Saúde Serviços Médicos Ltda. | (478) | - | - | (838) | - | - |
| - Connectcom Tecnologia | (55) | - | - | - | - | - |
| - Copa Serviços De Coleta E Diagnósticos Ltda. | (1,583) | - | - | - | - | - |
| - Dmg Laboratório Médico Ltda. | (1,452) | - | - | - | - | - |
| - Ecolimp Sistemas de Serviços Ltda. | (37,359) | - | - | (13,030) | - | - |
| - ECRD Serv. Médicos de Radiologia Ltda. | (2,128) | - | - | (2,355) | - | - |
| - EDAN Serviços de Coleta Ltda | (1,016) | - | - | (1,394) | - | - |
| - Essijota Serv. de Coleta e Diag. Ltda. | (1,062) | - | - | (776) | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| - Hro - Hospital de Referência Oftalmologica Ltda. | (165) | - | - | - | - | - |
| - José de Oliveira Domingues | - | (162) | - | - | (245) | - |
| - Link Consult. em Medicina Diag. Ltda. | (248) | - | - | (192) | - | - |
| - Localiza Fleet S.A. | (174) | - | - | (4) | - | - |
| - Luminamd Capacitacao E Treinamento Ltda. | (5) | - | - | - | - | - |
| - Mega Copa Serviços De Coleta E Diagnósticos Ltda. | (714) | - | - | - | - | - |
| - Meier Serviços De Coleta E Diagnósticos Ltda. | (512) | - | - | - | - | - |
| - Patrys Investimentos Imobiliários Ltda. | - | (92,946) | - | - | (27,648) | - |
| - Pechincha Serviços De Coleta E Diagnósticos Ltda. | (1,688) | - | - | - | - | - |
| - Pesmed – Pesq. e Serv. Médicos Ltda. | (656) | - | - | (603) | - | - |
| - Phd Servicos De Coleta Ltda. | (1,222) | - | - | - | - | - |
| - PTR14 Investimentos Imobiliários S.A. | - | (21,291) | - | - | - | - |
| - PTR7 Investimentos Imobiliários Ltda. | - | (23,064) | - | - | (23,254) | - |
| - RMR Ressonância Magnética Ltda. | (2,332) | - | - | (2,301) | - | - |
| - Seven Seas Partner Saúde e Prev. Ltda. | (1,005) | - | - | (1,140) | - | - |
| - Signo Properties Invest. Imobiliários Ltda. | - | (3,940) | - | (1,253) | - | - |
| - Socec Empreendimentos Imobiliarios Ltda (s) | - | - | - | - | (1,124) | - |
| - Ultrascan Serviços de imagem Ltda. | (117) | - | - | (127) | - | - |
| - VIDA - Posto de Coleta Ltda. | (1,145) | - | - | (1,011) | - | - |
| - VK Saude | (1,369) | - | - | - | - | - |
| | **(64,373)** | **(144,472)** | **(254)** | **(25,380)** | **(55,233)** | **-** |

(a) For the year 2023, the shareholder George Schain is no longer a member of the Board and is therefore no longer a related party.

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

## 29 Insurance coverage (unaudited)

As of December 31, 2023, the total insurance coverage was R$ 7,365,397, and R$ 710,900 for loss of profits, R$ 6,481,497 for property damage and R$ 2,000 for professional civil liability and R$ 171,000 for professional liability of Directors & Officers (D&O), among others. Assessment of the sufficiency of insurance coverage is not part of the scope of the independent auditors.

## 30 Discontinued operations

The assets and liabilities relating to Nobeloy S.A and Optiren S.A are presented as discontinued operations, following the approval of the discontinuation of these businesses on November 6, 2023, by the Group's Management and shareholders. Operations are scheduled to cease in their entirety in 2024.
Breakdown of discontinued operations in the balance sheet as of December 31, 2023 is as follows:

| | Nobeloy | Optiren | Eliminations | Total |
|---|---|---|---|---|
| **CURRENT ASSETS** | | | | |
| Cash and cash equivalents | 305 | 57 | - | 363 |
| Trade accounts receivable | 967 | 7,329 | (8,125) | 171 |
| Recoverable taxes | 899 | - | - | 899 |
| Other credits | 205 | 218 | - | 423 |
| **TOTAL CURRENT ASSETS** | **2,376** | **7,604** | **(8,125)** | **1,856** |
| **NON-CURRENT ASSETS** | | | | |
| **NON-CURRENT RECEIVABLES** | | | | |
| Judicial deposits | 58 | - | - | 58 |
| Related parties | 2,853 | 484 | - 3,337 | - |
| **NON-CURRENT RECEIVABLES** | **2,911** | **484** | **(3,337)** | **58** |
| Investments | - | 5 | - | 5 |
| **TOTAL NON-CURRENT ASSETS** | **-** | **5** | | **5** |
| **TOTAL ASSETS** | **2,376** | **7,609** | **(8,125)** | **1,919** |
| **CURRENT LIABILITIES** | | | | |
| Suppliers | 588 | 7 | - | 595 |
| Taxes and contributions payable | 971 | 472 | - | 1,443 |
| Social charges and labor obligations | 636 | 29 | - | 665 |
| **TOTAL CURRENT LIABILITIES** | **2,195** | **508** | **-** | **2,703** |

Below is a breakdown of the statement of income for discontinued operations as of December 31, 2023:

| | Nobeloy | Optiren | Eliminations | Total |
|---|---|---|---|---|
| Net operating income | 7,207 | 8,438 | (7,139) | 8,506 |
| Cost of services rendered (a) | (6,262) | (10,282) | 2,382 | (14,162) |
| **Gross income** | **945** | **(1,844)** | **(4,757)** | **(5,656)** |
| General and administrative expenses (a) | (6,036) | (7,101) | - | (13,138) |
| Other income and (expenses), net | (1,799) | (6,571) | - | (8,370) |
| **Profit before financial result and taxes** | **(6,891)** | **(15,516)** | **-** | **(27,164)** |
| Financial income | (138) | (356) | | (494) |
| Financial expenses | (108) | (50) | | (158) |
| **Net financial income (expenses)** | **(247)** | **(406)** | **-** | **(652)** |
| **Loss before income tax and social contribution** | **(7,138)** | **(15,921)** | **-** | **(27,816)** |
| Income tax and social contribution | (413) | | | (413) |
| **Loss for the year** | **(7,550)** | **(15,921)** | **-** | **(28,229)** |

(a) The companies Nobeloy and Optiren had a balance of amortization costs and depreciation expenses of R$ 1,715.

# 31 Cash flow supplementary information

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

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 12/31/2023 | 12/31/2022 | 12/31/2023 | 12/31/2022 |
| **Acquisitions of property and equipment and intangible assets:** | | | | |
| Acquisition of property and equipment and intangible asset | 515,484 | 724,703 | 959,203 | 1,278,046 |
| Changes - cash flow | 369,439 | 592,317 | 811,249 | 1,136,157 |
| No cash effect | 146,045 | 132,386 | 147,954 | 141,889 |
| | - | - | - | - |
| **Non-cash leases - Additions and remeasurements** | | | | |
| Right-of-use | 136,006 | 185,325 | 543,481 | 724,403 |
| Lease liabilities | (134,694) | 179,992 | (543,481) | (730,123) |

# 32 Subsequent events

## (a) Exercise of Hemat's call option

On December 18, 2020, the Parties (DASA and the shareholders of Instituto de Hematologia de S.J.R Preto LTDA (Hemat)) signed the Company's Shareholders Agreement, to regulate the rights and obligations of the Parties and to form management of the Company, which corresponded to 80% of the acquisition of the business.

On February 6, 2024, the Parties entered into an out-of-court settlement agreement defining the sale and transfer of all the shares held by the Minority Shareholders to DASA, which became the sole shareholder and owner of the Company ("Settlement Agreement").

## (b) Novo Mercado Free Float Waiver

On February 22, 2024, DASA informed the market of the B3's response to the Company's request for exceptional treatment to comply with the minimum percentage of outstanding shares established in the article 10 of the B3 Novo Mercado regulations. The Company must keep shares representing at least 19.31% of the share capital in free circulation until the free-float replacement, which is expected to occur by February 19, 2025.

## (c) Issue of Debentures ($21^{st}$ Issue – CRI):

On January 5, 2024, the Board of Directors approved the raising of funds through the Company's $21^{st}$ issue of simple, unsecured debentures, not convertible into shares, in up to five series, in the total amount of up to R$ 2,137,500, which may be reduced if there is no exercise or partial exercise of the option for an additional lot of real estate receivables certificates issued by Vert Companhia Securitizadora – CRI, meeting the minimum amount corresponding to R$ 1,710,000, which will be underwritten exclusively by the debenture holder to make up the backing of the CRI. The net funds obtained and raised by the Company with the issuance of the debentures will be used by the Company, directly or through its subsidiaries, to pay expenses and costs not yet incurred by the Company or its subsidiaries, directly related to the payment of rents for certain properties and/or real estate projects described within the scope of the offer, meeting the form of use of the funds and the indicative schedule for the use of the funds described in the operation. The operation was concluded on January 31, 2024, with a volume of R$ 1.7 billion, bearing interest at CDI+2.12% and the maturity of the last series of the offer will be January 15, 2034.

***

Lício Tavares Angelo Cintra
CEO

André Covre
Chief Financial Officer

Evandro Luis Rezera
Chief Tax Controlling Officer

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

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| Signer Events | Signature | Timestamp |
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| Geovani da Silveira Fagunde<br>geovani.fagunde@pwc.com<br>Sócio<br>PwC BR<br>Security Level: Email, Account Authentication (None), Digital Certificate<br>**Signature Provider Details:**<br>Signature Type: ICP Smart Card<br>Signature Issuer: AC Certisign RFB G5<br>**Electronic Record and Signature Disclosure:**<br>Not Offered via DocuSign | DocuSigned by:<br>Geovani da Silveira Fagunde<br>277A8752AA5D493...<br>Signature Adoption: Pre-selected Style<br>Using IP Address: 201.56.164.188 | Sent: 17 April 2024 \| 18:27<br>Viewed: 17 April 2024 \| 18:36<br>Signed: 17 April 2024 \| 18:41 |

| In Person Signer Events | Signature | Timestamp |
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| Editor Delivery Events | Status | Timestamp |
|---|---|---|

| Agent Delivery Events | Status | Timestamp |
|---|---|---|

| Intermediary Delivery Events | Status | Timestamp |
|---|---|---|

| Certified Delivery Events | Status | Timestamp |
|---|---|---|

| Carbon Copy Events | Status | Timestamp |
|---|---|---|
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| Witness Events | Signature | Timestamp |
|---|---|---|

| Notary Events | Signature | Timestamp |
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